COUNCIL - 25 FEBRUARY 2019

COUNCIL TAX 2019/20

1. INTRODUCTION

- 1.1 Members are required to calculate and set the Council Tax for 2019/20.
- 1.2 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.
- 1.3 Members will have considered earlier in this agenda the recommended General Fund revenue budget for 2019/20, which is outlined in Section 3 below. Any changes made at that stage could change the Council Tax figures shown in this report.
- 1.4 The recommended Council Tax for every District Council area is shown in paragraph 10.5 of this report.
- 1.5 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 2019/20 COUNCIL TAX BILL

- 2.1 This report recommends a Council Tax level of £1,765.32 for 2019/20. This is an average figure based on a band 'D' property and is an increase of £71.54 (4.22%) over the equivalent figure for 2018/19.
- 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 2019/20 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 £1,679.40 to £1,808.23. The average figures are as follows:-

	2018/19	2019/20	INICDE	ACE
			INCRE	ASE
	AVERAGE	AVERAGE		
	£	£	£	%
New Forest District Council	168.36	173.36	5.00	2.97
Hampshire County Council	1,200.96	1,236.87	35.91	2.99
Police and Crime Commissioner for Hampshire	177.46	201.46	24.00	13.52
Hampshire Fire and Rescue Authority	65.74	67.71	1.97	3.00
	1,612.52	1,679.40	66.88	4.15
Parish/Town Councils	81.26	85.92	4.66	5.73
	1,693.78	1,765.32	71.54	4.22

- 2.5 The proposed 2019/20 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

The proposed 2019/20 General Fund budget requirement, elsewhere on this agenda, totals £17,492,790. After deducting retained Business Rates, Government support and collection fund adjustments of £5,171,330, the District Council needs to raise £12,321,460 through Council Tax. This would require a District Council Tax of £173.36 for a Band D property, which means there is an increase of £5.00 (2.97%) over the equivalent figure for 2018/19.

4. HAMPSHIRE COUNTY COUNCIL

4.1 Hampshire County Council met on the 14 February 2019 and set its precept upon this Council at £87,909,793. This results in a Band D Council Tax of £1,236.87, which represents an increase of £35.91 (2.99%) over the equivalent 2018/19 figure.

5. POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE AUTHORITY

5.1 The Police and Crime Commissioner for Hampshire set a precept of £14,318,648 upon this Council. This results in a Band D Council Tax of £201.46, which represents an increase of £24.00 (13.52%) over the equivalent 2018/19 figure.

6. HAMPSHIRE FIRE AND RESCUE AUTHORITY

6.1 Hampshire Fire and Rescue Authority met on the 20 February 2019 and set its precept upon this Council at £4,812,448. This results in a Band D Council Tax of £67.71, which represents an increase of £1.97 (3.00%) over the equivalent 2018/19 figure.

7. TOWN AND PARISH COUNCILS

7.1 The Town and Parish Council precepts (Council Tax Requirements) for 2019/20 are detailed in Appendix 3 and total £6,106,454. This is an increase of £368,004 from 2018/19 and results in an average Band D Council Tax for 2019/20 of £85.92, an increase of £4.66 (5.73%) from 2018/19.

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 10 December 2018 the Council calculated the Council Tax Base for the year 2019/20:

- (a) for the whole Council area as 71,074.40 [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 2019/20 (excluding Parish Precepts) is £12,321,460.
- 10.3 That the following amounts be calculated for the year 2019/20 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) £140,057,764 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) £121,629,850 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £18,427,914 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) £259.28 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) £6,106,454 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) £173.36 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	212.75
BEAULIEU	188.88
BOLDRE	199.33
BRAMSHAW	194.51
BRANSGORE	231.18
BREAMORE	201.09
BROCKENHURST	215.85
BURLEY	190.36
COPYTHORNE	190.59
DAMERHAM	211.30
DENNY LODGE	209.14
EAST BOLDRE	213.05
ELLINGHAM HARBRIDGE & IBSLEY	204.76
EXBURY & LEPE	173.36
FAWLEY	294.49
FORDINGBRIDGE	274.57
GODSHILL	219.57
HALE	219.84
HORDLE	218.77
HYDE	192.71
HYTHE & DIBDEN	274.89
LYMINGTON & PENNINGTON	278.84
LYNDHURST	235.02
MARCHWOOD	290.08
MARTIN	210.31
MILFORD-ON-SEA	211.85
MINSTEAD	201.37
NETLEY MARSH	195.53
NEW MILTON	268.20
RINGWOOD	267.50
ROCKBOURNE	248.84
SANDLEHEATH	201.81
SOPLEY	235.33
SWAY	212.21
TOTTON & ELING	302.19
WHITSBURY	191.01
WOODGREEN	204.74

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	E	F	G	Н
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	141.83	165.48	189.10	212.75	260.02	307.31	354.58	425.50
BEAULIEU	125.92	146.91	167.89	188.88	230.85	272.83	314.80	377.76
BOLDRE	132.88	155.04	177.17	199.33	243.62	287.92	332.21	398.66
BRAMSHAW	129.67	151.29	172.89	194.51	237.73	280.96	324.18	389.02
BRANSGORE	154.12	179.81	205.49	231.18	282.55	333.93	385.30	462.36
BREAMORE	134.06	156.41	178.74	201.09	245.77	290.46	335.15	402.18
BROCKENHURST	143.90	167.89	191.86	215.85	263.81	311.78	359.75	431.70
BURLEY	126.90	148.06	169.20	190.36	232.66	274.97	317.26	380.72
COPYTHORNE	127.06	148.24	169.41	190.59	232.94	275.30	317.65	381.18
DAMERHAM	140.86	164.35	187.81	211.30	258.25	305.21	352.16	422.60
DENNY LODGE	139.42	162.67	185.89	209.14	255.61	302.09	348.56	418.28
EAST BOLDRE	142.03	165.71	189.37	213.05	260.39	307.74	355.08	426.10
ELLINGHAM HARBRIDGE & IBSLEY	136.50	159.26	182.00	204.76	250.26	295.77	341.26	409.52
EXBURY & LEPE	115.57	134.84	154.09	173.36	211.88	250.41	288.93	346.72
FAWLEY	196.32	229.05	261.76	294.49	359.93	425.38	490.81	588.98
FORDINGBRIDGE	183.04	213.56	244.05	274.57	335.58	396.60	457.61	549.14
GODSHILL	146.38	170.78	195.17	219.57	268.36	317.16	365.95	439.14
HALE	146.56	170.99	195.41	219.84	268.69	317.55	366.40	439.68
HORDLE	145.84	170.16	194.45	218.77	267.38	316.00	364.61	437.54
HYDE	128.47	149.89	171.29	192.71	235.53	278.36	321.18	385.42
HYTHE & DIBDEN	183.26	213.81	244.34	274.89	335.97	397.06	458.15	549.78
LYMINGTON & PENNINGTON	185.89	216.88	247.85	278.84	340.80	402.77	464.73	557.68
LYNDHURST	156.68	182.80	208.90	235.02	287.24	339.47	391.70	470.04
MARCHWOOD	193.38	225.62	257.84	290.08	354.54	419.01	483.46	580.16
MARTIN	140.20	163.58	186.93	210.31	257.04	303.78	350.51	420.62
MILFORD-ON-SEA	141.23	164.78	188.30	211.85	258.92	306.01	353.08	423.70
MINSTEAD	134.24	156.63	178.99	201.37	246.11	290.87	335.61	402.74
NETLEY MARSH	130.35	152.08	173.80	195.53	238.98	282.43	325.88	391.06
NEW MILTON	178.80	208.60	238.39	268.20	327.80	387.40	447.00	536.40
RINGWOOD	178.33	208.06	237.77	267.50	326.94	386.39	445.83	535.00
ROCKBOURNE	165.89	193.55	221.18	248.84	304.13	359.44	414.73	497.68
SANDLEHEATH	134.54	156.97	179.38	201.81	246.65	291.50	336.35	403.62
SOPLEY	156.88	183.04	209.17	235.33	287.62	339.92	392.21	470.66
SWAY	141.47	165.06	188.62	212.21	259.36	306.53	353.68	424.42
TOTTON & ELING	201.46	235.04	268.61	302.19	369.34	436.50	503.65	604.38
WHITSBURY	127.34	148.57	169.78	191.01	233.45	275.90	318.35	382.02
WOODGREEN	136.49	159.25	181.98	204.74	250.23	295.74	341.23	409.48
							50	

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 2019/20 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 below:

PRECEPTING AUTHORITY

PRECEPTING AUTHORITY	A £	B £	C £	D £	£	F £	G £	£
HAMPSHIRE COUNTY COUNCIL POLICE AND CRIME COMMISSION	824.58 FR	962.01	1,099.44	1,236.87	1,511.73	1,786.59	2,061.45	2,473.74
FOR HAMPSHIRE AUTHORITY HAMPSHIRE FIRE AND RESCUE	134.31	156.69	179.08	201.46	246.23	291.00	335.77	402.92
AUTHORITY	45.14	52.66	60.19	67.71	82.76	97.80	112.85	135.42
_	1,004.03	1,171.36	1,338.71	1,506.04	1,840.72	2,175.39	2,510.07	3,012.08

That the Section 151 Officer be given delegated authority to implement any variation to the overall level of Council Tax arising from the final notification of the Hampshire Fire and Rescue Authority precept.

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 2019/20 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					2,100.74	2,482.70	2,864.65	3,437.58
BEAULIEU	1,129.95	1,318.27	1,506.60	1,694.92	2,071.57	2,448.22	2,824.87	3,389.84
BOLDRE	1,136.91	1,326.40	1,515.88	1,705.37	2,084.34	2,463.31	2,842.28	3,410.74
BRAMSHAW				1,700.55		2,456.35	2,834.25	3,401.10
BRANSGORE	1,158.15	1,351.17	1,544.20	1,737.22	2,123.27	2,509.32	2,895.37	3,474.44
BREAMORE	1,138.09	1,327.77	1,517.45	1,707.13	2,086.49	2,465.85	2,845.22	3,414.26
BROCKENHURST	1,147.93	1,339.25	1,530.57	1,721.89	2,104.53	2,487.17	2,869.82	3,443.78
BURLEY	1,130.93	1,319.42	1,507.91	1,696.40	2,073.38	2,450.36	2,827.33	3,392.80
COPYTHORNE	1,131.09	1,319.60	1,508.12	1,696.63	2,073.66	2,450.69	2,827.72	3,393.26
DAMERHAM	1,144.89	1,335.71	1,526.52	1,717.34	2,098.97	2,480.60	2,862.23	3,434.68
DENNY LODGE	1,143.45	1,334.03	1,524.60	1,715.18	2,096.33	2,477.48	2,858.63	3,430.36
EAST BOLDRE	1,146.06	1,337.07	1,528.08	1,719.09	2,101.11	2,483.13	2,865.15	3,438.18
ELLINGHAM HARBRIDGE & IBSLEY	1,140.53	1,330.62	1,520.71	1,710.80	2,090.98	2,471.16	2,851.33	3,421.60
EXBURY & LEPE	1,119.60	1,306.20	1,492.80	1,679.40	2,052.60	2,425.80	2,799.00	3,358.80
FAWLEY	1,200.35	1,400.41	1,600.47	1,800.53	2,200.65	2,600.77	3,000.88	3,601.06
FORDINGBRIDGE	1,187.07	1,384.92	1,582.76	1,780.61	2,176.30	2,571.99	2,967.68	3,561.22
GODSHILL	1,150.41	1,342.14	1,533.88	1,725.61	2,109.08	2,492.55	2,876.02	3,451.22
HALE	1,150.59	1,342.35	1,534.12	1,725.88	2,109.41	2,492.94	2,876.47	3,451.76
HORDLE	1,149.87	1,341.52	1,533.16	1,724.81	2,108.10	2,491.39	2,874.68	3,449.62
HYDE	1,132.50	1,321.25	1,510.00	1,698.75	2,076.25	2,453.75	2,831.25	3,397.50
HYTHE & DIBDEN	1,187.29	1,385.17	1,583.05	1,780.93	2,176.69	2,572.45	2,968.22	3,561.86
LYMINGTON & PENNINGTON	1,189.92	1,388.24	1,586.56	1,784.88	2,181.52	2,578.16	2,974.80	3,569.76
LYNDHURST	1,160.71	1,354.16	1,547.61	1,741.06	2,127.96	2,514.86	2,901.77	3,482.12
MARCHWOOD	1,197.41	1,396.98	1,596.55	1,796.12	2,195.26	2,594.40	2,993.53	3,592.24
MARTIN	1,144.23	1,334.94	1,525.64	1,716.35	2,097.76	2,479.17	2,860.58	3,432.70
MILFORD-ON-SEA	1,145.26	1,336.14	1,527.01	1,717.89	2,099.64	2,481.40	2,863.15	3,435.78
MINSTEAD	1,138.27	1,327.99	1,517.70	1,707.41	2,086.83	2,466.26	2,845.68	3,414.82
NETLEY MARSH	1,134.38	1,323.44	1,512.51	1,701.57	2,079.70	2,457.82	2,835.95	3,403.14
NEW MILTON	1,182.83	1,379.96	1,577.10	1,774.24	2,168.52	2,562.79	2,957.07	3,548.48
RINGWOOD	1,182.36	1,379.42	1,576.48	1,773.54	2,167.66	2,561.78	2,955.90	3,547.08
ROCKBOURNE	1,169.92	1,364.91	1,559.89	1,754.88	2,144.85	2,534.83	2,924.80	3,509.76
SANDLEHEATH	1,138.57	1,328.33	1,518.09	1,707.85	2,087.37	2,466.89	2,846.42	3,415.70
SOPLEY	1,160.91	1,354.40	1,547.88	1,741.37	2,128.34	2,515.31	2,902.28	3,482.74
SWAY	1,145.50	1,336.42	1,527.33	1,718.25	2,100.08	2,481.92	2,863.75	3,436.50
TOTTON & ELING	1,205.49	1,406.40	1,607.32	1,808.23	2,210.06	2,611.89	3,013.72	3,616.46
WHITSBURY	1,131.37	1,319.93	1,508.49	1,697.05	2,074.17	2,451.29	2,828.42	3,394.10
WOODGREEN	1,140.52	1,330.61	1,520.69	1,710.78	2,090.95	2,471.13	2,851.30	3,421.56

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 2019/20 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	106,075,260	93,753,800	12,321,460
HRA	27,876,050	27,876,050	0
Town/Parish Precept	6,106,454	121,629,850	6,106,454
	(a)	(b)	(c)

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

	£
District	173.36
Average Town/Parish	85.92
	259.28

- (e) £6,106,454 is the total of the Town/Parish Council precepts as shown in Appendix 3.
- (f) £173.36 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 2019/20 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.

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 OF VALUES	PROPORTION
Α	Values not exceeding £40,000	£1.00
В	Values exceeding £40,000 but not exceeding £52,000	£1.17
С	Values exceeding £52,000 but not exceeding £68,000	£1.33
D	Values exceeding £68,000 but not exceeding £88,000	£1.50
Е	Values exceeding £88,000 but not exceeding £120,000	£1.83
F	Values exceeding £120,000 but not exceeding £160,000	£2.17
G	Values exceeding £160,000 but not exceeding £320,000	£2.50
Н	Values exceeding £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 reductions would make the difference less than this.

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.

APPENDIX 3

SUMMARY OF LOCAL COUNCIL REQUIREMENTS

	2019/20					
LOCAL COUNCIL	COUNCIL	TAX BASE	COUNCIL	COUNCIL		
	TAX		TAX PER	TAX		
	REQUIREMENT		BAND D	INC. / (-) DEC.		
				FROM		
				2018/19		
	£	PROPERTIES	£	2016/19 £		
A CLILIDET AND COLDUDY	26.726	022.60	20.20	F 20		
ASHURST AND COLBURY BEAULIEU	36,736 8,000	932.60 515.50	39.39 15.52	5.38 -0.11		
BOLDRE	27,637	1,064.10	25.97			
BRAMSHAW	7,250	342.80	21.15			
BRANSGORE	104,808	1,812.60	57.82			
BREAMORE	5,060	182.50	27.73			
BROCKENHURST	79,140	1,862.40	42.49			
BURLEY	13,467	792.10	17.00	-0.02		
COPYTHORNE	20,924	1,214.20	17.23			
DAMERHAM	9,188	242.20	37.94	0.69		
DENNY LODGE	5,660	158.20	35.78	0.79		
EAST BOLDRE	15,000	377.90	39.69	0.33		
ELLINGHAM HARBRIDGE AND IBSLEY	19,175	610.70	31.40	-0.21		
EXBURY AND LEPE	0	116.80	0.00	0.00		
FAWLEY	553,713	4,571.10	121.13	3.70		
FORDINGBRIDGE	230,922	2,281.60	101.21	14.09		
GODSHILL	10,499	227.20	46.21	0.05		
HALE	12,178	262.00	46.48	1.35		
HORDLE	109,704	2,416.10	45.41	0.01		
HYDE	9,950	514.20	19.35	0.14		
HYTHE AND DIBDEN	751,805	7,404.50	101.53	5.64		
LYMINGTON AND PENNINGTON	775,857	7,355.50	105.48	2.05		
LYNDHURST	90,000	1,459.60	61.66	6.20		
MARCHWOOD	241,525	2,069.20	116.72	1.64		
MARTIN	7,331	198.40	36.95	1.24		
MILFORD-ON-SEA	108,570	2,820.40	38.49	1.86		
MINSTEAD	10,500	374.80	28.01	1.00		
NETLEY MARSH	18,170	819.50	22.17	0.95		
NEW MILTON	994,529	10,486.40	94.84	15.93		
RINGWOOD	497,549	5,285.20	94.14	1.85		
ROCKBOURNE	12,333	163.40	75.48			
SANDLEHEATH	7,954	279.60	28.45	1.29		
SOPLEY	25,000	403.40	61.97	5.29		
SWAY	66,399	1,709.30	38.85	2.55		
TOTTON AND ELING	1,210,200	9,394.00	128.83			
WHITSBURY	1,800	102.00	17.65			
WOODGREEN	7,921	252.40	31.38	1.05		
	6,106,454	71,074.40	85.92			