

COUNCIL MEETING  
27<sup>th</sup> FEBRUARY 2015

**Council Tax 2015/2016 - Summary Document**

**1 Background**

- 1.1 The purpose of this paper is to enable the Council to calculate and set the Council Tax for 2015/2016.
- 1.2 The Localism Act 2011 includes amendments to the Local Government Finance Act 1992 and now requires billing authorities in England to calculate a Council Tax Requirement for the year rather than a Budget Requirement as had previously been the case (*Note 1*).
- 1.3 The precept levels of other precepting bodies have been confirmed. These are as follows:

Police and Crime Commissioner for Lancashire

- 1.4 The Police and Crime Commissioner for Lancashire has set the precept for the financial year 2015/2016 at £159.06 for a Band D Council Tax equivalent.

Lancashire Combined Fire Authority

- 1.5 Lancashire Combined Fire Authority has set their precept for the financial year 2015/2016 at £64.86 for a Band D Council Tax equivalent.

**2 Recommendations**

The Council is recommended:

- a) To agree the level of net expenditure for the General Fund Revenue Budget 2015/2016 of £128,073,000 (ref. Paragraph 2.3 and 5.2 of the report to the Executive on 23<sup>rd</sup> February 2015).
- b) To agree a level of budget savings of £25.2m (ref. paragraph 7.1 and 7.2 of the report and Appendix 2 of the report to the Executive on 9<sup>th</sup> February 2015).
- c) To agree that the Chief Executive be authorised to take any necessary steps to ensure all staffing savings are achieved (ref. paragraph 8.1 of the report to the Executive on 9<sup>th</sup> February 2015).
- d) To agree that the target level of working balances remains at £6m (ref. paragraph 11.4 of the report to the Executive on 9<sup>th</sup> February 2015).

- e) To note the position regarding support to the voluntary sector (ref. paragraph 9.1 of the report to the Executive on 9<sup>th</sup> February 2015).
- f) To note the comments of the meeting of the Scrutiny Committee and the meetings of the Finance and Audit Committee with the Trade Unions and the non-domestic Ratepayers, as reported to the Executive and the responses given.
- g) To adopt the formal Council Tax Resolutions set out at Appendix 6 (c), in so doing agree a Council Tax Requirement of £45,535,000 and a Council Tax Base of 34,866.
- h) To note the calculation of Aggregate Amounts as directed by Section 31A of the Local Government Finance Act 1992 as set out at Appendix 6 (c).
- i) To approve an unchanged level of Council Tax for the financial year 2015/2016 of £1,306.00 at valuation band D equivalent (excluding the precepts for the Police and Crime Commissioner for Lancashire and the Lancashire Combined Fire Authority).
- j) To note that the Lancashire Combined Fire Authority precept for the financial year 2015/16 is £64.86 for a Band D Tax equivalent and the Police and Crime Commissioner for Lancashire's precept for the financial year 2015/2016 is £159.06 for a Band D Tax equivalent.
- k) To confirm that should recommendation i) above be approved, the aggregate levels of Council Tax for Valuation Bands A to H will be as follows:

| VALUATION BAND      | A        | B        | C        | D        | E        | F        | G        | H        |
|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|
|                     | 6/9      | 7/9      | 8/9      | 9/9      | 11/9     | 13/9     | 15/9     | 18/9     |
|                     | £        | £        | £        | £        | £        | £        | £        | £        |
| BLACKPOOL           | 870.67   | 1,015.78 | 1,160.89 | 1,306.00 | 1,596.22 | 1,886.44 | 2,176.67 | 2,612.00 |
| POLICE              | 106.04   | 123.71   | 141.39   | 159.06   | 194.41   | 229.75   | 265.10   | 318.12   |
| FIRE                | 43.24    | 50.45    | 57.65    | 64.86    | 79.27    | 93.69    | 108.10   | 129.72   |
| COUNCIL TAX 2015/16 | 1,019.95 | 1,189.94 | 1,359.93 | 1,529.92 | 1,869.90 | 2,209.88 | 2,549.87 | 3,059.84 |

*Note 1. The Localism Act 2011 has amended the Local Government Act 1992 ("LGFA 2011") to introduce a duty to calculate a council tax requirement. This replaces the previous duty to calculate a budget requirement. The main difference between the two calculations is that Revenue Support Grant (RSG) and National Non-Domestic Rates (NNDR) are included as income in the calculation of the council tax requirement, whereas they were not included as income in the calculation of the budget requirement.*

## COUNCIL TAX AND BUDGET 2015/2016

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### The Council is recommended to resolve as follows:

1. That it be noted that on 13th January 2015, the following amount was approved by the Leader of the Council as the Council's Council Tax Base for the financial year 2015/2016:
  - (a) 34,866 for the whole Council area [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]
  
2. That the Council Meeting approve the Council Tax Requirement for the Council's own purposes for 2015/2016 (excluding precepts) as being £45,535,000
  
3. That the following amounts be calculated by the Council for the year 2015/2016 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
  - (a) £435,685,000 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(2) of the Act (Annex 2).
  
  - (b) £390,150,000 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(3) of the Act (Annex 2).
  
  - (c) £45,535,000 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with section 31A(4) of the Act, as its Council Tax Requirement for the year (Item R in the formula in Section 31B of the Act). (Annex 2).
  
  - (d) £1,306.00 being the amount at 3(c) above, all divided by Item T (1(a) above), calculated by the Council, in accordance with section 31B of the Act, as the basic amount of its Council Tax for the year.
  
  - (e) £0.00 being the aggregate amount of all special items referred to in section 34(1) of the Act.
  
  - (f) £1,306.00 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount by Item T (1(a) above), calculated by the Council, in accordance with section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in its area.

**Annex 1 ctd.**

4. That it be noted that for the year 2015/2016 the Police and Crime Commissioner for Lancashire and the Lancashire Combined Fire Authority have issued precepts to the Council in accordance with section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated in the table below.
5. That the Council, in accordance with Sections 30 to 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2015/2016 for each part of its area and for each of the categories of dwellings.

|                        |
|------------------------|
| <b>Valuation Bands</b> |
|------------------------|

| Authority                                    | £      |          |          |          |          |          |          |          |
|--|--------|----------|----------|----------|----------|----------|----------|----------|
|  | A      | B        | C        | D        | E        | F        | G        | H        |
| Blackpool Council                            | 870.67 | 1,015.78 | 1,160.89 | 1,306.00 | 1,596.22 | 1,886.44 | 2,176.67 | 2,612.00 |
| Police and Crime Commissioner for Lancashire | 106.04 | 123.71   | 141.39   | 159.06   | 194.41   | 229.75   | 265.10   | 318.12   |
| Lancashire Combined Fire Authority           | 43.24  | 50.45    | 57.65    | 64.86    | 79.27    | 93.69    | 108.10   | 129.72   |

**AGGREGATE OF COUNCIL TAX REQUIREMENTS**

|                                 | A        | B        | C        | D        | E        | F        | G        | H        |
|---------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| All parts of the Council's area | 1,019.95 | 1,189.94 | 1,359.93 | 1,529.92 | 1,869.90 | 2,209.88 | 2,549.87 | 3,059.84 |

6. To note that the Council's basic amount of Council Tax for 2015/2016 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

## BLACKPOOL COUNCIL

CALCULATION OF AGGREGATE AMOUNTS UNDER SECTION 31A OF THE  
LOCAL GOVERNMENT FINANCE ACT 1992

|                                    | 2015/2016<br>GROSS<br>EXPENDITURE | 2015/2016<br>GROSS<br>INCOME | 2015/2016<br>NET<br>EXPENDITURE |
|------------------------------------|-----------------------------------|------------------------------|---------------------------------|
|                                    | £000                              | £000                         | £000                            |
| Blackpool Council                  | 434,433                           | 387,150                      | 47,283                          |
| Add Levies by Other Organisations: |                                   |                              |                                 |
| - Environment Agency               | 65                                | 0                            | 65                              |
| Add Appropriations to Reserves:    |                                   |                              |                                 |
| - General Fund Balances            | 0                                 | 0                            | 0                               |
| - Housing Revenue Account Reserve  | 571                               | 0                            | 571                             |
| - Earmarked Reserves               | 616                               | 3,000                        | (2,384)                         |
| <b>COUNCIL TAX REQUIREMENT</b>     | <b>435,685</b>                    | <b>390,150</b>               | <b>45,535</b>                   |

Note 1

Note 2

**Note 1:** This figure represents the aggregate of the amounts estimated for the items set out in section 31A(2) of the Local Government Finance Act 1992.

**Note 2:** This figure represents the aggregate of the amounts estimated for the items set out in section 31A(3) of the Local Government Finance Act 1992.

**Note 3:** All figures are rounded to the nearest thousand.