COUNCIL - 26 FEBRUARY 2018

THE 2018/19 COUNCIL TAX

1. INTRODUCTION

- 1.1 Members are required to calculate and set the Council Tax for 2018/19.
- 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 2018/19, 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 2018/19 COUNCIL TAX BILL

- 2.1 This report recommends a Council Tax level of £1,693.78 for 2018/19. This is an average figure based on a band 'D' property and is an increase of £90.06 (5.62%) over the equivalent figure for 2017/18.
- # 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 2018/19 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 £1,612.52 to £1,740.66. The average figures are as follows:-

	2017/18 2018/19 AVERAGE AVERAGE		INCREASE		
	£	£	£	%	
New Forest District Council	163.36	168.36	5.00	3.06	
Hampshire County Council	1,133.10	1,200.96	67.86	5.99	
Police and Crime Commissioner for Hampshire	165.46	177.46	12.00	7.25	
Hampshire Fire and Rescue Authority	63.84	65.74	1.90	2.98	
	1,525.76	1,612.52	86.76	5.69	
Parish/Town Councils	77.96	81.26	3.30	4.23	
	1,603.72	1,693.78	90.06	5.62	

- 2.5 The proposed 2018/19 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 2018/19 General Fund budget requirement, elsewhere on this agenda, totals £17,243,480. After deducting retained Business Rates, Government support and collection fund adjustments of £5,353,730, the District Council needs to raise £11,889,750 through Council Tax. This would require a District Council Tax of £168.36 for a Band D property, which means there is an increase of £5.00 (3.06%) over the equivalent figure for 2017/18.

4. HAMPSHIRE COUNTY COUNCIL

4.1 Hampshire County Council met on the 22 February 2018 and set its precept upon this Council at £84,812,996. This results in a Band D Council Tax of £1,200.96, which represents an increase of £67.86 (5.99%) over the equivalent 2017/18 figure.

5. POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE AUTHORITY

5.1 The Police and Crime Commissioner for Hampshire set a precept of £12,532,402 upon this Council. This results in a Band D Council Tax of £177.46, which represents an increase of £12.00 (7.25%) over the equivalent 2017/18 figure.

6. HAMPSHIRE FIRE AND RESCUE AUTHORITY

6.1 Hampshire Fire and Rescue Authority met on the 13 February 2018 and set its precept upon this Council at £4,642,625. This results in a Band D Council Tax of £65.74, which represents an increase of £1.90 (2.98%) over the equivalent 2017/18 figure.

7. TOWN AND PARISH COUNCILS

7.1 The Town and Parish Council precepts (Council Tax Requirements) for 2018/19 are detailed in Appendix 3 and total £5,738,450. This is an increase of £269,229 from 2017/18 and results in an average Band D Council Tax for 2018/19 of £81.26, an increase of £3.30 (4.23%) from 2017/18.

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 11 December 2017 the Council calculated the Council Tax Base for the year 2018/19:

- (a) for the whole Council area as 70,621.0 [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 2018/19 (excluding Parish Precepts) is £11,889,750.
- 10.3 That the following amounts be calculated for the year 2018/19 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) £144,878,430 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) £127,250,230 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £17,628,200 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) £249.62 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) £5,738,450 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) £168.36 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	202.37
BEAULIEU	183.99
BOLDRE	193.53
BRAMSHAW	188.56
BRANSGORE	223.20
BREAMORE	192.91
BROCKENHURST	210.85
BURLEY	185.38
COPYTHORNE	183.80
DAMERHAM	205.61
DENNY LODGE	203.35
EAST BOLDRE	207.72
ELLINGHAM HARBRIDGE & IBSLEY	199.97
EXBURY & LEPE	168.36
FAWLEY	285.79
FORDINGBRIDGE	255.48
GODSHILL	214.52
HALE	213.49
HORDLE	213.76
HYDE	187.57
HYTHE & DIBDEN	264.25
LYMINGTON & PENNINGTON	271.79
LYNDHURST	223.82
MARCHWOOD	283.44
MARTIN	204.07
MILFORD-ON-SEA	204.99
MINSTEAD	195.37
NETLEY MARSH	189.58
NEW MILTON	247.27
RINGWOOD	260.65
ROCKBOURNE	243.38
SANDLEHEATH	195.52
SOPLEY	225.04
SWAY	204.66
TOTTON & ELING	296.50
WHITSBURY WOODGREEN	185.73
WOODGREEN	198.69

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	134.91	157.40	179.88	202.37	247.34	292.31	337.28	404.74
BEAULIEU	122.65	143.11	163.54	183.99	224.87	265.76	306.64	367.98
BOLDRE	129.01	150.53	172.02	193.53	236.53	279.54	322.54	387.06
BRAMSHAW	125.70	146.66	167.61	188.56	230.46	272.36	314.26	377.12
BRANSGORE	148.79	173.61	198.40	223.20	272.79	322.40	371.99	446.40
BREAMORE	128.60	150.05	171.47	192.91	235.77	278.65	321.51	385.82
BROCKENHURST	140.56	164.00	187.42	210.85	257.70	304.56	351.41	421.70
BURLEY	123.58	144.19	164.78	185.38	226.57	267.77	308.96	370.76
COPYTHORNE	122.53	142.96	163.38	183.80	224.64	265.49	306.33	367.60
DAMERHAM	137.07	159.92	182.76	205.61	251.30	296.99	342.68	411.22
DENNY LODGE	135.56	158.17	180.75	203.35	248.53	293.73	338.91	406.70
EAST BOLDRE	138.47	161.57	184.64	207.72	253.87	300.04	346.19	415.44
ELLINGHAM HARBRIDGE & IBSLEY	133.31	155.54	177.75	199.97	244.40	288.84	333.28	399.94
EXBURY & LEPE	112.23	130.95	149.65	168.36	205.77	243.19	280.59	336.72
FAWLEY	190.52	222.29	254.03	285.79	349.29	412.81	476.31	571.58
FORDINGBRIDGE	170.31	198.71	227.09	255.48	312.25	369.03	425.79	510.96
GODSHILL	143.01	166.85	190.68	214.52	262.19	309.86	357.53	429.04
HALE	142.32	166.05	189.77	213.49	260.93	308.37	355.81	426.98
HORDLE	142.50	166.26	190.01	213.76	261.26	308.76	356.26	427.52
HYDE	125.04	145.89	166.73	187.57	229.25	270.93	312.61	375.14
HYTHE & DIBDEN	176.16	205.53	234.89	264.25	322.97	381.69	440.41	528.50
LYMINGTON & PENNINGTON	181.19	211.40	241.59	271.79	332.18	392.58	452.98	543.58
LYNDHURST	149.21	174.09	198.95	223.82	273.55	323.29	373.03	447.64
MARCHWOOD	188.95	220.46	251.94	283.44	346.42	409.41	472.39	566.88
MARTIN	136.04	158.73	181.39	204.07	249.41	294.77	340.11	408.14
MILFORD-ON-SEA	136.65	159.44	182.21	204.99	250.54	296.10	341.64	409.98
MINSTEAD	130.24	151.96	173.66	195.37	238.78	282.20	325.61	390.74
NETLEY MARSH	126.38	147.46	168.51	189.58	231.70	273.84	315.96	379.16
NEW MILTON	164.84	192.33	219.79	247.27	302.21	357.17	412.11	494.54
RINGWOOD	173.76	202.73	231.69	260.65	318.57	376.49	434.41	521.30
ROCKBOURNE	162.25	189.30	216.34	243.38	297.46	351.55	405.63	486.76
SANDLEHEATH	130.34	152.08	173.79	195.52	238.96	282.42	325.86	391.04
SOPLEY	150.02	175.04	200.03	225.04	275.04	325.06	375.06	450.08
SWAY	136.43	159.19	181.92	204.66	250.13	295.62	341.09	409.32
TOTTON & ELING	197.66	230.62	263.55	296.50	362.38	428.28	494.16	593.00
WHITSBURY	123.81	144.46	165.09	185.73	227.00	268.28	309.54	371.46
WOODGREEN	132.45	154.54	176.61	198.69	242.84	287.00	331.14	397.38

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 2018/19 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	800.64 ER	934.08	1,067.52	1,200.96	1,467.84	1,734.72	2,001.60	2,401.92
FOR HAMPSHIRE AUTHORITY HAMPSHIRE FIRE AND RESCUE	118.31	138.02	157.74	177.46	216.90	256.33	295.77	354.92
AUTHORITY	43.83	51.13	58.44	65.74	80.35	94.96	109.57	131.48
_	962.78	1,123.23	1,283.70	1,444.16	1,765.09	2,086.01	2,406.94	2,888.32

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.

10.5 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 2018/19 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	•	,	•	•	2,012.43	2,378.32	2,744.22	3,293.06
BEAULIEU			1,447.24			2,351.77	2,713.58	3,256.30
BOLDRE					2,001.62	2,365.55	2,729.48	3,275.38
BRAMSHAW	1,088.48	1,269.89	1,451.31	1,632.72	1,995.55	2,358.37	2,721.20	3,265.44
BRANSGORE	1,111.57	1,296.84	1,482.10	1,667.36	2,037.88	2,408.41	2,778.93	3,334.72
BREAMORE	1,091.38	1,273.28	1,455.17	1,637.07	2,000.86	2,364.66	2,728.45	3,274.14
BROCKENHURST	1,103.34	1,287.23	1,471.12	1,655.01	2,022.79	2,390.57	2,758.35	3,310.02
BURLEY	1,086.36	1,267.42	1,448.48	1,629.54	1,991.66	2,353.78	2,715.90	3,259.08
COPYTHORNE	1,085.31	1,266.19	1,447.08	1,627.96	1,989.73	2,351.50	2,713.27	3,255.92
DAMERHAM	1,099.85	1,283.15	1,466.46	1,649.77	2,016.39	2,383.00	2,749.62	3,299.54
DENNY LODGE	1,098.34	1,281.40	1,464.45	1,647.51	2,013.62	2,379.74	2,745.85	3,295.02
EAST BOLDRE	1,101.25	1,284.80	1,468.34	1,651.88	2,018.96	2,386.05	2,753.13	3,303.76
ELLINGHAM HARBRIDGE & IBSLEY	1,096.09	1,278.77	1,461.45	1,644.13	2,009.49	2,374.85	2,740.22	3,288.26
EXBURY & LEPE	1,075.01	1,254.18	1,433.35	1,612.52	1,970.86	2,329.20	2,687.53	3,225.04
FAWLEY	1,153.30	1,345.52	1,537.73	1,729.95	2,114.38	2,498.82	2,883.25	3,459.90
FORDINGBRIDGE	1,133.09	1,321.94	1,510.79	1,699.64	2,077.34	2,455.04	2,832.73	3,399.28
GODSHILL					2,027.28	2,395.87	2,764.47	3,317.36
HALE	1,105.10	1,289.28	1,473.47	1,657.65	2,026.02	2,394.38	2,762.75	3,315.30
HORDLE	1,105.28	1,289.49	1,473.71	1,657.92	2,026.35	2,394.77	2,763.20	3,315.84
HYDE	1,087.82	1,269.12	1,450.43	1,631.73	1,994.34	2,356.94	2,719.55	3,263.46
HYTHE & DIBDEN	1,138.94	1,328.76	1,518.59	1,708.41	2,088.06	2,467.70	2,847.35	3,416.82
LYMINGTON & PENNINGTON	1,143.97	1,334.63	1,525.29	1,715.95	2,097.27	2,478.59	2,859.92	3,431.90
LYNDHURST	1,111.99	1,297.32	1,482.65	1,667.98	2,038.64	2,409.30	2,779.97	3,335.96
MARCHWOOD	1,151.73	1,343.69	1,535.64	1,727.60	2,111.51	2,495.42	2,879.33	3,455.20
MARTIN	1,098.82	1,281.96	1,465.09	1,648.23	2,014.50	2,380.78	2,747.05	3,296.46
MILFORD-ON-SEA	1,099.43	1,282.67	1,465.91	1,649.15	2,015.63	2,382.11	2,748.58	3,298.30
MINSTEAD	1,093.02	1,275.19	1,457.36	1,639.53	2,003.87	2,368.21	2,732.55	3,279.06
NETLEY MARSH	1,089.16	1,270.69	1,452.21	1,633.74	1,996.79	2,359.85	2,722.90	3,267.48
NEW MILTON	1,127.62	1,315.56	1,503.49	1,691.43	2,067.30	2,443.18	2,819.05	3,382.86
RINGWOOD	1,136.54	1,325.96	1,515.39	1,704.81	2,083.66	2,462.50	2,841.35	3,409.62
ROCKBOURNE	1,125.03	1,312.53	1,500.04	1,687.54	2,062.55	2,437.56	2,812.57	3,375.08
SANDLEHEATH	1,093.12	1,275.31	1,457.49	1,639.68	2,004.05	2,368.43	2,732.80	3,279.36
SOPLEY					2,040.13	2,411.07	2,782.00	3,338.40
SWAY	1,099.21	1,282.42	1,465.62	1,648.82	2,015.22	2,381.63	2,748.03	3,297.64
TOTTON & ELING		•			2,127.47	2,514.29	2,901.10	3,481.32
WHITSBURY		•			1,992.09	2,354.29	2,716.48	3,259.78
WOODGREEN	1,095.23	1,277.77	1,460.31	1,642.85	2,007.93	2,373.01	2,738.08	3,285.70

For Further Information:

Background Papers

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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 2018/19 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	111,472,530	99,582,780	11,889,750
HRA	27,667,450	27,667,450	0
Town/Parish Precept	5,738,450 144,878,430 (a)	0 127,250,230 (b)	5,738,450 17,628,200 (c)

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

	£
District	168.36
Average Town/Parish	81.26
	249.62

- (e) £5,738,450 is the total of the Town/Parish Council precepts as shown in Appendix 3.
- £168.36 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 2018/19 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 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.

SUMMARY OF LOCAL COUNCIL REQUIREMENTS

APPENDIX 3

	2018/19					
LOCAL COUNCIL	COUNCIL	TAX BASE	COUNCIL	COUNCIL		
	TAX		TAX PER	TAX		
	REQUIREMENT		BAND D	INC. / (-) DEC.		
				FROM		
	£	PROPERTIES	£	2017/18 £		
ASHURST AND COLBURY	31,520	926.80	34.01	-0.15		
BEAULIEU	8,000	511.80	15.63			
BOLDRE	26,832	1,066.10	25.17	0.65		
BRAMSHAW	7,000	346.50	20.20	0.62		
BRANSGORE	99,500	1,814.50	54.84			
BREAMORE	4,400	179.20	24.55	0.27		
BROCKENHURST	79,080	1,861.00	42.49			
BURLEY	13,467	791.30	17.02			
COPYTHORNE	18,675	1,209.30	15.44			
DAMERHAM	8,750	234.90	37.25			
DENNY LODGE	5,416	154.80	34.99			
EAST BOLDRE	15,000	381.10	39.36			
ELLINGHAM HARBRIDGE AND IBSLEY	19,175	606.70 116.10	31.61	-0.05		
EXBURY AND LEPE FAWLEY	0 524.157	4,548.90	0.00 117.43	0.00 4.14		
FORDINGBRIDGE	534,157 198,550	2,279.00	87.12			
GODSHILL	10,373	224.70	46.16			
HALE	11,797	261.40	45.13			
HORDLE	108,680	2,393.60	45.40			
HYDE	9,950	518.00	19.21	1.04		
HYTHE AND DIBDEN	708,640	7,390.00	95.89	1.50		
LYMINGTON AND PENNINGTON	742,351	7,177.40	103.43	2.96		
LYNDHURST	80,000	1,442.50	55.46	4.23		
MARCHWOOD	237,200	2,061.20	115.08	2.85		
MARTIN	7,049	197.40	35.71	5.98		
MILFORD-ON-SEA	101,944	2,783.30	36.63	1.13		
MINSTEAD	10,000	370.30	27.01	-0.27		
NETLEY MARSH	17,303	815.60	21.22	0.13		
NEW MILTON	825,234	10,457.90	78.91	10.03		
RINGWOOD	485,196	5,257.30	92.29	2.69		
ROCKBOURNE	12,333	164.40	75.02	-0.60		
SANDLEHEATH	7,575	278.90	27.16			
SOPLEY	21,000	370.50	56.68			
SWAY	61,747	1,700.80	36.30	0.80		
TOTTON AND ELING	1,201,150	9,373.40	128.14	2.73		
WHITSBURY	1,800	103.60	17.37	-0.36		
WOODGREEN	7,606	250.80	30.33	0.53		
	5,738,450	70,621.00	81.26			