

**COUNCIL TAX COMMITTEE
21 FEBRUARY 2018**

REPORT OF CORPORATE DIRECTOR (CORPORATE SERVICES)

A.1 FORMAL CONFIRMATION OF COUNCIL TAX AMOUNTS FOR 2018/19 FOLLOWING THE NOTIFICATION OF THE PRECEPTS FROM THE MAJOR PRECEPTING AUTHORITIES

(Report prepared by Richard Bull)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To set out and seek confirmation of the final Council Tax amounts for 2018/19 including the precepts issued for 2018/19 by Essex County Council, Essex Police and Essex Fire.

EXECUTIVE SUMMARY

At its meeting on the 6 February 2018, Council considered the Executive's Budget and Council Tax proposals for 2018/19 and as part of this process the Council Tax for District and Parish / Town Council Services was approved.

Once the precepts are received from the major precepting authorities, the Council Tax Committee has the delegated responsibility to agree the total Council Tax for 2018/19. The total Council Tax for the year is made up of the District and Parish / Town Council amounts approved by Council on 6 February 2018 and the corresponding amounts agreed by the major precepting authorities. Legislation requires this formal confirmation even though the process is dictated by legislative formulae and there is no actual judgement or choice to be made.

The precepts from the major precepting authorities for 2018/19 result in the final Council Tax amounts, as set out in **Appendix C**, for formal confirmation by the Committee.

RECOMMENDATION(S)

(a) That the precepts issued by Essex County Council, Essex Police and Essex Fire set out in Appendix A attached to this report are noted.

(b) That the amounts of Council Tax for 2018/19 shown at Appendix C for each of the categories of dwellings are confirmed.

PART 2 – SUPPORTING INFORMATION

CONFIRMATION OF COUNCIL TAX AMOUNTS 2018/19 - AGGREGATION OF PRECEPTS

Although the calculation of the Council's Council Tax Requirement is a function of the full Council and may not be delegated, the final confirmation of the Council Tax amounts is delegated to the Council Tax Committee. Legislation requires this formal confirmation even though the process is dictated by legislative formulae and there is no actual judgement or choice to be made.

In respect of the Council Tax for District and Parish / Town Councils' Services for 2018/19,

these were approved by Full Council on 6 February 2018 and are set out in **Appendix B**.

The Council Tax amounts expressed as Council Tax Band D equivalents for each of the major precepting authorities are as follows:

Precepting Authority	Council Tax Amount	Increase
Essex County Council*	£1,221.75	4.99%
Essex Fire Services	£70.38	1.96%
Essex Police Services	£169.02	7.62%

When added to the amounts relating to the District and Parish / Town Council Services as approved by Council on 6 February 2018, the average Band D Tax totals **£1,660.11** for 2018/19. **Appendix A** sets out the full precept details.

Appendix C sets out for confirmation the 2018/19 Council Tax amounts including the precepts from the major precepting authorities by property band for the unparished and parished areas of the district.

*At the time of preparing this report, the precept from Essex County Council is subject to formal approval. If there is any change from the amounts shown above, updated appendices will be provided to the Committee.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A - Precepts on the Collection Fund

Appendix B - District and Parish/Town Council Amounts 2018/19 (as approved by Council on 6 February 2018)

Appendix C - County, Fire, Police, District and Parish/Town Council Tax Amounts 2018/19

PRECEPTS ON THE COLLECTION FUND

2017/18			2018/19		
45,859.5		Council Tax Base	46,739.5		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
13,696	298.65	Total Net Budget	13,902	297.45	
(6,249)	(136.26)	Less Government Support/Business Rates	(5,648)	(120.85)	
7,447	162.39	Net District Council Expenditure	8,254	176.60	
(218)	(4.75)	Less Collection Fund (surplus)/deficit*	(652)	(13.96)	
7,229	157.64	District Council Services	7,602	162.64	3.17%
6,723	146.61	District General Expenses	7,114	152.19	3.81%
506	11.03	District Special Expenses	488	10.45	-5.26%
7,229	157.64	Council Tax Requirement (TDC)	7,602	162.64	3.17%
1,600	34.88	Parish Council Services	1,697	36.32	4.13%
8,829	192.52	Council Tax Requirement (incl. parishes)	9,299	198.96	3.35%
53,367	1,163.70	County Council Services	57,104	1,221.75	4.99%
3,166	69.03	Essex Fire Services	3,290	70.38	1.96%
7,202	157.05	Essex Police Services	7,900	169.02	7.62%
72,564	1,582.30	Total Average District Tax	77,593	1,660.11	4.92%

Band	Essex County Council £	Essex Fire Services £	Essex Police Services £
A	814.50	46.92	112.68
B	950.25	54.74	131.46
C	1,086.00	62.56	150.24
D	1,221.75	70.38	169.02
E	1,493.25	86.02	206.58
F	1,764.75	101.66	244.14
G	2,036.25	117.30	281.70
H	2,443.50	140.76	338.04

APPENDIX B

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2018/19

Band	A	B	C	D	E	F	G	H
Multiplier	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)
Parished or Unparished Area								
Unparished Area:								
Clacton	113.47	132.38	151.29	170.20	208.02	245.84	283.67	340.40
Parishes of :								
Alresford	169.95	198.28	226.60	254.93	311.58	368.23	424.88	509.86
Ardleigh	127.95	149.28	170.60	191.93	234.58	277.23	319.88	383.86
Beaumont-cum-Moze	122.37	142.76	163.16	183.55	224.34	265.13	305.92	367.10
Great Bentley	168.13	196.15	224.17	252.19	308.23	364.27	420.32	504.38
Little Bentley	120.22	140.26	160.29	180.33	220.40	260.48	300.55	360.66
Bradfield	188.51	219.93	251.35	282.77	345.61	408.45	471.28	565.54
Brightlingsea	141.07	164.58	188.09	211.60	258.62	305.64	352.67	423.20
Great Bromley	139.70	162.98	186.27	209.55	256.12	302.68	349.25	419.10
Little Bromley	112.86	131.67	150.48	169.29	206.91	244.53	282.15	338.58
Little Clacton	152.77	178.24	203.70	229.16	280.08	331.01	381.93	458.32
Elmstead	134.21	156.58	178.95	201.32	246.06	290.80	335.53	402.64
Frating	129.68	151.29	172.91	194.52	237.75	280.97	324.20	389.04
Frinton and Walton	149.01	173.84	198.68	223.51	273.18	322.85	372.52	447.02
Harwich	133.46	155.70	177.95	200.19	244.68	289.16	333.65	400.38
Lawford	138.48	161.56	184.64	207.72	253.88	300.04	346.20	415.44
Manningtree	123.47	144.05	164.63	185.21	226.37	267.53	308.68	370.42
Mistley	140.81	164.27	187.74	211.21	258.15	305.08	352.02	422.42
Great Oakley	136.74	159.53	182.32	205.11	250.69	296.27	341.85	410.22
Little Oakley	130.27	151.98	173.69	195.40	238.82	282.24	325.67	390.80
Ramsey and Parkeston	163.53	190.79	218.04	245.30	299.81	354.32	408.83	490.60
St Osyth	145.90	170.22	194.53	218.85	267.48	316.12	364.75	437.70
Tendring	130.35	152.07	173.80	195.52	238.97	282.42	325.87	391.04
Thorpe-le-Soken	139.42	162.66	185.89	209.13	255.60	302.08	348.55	418.26
Thorrington	129.43	151.00	172.57	194.14	237.28	280.42	323.57	388.28
Weeley	142.55	166.30	190.06	213.82	261.34	308.85	356.37	427.64
Wix	150.12	175.14	200.16	225.18	275.22	325.26	375.30	450.36
Wrabness	120.19	140.23	160.26	180.29	220.35	260.42	300.48	360.58

APPENDIX C

COUNTY, FIRE, POLICE, DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2018/19

Band	A	B	C	D	E	F	G	H
Multiplier	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)
Parished or Unparished Area								
Unparished Area:								
Clacton	1,087.57	1,268.83	1,450.09	1,631.35	1,993.87	2,356.39	2,718.92	3,262.70
Parishes of:								
Alresford	1,144.05	1,334.73	1,525.40	1,716.08	2,097.43	2,478.78	2,860.13	3,432.16
Ardleigh	1,102.05	1,285.73	1,469.40	1,653.08	2,020.43	2,387.78	2,755.13	3,306.16
Beaumont-cum-Moze	1,096.47	1,279.21	1,461.96	1,644.70	2,010.19	2,375.68	2,741.17	3,289.40
Great Bentley	1,142.23	1,332.60	1,522.97	1,713.34	2,094.08	2,474.82	2,855.57	3,426.68
Little Bentley	1,094.32	1,276.71	1,459.09	1,641.48	2,006.25	2,371.03	2,735.80	3,282.96
Bradfield	1,162.61	1,356.38	1,550.15	1,743.92	2,131.46	2,519.00	2,906.53	3,487.84
Brightlingsea	1,115.17	1,301.03	1,486.89	1,672.75	2,044.47	2,416.19	2,787.92	3,345.50
Great Bromley	1,113.80	1,299.43	1,485.07	1,670.70	2,041.97	2,413.23	2,784.50	3,341.40
Little Bromley	1,086.96	1,268.12	1,449.28	1,630.44	1,992.76	2,355.08	2,717.40	3,260.88
Little Clacton	1,126.87	1,314.69	1,502.50	1,690.31	2,065.93	2,441.56	2,817.18	3,380.62
Elmstead	1,108.31	1,293.03	1,477.75	1,662.47	2,031.91	2,401.35	2,770.78	3,324.94
Frating	1,103.78	1,287.74	1,471.71	1,655.67	2,023.60	2,391.52	2,759.45	3,311.34
Frinton and Walton	1,123.11	1,310.29	1,497.48	1,684.66	2,059.03	2,433.40	2,807.77	3,369.32
Harwich	1,107.56	1,292.15	1,476.75	1,661.34	2,030.53	2,399.71	2,768.90	3,322.68
Lawford	1,112.58	1,298.01	1,483.44	1,668.87	2,039.73	2,410.59	2,781.45	3,337.74
Manningtree	1,097.57	1,280.50	1,463.43	1,646.36	2,012.22	2,378.08	2,743.93	3,292.72
Mistley	1,114.91	1,300.72	1,486.54	1,672.36	2,044.00	2,415.63	2,787.27	3,344.72
Great Oakley	1,110.84	1,295.98	1,481.12	1,666.26	2,036.54	2,406.82	2,777.10	3,332.52
Little Oakley	1,104.37	1,288.43	1,472.49	1,656.55	2,024.67	2,392.79	2,760.92	3,313.10
Ramsey and Parkeston	1,137.63	1,327.24	1,516.84	1,706.45	2,085.66	2,464.87	2,844.08	3,412.90
St Osyth	1,120.00	1,306.67	1,493.33	1,680.00	2,053.33	2,426.67	2,800.00	3,360.00
Tendring	1,104.45	1,288.52	1,472.60	1,656.67	2,024.82	2,392.97	2,761.12	3,313.34
Thorpe-le-Soken	1,113.52	1,299.11	1,484.69	1,670.28	2,041.45	2,412.63	2,783.80	3,340.56
Thorrington	1,103.53	1,287.45	1,471.37	1,655.29	2,023.13	2,390.97	2,758.82	3,310.58
Weeley	1,116.65	1,302.75	1,488.86	1,674.97	2,047.19	2,419.40	2,791.62	3,349.94
Wix	1,124.22	1,311.59	1,498.96	1,686.33	2,061.07	2,435.81	2,810.55	3,372.66
Wrabness	1,094.29	1,276.68	1,459.06	1,641.44	2,006.20	2,370.97	2,735.73	3,282.88