



What is Council Tax?

Council Tax is a tax local authorities charge to raise money to pay for their services.

Almost every household has to pay Council Tax, whether your home is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether you own or rent it.

Each property is put into one of eight bands, depending on how much it was worth on 1 April 1991.

Your Council Tax bill shows the band your home is in.

We (Tendring District Council) collect your Council Tax and put it into a separate fund called the collection fund. We share this fund with Essex County Council, Police and Crime Commissioner for Essex, Essex Fire Authority and the Parish and Town Councils.

Valuation band	Value of property on 1 April 1991
Band A	£40,000 or less
Band B	£40,001 to £52,000
Band C	£52,001 to £68,000
Band D	£68,001 to £88,000
Band E	£88,001 to £120,000
Band F	£120,001 to £160,000
Band G	£160,001 to £320,000
Band H	More than £320,000

This year we need to collect £73 million in Council Tax. Every £1 of Council Tax is shared in the following way.



- Essex County Council use Council Tax to pay for services such as social services, highways and libraries.
- We use Council Tax to help pay for services such as collecting rubbish, planning, leisure services and improving facilities for our community.

Please note – these are averages across all the Parish and Town Councils.

Who has to pay Council Tax?

Council Tax is charged for every domestic dwelling in the country.

In most cases the person (or people) aged 18 or over nearest the top of the following list will be responsible for paying Council Tax:

- Owner-occupiers
- Leaseholders
- Tenants
- People who have a licence to occupy
- Residents with no legal interest in the property
- People who own the property but don't live in it.

People such as joint tenants and couples are jointly and severally liable for all the Council Tax for their dwelling.

Adult Social Care

In relation to the year beginning in 2017 and any subsequent year.

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge an additional "precept" on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20.

How to pay

Information on various payment methods and your options for instalment plans is available on the back of your bill and on our website.

www.tendringdc.gov.uk/council-tax/pay

People with Disabilities

The Disabled Band Reduction scheme makes sure disabled people don't pay more Council Tax if they need a bigger property, or have adapted their home because of their disability.

You may qualify if your property has

- A room which is mainly used by a disabled resident and is essential, or of major importance to their welfare; or
- An extra bathroom or extra kitchen which is necessary to meet the needs of the disabled resident; or
- Enough floor space to use a wheelchair. The disabled resident must need to use their wheelchair indoors.

Empty Properties/Second Homes

There is usually a full charge for unoccupied properties, whether they are furnished or unfurnished. Some unoccupied properties can receive an exemption. Details about exemptions can be found later in this leaflet.

If Your Circumstances Change

If you claim a Council Tax discount, exemption or Local Council Tax Support, you must inform us immediately about any change in your circumstances which may affect your entitlement.

A £70 penalty notice will be issued to anyone who either fails to inform the Council within 21 days of any relevant change in circumstances or provides false information to obtain any Council Tax discount or exemption.

Discounts

A full Council Tax bill is based on at least two adults living in your home. You will get 25% off the bill for your main home if you live alone, or are the only person living in the property who is counted for Council Tax purposes.

These people are not counted for Council Tax:

- Children under 18
- People on some apprentice schemes
- 18 and 19 year olds in full-time education
- Full-time college and university students
- Young people under 25 who get funding from the Skills Funding Agency or Young Peoples Learning Agency
- Student nurses
- Foreign language assistants registered with the British Council
- People with a severe mental disability
- Live-in carers who look after someone who isn't their partner, spouse or child
- Diplomats
- Members of International Headquarters and Defence Organisations
- Members of religious communities
- People in prison or detained under the Mental Health Act.

Repairs or Alterations

A property may receive a 100% discount for up to 12 months if it requires or is undergoing structural alterations.

In case of repairs, a further 6 month discount can be granted after the works are completed, as long as the total duration of both discounts does not exceed 12 months and the property remains unfurnished and unoccupied.

Further details are available on our website:

www.tendringdc.gov.uk/council-tax/discounts

Reductions for Annexes

A 50% reduction in Council Tax applies for people living in annexes provided they are related to the person liable to pay Council Tax on the main dwelling.

The reduction also applies for people living in dwellings with annexes which are unoccupied provided they are using the annexe as part of their main residence.

Exemptions for Unoccupied Properties

- B. Unoccupied dwellings owned by charities - up to 6 months only
- D. Unoccupied because the taxpayer is in prison or detained under The Mental Health Act
- E. Unoccupied because the taxpayer has moved to a care home or hospital
- F. Unoccupied when the owner has died and the property has to be sold to clear the debts of the estate or the deceased did not leave a will. The exemption can only apply for up to 6 months after probate or letters of administration have been granted
- G. Occupation is prohibited by law
- H. Empty dwelling being held for a Minister of Religion
- I. Unoccupied by a person receiving care
- J. Unoccupied by a person providing care elsewhere
- K. Unoccupied by students
- L. Repossessed properties
- Q. Property left empty by a bankrupt
- R. Unoccupied caravan pitches and boat moorings
- T. Is part of a property that also includes another home and cannot be let separately due to planning restrictions.

Exemptions for Occupied Properties

- M. College/university halls of residence
- N. Property solely occupied by full time students
- O. Armed forces accommodation
- P. Visiting forces accommodation
- S. All occupants are aged under 18
- U. Property occupied solely by those who are severely mentally impaired
- V. Diplomats property
- W. Annex occupied by a dependant relative.

Local Council Tax Support (LCTS)

Local Council Tax Support is a reduction of your council tax bill based on:

- Your income
- The size of your family
- Other adults living with you
- The amount of Council Tax you have to pay

In general, the lower your income the more the bill can be reduced by Local Council Tax Support. Everyone of working age will have to pay at least 20% of their bill.

Other adults (non-dependants) who live with you may be expected to help you pay the Council tax. This means you may get less help from Local Council Tax Support.

The rules for Local Council Tax Support are different depending on whether you are:

- Working age
- Pension age

For more information about Local Council Tax Support, and to find out whether you are eligible please visit www.tendringdc.gov.uk

Tendring District Council is dedicated to tackling any form of Fraud very seriously.

WARNING — FRAUD

You will have to pay back the overpaid support/ discount in all circumstances but if the Council feels a serious offence has been committed in relation to a claim for Local Council Tax Support you can be interviewed under caution. This could result in the Council prosecuting you or you being offered a caution or an Administrative Penalty (fined up to 50% of the original total overpayment of benefit /discount).

Fraud

You are an honest Council Tax payer, but

Do you know of anyone who is currently trying to abuse the system by falsely claiming a Council Tax discount (including Local Council Tax Support) or an exemption?

Funding has been cut for the Council, but help us to prevent further cuts to **your** Council services by stopping those individuals who are not fully paying their way.

If you do have any suspicions you can anonymously contact us by

Telephone on 0800 1697 004 or
E-mail fraud.hotline@tendringdc.gov.uk

All the information you provide us with will be treated in the strictest confidence.



How do I appeal?

Valuation appeals

If you think your home should be in a different valuation band, please write to **The Valuation Office Agency** (not us) at **Council Tax East, Kings Wharf, 20-30 Kings Road, Reading RG1 3ER** or telephone them on **03000 501501** or email them at cteast@voa.gsi.gov.uk

They will tell you your rights and how to appeal, if you are entitled to do so.

Other appeals

You can appeal to us if:

- you feel the property should be exempt from Council Tax
- you believe we have made a mistake working out your bill
- we have not given you a discount, or
- we have not reduced your bill because you or someone you live with has a disability.

If you think the decision is wrong you can:

1. Make an appeal in writing to Tendring District Council telling us why you think the decision is wrong. Making an appeal does not allow you to withhold payment of Council Tax.

2. If the Council cannot resolve your appeal or you do not get a reply within 2 months you may appeal to the Valuation Tribunal. You must do this within 2 months of the date of when the Council notified you of its decision or, if you have received no reply from us, within four months from the date of your initial appeal. You will need to fill in an appeal form. You can do this online at www.valuationtribunal.gov.uk.

If you appeal, you must continue to pay your Council Tax until your appeal is decided. If your appeal succeeds, we will give you back any Council Tax you have overpaid.

Fair Processing and Sharing of Information

Tendring District Council is required by law to protect the public funds it administers. In order to meet this obligation this will include sharing information internally and externally to prevent and detect fraud, improve the way it delivers services and for the purpose of performing any of its statutory enforcement duties. This will also include sharing information with other bodies responsible for auditing and administering public funds, as well as checks made on credit reference agencies.

All personal information will be processed in accordance with the provisions of the Data Protection Act 1998.

Is your bill correct?

Please tell us about any changes in your circumstances, or if your billing details are wrong.

DO NOT IGNORE YOUR BILL - If you do not pay it and do not agree any other arrangement, we may take action against you which could increase the amount you have to pay.

Penalties

A £70 penalty notice will be issued to anyone who fails to inform the Council within 21 days of any relevant change of circumstances which affects entitlement to a discount, (including Local Council Tax Support) or exemption, or fails to reply to a request for information in relation to an entitlement to a discount (including Local Council Tax Support), or provides false information to obtain any Council Tax discount or exemption.

How we work out your Council Tax

The table shows how much we plan to spend on each of our main services.

We collect some of this money through Council Tax, but we have two other main sources of income – Revenue Support Grant and Business Rates.

The Government pays the Revenue Support Grant out of the taxes it collects.

We collect Business Rates and split them with the Government. 50% will go to the Government and the remaining 50% will be split as 40% for Tendring, 9% for Essex County Council and 1% for the Fire Authority.

	£ thousands		
	Last Year (2016/17)	This Year (2017/18)	
General Council Costs	4,046	3,829	
Coastal Protection	1,135	1,026	
Collecting Local Taxes	1,973	1,982	
Community Safety	211	242	
Environmental Health	4,074	4,201	
Highways, Roads and Transport	948	962	
Housing	71,942	71,796	
Leisure and Tourism	7,255	8,188	
Planning, Community, Partnerships and Renewal	4,720	4,889	
Refuse Collection and Recycling	3,592	3,345	
Other Services	841	3,818	
Gross Expenditure	100,737	104,278	
Parish/Town Council Precepts	1,439	1,600	
Less Income from:			
Grants and Contributions	-62,477	-62,204	
Rents/Fees & Charges & Interest	-23,585	-23,691	
Net Expenditure	16,114	19,983	
Transfer from Reserves	-677	-4,687	
Parish/Town Council Precepts	-1,439	-1,600	
	13,998	13,696	
Revenue Support Grant and Business Rates	-7,163	-6,249	
Collection Fund Amount	20	-218	
Council Tax requirement*	6,855	7,229	
Average Council Tax for a property in band D* in Tendring District Council and the percentage change comparing last year and this year.	152.64	157.64	3.3%
*Excludes Parish and Town Councils			

Facing cost changes

The table below shows why our spending has changed. Government policies and the state of the national economy affect our spending in general, and also affect some particular services.

	£ thousands
Money needed for 2016/17	13,998
Changes in spending on services	3,541
Changes in grants, fees and other charges	167
Changes to how we use savings and reserves	-4,010
The amount we need to raise in 2017/18	13,696

How much do you have to pay?

We work out how much Council Tax we must collect by adding together the money each of the authorities need. The amount for Tendring District Council is split between General and Special Expenses. General Expenses are applied across the whole district and Special Expenses vary from area to area.

We work out how much Council Tax the properties in each valuation band should pay in line with the amount homes in band D will pay.

So, if your home is in band D, your Council Tax for this year will be £1,536.39 plus an amount you have to pay to your local Parish/Town Council for their precept and to Tendring District Council for Special Expenses (if applicable). The table below shows the Council Tax for a property in band D.

	Amount needed £ thousand	Council Tax for each property in band D £
Tendring District Council - General Expenses	6,723	146.61
Essex County Council	53,367	1,163.70
Essex Fire Authority	3,166	69.03
Police and Crime Commissioner for Essex	7,202	157.05
Total (not including Parish/Town Councils)	70,458	1,536.39

Council Tax amounts for each area in the district

This chart shows how much Council Tax you have to pay, depending on where you live and which valuation band your home is in.

	Band															
	A	£	B	£	C	£	D	£	E	£	F	£	G	£	H	£
Clacton (unparished)	1,036.87		1,209.69		1,382.50		1,555.31		1,900.93		2,246.56		2,592.18		3,110.62	
Alresford	1,090.97		1,272.79		1,454.62		1,636.45		2,000.11		2,363.76		2,727.42		3,272.90	
Ardleigh	1,050.75		1,225.87		1,401.00		1,576.12		1,926.37		2,276.62		2,626.87		3,152.24	
Beaumont-cum-Moze	1,043.97		1,217.97		1,391.96		1,565.96		1,913.95		2,261.94		2,609.93		3,131.92	
Great Bentley	1,084.26		1,264.97		1,445.68		1,626.39		1,987.81		2,349.23		2,710.65		3,252.78	
Little Bentley	1,033.51		1,205.76		1,378.01		1,550.26		1,894.76		2,239.26		2,583.77		3,100.52	
Bradfield	1,109.10		1,293.95		1,478.80		1,663.65		2,033.35		2,403.05		2,772.75		3,327.30	
Brightlingsea	1,061.99		1,238.98		1,415.98		1,592.98		1,946.98		2,300.97		2,654.97		3,185.96	
Great Bromley	1,064.43		1,241.84		1,419.24		1,596.65		1,951.46		2,306.27		2,661.08		3,193.30	
Little Bromley	1,036.09		1,208.78		1,381.46		1,554.14		1,899.50		2,244.87		2,590.23		3,108.28	
Little Clacton	1,073.29		1,252.18		1,431.06		1,609.94		1,967.70		2,325.47		2,683.23		3,219.88	
Elmstead	1,055.62		1,231.56		1,407.49		1,583.43		1,935.30		2,287.18		2,639.05		3,166.86	
Frating	1,051.91		1,227.22		1,402.54		1,577.86		1,928.50		2,279.13		2,629.77		3,155.72	
Frinton and Walton	1,071.37		1,249.94		1,428.50		1,607.06		1,964.18		2,321.31		2,678.43		3,214.12	
Harwich	1,055.85		1,231.82		1,407.80		1,583.77		1,935.72		2,287.67		2,639.62		3,167.54	
Lawford	1,057.46		1,233.70		1,409.95		1,586.19		1,938.68		2,291.16		2,643.65		3,172.38	
Manningtree	1,045.41		1,219.64		1,393.88		1,568.11		1,916.58		2,265.05		2,613.52		3,136.22	
Mistley	1,063.11		1,240.29		1,417.48		1,594.66		1,949.03		2,303.40		2,657.77		3,189.32	
Great Oakley	1,059.66		1,236.27		1,412.88		1,589.49		1,942.71		2,295.93		2,649.15		3,178.98	
Little Oakley	1,051.97		1,227.29		1,402.62		1,577.95		1,928.61		2,279.26		2,629.92		3,155.90	
Ramsey and Parkeston	1,084.67		1,265.45		1,446.23		1,627.01		1,988.57		2,350.13		2,711.68		3,254.02	
St Osyth	1,066.21		1,243.91		1,421.61		1,599.31		1,954.71		2,310.11		2,665.52		3,198.62	
Tendring	1,052.40		1,227.80		1,403.20		1,578.60		1,929.40		2,280.20		2,631.00		3,157.20	
Thorpe-le-Soken	1,061.79		1,238.75		1,415.72		1,592.68		1,946.61		2,300.54		2,654.47		3,185.36	
Thorrington	1,050.74		1,225.86		1,400.99		1,576.11		1,926.36		2,276.60		2,626.85		3,152.22	
Weeley	1,065.12		1,242.64		1,420.16		1,597.68		1,952.72		2,307.76		2,662.80		3,195.36	
Wix	1,071.16		1,249.69		1,428.21		1,606.74		1,963.79		2,320.85		2,677.90		3,213.48	
Wrabness	1,042.99		1,216.83		1,390.66		1,564.49		1,912.15		2,259.82		2,607.48		3,128.98	

The Council continues to see significant year on year cuts to the Revenue Support Grant it receives from the Government. The grant has reduced by £5.1m since 2013/14 - a reduction of 76% from £6.7m to the £1.6m receivable in 2017/18. The Government propose to reduce the grant further to just £0.4m by 2019/20. This sets the challenging financial context against which the Council has to balance the level of Council Tax each year and the services it provides.

Parish and Town Council spending and special expenses

Parish/Town Council precepts: These are the extra amounts of money that these councils need to pay for things like footpaths and community centres. The Council pays the precepts requested to the Parish and Town Councils and recovers the cost by collecting an extra amount in the area. These are shown in the table below.

Special expenses: The cost of the Council's services throughout the whole district is spread across all Council Tax payers. However, some specific functions are also carried out by Parish/Town Councils in their own areas. These functions include maintaining recreation grounds, open spaces and children's play areas. The Council calculates how much it spends in each area on those functions, reduces the general Council Tax by this amount and then charges it directly to the area where the service has been provided.

For more information about the Council's spending, please contact the Accountancy Section on 01255 686534.

The table below shows Parish and Town Councils that spend more than £140,000 per annum

	2016/17 £ thousands	2017/18 £ thousands
Frinton and Walton Town Council		
Recreation and Tourism	97	97
Police Community Support Officers	227	235
Other Services	89	89
Establishment	126	135
Less Income	-151	-139
Total	388	417
Harwich Town Council		
Recreation and Tourism	64	63
Economic Development	19	19
Establishment	128	131
Contributions from Reserve Fund	-7	-3
Less Income	-39	-36
Total	165	174
Brightlingsea Town Council		
Recreation and Tourism	200	224
Waterside Activities	7	7
Special Projects	45	7
Improvements	11	20
Establishment	61	72
Less Income	-178	-175
Total	146	155

Parish and Town Council spending and special expenses

Parish	Amount each parish needed to raise in 2016/17 in £'s	Amount each parish needs to raise in 2017/18 in £'s	Parish part of the Council Tax for a property in band D 2017/18 in £'s	Special expenses at band D 2017/18 in £'s
Clacton (unparished)				18.92
Parishes of:				
Alresford	72,198	72,406	100.06	
Ardleigh	31,178	31,975	39.73	
Beaumont-cum-Moze	3,684	3,690	29.57	
Great Bentley	52,990	74,439	90.00	
Little Bentley	1,463	1,465	13.87	
Bradfield	25,995	57,078	127.26	
Brightlingsea	146,393	155,239	56.59	
Great Bromley	18,518	22,344	60.26	
Little Bromley	1,938	1,741	17.75	
Little Clacton	65,844	69,277	73.55	
Elmstead	28,458	29,795	47.04	
Frating	8,150	8,667	41.47	
Frinton and Walton	387,895	417,363	55.10	15.57
Harwich	165,178	173,755	32.98	14.40
Lawford	63,365	66,147	46.65	3.15
Manningtree	15,703	15,783	48.19	-16.47
Mistley	55,095	56,290	58.27	
Great Oakley	18,658	18,713	53.10	
Little Oakley	12,828	15,157	41.56	
Ramsey and Parkeston	37,679	63,056	90.62	
St Osyth	105,424	110,695	62.92	
Tendring	10,756	10,768	42.21	
Thorpe-le-Soken	38,615	40,746	56.29	
Thorrington	17,135	19,178	39.72	
Weeley	31,432	38,694	61.29	
Wix	17,228	19,817	70.35	
Wrabness	5,463	5,455	28.10	
Total	1,439,263	1,599,733		

Essex County Council

Funding, Expenditure and Capital

The Council faces an enormous financial challenge due to Government policy of reducing public sector funding and increasing the National Living Wage. This is compounded by an ever increasing demand for its services; the growth in adult social care in particular has exceeded expectations. The 2017/18 budget includes a £39m reduction in central government grant.

The Council has an outstanding track record of delivering value to its tax-paying residents and has delivered over £597m of savings in the last 7 years by driving out inefficiency, generating income and reducing costs and plans to deliver a further £106m in 2017/18. Progress across these fronts has enabled the Council to freeze general Council Tax in 2017/18 for the fifth time in 6 years however the Social Care Precept has been increased by 3% to meet the increase in social care demand.

The council tax for band D property will be £1,163.70; this is an increase of under 65p per household per week.

The Council's overall budget for delivering services – including social services, libraries, country parks, waste and recycling, road safety, trading standards and street lighting – in 2017/18 is £1.82 billion.

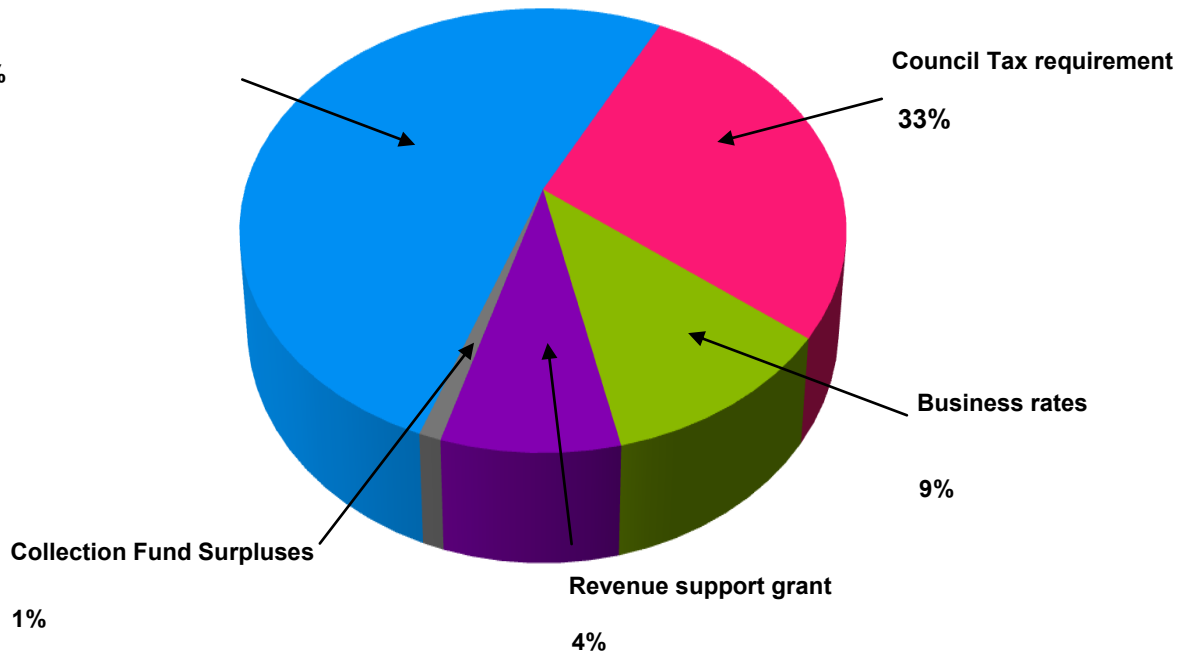
Financial Overview	£m 2016/17	£m 2017/18	Change £m
Total expenditure	1,773.7	1,823.6	49.9
Income , grants & use of general balance	(912.3)	(971.6)	(59.3)
Budget requirement	861.4	852.0	(9.4)
This is paid for by:			
Collection fund (surplus)/deficit	(11.4)	(13.1)	(1.7)
Business Rates and RSG	(279.8)	(241.8)	38
Council Tax Requirement	(570.2)	(597.1)	(26.9)
Total Funding	(861.4)	(852.0)	9.4

Council tax charge by band			
Band	£	Band	£
A	775.80	E	1,422.30
B	905.10	F	1,680.90
C	1,034.40	G	1,939.50
D	1,163.70	H	2,327.40

Funding For Services

Income and grants

53%



Expenditure on services

The Council has committed to spending:

- £524 million on services supporting vulnerable adults
- £127 million on services supporting vulnerable children and families
- £668 million on education and lifelong learning services

Funding for Services

Around 53% of the Council's funding in 2017/18 is from grants and other income such as fees and charges.

The remaining funding comes from; Revenue Support Grant of £74 million, Business Rates of £168 million and Council Tax of £597 million.

Essex County Council Council Tax Information 2017/18

Capital investment

In addition to the expenditure on services previously, the Council is committed to delivering a capital programme with a diverse portfolio of activity that delivers the greatest value for money within the affordable financial envelope. The programme includes elements that generate income and growth, drive savings and ensure the quality of infrastructure, for the benefit of Essex residents.

The total of the 2017/18 programme is **£263m**. This can be analysed as follows:

Invest to Grow of £124m includes areas where the Council is expanding its capacity, for example, economic growth schemes in infrastructure and highways, and creating new school places to meet additional demand from demographic changes and new housing developments.

Invest to Maintain of £115m includes areas where the Council is maintaining (but extending the life of) its current assets, for example highways capital maintenance.

Invest to Save/generate Return of £24m includes areas where the Council is investing to generate a return or saving, for example accommodation for older people with disabilities, and the Essex Housing Programme.

This information is issued by
Essex County Council, Financial Services.
You can contact them in the following ways
financialanalysts@essex.gov.uk
www.essex.gov.uk/counciltax
0345 743 0430
Essex County Council,
Council Tax,
County Hall,
Freeport CL3636,
Chelmsford CM1 1LX

2017/18 Essex Local Policing Summary

2017/18 Budget

The 2017/18 budget of £268.9m consists of £265.0m for Policing operations, £1.3m for the Office of the Police and Crime Commissioner for Essex (the PCC) and £2.6m for Community Grants issued by the PCC.

Community Safety Grants

The PCC will continue to support community safety partnerships and other organisations in order to reduce crime and the harm caused by crime in Essex and help ensure safe and secure communities. In addition, the PCC's responsibilities for commissioning services for victims and restorative justice measures will be facilitated by Government grants of £2.1m.

Funding the 2017/18 Police and Crime Plan

The budget requirement of £268.9 will be funded from two main sources; Government Grant and Council Tax. Government grant funding will be £169.6m and Council Tax receipts will be £99.3m

	2016/17 (£millions)	2017/18 (£millions)
Net expenditure:–		
Policing Operations	261.7	265.0
Office of the PCC	1.2	1.3
Community Grants	3.3	2.6
Total	266.2	268.9
Less: use of balances	0	0
Budget requirement	266.2	268.9
Financed by:		
Home Office Grant	102.8	101.3
Home Office Formula Grant	56.0	55.2
Council Tax Support Grant	13.0	13.1
Council Tax	92.6	97.4
Surplus on Collection Fund	1.8	1.9

Medium Term Financial Strategy (MTFS)

Savings required over the next five year period will need to be £25.7m.

Budget savings

In 2017/18, budget savings of £3.6m are needed to meet unavoidable cost increases and to reshape services provided in order to respond to new and emerging crime patterns.

Council Tax 2017/18

The 2017/18 budget requires a Council Tax increase of **3.25%** raising £3.1m of additional council tax receipts. Band D is used as the base for calculating the tax. To raise Council Tax income of £97.4 million, a Council Tax (Band D) of £157.05 is needed. The other seven bands are fixed in direct proportion to Band D as follows:-

Band A £104.70 **Band C** £139.60 **Band E** £191.95 **Band G** £261.75
Band B £122.15 **Band D** £157.05 **Band F** £226.85 **Band H** £314.10

Essex will have one of the lowest Council tax for Police purposes of the 35 Shire Forces in England and Wales.

Essex County Fire and Rescue Service

Essex County Fire and Rescue Service has increased council tax by 1.99% for 2017/18. This means that a Band D household will contribute £69.03 a year for the fire service element of their Council Tax bill.

Band	£	Band	£
A	46.02	E	84.37
B	53.69	F	99.71
C	61.36	G	115.05
D	69.03	H	138.06

The Essex Fire Authority has approved the following budget:

	£ thousands	
	2016/17	2017/18
Gross expenditure	75,226	73,909
Income	-3,922	-3,781
Budget requirement	71,304	70,128
Financed by:		
Revenue Support Grant	14,230	11,033
Business Rates	14,970	15,427
Collection fund surplus	880	846
Council Tax	41,224	42,822
Total Financing	71,304	70,128

Changes in the budget requirement for 2017/18

	£ thousands
2016/17	71,304
Inflation	715
Other Changes	-1,891
2017/18 budget requirement	70,128