

COUNCIL - 25 FEBRUARY 2013

THE 2013/14 COUNCIL TAX

1. INTRODUCTION

- 1.1 Members are required to calculate and set the Council Tax for 2013/14.
- 1.2 The wording and the layout used in the recommendations at Section 10 of this report reflect the calculations required by law. The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a "Council Tax Requirement" for the year.
- 1.3 The level of tax is determined by the spending needs of this Council, Hampshire County Council, the Police and Crime Commissioner for Hampshire, Hampshire Fire and Rescue Authority and the Town and Parish Councils. Although the District Council has no control over the expenditure of the other organisations, it has to ensure that the Council Tax is set at the right level to meet the combined budgets.
- 1.4 Members will have considered earlier in this agenda the recommended General Fund revenue budget for 2013/14, which is outlined in Section 3 below. Any changes made at that stage could change the Council Tax figures shown in this report.
- 1.5 The recommended Council Tax for every District Council area is shown in paragraph 10.5 of this report.
- # 1.6 Appendix 1 attached to this report supplements the prescribed layout of the recommendations by showing how the figures used in paragraph 10.3 have been arrived at.

2. THE 2013/14 COUNCIL TAX BILL

- 2.1 This report recommends a Council Tax level of £1,471.76 for 2013/14. This is an average figure based on a band 'D' property and is an increase of £5.31 (0.362%) over the equivalent figure for 2012/13.
- # 2.2 Each dwelling falls into one of eight valuation bands (A to H) for tax purposes. More details are given in Appendix 2.
 - 2.3 The tax level is based upon the 2013/14 budgets of all precepting authorities in this area. The District, County Council, Police and Crime Commissioner and Fire and Rescue Authority elements of the total tax bill are the same throughout the area but the Town/Parish Councils each

determine their own tax levels. There are 8 bands of Council Tax for each of the 37 Town/Parish areas, giving 296 separate tax figures.

2.4 If the recommendations in this report are accepted there will be a range of Band D Council Tax levies. The average figures are as follows:-

	2012/13 2013/14 AVERAGE AVERAGE		INCRE	ASE
	£	£	£	%
New Forest District Council	155.76	155.76	0.00	0.000
Hampshire County Council	1,037.88	1,037.88	0.00	0.000
Police and Crime Commissioner for Hampshire	146.25	151.25	5.00	3.419
Hampshire Fire and Rescue Authority	61.38	61.38	0.00	0.000
	1,401.27	1,406.27	5.00	0.357
Parish/Town Councils	65.18	65.49	0.31	0.476
	1,466.45	1,471.76	5.31	0.362

- 2.5 The proposed 2013/14 Council Tax for all areas is shown in paragraph 10.5 of this report.
- 2.6 There is a discount of 25% where only one adult lives in a dwelling, reductions for disabled persons whose homes have certain facilities, and a Council Tax Reduction scheme for persons with low incomes.
- 2.7 Council Tax bills can be payable by instalments from 1 April. The date of the first instalment only may have to be delayed slightly to ensure that there is a statutory period of 14 days between the date the bills are issued and the date the first payment becomes due.
- 2.8 The council tax leaflet that accompanies the council tax bills will be provided in electronic form this year. The major preceptors have all agreed to this change to substantially reduce paper and save costs. A paper version of the leaflet will be provided on request.

3. NEW FOREST DISTRICT COUNCIL

3.1 The proposed 2013/14 General Fund budget requirement, elsewhere on this agenda, totals £19,156,400. After deducting retained Business Rates, Government support and collection fund adjustments of £8,611,030, the District Council needs to raise £10,545,370 through Council Tax. This would require a District Council Tax of £155.76 for a Band D property, which means there is no increase from 2012/13.

4. HAMPSHIRE COUNTY COUNCIL

4.1 Hampshire County Council met on the 21 February 2013 and set its precept upon this Council at £70,267,278. This results in a Band D Council Tax of £1,037.88, which represents no increase over the equivalent 2012/13 figure.

5. POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE AUTHORITY

5.1 The Police and Crime Commissioner for Hampshire set a precept of £10,240,033 upon this Council on 11 February 2013. This results in a Band D Council Tax of £151.25, which represents an increase of £5.00 (3.419%) over the equivalent 2012/13 Hampshire Police Authority figure.

6. HAMPSHIRE FIRE AND RESCUE AUTHORITY

6.1 Hampshire Fire and Rescue Authority met on the 14 February 2013 and set its precept upon this Council at £4,155,592. This results in a Band D Council Tax of £61.38, which represents no increase over the equivalent 2012/13 figure.

7. TOWN AND PARISH COUNCILS

7.1 The Town and Parish Council precepts (Council Tax Requirements) for 2013/14 are detailed in Appendix 3 and total £4,433,693. This is a reduction of £342,041 from 2012/13 but the precepts are net of grant of £403,634 that the District Council is paying separately to the town and parishes, following changes arising from the new Council Tax Reduction scheme. Excluding the grants, precepts would have increased by £61,593 (1.29% increase). The various changes result in an average Band D Council Tax for 2013/14 of £65.49, an increase of £0.31 (0.476%) from 2012/13.

8. CRIME AND DISORDER IMPLICATIONS

8.1 There are no crime and disorder implications arising directly from this report.

9. ENVIRONMENTAL IMPLICATIONS

9.1 There are no environmental implications arising directly from this report.

10. RECOMMENDATIONS

The Council is recommended to resolve:

10.1 That it be noted that on 28 January 2013 the Council calculated the Council Tax Base for the year 2013/14:

- (a) for the whole Council area as 67,702.70 [Item T in the formula in Section 31B(1) of the Local Government Finance Act 1992, as amended (the "Act")]; and
- (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix 3.
- To calculate that the Council Tax requirement for the Council's own purposes for 2013/14 (excluding Parish Precepts) is £10,545,370.
- 10.3 That the following amounts be calculated for the year 2013/14 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 as amended by the Localism Act 2011: -
 - (a) £115,331,533 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 Parish Councils.
 - (b) £100,352,470 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £14,979,063 being the amount by which the aggregate at 10.3(a) above exceeds the aggregate at 10.3(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(1) of the Act).
 - (d) £221.25 being the amount at 10.3(c) above (Item R), all divided by the Council Tax Base, Item T (10.1(a) above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £4,433,693 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix 4).
 - (f) £155.76 being the amount at 10.3(d) above less the result given by dividing the amount at 10.3(e) above by Item T (10.1(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 specifically for the District Council. There are no non-parished areas.

(g)

LOCAL COUNCIL AREA

	£
ASHURST & COLBURY	183.49
BEAULIEU	170.86
BOLDRE	174.23
BRAMSHAW	172.31
BRANSGORE	200.07
BREAMORE	177.58
BROCKENHURST	187.41
BURLEY	172.76
COPYTHORNE	168.16
DAMERHAM	188.88
DENNY LODGE	186.91
EAST BOLDRE	193.14
ELLINGHAM HARBRIDGE & IBSLEY	188.49
EXBURY & LEPE	195.55
FAWLEY	251.67
FORDINGBRIDGE	239.90
GODSHILL	201.92
HALE	187.39
HORDLE	194.74
HYDE	169.34
HYTHE & DIBDEN	230.61
LYMINGTON & PENNINGTON	248.88
LYNDHURST MARCHWOOD	202.06 254.33
MARTIN	182.12
MILFORD-ON-SEA	189.28
MINSTEAD	181.44
NETLEY MARSH	169.76
NEW MILTON	204.06
RINGWOOD	228.97
ROCKBOURNE	229.52
SANDLEHEATH	174.20
SOPLEY	222.15
SWAY	184.36
TOTTON & ELING	263.25
WHITSBURY	177.05
WOODGREEN	181.64

being the amounts given by adding to the amount at 10.3(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 10.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(h) These are the District plus Town/Parish Council elements only. See below and page 8 for the full amounts of Council Tax.

LOCAL COUNCIL AREA	Α	В	С	D	Е	F	G	Н
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	122.33	142.71	163.11	183.49	224.27	265.04	305.82	366.98
BEAULIEU	113.91	132.89	151.88	170.86	208.83	246.80	284.77	341.72
BOLDRE	116.16	135.51	154.88	174.23	212.95	251.67	290.39	348.46
BRAMSHAW	114.88	134.02	153.17	172.31	210.60	248.89	287.19	344.62
BRANSGORE	133.38	155.61	177.84	200.07	244.53	288.99	333.45	400.14
BREAMORE	118.39	138.12	157.85	177.58	217.04	256.51	295.97	355.16
BROCKENHURST	124.94	145.76	166.59	187.41	229.06	270.71	312.35	374.82
BURLEY	115.18	134.37	153.57	172.76	211.15	249.54	287.94	345.52
COPYTHORNE	112.11	130.79	149.48	168.16	205.53	242.90	280.27	336.32
DAMERHAM	125.92	146.91	167.90	188.88	230.85	272.83	314.80	377.76
DENNY LODGE	124.61	145.37	166.15	186.91	228.45	269.98	311.52	373.82
EAST BOLDRE	128.76	150.22	171.68	193.14	236.06	278.98	321.90	386.28
ELLINGHAM HARBRIDGE & IBSLEY	125.66	146.60	167.55	188.49	230.38	272.27	314.15	376.98
EXBURY & LEPE	130.37	152.09	173.83	195.55	239.01	282.46	325.92	391.10
FAWLEY	167.78	195.74	223.71	251.67	307.60	363.53	419.45	503.34
FORDINGBRIDGE	159.94	186.59	213.25	239.90	293.21	346.52	399.84	479.80
GODSHILL	134.62	157.05	179.49	201.92	246.79	291.66	336.54	403.84
HALE	124.93	145.75	166.57	187.39	229.03	270.68	312.32	374.78
HORDLE	129.83	151.46	173.11	194.74	238.02	281.29	324.57	389.48
HYDE	112.90	131.71	150.53	169.34	206.97	244.60	282.24	338.68
HYTHE & DIBDEN	153.74	179.36	204.99	230.61	281.86	333.11	384.35	461.22
LYMINGTON & PENNINGTON	165.92	193.57	221.23	248.88	304.19	359.50	414.80	497.76
LYNDHURST	134.71	157.16	179.61	202.06	246.96	291.87	336.77	404.12
MARCHWOOD	169.56	197.81	226.08	254.33	310.85	367.37	423.89	508.66
MARTIN	121.42	141.65	161.89	182.12	222.59	263.06	303.54	364.24
MILFORD-ON-SEA	126.19	147.22	168.25	189.28	231.34	273.41	315.47	378.56
MINSTEAD	120.96	141.12	161.28	181.44	221.76	262.08	302.40	362.88
NETLEY MARSH	113.18	132.03	150.90	169.76	207.49	245.21	282.94	339.52
NEW MILTON	136.04	158.71	181.39	204.06	249.41	294.76	340.10	408.12
RINGWOOD	152.65	178.09	203.53	228.97	279.85	330.74	381.62	457.94
ROCKBOURNE	153.02	178.51	204.02	229.52	280.53	331.53	382.54	459.04
SANDLEHEATH	116.14	135.49	154.85	174.20	212.91	251.62	290.34	348.40
SOPLEY	148.10	172.78	197.47	222.15	271.52	320.89	370.25	444.30
SWAY	122.91	143.39	163.88	184.36	225.33	266.30	307.27	368.72
TOTTON & ELING	175.50	204.75	234.00	263.25	321.75	380.25	438.75	526.50
WHITSBURY	118.04	137.70	157.38	177.05	216.40	255.74	295.09	354.10
WOODGREEN	121.10	141.27	161.46	181.64	222.01	262.37	302.74	363.28

being the amounts given by multiplying the amounts at 10.3(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 Hampshire County Council, the Police and Crime Commissioner for Hampshire and the Hampshire Fire and Rescue Authority have issued precepts for 2013/14 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 below:

PRECEPTING AUTHORITY

PRECEPTING AUTHORITY	Α	В	С	D	E	F	G	Н
	£	£	£	£	£	£	£	£
HAMPSHIRE COUNTY COUNCIL	691.92	807.24	922.56	1,037.88	1,268.52	1,499.16	1,729.80	2,075.76
POLICE AND CRIME COMMISSION	NER							
FOR HAMPSHIRE AUTHORITY	100.83	117.64	134.44	151.25	184.86	218.47	252.08	302.50
HAMPSHIRE FIRE AND RESCUE								
AUTHORITY	40.92	47.74	54.56	61.38	75.02	88.66	102.30	122.76
	833.67	972.62	1,111.56	1250.51	1,528.40	1,806.29	2,084.18	2,501.02

That, having calculated the aggregate in each case of the amounts at 10.3(h) and 10.4 above, the Council, in accordance with Section 30 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), hereby sets the following amounts as the amounts of Council Tax for the year 2013/14 for each part of its area and for each of the categories of dwellings shown on the next page:-

LOCAL COUNCIL AREA	Α	В	С	D	Е	F	G	Н
	£	£	£	£	£	£	£	£
ASHURST & COLBURY					1,752.67	2,071.33	2,390.00	2,868.00
BEAULIEU		1,105.51				2,053.09	2,368.95	2,842.74
BOLDRE BRAMSHAW		1,108.13 1,106.64				2,057.96 2,055.18	2,374.57 2,371.37	2,849.48 2,845.64
BRANSGORE					1,772.93	2,035.18	2,417.63	2,901.16
BREAMORE					1,745.44	2,062.80	2,380.15	2,856.18
BROCKENHURST		1,118.38				2,077.00	2,396.53	2,875.84
BURLEY					1,739.55	2,055.83	2,372.12	2,846.54
COPYTHORNE		1,103.41				2,049.19	2,364.45	2,837.34
DAMERHAM		1,119.53				2,079.12	2,398.98	2,878.78
DENNY LODGE		1,117.99				2,076.27	2,395.70	2,874.84
EAST BOLDRE		1,122.84				2,085.27	2,406.08	2,887.30
ELLINGHAM HARBRIDGE & IBSLEY		1,119.22				2,078.56	2,398.33	2,878.00
EXBURY & LEPE		1,124.71				2,088.75	2,410.10	2,892.12
FAWLEY		1,168.36				2,169.82	2,503.63	3,004.36
FORDINGBRIDGE					1,821.61	2,152.81	2,484.02	2,980.82
GODSHILL					1,775.19		2,420.72	2,904.86
HALE					1,757.43	2,076.97	2,396.50	2,875.80
HORDLE					1,766.42	2,087.58	2,408.75	2,890.50
HYDE	946.57	1,104.33	1,262.09	1,419.85	1,735.37	2,050.89	2,366.42	2,839.70
HYTHE & DIBDEN	987.41	1,151.98	1,316.55	1,481.12	1,810.26	2,139.40	2,468.53	2,962.24
LYMINGTON & PENNINGTON	999.59	1,166.19	1,332.79	1,499.39	1,832.59	2,165.79	2,498.98	2,998.78
LYNDHURST	968.38	1,129.78	1,291.17	1,452.57	1,775.36	2,098.16	2,420.95	2,905.14
MARCHWOOD	1,003.23	1,170.43	1,337.64	1,504.84	1,839.25	2,173.66	2,508.07	3,009.68
MARTIN	955.09	1,114.27	1,273.45	1,432.63	1,750.99	2,069.35	2,387.72	2,865.26
MILFORD-ON-SEA	959.86	1,119.84	1,279.81	1,439.79	1,759.74	2,079.70	2,399.65	2,879.58
MINSTEAD	954.63	1,113.74	1,272.84	1,431.95	1,750.16	2,068.37	2,386.58	2,863.90
NETLEY MARSH	946.85	1,104.65	1,262.46	1,420.27	1,735.89	2,051.50	2,367.12	2,840.54
NEW MILTON	969.71	1,131.33	1,292.95	1,454.57	1,777.81	2,101.05	2,424.28	2,909.14
RINGWOOD	986.32	1,150.71	1,315.09	1,479.48	1,808.25	2,137.03	2,465.80	2,958.96
ROCKBOURNE	986.69	1,151.13	1,315.58	1,480.03	1,808.93	2,137.82	2,466.72	2,960.06
SANDLEHEATH	949.81	1,108.11	1,266.41	1,424.71	1,741.31	2,057.91	2,374.52	2,849.42
SOPLEY	981.77	1,145.40	1,309.03	1,472.66	1,799.92	2,127.18	2,454.43	2,945.32
SWAY	956.58	1,116.01	1,275.44	1,434.87	1,753.73	2,072.59	2,391.45	2,869.74
TOTTON & ELING	1,009.17	1,177.37	1,345.56	1,513.76	1,850.15	2,186.54	2,522.93	3,027.52
WHITSBURY	951.71	1,110.32	1,268.94	1,427.56	1,744.80	2,062.03	2,379.27	2,855.12
WOODGREEN	954.77	1,113.89	1,273.02	1,432.15	1,750.41	2,068.66	2,386.92	2,864.30

For Further Information:

Background Papers

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Published Documents

APPENDIX 1

SOURCE OF FIGURES SHOWN IN PARAGRAPH 10.3 OF THE REPORT

(a) (b) (c)

For the purposes of the recommendation, the estimated total net revenue expenditure of the Council for 2013/14 has to be shown i.e. including General Fund and Housing Revenue Account (HRA) budgets and Town/Parish Council precepts: -

	Expenditure	Income	Council Tax Requirement		
	£	£	£		
General Fund	84,206,840	73,661,470	10,545,370		
HRA	26,691,000	26,691,000	0		
Town/Parish Precept	4,433,693 115,331,533	100,352,470	4,433,693 14,979,063		
	(a)	(b)	(C)		

(d) This is the combined District Council and Town/Parish Council Tax at Band D: -

	£
District	155.76
Average Town/Parish	65.49
	221.25

- (e) £4,433,693 is the total of the Town/Parish Council precepts as shown in Appendix 3.
- (f) £155.76 is the District Council Tax at Band D. The sequence of figures in 10.3 (a) to (f) is intended to start from estimated total net 2013/14 expenditure, deduct grants and precepts and arrive at the net District Council Tax figure.
- (g) This shows the Combined District and Town/Parish Council Tax for each area at Band D.
- (h) Shows the figures in (g) for each valuation band.

APPENDIX 2

VALUATION BANDS

All dwellings have been valued by the Inland Revenue for the purpose of Council Tax. Valuations are based on property prices at April 1991. There are eight valuation bands and each dwelling has been placed into one of these bands according to its assessed value at that time. Band A is the lowest. The higher the band, the higher the charge will be. See the table below: -

BAND		RANGE O	F VAL	PROPORTION	
Α	Upto	£40,000			£1.00
В	Over	£40,000	-	£52,000	£1.17
С	Over	£52,000	-	£68,000	£1.33
D	Over	£68,000	-	£88,000	£1.50
Е	Over	£88,000	-	£120,000	£1.83
F	Over	£120,000	-	£160,000	£2.17
G	Over	£160,000	-	£320,000	£2.50
Н	Over	£320,000	-		£3.00

For every £1.00 of Council Tax for a band 'A' property, a band 'B' property will be charged £1.17 - and so on. Any discounts and rebates would make the difference less than this.

From April 2000 taxpayers in band 'A' who fulfil the criteria for a reduction under the Disability Reduction Regulations will receive a reduction on their bill equivalent to the difference between the band 'A' and band 'B' charge.

SUMMARY OF LOCAL COUNCIL REQUIREMENTS

APPENDIX 3

	2013/14							
LOCAL COUNCIL	SPENDING	GRANTS		COUNCIL	TAX BASE	COUNCIL	COUNCIL	
	REQUIREMENT	щ	₽F	TAX		TAX PER	TAX	
	EXCLUDING	IDENTIFIABLE	TRANSITIONAL	REQUIREMENT		BAND D	INC. / (-) DEC.	
	GRANTS	Ħ	ISI				FROM	
	GRANIS	ŒN	₽ B					
	£	£	£	£	PROPERTIES	£	2012/13 £	
	Ž.	£	L	ž.	PROPERTIES	Z.	Z.	
ASHURST AND COLBURY	25,750	834	24	24,892	897.60	27.73	-0.07	
BEAULIEU	8,000	251	7	7,742	512.70	15.10	-0.63	
BOLDRE	19,868	905	26	18,937	1,025.30	18.47	0.00	
BRAMSHAW	5,815	235	7	5,573	336.80	16.55	0.72	
BRANSGORE	83,498	5,332	154	78,012	1,760.60	44.31	0.00	
BREAMORE	4,000	249	7		171.60			
BROCKENHURST	59,518	1,858	54		1,820.10			
BURLEY	13,700	711	21	12,968				
COPYTHORNE	15,326	608	18	•	· ·			
DAMERHAM	8,000	580	17	•				
DENNY LODGE	4,709	215	6	•				
EAST BOLDRE	15,000	953	28	•		37.38		
ELLINGHAM HARBRIDGE AND IBSLEY	-, -	583	17	•		32.73		
EXBURY AND LEPE	4,700	345	10		109.20	39.79		
FAWLEY	469,656	47,578	1,378		· ·	95.91	0.00	
FORDINGBRIDGE	198,426	15,769	457		· ·	84.14		
GODSHILL	10,648	498	14		219.60	46.16		
HALE HORDLE	8,439	357 5,789	10 168	•	255.20 2,324.90	31.63 38.98		
HYDE	96,588 7,000	5,769 70	100	· ·	2,324.90 510.30	13.58		
HYTHE AND DIBDEN	583,522	47,521	1,376		7,143.00	74.85		
LYMINGTON AND PENNINGTON	683,451	56,200	1,628		6,718.70	93.12		
LYNDHURST	65,663	3,287	95	-	1,345.10	46.30	2.14	
MARCHWOOD	211,556	10,705	310		2,034.50	98.57		
MARTIN	5,220	205	6	*	190.00	26.36		
MILFORD-ON-SEA	94,317	3,231	94	· ·	2,714.90	33.52		
MINSTEAD	9,500		9	9,168	· ·			
NETLEY MARSH	11,586		14			14.00	0.62	
NEW MILTON	530,200	45,749	1,325			48.30		
RINGWOOD	401,101	39,206	1,135			73.21	0.00	
ROCKBOURNE	12,333	365	11		162.10	73.76		
SANDLEHEATH	5,181	162	5		271.90	18.44		
SOPLEY	20,270	1,574	46	18,650	280.90	66.39	0.00	
SWAY	49,250	1,994	58	47,198	1,650.10	28.60	-0.53	
TOTTON AND ELING	1,066,900	97,150	2,813	966,937	8,995.50	107.49		
WHITSBURY	2,200	111	3		98.00	21.29		
WOODGREEN	6,661	302	9	•		25.88		
	4,837,327	392,272	11,362	4,433,693	67,702.70	65.49		