

## COUNCIL - 24 FEBRUARY 2014

## THE 2014/15 COUNCIL TAX

## 1. INTRODUCTION

- 1.1 Members are required to calculate and set the Council Tax for 2014/15.
- 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 2014/15, 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 2014/15 COUNCIL TAX BILL

- 2.1 This report recommends a Council Tax level of £1,477.78 for 2014/15. This is an average figure based on a band 'D' property and is an increase of £6.03 (0.410%) over the equivalent figure for 2013/14.
- # 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 2014/15 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 from £1,421.58 to £1,519.46. The average figures are as follows:-

	2013/14 2014/15		INCRE	ASE
	AVERAGE £	AVERAGE £	£	%
	~			/0
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	151.25	154.26	3.01	1.990
Hampshire Fire and Rescue				
Authority	61.38	61.38	0.00	0.000
	1,406.27	1,409.28	3.01	0.214
Parish/Town Councils	65.48	68.50	3.02	4.612
	1,471.75	1,477.78	6.03	0.410

- 2.5 The proposed 2014/15 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 will be provided in electronic form this year but a paper version of the leaflet will be provided on request.

## 3. NEW FOREST DISTRICT COUNCIL

3.1 The proposed 2014/15 General Fund budget requirement, elsewhere on this agenda, totals £18,630,410. After deducting retained Business Rates, Government support and collection fund adjustments of £7,948,200, the District Council needs to raise £10,682,210 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 2013/14.

## 4. HAMPSHIRE COUNTY COUNCIL

4.1 Hampshire County Council met on the 20 February 2014 and set its precept upon this Council at £71,179,055. This results in a Band D Council Tax of £1,037.88, which represents no increase over the equivalent 2013/14 figure.

## 5. POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE AUTHORITY

5.1 The Police and Crime Commissioner for Hampshire set a precept of £10,579,335 upon this Council on 11 February 2014. This results in a Band D Council Tax of £154.26, which represents an increase of £3.01 (1.99%) over the equivalent 2013/14 figure.

## 6. HAMPSHIRE FIRE AND RESCUE AUTHORITY

6.1 Hampshire Fire and Rescue Authority met on the 19 February 2014 and set its precept upon this Council at £4,209,514. This results in a Band D Council Tax of £61.38, which represents no increase over the equivalent 2013/14 figure.

## 7. TOWN AND PARISH COUNCILS

# 7.1 The Town and Parish Council precepts (Council Tax Requirements) for 2014/15 are detailed in Appendix 3 and total £4,697,661. This is an increase of £264,568 from 2013/14 and results in an average Band D Council Tax for 2014/15 of £68.50, an increase of £3.02 (4.612%) from 2013/14. The Council Tax Requirement figure is net of grants totalling £300,002 that the District Council is paying separately to the town and parish councils in relation to the Council Tax Reduction Scheme.

## 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 9 December 2013 the Council calculated the Council Tax Base for the year 2014/15:

- (a) for the whole Council area as 68,581.20 [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 2014/15 (excluding Parish Precepts) is £10,682,210.
- 10.3 That the following amounts be calculated for the year 2014/15 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) £139,425,371 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) £124,045,500 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) £15,379,871 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) £224.26 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) £4,697,661 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	184.25
BEAULIEU	171.04
BOLDRE	174.23
BRAMSHAW	172.23
BRANSGORE	202.01
BREAMORE	177.49
BROCKENHURST	187.41
BURLEY	172.75
COPYTHORNE	168.06
DAMERHAM	191.96
DENNY LODGE	186.80
EAST BOLDRE	193.37
ELLINGHAM HARBRIDGE & IBSLEY	187.40
EXBURY & LEPE	196.49
FAWLEY	252.29
FORDINGBRIDGE	239.42
GODSHILL	202.74
HALE	188.12
HORDLE HYDE	195.79 175.04
HYTHE & DIBDEN	237.16
LYMINGTON & PENNINGTON	250.19
LYNDHURST	202.95
MARCHWOOD	256.24
MARTIN	183.28
MILFORD-ON-SEA	189.28
MINSTEAD	181.33
NETLEY MARSH	170.39
NEW MILTON	206.69
RINGWOOD	243.78
ROCKBOURNE	229.39
SANDLEHEATH	174.44
SOPLEY	223.42
SWAY	185.79
TOTTON & ELING	265.94
WHITSBURY	177.04
WOODGREEN	181.57

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	122.83	143.31	163.78	184.25	225.19	266.14	307.08	368.50
BEAULIEU	114.03	133.03	152.04	171.04	209.05	247.06	285.07	342.08
BOLDRE	116.15	135.51	154.87	174.23	212.95	251.67	290.38	348.46
BRAMSHAW	114.82	133.96	153.09	172.23	210.50	248.78	287.05	344.46
BRANSGORE	134.67	157.12	179.56	202.01	246.90	291.79	336.68	404.02
BREAMORE	118.33	138.05	157.77	177.49	216.93	256.37	295.82	354.98
BROCKENHURST	124.94	145.76	166.59	187.41	229.06	270.70	312.35	374.82
BURLEY	115.17	134.36	153.56	172.75	211.14	249.53	287.92	345.50
COPYTHORNE	112.04	130.71	149.39	168.06	205.41	242.75	280.10	336.12
DAMERHAM	127.97	149.30	170.63	191.96	234.62	277.28	319.93	383.92
DENNY LODGE	124.53	145.29	166.04	186.80	228.31	269.82	311.33	373.60
EAST BOLDRE	128.91	150.40	171.88	193.37	236.34	279.31	322.28	386.74
ELLINGHAM HARBRIDGE & IBSLEY	124.93	145.76	166.58	187.40	229.04	270.69	312.33	374.80
EXBURY & LEPE	130.99	152.83	174.66	196.49	240.15	283.82	327.48	392.98
FAWLEY	168.19	196.23	224.26	252.29	308.35	364.42	420.48	504.58
FORDINGBRIDGE	159.61	186.22	212.82	239.42	292.62	345.83	399.03	478.84
GODSHILL	135.16	157.69	180.21	202.74	247.79	292.85	337.90	405.48
HALE	125.41	146.32	167.22	188.12	229.92	271.73	313.53	376.24
HORDLE	130.53	152.28	174.04	195.79	239.30	282.81	326.32	391.58
HYDE	116.69	136.14	155.59	175.04	213.94	252.84	291.73	350.08
HYTHE & DIBDEN	158.11	184.46	210.81	237.16	289.86	342.56	395.27	474.32
LYMINGTON & PENNINGTON	166.79	194.59	222.39	250.19	305.79	361.39	416.98	500.38
LYNDHURST	135.30	157.85	180.40	202.95	248.05	293.15	338.25	405.90
MARCHWOOD	170.83	199.30	227.77	256.24	313.18	370.12	427.07	512.48
MARTIN	122.19	142.55	162.92	183.28	224.01	264.74	305.47	366.56
MILFORD-ON-SEA	126.19	147.22	168.25	189.28	231.34	273.40	315.47	378.56
MINSTEAD	120.89	141.03	161.18	181.33	221.63	261.92	302.22	362.66
NETLEY MARSH	113.59	132.53	151.46	170.39	208.25	246.12	283.98	340.78
NEW MILTON	137.79	160.76	183.72	206.69	252.62	298.55	344.48	413.38
RINGWOOD	162.52	189.61	216.69	243.78	297.95	352.13	406.30	487.56
ROCKBOURNE	152.93	178.41	203.90	229.39	280.37	331.34	382.32	458.78
SANDLEHEATH	116.29	135.68	155.06	174.44	213.20	251.97	290.73	348.88
SOPLEY	148.95	173.77	198.60	223.42	273.07	322.72	372.37	446.84
SWAY	123.86	144.50	165.15	185.79	227.08	268.36	309.65	371.58
TOTTON & ELING	177.29	206.84	236.39	265.94	325.04	384.14	443.23	531.88
WHITSBURY	118.03	137.70	157.37	177.04	216.38	255.72	295.07	354.08
WOODGREEN	121.05	141.22	161.40	181.57	221.92	262.27	302.62	363.14
		· · · · ·						

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 2014/15 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	IER							
FOR HAMPSHIRE AUTHORITY	102.84	119.98	137.12	154.26	188.54	222.82	257.10	308.52
HAMPSHIRE FIRE AND RESCUE								
AUTHORITY	40.92	47.74	54.56	61.38	75.02	88.66	102.30	122.76
	835.68	974.96	1,114.24	1253.52	1,532.08	1,810.64	2,089.20	2,507.04

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 2014/15 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	058 51	1 118 27	1 278 02	1 //37 77	1,757.27	2,076.78	2,396.28	2,875.54
BEAULIEU			1,266.28			2,070.70	2,374.27	2,849.12
BOLDRE			1,269.11			2,062.31	2,379.58	2,855.50
BRAMSHAW			1,267.33			2,059.42	2,376.25	2,851.50
BRANSGORE			1,293.80			2,102.43	2,425.88	2,911.06
BREAMORE	954.01	1,113.01	1,272.01	1,431.01	1,749.01	2,067.01	2,385.02	2,862.02
BROCKENHURST	960.62	1,120.72	1,280.83	1,440.93	1,761.14	2,081.34	2,401.55	2,881.86
BURLEY	950.85	1,109.32	1,267.80	1,426.27	1,743.22	2,060.17	2,377.12	2,852.54
COPYTHORNE	947.72	1,105.67	1,263.63	1,421.58	1,737.49	2,053.39	2,369.30	2,843.16
DAMERHAM	963.65	1,124.26	1,284.87	1,445.48	1,766.70	2,087.92	2,409.13	2,890.96
DENNY LODGE	960.21	1,120.25	1,280.28	1,440.32	1,760.39	2,080.46	2,400.53	2,880.64
EAST BOLDRE	964.59	1,125.36	1,286.12	1,446.89	1,768.42	2,089.95	2,411.48	2,893.78
ELLINGHAM HARBRIDGE & IBSLEY	960.61	1,120.72	1,280.82	1,440.92	1,761.12	2,081.33	2,401.53	2,881.84
EXBURY & LEPE	966.67	1,127.79	1,288.90	1,450.01	1,772.23	2,094.46	2,416.68	2,900.02
FAWLEY	1,003.87	1,171.19	1,338.50	1,505.81	1,840.43	2,175.06	2,509.68	3,011.62
FORDINGBRIDGE	995.29	1,161.18	1,327.06	1,492.94	1,824.70	2,156.47	2,488.23	2,985.88
GODSHILL	970.84	1,132.65	1,294.45	1,456.26	1,779.87	2,103.49	2,427.10	2,912.52
HALE	961.09	1,121.28	1,281.46	1,441.64	1,762.00	2,082.37	2,402.73	2,883.28
HORDLE	966.21	1,127.24	1,288.28	1,449.31	1,771.38	2,093.45	2,415.52	2,898.62
HYDE	952.37	1,111.10	1,269.83	1,428.56	1,746.02	2,063.48	2,380.93	2,857.12
HYTHE & DIBDEN	993.79	1,159.42	1,325.05	1,490.68	1,821.94	2,153.20	2,484.47	2,981.36
LYMINGTON & PENNINGTON	1,002.47	1,169.55	1,336.63	1,503.71	1,837.87	2,172.03	2,506.18	3,007.42
LYNDHURST	970.98	1,132.81	1,294.64	1,456.47	1,780.13	2,103.79	2,427.45	2,912.94
MARCHWOOD	1,006.51	1,174.26	1,342.01	1,509.76	1,845.26	2,180.76	2,516.27	3,019.52
MARTIN	957.87	1,117.51	1,277.16	1,436.80	1,756.09	2,075.38	2,394.67	2,873.60
MILFORD-ON-SEA	961.87	1,122.18	1,282.49	1,442.80	1,763.42	2,084.04	2,404.67	2,885.60
MINSTEAD	956.57	1,115.99	1,275.42	1,434.85	1,753.71	2,072.56	2,391.42	2,869.70
NETLEY MARSH	949.27	1,107.49	1,265.70	1,423.91	1,740.33	2,056.76	2,373.18	2,847.82
NEW MILTON	973.47	1,135.72	1,297.96	1,460.21	1,784.70	2,109.19	2,433.68	2,920.42
RINGWOOD	998.20	1,164.57	1,330.93	1,497.30	1,830.03	2,162.77	2,495.50	2,994.60
ROCKBOURNE	988.61	1,153.37	1,318.14	1,482.91	1,812.45	2,141.98	2,471.52	2,965.82
SANDLEHEATH	951.97	1,110.64	1,269.30	1,427.96	1,745.28	2,062.61	2,379.93	2,855.92
SOPLEY	984.63	1,148.73	1,312.84	1,476.94	1,805.15	2,133.36	2,461.57	2,953.88
SWAY	959.54	1,119.46	1,279.39	1,439.31	1,759.16	2,079.00	2,398.85	2,878.62
TOTTON & ELING					1,857.12	2,194.78	2,532.43	3,038.92
WHITSBURY					1,748.46	2,066.36	2,384.27	2,861.12
WOODGREEN	956.73	1,116.18	1,275.64	1,435.09	1,754.00	2,072.91	2,391.82	2,870.18

## 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 2014/15 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	
£	£	£	
107,102,010	96,419,800	10,682,210	
27,625,700	27,625,700	0	
4,697,661 139,425,371	124,045,500 (b)	4,697,661 15,379,871 (c)	
	£ 107,102,010 27,625,700 4,697,661	£ £ 107,102,010 96,419,800 27,625,700 27,625,700 4,697,661 0 139,425,371 124,045,500	

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

	£
District	155.76
Average Town/Parish	68.50
	224.26

- (e) £4,697,661 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 2014/15 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	JES	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
E	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** 

	2014/15							
LOCAL COUNCIL	SPENDING	GRANT	COUNCIL	TAX BASE	COUNCIL	COUNCIL		
	REQUIREMENT		TAX		TAX PER	TAX		
	EXCLUDING		REQUIREMENT		BAND D	INC. / (-) DEC.		
	GRANTS					FROM		
	0.0.0.10							
	£	£	£	PROPERTIES	£	2013/14 £		
	~	~	~	FROFERIES	~	~		
ASHURST AND COLBURY	26,500	638	25,862	907.70	28.49	0.76		
BEAULIEU	8,000	192	7,808	511.10	15.28	0.18		
BOLDRE	19,956	692	19,264	1,043.00	18.47	0.00		
BRAMSHAW	5,815	180	•	342.10	16.47	-0.08		
BRANSGORE	86,070	4,077		· ·	46.25			
BREAMORE	4,000	190	•		21.73			
BROCKENHURST	59,580	-	58,159		31.65			
BURLEY	13,649		•					
COPYTHORNE	15,165		•					
DAMERHAM	8,600		·					
DENNY LODGE	4,733		·					
EAST BOLDRE	15,000		·	379.40	37.61	0.23		
ELLINGHAM HARBRIDGE AND IBSLEY	,		·		31.64			
EXBURY AND LEPE	4,700		·	108.90	40.73			
FAWLEY	465,500	-		· ·	96.53			
FORDINGBRIDGE	195,257	12,060			83.66			
GODSHILL	10,739		10,358		46.98			
HALE	8,618		·	257.90	32.36			
HORDLE	98,143	-		· ·	40.03			
HYDE	10,000		·	516.00	19.28			
HYTHE AND DIBDEN	624,490	-		*	81.40			
LYMINGTON AND PENNINGTON	684,091	-		6,789.30	94.43			
LYNDHURST	66,976			· ·	47.19			
MARCHWOOD	213,795							
MARTIN	5,345		·					
MILFORD-ON-SEA	94,262		91,791	· ·	33.52			
MINSTEAD	9,500							
NETLEY MARSH	12,166		· ·		14.63	0.63		
NEW MILTON	551,356				50.93			
RINGWOOD	475,216			5,058.40	88.02			
ROCKBOURNE	12,333			163.70	73.63			
SANDLEHEATH	5,238			273.70	18.68	0.24		
SOPLEY	20,500	-		285.20	67.66	1.27		
SWAY	51,235				30.03	1.43		
TOTTON AND ELING	1,083,100			9,156.20	110.18	2.69		
WHITSBURY	2,200	85		99.40	21.28	-0.01		
WOODGREEN	6,660	231	6,429	249.10	25.81	-0.07		
	4,997,663	300,002	4,697,661	68,581.20	68.50			