

SETTING THE COUNCIL TAX 2018/19

1 PURPOSE OF REPORT

- 1.1 This report seeks authorisation from Council to set the Council Tax for the year 2018/19

2 INTRODUCTION

- 2.1 At the Council Meeting held on 13 February 2018, Rochford District Council agreed its revenue budget for 2018/19 set out within the Medium Term Financial Strategy (MTFS) and to increase council tax by 2.98%, resulting in an average Band D property charge of £223.65 for 2018/19.
- 2.2 In order to set the total Council Tax, information is required from Essex County Council, Essex Police and Fire Crime Commissioner (Fire and Rescue Authority) and (Policing and Community Safety) and the Parish and Town Councils. This information is provided in Appendices A to E.

3 2018/19 COUNCIL TAX

- 3.1 When publishing Council Tax figures for local authority areas, it is usual practice to use the Band D charge and an average charge for the Parish/Town Council Tax. The 2018/19 charge compared to 2017/18 is shown below:

	2017/18 £	2018/19 £	Increase £	Increase %
Essex County Council	1,108.35	1,143.09	34.74	2.99
Essex County Council Social Care Levy	55.35	78.66	23.31	2.00
Essex Fire Authority	69.03	70.38	1.35	1.95
Police & Crime Commissioner	157.05	169.02	11.97	7.62
Town/Parish Councils	44.39	45.91	1.52	3.42
Rochford District Council	217.17	223.65	6.48	2.98
Total	1,651.34	1,730.71		

- 3.2 While the average Band D charge for Rochford District Council is £223.65, the total will vary across the District due to the differences in the Town/Parish Councils. Accordingly, the Band D charge in the District will be between £257.09 (Rayleigh) to £357.25 (Stambridge). The average increase is 3.42%.

- 3.3 The breakdown of the Town and Parish councils' Band D charge and increases is set out in the table below:

	Band D Charge		Increase / (Reduction)	
	2017/18	2018/19	£	%
Ashingdon	58.28	71.68	13.40	23.0
Barling Magna	64.04	69.77	5.73	9.0
Canewdon	70.31	73.39	3.09	4.4
Foulness	37.32	36.36	(0.97)	(2.6)
Great Wakering	32.48	33.45	0.97	3.0
Hawkwell	37.27	37.34	0.07	0.2
Hockley	61.02	61.02	-	-
Hullbridge	65.73	67.69	1.95	3.0
Paglesham	52.21	54.78	2.57	4.9
Rawreth	45.39	44.17	(1.21)	(2.7)
Rayleigh	33.44	33.44	-	-
Rochford	48.92	55.00	6.08	12.4
Stambridge	131.87	133.60	1.73	1.3
Sutton	119.12	132.10	12.98	10.9

4 RISK IMPLICATIONS

- 4.1 None.

5 CRIME AND DISORDER IMPLICATIONS

- 5.1 None.

6 ENVIRONMENTAL IMPLICATIONS

- 6.1 None.

7 RESOURCE IMPLICATIONS

7.1 The Resource Implications are as per the body of the report.

8 LEGAL IMPLICATIONS

8.1 The Council has a statutory duty to collect council tax on behalf of all preceptors and redistribute accordingly.

9 PARISH IMPLICATIONS

9.1 None.

10 EQUALITY AND DIVERSITY IMPLICATIONS

10.1 None.

11 RECOMMENDATION

11.1 It is proposed that Council **RESOLVES**

- (1) That the Council Tax requirement for the Council's own purposes for 2018/19 (excluding Parish and Town precepts) is £6,999,591.
- (2) That the Council Tax requirement of the District Council together with the Parish and Town Councils be £8,436,419 for the same period.
- (3) That the basic amount of Council Tax (including Parish and Town Precepts) be £269.56 for the year. This being the Council Tax requirement £8,436,419 divided by the Council Tax base of 31,297.2.
- (4) That the total of Parish and Town precepts included within the above be £1,436,828.
- (5) That the basic rate of Council Tax relating to the Council without Parish and Town precepts is £223.65, which is a 2.98% increase.
- (6) That the total tax for both District Council and the Town/Parish Councils be as set out in the schedule which is included as **Appendix B**.
- (7) That the sums given above for Band D but now shown in the particular valuations bands A-H be as set out in the schedule at **Appendix C**.
- (8) That the precepts issued to the Council in respect of Essex County Council, Essex Police and Fire Crime Commissioner (Fire and Rescue Authority) and (Policing and Community Safety) for each valuation band A-H be as set out in the schedule at **Appendix D**.

- (9) That the total Council Tax for the area for each valuation band A-H is as set out in Appendix E. These are the amounts set as Council Tax for the year 2018/19
- (10) That the total of the sums payable into the Council's General Fund in respect of redistributed business rates and New Homes Bonus and adjustments from the collection fund, be £2,896,438.



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Section 151 Officer

Background Papers:-

None.

For further information please contact Matthew Petley (Head of Finance) on:-

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If you would like this report in large print, Braille or another language please contact 01702 318111.

Appendix A

BUDGET SUMMARY AND BALANCES 2018/2019

	2017/18		2018/19	
	Estimate	Per Band D Property	Estimate	Per Band D Property
	£	£	£	£
Leader / Deputy Leader	1,403,000	45.48	1,594,799	50.96
Finance	1,549,800	50.31	1,495,091	47.77
Enterprise	145,900	4.74	348,499	11.14
Planning	432,700	14.02	447,100	14.29
Environment	2,624,300	85.09	2,779,399	88.81
Governance	1,094,000	35.47	973,599	31.11
Community	1,539,900	49.94	1,554,198	49.66
Add to Reserves / (Use of Reserves)	1,149,145	37.25	903,344	28.86
Net Committee Expenditure	9,938,745	322.11	10,096,029	322.59
Collection Fund Deficit/Surplus	(67,900)	(2.20)	(55,604)	(1.78)
Reversal of Capital Charges	0	(0.01)	-	0.00
Salary Savings	(80,000)	(2.59)	(200,000)	(6.39)
Net Expenditure	9,790,845	317.32	9,840,426	314.42
Less: Retained Business Rates	(1,770,690)	(57.41)	(1,943,063)	(62.08)
Government Grant	(43,737)	(1.43)	0	0.00
New Homes Bonus	(1,181,145)	(38.30)	(897,772)	(28.69)
New Transition Grant	(94,571)	(3.06)	0	0.00
Council Tax Requirement	6,700,702	217.17	6,999,591	223.65
Add: Parish Council Expenditure	1,369,734	44.39	1,436,828	45.91
Council Tax Requirement including local precepts	8,070,436	261.56	8,436,419	269.56
Taxbase		30,855.20		31,297.07
Statement of Revenue Balances		General Fund		
		£		
Brought forward 1st April 2017		1,332,822		
Contribution to/(from) Balances 2017/2018		(449,319)		
Estimated Balance 1st April 2018		883,503		
Contribution to/(from) Balances 2018/19		-		
Estimated Balance 31st March 2019		883,503		

Appendix B

Total Council Tax for Parish/Town Council and Rochford District Council

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,197.70	85,849	71.68	223.65	295.33
Barling	598.50	41,756	69.77	223.65	293.42
Canewdon	532.90	39,111	73.39	223.65	297.04
Foulness Island	71.90	2,614	36.36	223.65	260.01
Great Wakering	1,974.30	66,040	33.45	223.65	257.10
Hawkwell	4,755.70	177,578	37.34	223.65	260.99
Hockley	3,856.00	235,293	61.02	223.65	284.67
Hullbridge	2,277.30	154,148	67.69	223.65	291.34
Paglesham	103.60	5,675	54.78	223.65	278.43
Rawreth	444.70	19,643	44.17	223.65	267.82
Rayleigh	12,250.60	409,660	33.44	223.65	257.09
Rochford	2,958.30	162,706	55.00	223.65	278.65
Stambridge	222.80	29,767	133.60	223.65	357.25
Sutton	52.90	6,988	132.10	223.65	355.75
	<u>31,297.20</u>	<u>1,436,828</u>			

Appendix C

District and Parish/Town Council tax by Bands A - H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,197.70	85,849	71.68	223.65	295.33
Barling	598.50	41,756	69.77	223.65	293.42
Canewdon	532.90	39,111	73.39	223.65	297.04
Foulness Island	71.90	2,614	36.36	223.65	260.01
Great Wakering	1,974.30	66,040	33.45	223.65	257.10
Hawkwell	4,755.70	177,578	37.34	223.65	260.99
Hockley	3,856.00	235,293	61.02	223.65	284.67
Hullbridge	2,277.30	154,148	67.69	223.65	291.34
Paglesham	103.60	5,675	54.78	223.65	278.43
Rawreth	444.70	19,643	44.17	223.65	267.82
Rayleigh	12,250.60	409,660	33.44	223.65	257.09
Rochford	2,958.30	162,706	55.00	223.65	278.65
Stambridge	222.80	29,767	133.60	223.65	357.25
Sutton	52.90	6,988	132.10	223.65	355.75
	<u>31,297.20</u>	<u>1,436,828</u>			

	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
Ashingdon	196.89	229.70	262.52	295.33	360.96	426.59	492.22	590.66
Barling	195.61	228.22	260.82	293.42	358.62	423.83	489.03	586.84
Canewdon	198.03	231.03	264.04	297.04	363.05	429.06	495.07	594.08
Foulness Island	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Great Wakering	171.40	199.97	228.53	257.10	314.23	371.37	428.50	514.20
Hawkwell	173.99	202.99	231.99	260.99	318.99	376.99	434.98	521.98
Hockley	189.78	221.41	253.04	284.67	347.93	411.19	474.45	569.34
Hullbridge	194.23	226.60	258.97	291.34	356.08	420.82	485.57	582.68
Paglesham	185.62	216.56	247.49	278.43	340.30	402.18	464.05	556.86
Rawreth	178.55	208.30	238.06	267.82	327.34	386.85	446.37	535.64
Rayleigh	171.39	199.96	228.52	257.09	314.22	371.35	428.48	514.18
Rochford	185.77	216.73	247.69	278.65	340.57	402.49	464.42	557.30
Stambridge	238.17	277.86	317.56	357.25	436.64	516.03	595.42	714.50
Sutton	237.17	276.69	316.22	355.75	434.81	513.86	592.92	711.50

Appendix D

Precepts for Essex County Council, Essex Police & Fire Crime Commissioner (Fire & Rescure Authority) (Policing & Community Safety) and Rochford District Council

ECC General Charge	ECC Adult Social Care Precept	Police Charge	Fire Charge	District Charge	Total Charge	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
1,143.09					1,143.09	762.06	889.07	1,016.08	1,143.09	1,397.11	1,651.13	1,905.15	2,286.18
	78.66				78.66	52.44	61.18	69.92	78.66	96.14	113.62	131.10	157.32
		169.02			169.02	112.68	131.46	150.24	169.02	206.58	244.14	281.70	338.04
			70.38		70.38	46.92	54.74	62.56	70.38	86.02	101.66	117.30	140.76
				223.65	223.65	149.10	173.95	198.80	223.65	273.35	323.05	372.75	447.30

Appendix E

Total Council Tax by Bands A-H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	ECC General Charge	ECC Adult Social Care Precept	Fire Charge	Police Charge	Total Charge
Ashington	1,197.70	85,849	71.68	223.65	1,143.09	78.66	70.38	169.02	1,756.48
Barling	598.50	41,756	69.77	223.65	1,143.09	78.66	70.38	169.02	1,754.57
Canewdon	532.90	39,111	73.39	223.65	1,143.09	78.66	70.38	169.02	1,758.19
Foulness Island	71.90	2,614	36.36	223.65	1,143.09	78.66	70.38	169.02	1,721.16
Great Wakering	1,974.30	66,040	33.45	223.65	1,143.09	78.66	70.38	169.02	1,718.25
Hawkwell	4,755.70	177,578	37.34	223.65	1,143.09	78.66	70.38	169.02	1,722.14
Hockley	3,856.00	235,293	61.02	223.65	1,143.09	78.66	70.38	169.02	1,745.82
Hullbridge	2,277.30	154,148	67.69	223.65	1,143.09	78.66	70.38	169.02	1,752.49
Paglesham	103.60	5,675	54.78	223.65	1,143.09	78.66	70.38	169.02	1,739.58
Rawreth	444.70	19,643	44.17	223.65	1,143.09	78.66	70.38	169.02	1,728.97
Rayleigh	12,250.60	409,660	33.44	223.65	1,143.09	78.66	70.38	169.02	1,718.24
Rochford	2,958.30	162,706	55.00	223.65	1,143.09	78.66	70.38	169.02	1,739.80
Stambridge	222.80	29,767	133.60	223.65	1,143.09	78.66	70.38	169.02	1,818.40
Sutton	52.90	6,988	132.10	223.65	1,143.09	78.66	70.38	169.02	1,816.90
	<u>31,297.20</u>	<u>1,436,828</u>							

	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
Ashington	1,170.99	1,366.15	1,561.32	1,756.48	2,146.81	2,537.14	2,927.47	3,512.96
Barling	1,169.71	1,364.67	1,559.62	1,754.57	2,144.47	2,534.38	2,924.28	3,509.14
Canewdon	1,172.13	1,367.48	1,562.84	1,758.19	2,148.90	2,539.61	2,930.32	3,516.38
Foulness Island	1,147.44	1,338.68	1,529.92	1,721.16	2,103.64	2,486.12	2,868.60	3,442.32
Great Wakering	1,145.50	1,336.42	1,527.33	1,718.25	2,100.08	2,481.92	2,863.75	3,436.50
Hawkwell	1,148.09	1,339.44	1,530.79	1,722.14	2,104.84	2,487.54	2,870.23	3,444.28
Hockley	1,163.88	1,357.86	1,551.84	1,745.82	2,133.78	2,521.74	2,909.70	3,491.64
Hullbridge	1,168.33	1,363.05	1,557.77	1,752.49	2,141.93	2,531.37	2,920.82	3,504.98
Paglesham	1,159.72	1,353.01	1,546.29	1,739.58	2,126.15	2,512.73	2,899.30	3,479.16
Rawreth	1,152.65	1,344.75	1,536.86	1,728.97	2,113.19	2,497.40	2,881.62	3,457.94
Rayleigh	1,145.49	1,336.41	1,527.32	1,718.24	2,100.07	2,481.90	2,863.73	3,436.48
Rochford	1,159.87	1,353.18	1,546.49	1,739.80	2,126.42	2,513.04	2,899.67	3,479.60
Stambridge	1,212.27	1,414.31	1,616.36	1,818.40	2,222.49	2,626.58	3,030.67	3,636.80
Sutton	1,211.27	1,413.14	1,615.02	1,816.90	2,220.66	2,624.41	3,028.17	3,633.80