

PURPOSE

The purpose of this Appendix is to enable the Council to calculate and set the Council Tax for 2018/19.

PRECEPT LEVELS

The following precept levels have been received.

- The Cabinet of **Southend-on-Sea Borough Council** met on 13 February 2018 and decided to recommend a Council Tax Requirement of **£76,209,711**, which includes an Adult Social Care Precept of **£4,510,408**. Assuming this is approved by the Council on 22 February 2018, this will result in a Southend-on-Sea Borough Council Band D Council Tax of **£1,322.82**, an increase of £56.88 (4.49%) on the previous year.
- **Essex Police and Crime Panel** met on 22 January 2018 and approved the proposals of the Office of the Police and Crime Commissioner for a precept of **£9,737,504**. This results in a 2018/19 Police and Crime Commissioner Band D Council Tax of **£169.02**, an increase of £11.97 (7.62%) on the previous year.
- **Essex Fire Authority** met on 22 January 2018 and set their precept at **£4,054,701**. This results in a 2018/19 Fire Authority Band D Council Tax of **£70.38**, an increase of £1.35 (1.95%) over the previous year.
- The **Leigh Town Council** met on 16 January 2018 and set their precept at **£411,692**. This results in a Town Council Band D Council Tax of **£46.89**, an increase of £0.90 (1.96%) on the previous year.

The total of all precepts levied is therefore £90,413,608. This results in an average total Band D Council Tax of £1,569.37 across all areas, an increase of £70.30 (4.69%) on the previous year. For the unparished area, the total Band D Council tax will be £1,562.22, an increase of £70.20 (4.71%) on the previous year, and for the parished area the total Band D Council tax will be £1,609.11, an increase of £71.10 (4.62%) on the previous year.

Subject to the Council approving the Council Tax Resolution, the following tables summarise Council Tax bills for 2018/19.

Table 1 – summary of average Band D Council Tax bill

Authority	2017/18 Band D £	2018/19 Band D £	Increase %	Increase/ year £	Increase/ week £
Southend-on-Sea Borough Council	1,265.94	1,322.82	4.49%	56.88	1.09
Essex Police CC	157.05	169.02	7.62%	11.97	0.23
Essex Fire Authority	69.03	70.38	1.95%	1.35	0.03
Total Band D Unparished Area	1,492.02	1,562.22	4.71%	70.20	1.35
Leigh Town Council	45.99	46.89	1.96%	0.90	0.02
Total Band D Parished Area	1,538.01	1,609.11	4.62%	71.10	1.37
TOTAL Band D Average all areas	1,499.07	1,569.37	4.69%	70.30	1.35

Table 2 – Council Tax Levels (all bands) – Unparished Area

Band	Proportion of Band D	2017/18 Council Tax before Discounts £	2018/19 Council Tax before Discounts £	Increase over 2017/18 £	Weekly increase over 2017/18 £	Weekly increase SBC element £
A	6/9ths	994.68	1,041.48	46.80	0.90	0.73
B	7/9ths	1,160.46	1,215.06	54.60	1.05	0.85
C	8/9ths	1,326.24	1,388.64	62.40	1.19	0.97
D	9/9ths	1,492.02	1,562.22	70.20	1.35	1.09
E	11/9ths	1,823.58	1,909.38	85.80	1.65	1.34
F	13/9ths	2,155.14	2,256.54	101.40	1.95	1.58
G	15/9ths	2,486.70	2,603.70	117.00	2.24	1.82
H	18/9ths	2,984.04	3,124.44	140.40	2.70	2.19

Table 3 – Council Tax Levels (all bands) – Parished Area

Band	Proportion of Band D	2017/18 Council Tax before Discounts £	2018/19 Council Tax before Discounts £	Increase over 2017/18 £	Weekly increase over 2017/18 £	Weekly increase SBC element £
A	6/9ths	1,025.34	1,072.74	47.40	0.91	0.73
B	7/9ths	1,196.23	1,251.53	55.30	1.06	0.85
C	8/9ths	1,367.12	1,430.32	63.20	1.21	0.97
D	9/9ths	1,538.01	1,609.11	71.10	1.37	1.09
E	11/9ths	1,879.79	1,966.69	86.90	1.67	1.34
F	13/9ths	2,221.57	2,324.27	102.70	1.97	1.58
G	15/9ths	2,563.35	2,681.85	118.50	2.27	1.82
H	18/9ths	3,076.02	3,218.22	142.20	2.73	2.19

The formal Council Tax Resolution is set out overleaf.

COUNCIL TAX RESOLUTION

The Council is recommended to resolve as follows:

1. To note that on 18 January 2018 the Cabinet calculated the Council Tax Base 2018/19:
 - (a) for the whole Council area as 57,611.55
 - (b) for dwellings in those parts of its area to which a Parish precept relates (Leigh Town Council) as 8,779.95.
2. To determine that the Council Tax requirement for the Council's own purposes for 2018/19 (excluding town/parish precepts) is £76,209,711.
3. That the following amounts be calculated for the year 2018/19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):
 - (a) £374,682,692 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by town/parish councils.
 - (b) -£298,061,289 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £76,621,403 Being the amount by which the aggregate of 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 (including town/parish precepts).
 - (d) £1,329.97 Being the amount at 3(c) above, divided by the Council Tax Base shown at 1(a) above, as the basic amount of its Council Tax for the year (including town/parish precepts)
 - (e) £411,692 Being the aggregate amount of all special items (town/parish precepts) referred to in Section 34(1) of the Act (as per the attached Annex 1)
 - (f) £1,322,.82 Being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the Council Tax Base shown at 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 those parts of its area to which no Town/Parish precept relates.
4. To note that Essex Police and Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Act for each category of dwellings in the Council's area as indicated in the table below.

RESOLUTION 0 – Substantive Motion

5. That the Council, in accordance with Sections 30 and 36 of the Act, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2018/19 for each part of its area and for each of the categories of dwellings.

£	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Southend-on-Sea Borough Council	881.88	1,028.86	1,175.84	1,322.82	1,616.78	1,910.74	2,204.70	2,645.64
Essex Police Authority	112.68	131.46	150.24	169.02	206.58	244.14	281.70	338.04
Essex Fire Authority	46.92	54.74	62.56	70.38	86.02	101.66	117.30	140.76
Aggregate amounts excluding town council	1,041.48	1,215.06	1,388.64	1,562.22	1,909.38	2,256.54	2,603.70	3,124.44

6. Determines that the Council's basic amount of Council Tax for 2018/19 is **not excessive** in accordance with the principles approved under Section 52ZB of the Act, and as shown in the calculation below.

(a) Percentage increase defined by the Secretary of State as constituting an excessive increase for 2018/19: 6.0%

(b) Percentage increase in the Council's basic amount of Council Tax:

2016/17 amount	£1,265.94
2017/18 amount	£1,322.82
Percentage increase:	4.49%

The figure at 6(b) is less than the figure at 6(a) above and therefore the Council's basic amount of Council Tax for 2018/19 is **not excessive** and no referendum is required.

7. Determines the amounts payable in each town/parish at each band, comprising aggregate sums derived from all precepts, as set out in Annex 2.

LEIGH TOWN COUNCIL – 2018/19 TAXBASE AND PRECEPT

Taxbase	2017/18 Precept	2017/18 Band D	2016/17 Band D	Increase / (Decrease)	Amount Required by Parish 2017/18 £							
	£	£	£	%	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
8,779.95	411,692	46.89	45.99	1.96	31.26	36.47	41.68	46.89	57.31	67.73	78.15	93.78

RESOLUTION 0 – Substantive Motion

ANNEX 2

COMBINED COUNCIL TAX 2018/19

Council Tax 2017/18	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ratio to Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Unparished Area	1,041.48	1,215.06	1,388.64	1,562.22	1,909.38	2,256.54	2,603.70	3,124.44
Parished Area	1,072.74	1,251.53	1,430.32	1,609.11	1,966.69	2,324.27	2,681.85	3,218.22

RESOLUTION 0 – Substantive Motion