

Date: 26 February 2014
Report to: Council
Agenda Item No: 12 Recommendations from Cabinet
Report: Setting the Council Tax
Revised Appendices D, E, F, G

As noted in paragraph 6 of the Report, at the time of writing, Lewes Town Council had yet to meet to determine its precept requirement for 2014/2015. This meeting has now taken place, and Lewes Town Council has notified the Council of its precept.

Appendices D, E, F, G (attached) have been updated to incorporate Lewes Town Council's precept and the council tax which will apply in that part of the District.

TOWN AND PARISH COUNCILS
- COUNCIL TAX PRECEPTS, BAND D TAXBASE AND BAND D COUNCIL TAX

2013/14 COUNCIL TAX PRECEPT £	2013/14 BAND D TAX BASE number	2013/14 BAND D COUNCIL TAX £	TOWN / PARISH	2014/15 COUNCIL TAX PRECEPT £	2014/15 BAND D TAX BASE number	2014/15 BAND D COUNCIL TAX £
26,400	602.3	43.83	Barcombe	27,239	602.1	45.24
45,320	1,253.1	36.17	Chailey	46,142	1,252.6	36.84
67,260	1,082.9	62.11	Ditchling	67,512	1,110.0	60.82
4,482	185.8	24.12	East Chiltington	4,539	186.5	24.34
450	70.9	6.35	Falmer	459	70.8	6.48
6,997	116.1	60.27	Firle	8,296	116.0	71.52
7,291	173.2	42.10	Glynde and Beddingham	9,416	175.6	53.62
17,123	235.0	72.86	Hamsey	17,350	248.5	69.82
0	91.8	0.00	Iford	0	90.4	0.00
46,807	425.3	110.06	Kingston	47,841	423.6	112.94
692,729	5,797.9	119.48	Lewes	750,466	5,875.4	127.73
326,564	3,380.6	96.60	Newhaven	344,332	3,366.3	102.29
51,457	1,058.8	48.60	Newick	51,976	1,069.3	48.61
366,738	4,300.4	85.28	Peacehaven	368,692	4,323.3	85.28
5,746	126.6	45.39	Piddinghoe	7,791	128.7	60.54
32,509	647.4	50.21	Plumpton	42,126	641.5	65.67
89,468	1,799.8	49.71	Ringmer	89,468	1,799.9	49.71
8,666	209.2	41.42	Rodmell	8,719	210.5	41.42
0	41.2	0.00	St Anne Without	0	41.0	0.00
0	32.4	0.00	St John Without	0	31.2	0.00
473,572	9,040.8	52.38	Seaford	516,194	9,114.1	56.64
0	22.2	0.00	Southease	0	23.1	0.00
9,666	251.0	38.51	South Heighton	9,666	250.2	38.63
2,115	78.8	26.84	Streat	2,900	78.7	36.85
0	8.0	0.00	Tarring Neville	0	8.3	0.00
220,838	2,370.4	93.16	Telscombe	220,838	2,390.0	92.40
4,719	157.2	30.02	Westmeston	6,269	161.1	38.91
46,948	876.9	53.54	Wivelsfield	56,957	882.0	64.58
2,553,865	34,436.0	74.16		2,705,188	34,670.7	78.02
		(average)				(average)

PRECEPT REQUIREMENTS	Council Tax Precepts			Band D Council Tax		
	2013/14 £	2014/15 £	Change £	2013/14 £	2014/15 £	Change £
Lewes District Council (LDC)						
LDC Council Tax Requirement (incl Special Expenses*)	6,628,241	6,673,400	45,159	192.48	192.48	-
Add Town and Parish Councils Precepts	2,553,865	2,705,188	151,323	74.16	78.02	3.86
Total Lewes District Council Precept	9,182,106	9,378,588	196,482	266.64	270.50	3.86
East Sussex County Council Precept	39,887,219	40,942,283	1,055,064	1,158.30	1,180.89	22.59
East Sussex Fire Authority Precept	2,818,931	2,893,270	74,339	81.86	83.45	1.59
Sussex Police & Crime Commissioner Precept	4,766,631	4,892,729	126,098	138.42	141.12	2.70
TOTAL COUNCIL TAX REQUIREMENTS	56,654,887	58,106,870	1,451,983	1,645.22	1,675.96	30.74

* Special Expenses

LDC Council Tax Requirement (incl Special Expenses*)	6,628,241	6,673,400	45,159	192.48	192.48	-
less: Total amount to be charged as Special Expenses	-	(706,250)	(706,250)	-	(20.37)	(20.37)
	6,628,241	5,967,150	(661,091)	192.48	172.11	(20.37)

Band D taxbase

34,436.0	34,670.7	234.7
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LEWES DISTRICT COUNCIL
PRECEPT FOR 2014/2015
Calculations Required under Local Government Finance Act 1992

Item	Section	Description	£	£
s.31A Calculation of Council Tax Requirement				
<u>Expenditure</u>				
1		LDC revenue expenditure to be charged to revenue accounts	79,688,770	
2		Parish and Town Council precepts	2,705,188	
3	s.31A(2)(a)			82,393,958
4	s.31A(2)(b),(c),(d)	Contributions re. contingency, balances and reserves		2,870,730
5				85,264,688
<u>Income</u>				
6	s.31A(3)(a)	Revenue income including grants to credit to revenue accounts	74,089,000	
7	s.31A(3)(b)	Collection Fund surplus	64,990	
8	s.31A(3)(d)	Use of reserves	1,732,110	
9				75,886,100
10	s.31A(4)	Council Tax Requirement (R)		9,378,588

s.31B Calculation of basic amount of council tax including local precepts				
11	s.31B(1)	R Council Tax Requirement	9,378,588	
12		T Taxbase	34,670.7	
13		R / T Basic amount of Council Tax incl local precepts B		270.50

s.34 Calculation of basic amount of council tax excluding local precepts				
14	s.34(2)	Total of Town and Parish precepts	2,705,188	
15		Total of LDC expenditure to be charged as Special Expenses	706,250	
16		A Aggregate amount of all Special Items	3,411,438	
17		T Taxbase	34,670.7	
18		B - (A / T) Basic amount of Council Tax excl local precepts		172.11

APPENDIX G

COUNCIL TAX

DRAFT RESOLUTION

Section A

1. That the expenses incurred by the Council set out in paragraph 2 below be approved as Special Expenses chargeable to the residents of each of the Town/Parish areas indicated and that any other expenses (excluding local precepts) incurred by the Council be approved as general expenditure for the purposes of Section 35 of the Local Government Finance Act 1992.

2.

Town/Parish area	Special Expense 2014/2015 £
Lewes	390,250
Newhaven	158,680
Telscombe	58,530
Seaford	49,280
Peacehaven	44,240
Chailey	1,150
Ringmer	3,820
Hamsey	300
Total	706,250

Section B

1. That:-
 - (a) the revenue estimates for 2014/2015;
 - (b) the revised 2013/2014 Capital Programme;
 - (c) the Capital Programme 2014/2015 to 2016/2017
 - (d) the Prudential Indicators in respect of the capital programme;as reported elsewhere on this Council Agenda, be approved.
2. That it be noted that the following amounts have been calculated for the year 2014/2015 in accordance with regulations made under Sections 31(B)(4) and 34(4) of the Local Government Finance Act 1992 as amended:-
 - (a) 34,670.7 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as amended, as its Council

Tax base for the year (Item T in the formula in Section 31B of the Local Government Finance Act 1992)

(b) <u>Part of the Council's area</u>	<u>Tax Base</u>
<u>Parishes of:-</u>	
Barcombe	602.1
Chailey	1,252.6
Ditchling	1,110.0
East Chiltington	186.5
Falmer	70.8
Firle	116.0
Beddingham/Glynde	175.6
Hamsey	248.5
Iford	90.4
Kingston	423.6
<u>Towns of:-</u>	
Lewes	5,875.4
Newhaven	3,366.3
Parish of Newick	1,069.3
Town of Peacehaven	4,323.3
<u>Parishes of:-</u>	
Piddinghoe	128.7
Plumpton	641.5
Ringmer	1,799.9
Rodmell	210.5
St. Ann Without	41.0
St. John Without	31.2
Town of Seaford	9,114.1
<u>Parishes of:-</u>	
Southeast	23.1
South Highton	250.2
Streat	78.7
Tarring Neville	8.3
Town of Telscombe	2,390.0
<u>Parishes of:-</u>	
Westmeston	161.1
Wivelsfield	882.0

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations as amended, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.

3. That the following amounts be now calculated by the Council for the year 2014/2015 in accordance with Sections 31A to 37 of the Local Government Finance Act 1992, as amended:-

- (a) £85,264,688 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act
- (b) £75,886,100 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
- (c) £9,378,588 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)
- (d) £270.50 being the amount at 3(c) above (Item R) all divided by the amount at 2(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including local precepts)
- (e) £3,411,438 being the aggregate amount of all special items referred to in Section 34(1) of the Act
- (f) £172.11 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount at 2(a) above (Item T), 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 special item relates

(g) Parts of the Council's area

	£		£
Barcombe	217.35	Piddinghoe	232.65
Chailey	209.87	Plumpton	237.78
Ditchling	232.93	Ringmer	223.94
East Chiltington	196.45	Rodmell	213.53
Falmer	178.59	St. Ann Without	172.11
Firle	243.63	St. John Without	172.11
Glynde/Beddingham	225.73	Seaford	234.15
Hamsey	243.14	Southeast	172.11
Iford	172.11	South Heighton	210.74
Kingston	285.05	Streat	208.96
Lewes	366.26	Tarring Neville	172.11
Newhaven	321.54	Telscombe	289.00
Newick	220.72	Westmeston	211.02
Peacehaven	267.62	Wivelsfield	236.69

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(h) Parts of the Council's area

	Ratio Band	6/9 A £	7/9 B £	8/9 C £	9/9 D £	11/9 E £	13/9 F £	15/9 G £	18/9 H £
Barcombe		144.90	169.05	193.20	217.35	265.65	313.95	362.25	434.70
Chailey		139.91	163.23	186.55	209.87	256.51	303.15	349.78	419.74
Ditchling		155.29	181.17	207.05	232.93	284.69	336.45	388.22	465.86
East Chiltington		130.97	152.79	174.62	196.45	240.11	283.76	327.42	392.90
Falmer		119.06	138.90	158.75	178.59	218.28	257.96	297.65	357.18
Firle		162.42	189.49	216.56	243.63	297.77	351.91	406.05	487.26
Glynde/Beddingham		150.49	175.57	200.65	225.73	275.89	326.05	376.22	451.46
Hamsey		162.09	189.11	216.12	243.14	297.17	351.20	405.23	486.28
Iford		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
Kingston		190.03	221.71	253.38	285.05	348.39	411.74	475.08	570.10
Lewes		244.17	284.87	325.56	366.26	447.65	529.04	610.43	732.52
Newhaven		214.36	250.09	285.81	321.54	392.99	464.45	535.90	643.08
Newick		147.15	171.67	196.20	220.72	269.77	318.82	367.87	441.44
Peacehaven		178.41	208.15	237.88	267.62	327.09	386.56	446.03	535.24
Piddinghoe		155.10	180.95	206.80	232.65	284.35	336.05	387.75	465.30
Plumpton		158.52	184.94	211.36	237.78	290.62	343.46	396.30	475.56
Ringmer		149.29	174.18	199.06	223.94	273.70	323.47	373.23	447.88
Rodmell		142.35	166.08	189.80	213.53	260.98	308.43	355.88	427.06
St Ann Without		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
St John Without		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
Seaford		156.10	182.12	208.13	234.15	286.18	338.22	390.25	468.30
Southeast		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
South Heighton		140.49	163.91	187.32	210.74	257.57	304.40	351.23	421.48
Streat		139.31	162.52	185.74	208.96	255.40	301.83	348.27	417.92
Tarring Neville		114.74	133.86	152.99	172.11	210.36	248.60	286.85	344.22
Telscombe		192.67	224.78	256.89	289.00	353.22	417.44	481.67	578.00
Westmeston		140.68	164.13	187.57	211.02	257.91	304.81	351.70	422.04
Wivelsfield		157.79	184.09	210.39	236.69	289.29	341.89	394.48	473.38

being the amounts given by multiplying the amounts at 3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- That it be noted that for the year 2014/2015 the major precepting authorities have stated the following amounts in precepts issued to the

Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:-

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
East Sussex County Council	787.26	918.47	1049.68	1180.89	1443.31	1705.73	1968.15	2361.78
Sussex Police & Crime Commissioner	94.08	109.76	125.44	141.12	172.48	203.84	235.20	282.24
East Sussex Fire Authority	55.63	64.91	74.18	83.45	101.99	120.54	139.08	166.90

5. That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2014/2015 for each of the categories of dwellings shown below:-

	Bands £ Ratio	40,000	52,000	68,000	88,000	120,000	160,000	320,000	>320,000
		6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
		A	B	C	D	E	F	G	H
		£	£	£	£	£	£	£	£
Barcombe	1,081.87	1,262.19	1,442.50	1,622.81	1,983.43	2,344.06	2,704.68	3,245.62	
Chailey	1,076.88	1,256.37	1,435.85	1,615.33	1,974.29	2,333.26	2,692.21	3,230.66	
Ditchling	1,092.26	1,274.31	1,456.35	1,638.39	2,002.47	2,366.56	2,730.65	3,276.78	
East Chiltington	1,067.94	1,245.93	1,423.92	1,601.91	1,957.89	2,313.87	2,669.85	3,203.82	
Falmer	1,056.03	1,232.04	1,408.05	1,584.05	1,936.06	2,288.07	2,640.08	3,168.10	
Firle	1,099.39	1,282.63	1,465.86	1,649.09	2,015.55	2,382.02	2,748.48	3,298.18	
Glynde/Beddingham	1,087.46	1,268.71	1,449.95	1,631.19	1,993.67	2,356.16	2,718.65	3,262.38	
Hamsey	1,099.06	1,282.25	1,465.42	1,648.60	2,014.95	2,381.31	2,747.66	3,297.20	
Iford	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14	
Kingston	1,127.00	1,314.85	1,502.68	1,690.51	2,066.17	2,441.85	2,817.51	3,381.02	
Lewes	1,181.14	1,378.01	1,574.86	1,771.72	2,165.43	2,559.15	2,952.86	3,543.44	
Newhaven	1,151.33	1,343.23	1,535.11	1,727.00	2,110.77	2,494.56	2,878.33	3,454.00	
Newick	1,084.12	1,264.81	1,445.50	1,626.18	1,987.55	2,348.93	2,710.30	3,252.36	
Peacehaven	1,115.38	1,301.29	1,487.18	1,673.08	2,044.87	2,416.67	2,788.46	3,346.16	
Piddinghoe	1,092.07	1,274.09	1,456.10	1,638.11	2,002.13	2,366.16	2,730.18	3,276.22	
Plumpton	1,095.49	1,278.08	1,460.66	1,643.24	2,008.40	2,373.57	2,738.73	3,286.48	
Ringmer	1,086.26	1,267.32	1,448.36	1,629.40	1,991.48	2,353.58	2,715.66	3,258.80	
Rodmell	1,079.32	1,259.22	1,439.10	1,618.99	1,978.76	2,338.54	2,698.31	3,237.98	
St Ann Without	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14	
St John Without	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14	
Seaford	1,093.07	1,275.26	1,457.43	1,639.61	2,003.96	2,368.33	2,732.68	3,279.22	
Southeast	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14	
South Heighton	1,077.46	1,257.05	1,436.62	1,616.20	1,975.35	2,334.51	2,693.66	3,232.40	
Streat	1,076.28	1,255.66	1,435.04	1,614.42	1,973.18	2,331.94	2,690.70	3,228.84	
Tarring Neville	1,051.71	1,227.00	1,402.29	1,577.57	1,928.14	2,278.71	2,629.28	3,155.14	
Telscombe	1,129.64	1,317.92	1,506.19	1,694.46	2,071.00	2,447.55	2,824.10	3,388.92	
Westmeston	1,077.65	1,257.27	1,436.87	1,616.48	1,975.69	2,334.92	2,694.13	3,232.96	
Wivelsfield	1,094.76	1,277.23	1,459.69	1,642.15	2,007.07	2,372.00	2,736.91	3,284.30	

Section C

1. That the Council's relevant basic amount of council tax for 2014/2015 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992