

Setting the Council Tax – Background information

The Localism Act 2011 requires the billing authority to calculate a Council Tax requirement for the year. The precept levels of other precepting bodies have been received and are detailed below:

Town & Parish Councils

The Town and Parish Council Precepts for 2018/19 are detailed in Appendix F1 and total £2,559,403.10. The increase in the average Band D Council Tax for Town and Parish Councils is 9.20% and results in an average Band D Council Tax figure of £70.71 for 2018/19. The precept expense for Bungay Town Council has been anticipated as they are not due to set their precept until 19th February 2018, which is not in time for the writing of this report. Appendix F, F1 and F2 will be tabled again at the Full Council meeting on 21st February 2018 showing the final resolution.

Suffolk County Council

Suffolk County Council met on 8th February 2018 and set their precept at £44,972,393.36. This results in a Band D Council Tax of £1,242.54.

Police and Crime Commissioner for Suffolk

The Police and Crime Commissioner for Suffolk presented his proposal to the Police and Crime Panel on 26th January 2018 to set the precept at £6,834,135.97. This results in a Band D Council Tax of £188.82.

Council Tax Resolutions

If the formal Council Tax Resolution below is approved, the total Band D Council Tax will be as follows:

	2017/18 £	2018/19 £	Increase %
Waveney District Council	157.41	162.27	3.09
Suffolk County Council	1,183.50	1,242.54	4.99
Police and Crime Commissioner for Suffolk	176.85	188.82	6.77
Sub-Total	1,517.76	1,593.63	5.00
Town & Parish Councils (average)	64.75	70.71	9.20
Total	1,582.51	1,664.34	5.17

The Council is recommended to resolve as follows:

1. Council Tax Base
 - (a) That it be noted that on 15th January 2018, Full Council, calculated the Council Tax Base for 2018/19 for the whole Council area as 36,193.92 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which one or more special items relate as in the attached Appendix F1.
2. Council Tax Requirement

That the Council Tax requirement for the Council's own purposes for 2018/19 (excluding Town and Parish precepts) is £5,873,187.
3. Council Tax Calculations

That the following amounts be calculated for the year 2018/19 in accordance with Sections 31 to 36 of the Act: -

 - (a) £66,871,191

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 Town and Parish Councils (*i.e. Gross Expenditure*).

- (b) £58,438,600 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. (*i.e. Gross Income*).
- (c) £8,432,591 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) £232.98 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Town and Parish precepts). (Average Council Tax).
- (e) £2,559,403 being the aggregate amount of all special items (Town and Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix F1).
- (f) £162.27 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 for dwellings in those parts of its area to which no special item relates. (Basic Council Tax).
4. Major Precepting Bodies To note that the County Council and the Police and Crime Commissioner have issued precepts 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 the table below.
5. Aggregate Amounts of Council Tax That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in Appendix F2 as the amounts of Council Tax for 2018/19 for each part of its area and for each of the categories of dwellings.

Valuation Bands							
WAVENEY DISTRICT COUNCIL (£)							
A	B	C	D	E	F	G	H
108.18	126.21	144.24	162.27	198.33	234.39	270.45	324.54
SUFFOLK COUNTY COUNCIL (£)							
A	B	C	D	E	F	G	H
828.36	966.42	1,104.48	1,242.54	1,518.66	1,794.78	2,070.90	2,485.08
POLICE AND CRIME COMMISSIONER FOR SUFFOLK (£)							
A	B	C	D	E	F	G	H
125.88	146.86	167.84	188.82	230.78	272.74	314.70	377.64
AGGREGATE OF COUNCIL TAX REQUIREMENTS (£)							
A	B	C	D	E	F	G	H
1,062.42	1,239.49	1,416.56	1,593.63	1,947.77	2,301.91	2,656.05	3,187.26

6. Excessive Council Tax That the Council’s basic amount of Council Tax for 2018/19 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

SPECIAL ITEMS - PARISH PRECEPTS AND SPECIAL EXPENSES

PARISH / AREA	EXPENSE £	TAX BASE	EQUIVALENT	BASIC
			COUNCIL TAX £	AMOUNT OF COUNCIL TAX £
Somerleyton, Ashby and Herringfleet	2,845.00	160.24	17.75	180.02
Barnby	1,365.00	211.00	6.47	168.74
Barsham and Shipmeadow	1,250.00	131.38	9.51	171.78
Beccles	113,427.00	3,153.90	35.96	198.23
Benacre	0.00	34.41	0.00	162.27
Blundeston and Flixton	8,914.43	441.09	20.21	182.48
Blyford and Sotherton	3,822.00	70.97	53.85	216.12
Brampton with Stoven	3,071.33	144.49	21.26	183.53
Bungay	63,651.37 *	1,609.39	39.55	201.82
Carlton Colville	54,297.18	2,624.32	20.69	182.96
Corton	5,750.25	551.18	10.43	172.70
Covehithe	0.00	11.26	0.00	162.27
Flixton, St. Cross S E and St. Margaret South Elmham	1,500.00	162.07	9.26	171.53
Frostenden, Uggeshall and South Cove	2,500.00	164.79	15.17	177.44
Gisleham	1,495.56	239.45	6.25	168.52
Halesworth	110,000.00	1,655.10	66.46	228.73
Henstead with Hulver Street	3,550.31	135.25	26.25	188.52
Holton	11,141.00	304.06	36.64	198.91
Homersfield	3,514.00	59.36	59.20	221.47
St. Andrew Ilketshall	1,965.00	111.03	17.70	179.97
St. John Ilketshall	0.00	19.62	0.00	162.27
St. Lawrence Ilketshall	0.00	58.77	0.00	162.27
St. Margaret Ilketshall	750.00	72.31	10.37	172.64
Kessingland	110,000.00	1,379.05	79.77	242.04
Lound	1,700.00	117.96	14.41	176.68
Lowestoft	1,608,848.00	12,413.92	129.60	291.87
Mettingham	1,500.00	81.11	18.49	180.76
Mutford	3,470.99	182.30	19.04	181.31
North Cove	2,900.00	148.13	19.58	181.85
Oulton	13,020.87	1,332.74	9.77	172.04
Oulton Broad	184,236.00	3,195.83	57.65	219.92
Redisham	0.00	53.01	0.00	162.27
Reydon	29,000.00	1,162.07	24.96	187.23
Ringsfield and Weston	6,500.00	216.44	30.03	192.30
Rumburgh	3,570.00	115.11	31.01	193.28
Rushmere	0.00	33.81	0.00	162.27
Shadingfield, Sotterley, Willingham and Ellough	7,201.56	174.38	41.30	203.57
All Saints & St. Nicholas, St. Michael and St. Peter S E	3,200.00	102.23	31.30	193.57
St. James South Elmham	1,600.00	85.62	18.69	180.96
Southwold	120,000.00	1,057.70	113.45	275.72
Spexhall	2,700.00	80.97	33.35	195.62
Wangford with Henham	6,500.00	247.25	26.29	188.56
Westhall	2,572.00	130.24	19.75	182.02
Wissett	3,646.00	119.08	30.62	192.89
Worlingham	37,517.00	1,273.52	29.46	191.73
Wrentham	14,911.25	366.01	40.74	203.01
Total	2,559,403.10	36,193.92	70.71	232.98

BASIC AMOUNT OF COUNCIL TAX represents the Council Tax payable on a Band D property for District Council Purposes. The Police and Crime Commissioner for Suffolk and Suffolk County Council's basic amount will be added to this figure.

* The precept expense for Bungay Town Council has been anticipated as they are not due to set their precept until 19 February 2018, which is not in time for the writing of this report. Appendix F, F1 and F2 will be tabled again at the Full Council meeting on 21 February 2018 showing the final resolution.

AMOUNTS OF COUNCIL TAX 2018/19

The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2018/19 for each part of its area and for each of the categories of dwellings.

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A £	B £	C £	D £	E £	F £	G £	H £
Somerleyton, Ashby and Herringfleet	1,074.25	1,253.30	1,432.34	1,611.38	1,969.46	2,327.55	2,685.63	3,222.76
Barnby	1,066.73	1,244.52	1,422.31	1,600.10	1,955.68	2,311.26	2,666.83	3,200.20
Barsham and Shipmeadow	1,068.76	1,246.89	1,425.01	1,603.14	1,959.39	2,315.65	2,671.90	3,206.28
Beccles	1,086.39	1,267.46	1,448.52	1,629.59	1,991.72	2,353.85	2,715.98	3,259.18
Benacre	1,062.42	1,239.49	1,416.56	1,593.63	1,947.77	2,301.91	2,656.05	3,187.26
Blundeston and Flixton	1,075.89	1,255.21	1,434.52	1,613.84	1,972.47	2,331.10	2,689.73	3,227.68
Blyford and Sotherton	1,098.32	1,281.37	1,464.43	1,647.48	2,013.59	2,379.69	2,745.80	3,294.96
Brampton with Stoven	1,076.59	1,256.03	1,435.46	1,614.89	1,973.75	2,332.62	2,691.48	3,229.78
* Bungay	1,088.79	1,270.25	1,451.72	1,633.18	1,996.11	2,359.04	2,721.97	3,266.36
Carlton Colville	1,076.21	1,255.58	1,434.95	1,614.32	1,973.06	2,331.80	2,690.53	3,228.64
Corton	1,069.37	1,247.60	1,425.83	1,604.06	1,960.52	2,316.98	2,673.43	3,208.12
Covehithe	1,062.42	1,239.49	1,416.56	1,593.63	1,947.77	2,301.91	2,656.05	3,187.26
Flixton, St. Cross S E and St. Margaret South Elmham	1,068.59	1,246.69	1,424.79	1,602.89	1,959.09	2,315.29	2,671.48	3,205.78
Frostenden, Uggeshall and South Cove	1,072.53	1,251.29	1,430.04	1,608.80	1,966.31	2,323.82	2,681.33	3,217.60
Gisleham	1,066.59	1,244.35	1,422.12	1,599.88	1,955.41	2,310.94	2,666.47	3,199.76
Halesworth	1,106.73	1,291.18	1,475.64	1,660.09	2,029.00	2,397.91	2,766.82	3,320.18
Henstead with Hulver Street	1,079.92	1,259.91	1,439.89	1,619.88	1,979.85	2,339.83	2,699.80	3,239.76
Holton	1,086.85	1,267.99	1,449.13	1,630.27	1,992.55	2,354.83	2,717.12	3,260.54
Homersfield	1,101.89	1,285.53	1,469.18	1,652.83	2,020.13	2,387.42	2,754.72	3,305.66
St. Andrew Ilketshall	1,074.22	1,253.26	1,432.29	1,611.33	1,969.40	2,327.48	2,685.55	3,222.66
St. John Ilketshall	1,062.42	1,239.49	1,416.56	1,593.63	1,947.77	2,301.91	2,656.05	3,187.26
St. Lawrence Ilketshall	1,062.42	1,239.49	1,416.56	1,593.63	1,947.77	2,301.91	2,656.05	3,187.26
St. Margaret Ilketshall	1,069.33	1,247.56	1,425.78	1,604.00	1,960.44	2,316.89	2,673.33	3,208.00
Kessingland	1,115.60	1,301.53	1,487.47	1,673.40	2,045.27	2,417.13	2,789.00	3,346.80
Lound	1,072.03	1,250.70	1,429.37	1,608.04	1,965.38	2,322.72	2,680.07	3,216.08
Lowestoft	1,148.82	1,340.29	1,531.76	1,723.23	2,106.17	2,489.11	2,872.05	3,446.46
Mettingham	1,074.75	1,253.87	1,433.00	1,612.12	1,970.37	2,328.62	2,686.87	3,224.24
Mutford	1,075.11	1,254.30	1,433.48	1,612.67	1,971.04	2,329.41	2,687.78	3,225.34
North Cove	1,075.47	1,254.72	1,433.96	1,613.21	1,971.70	2,330.19	2,688.68	3,226.42
Oulton	1,068.93	1,247.09	1,425.24	1,603.40	1,959.71	2,316.02	2,672.33	3,206.80
Oulton Broad	1,100.85	1,284.33	1,467.80	1,651.28	2,018.23	2,385.18	2,752.13	3,302.56
Redisham	1,062.42	1,239.49	1,416.56	1,593.63	1,947.77	2,301.91	2,656.05	3,187.26
Reydon	1,079.06	1,258.90	1,438.75	1,618.59	1,978.28	2,337.96	2,697.65	3,237.18
Ringsfield and Weston	1,082.44	1,262.85	1,443.25	1,623.66	1,984.47	2,345.29	2,706.10	3,247.32
Rumburgh	1,083.09	1,263.61	1,444.12	1,624.64	1,985.67	2,346.70	2,707.73	3,249.28
Rushmere	1,062.42	1,239.49	1,416.56	1,593.63	1,947.77	2,301.91	2,656.05	3,187.26
Shadingfield, Sotterley, Willingham and Ellough	1,089.95	1,271.61	1,453.27	1,634.93	1,998.25	2,361.57	2,724.88	3,269.86
All Saints & St. Nicholas, St. Michael and St. Peter S E	1,083.29	1,263.83	1,444.38	1,624.93	1,986.03	2,347.12	2,708.22	3,249.86
St. James South Elmham	1,074.88	1,254.03	1,433.17	1,612.32	1,970.61	2,328.91	2,687.20	3,224.64
Southwold	1,138.05	1,327.73	1,517.40	1,707.08	2,086.43	2,465.78	2,845.13	3,414.16
Spexhall	1,084.65	1,265.43	1,446.20	1,626.98	1,988.53	2,350.08	2,711.63	3,253.96
Wangford with Henham	1,079.95	1,259.94	1,439.93	1,619.92	1,979.90	2,339.88	2,699.87	3,239.84
Westhall	1,075.59	1,254.85	1,434.12	1,613.38	1,971.91	2,330.44	2,688.97	3,226.76
Wissett	1,082.83	1,263.31	1,443.78	1,624.25	1,985.19	2,346.14	2,707.08	3,248.50
Worlingham	1,082.06	1,262.40	1,442.75	1,623.09	1,983.78	2,344.46	2,705.15	3,246.18
Wrentham	1,089.58	1,271.18	1,452.77	1,634.37	1,997.56	2,360.76	2,723.95	3,268.74

* The precept expense for Bungay Town Council has been anticipated as they are not due to set their precept until 19 February 2018, which is not in time for the writing of this report. Appendix F, F1 and F2 will be tabled again at the Full Council meeting on 21 February 2018 showing the final resolution.

PARISH	2017/18 Taxbase	2018/19 Taxbase
Somerleyton, Ashby and Herringfleet	156.03	160.24
Barnby	208.20	211.00
Barsham and Shipmeadow	127.08	131.38
Beccles	3,108.69	3,153.90
Benacre	33.84	34.41
Blundeston and Flixton	435.73	441.09
Blyford and Sotherton	71.58	70.97
Brampton with Stoven	140.50	144.49
Bungay	1,575.36	1,609.39
Carlton Colville	2,602.69	2,624.32
Corton	544.34	551.18
Covehithe	10.35	11.26
Flixton, St. Cross S E and St. Margaret South Elmham	162.08	162.07
Frostenden, Uggeshall and South Cove	164.27	164.79
Gisleham	240.50	239.45
Halesworth	1,639.19	1,655.10
Henstead with Hulver Street	135.96	135.25
Holton	290.55	304.06
Homersfield	60.01	59.36
St. Andrew Ilketshall	110.26	111.03
St. John Ilketshall	19.45	19.62
St. Lawrence Ilketshall	58.39	58.77
St. Margaret Ilketshall	69.87	72.31
Kessingland	1,372.54	1,379.05
Lound	116.24	117.96
Lowestoft	12,173.90	12,413.92
Mettingham	79.60	81.11
Mutford	180.67	182.30
North Cove	142.86	148.13
Oulton	1,263.76	1,332.74
Oulton Broad	3,157.50	3,195.83
Redisham	53.11	53.01
Reydon	1,157.72	1,162.07
Ringsfield and Weston	212.34	216.44
Rumburgh	113.82	115.11
Rushmere	32.13	33.81
Shadingfield, Sotterley, Willingham and Ellough	174.88	174.38
All Saints & St. Nicholas, St. Michael and St. Peter S E	101.86	102.23
St. James South Elmham	85.06	85.62
Southwold	1,052.56	1,057.70
Spexhall	75.81	80.97
Wangford with Henham	248.39	247.25
Westhall	129.46	130.24
Wissett	121.21	119.08
Worlingham	1,255.75	1,273.52
Wrentham	359.63	366.01
Total	35,625.72	36,193.92