



Council 25 February 2015

Council Tax Resolution

Purpose of report

To enable the Council to set its Budget and associated strategies and to set the Council Tax for 2015/16.

Attachment(s):

Appendix 1 – Council Tax Resolution

1. Introduction

- 1.1. The Localism Act 2011 has 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, not its budget requirement as required under previous legislation.
- 1.2. Since the meeting of the Policy and Resources Committee on 16 February 2015 the precept levels of other precepting bodies have been received. These are detailed below.
- 1.3. The Policy and Resources Committee meeting on 16 February 2015 discussed the Medium Term Financial Strategy 2015/16 to 2018/19, Revenue Budget 2015/16, Capital Programme 2015/16 to 2024/25, Treasury Management Strategy 2015/16, Reserves Strategy (including the minimum level of reserves) and Revised Fees and Charges. Subject to the approval of the level of Council Tax and Council Tax Support Grant, it agreed to recommend to Council all of the above budgets and strategies. The resolution is contained elsewhere on this agenda.

2. Town and Parish Councils

- 2.1. Town & Parish Council Precepts for 2015/16 are detailed in Appendix 1 and total £2,592,298. The increase in the average Band D Council Tax for Town and Parish Councils is 1.4% and results in an average Band D Council Tax figure of £88.18 for 2015/16. These precepts are not currently subject to any of the limits set by Government in respect of principal authorities.

2.2. Northamptonshire County Council

- 2.3. Northamptonshire County Council is due to meet on 19 February 2015 to set their precept at £31.426m This results in a Band D Council Tax of £1,069.02. This is the position proposed by Cabinet on 10 February 2015. ***The approved level of precept will be confirmed at the meeting.***

2.4. Office of Northamptonshire Police and Crime Commissioner

- 2.5. Under the rules and regulations the Police and Crime Commissioner is required to consult on the proposed level of precept with the Police and Crime Panel (PCP). The PCP holds the Police and Crime Commissioner to account.
- 2.6. The PCP met on 3 February 2015 proposed to set their precept at £5.908m. This would result in a Band D Council Tax of £200.96.

2.7. The Police and Crime Commissioner is now required to formally respond to the PCP's resolution. ***The approved level of precept will be confirmed at the meeting.***

3. Equality and Diversity Implications

3.1. There are no equality and diversity implications arising from this report.

4. Legal Implications

4.1. In accordance with the legislative framework and the council's own policy and budgetary framework, the council is required to approve the revenue budget and capital programme for 2015/16.

4.2. The Council is required to set the level of council tax prior to 11 March each year.

5. Risk Management

5.1. The Finance Sub-Committee and Policy and Resources Committee have considered the risks associated with the budgets subject to the level of council tax.

5.2. The Chief Finance Officer has commented on the robustness of budget estimates and adequacy of reserves in accordance with Section 25 of the Local Government Act 2003 to provide further reassurance to members on potential risks in the budget and how these are being mitigated.

6. Financial Implications

6.1. This report is of a financial nature and the implications are set out within the report

7. Corporate Outcomes

7.1. This report links to the following Corporate Outcomes:

- Effective Management


(Ensuring the Council sets the level of council tax within the required timescales)

8. Recommendations

8.1. The Council is recommended to:

- Approve the appropriate Council Tax Resolution in Appendix 1

(Reason – to approve the level of Council Tax for 2015/16)

Legal	Power: Local Government Finance Act 1992, Local Government Acts 1972, 2000 & 2003, Localism Act 2011					
	Other considerations: Constitution					
Background Papers: Reports To Finance Sub-Committee and P&R; precept notifications						
Person Originating Report: Glenn Hammons, Chief Finance Officer ☎ 01832 742267 ✉ ghammons@east-northamptonshire.gov.uk						
Date: 10 February 2015						
CFO 12.02.2015			MO		CX	

Council Tax Resolution

- 1) That it be noted that at its meeting on 25th February 2015 the Council calculated the following amounts for the year 2015/2016 in accordance with Regulations made under Section 33 (5) of the Local Government Finance Act 1992 (the Act);-
- (a) For the whole Council area as 29,397 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the 'Act') and

<u>Parish of</u>	<u>Tax Base</u>	<u>Parish of</u>	<u>Tax Base</u>
Aldwincle	159	Lilford cum Wigsthorpe	52
Apethorpe	98	Little Addington	141
Ashton	102	Lowick & Slipton	130
Barnwell	179	Luddington	33
Benefield	167	Lutton	61
Blatherwycke	23	Nassington	344
Brigstock	504	Newton Bromswold	29
Bulwick	84	Oundle	2,035
Chelveston cum Caldecott	202	Pilton	29
Clopton	63	Polebrook	197
Collyweston	212	Raunds	2,564
Cotterstock	83	Ringstead	476
Deene	32	Rushden	9,082
Deenethorpe	76	Southwick	78
Denford	136	Stanwick	686
Duddington	77	Stoke Doyle	35
Easton-on-the-Hill	432	Sudborough	106
Fineshade	17	Tansor	99
Fotheringhay	68	Thorpe Achurch	75
Glaphorn	133	Thrapston	2,048
Great Addington	136	Thurning	46
Hargrave	118	Titchmarsh	238
Harrington	133	Twywell	78
Hemington	44	Wadenhoe	56
Higham Ferrers	2,598	Wakerley	38
Irthlingborough	2,568	Warmington	412
Islip	285	Woodford	492
Kings Cliffe	572	Woodnewton	225
Laxton	56	Yarwell	155

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of council tax base for the year for dwellings in those parts of its area to which one or more special items relate (Tax base for parish).

2) That the following amounts be now calculated by the Council for the year 2015/2016 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 (the Act):

- (a) £39,472,131 being the aggregate of the amounts which the Council estimates for the items set out in Section 32 (2) (a) to (e) of the Act including appropriation to reserves. *(Gross expenditure, parish expenses, any contingencies, any provision for reserves.)*
- (b) £26,281,707 being the aggregate of the amounts which the Council estimates for the items set out in Section 32 (3) (a) to (c) of the Act including appropriation from reserves. *(Gross income, any use of reserves.)*
- (c) £13,190,424 being the amount by which the aggregate at 2 (a) above exceeds the aggregate at 2 (b) above, calculated by the Council, in accordance with Section 32 (4) of the Act, as its budget requirement for the year. *(Expenditure less income = net expenditure/budget requirement)*
- (d) £6,963,186 being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed non domestic rates, revenue support grant, additional grant or relevant special grant and increased by the amount of any sum which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the directions under section 98 (4) of the Local Government Finance Act 1988. *(Business Rates, Government grant, relevant special grant, any surplus or deficit from council tax collected.)*
- (e) £211.83 being the amount at 2 (c) above less the amount at 2 (d) above, all divided by the amount at 1 (a) above, calculated by the Council, in accordance with section 33 (1) of the Act, as the basic amount of its Council Tax for the year. *(Net expenditure including parish precepts, less Business Rates, grant etc., divided by tax base = an average council tax which includes parishes.)*
- (f) £2,592,298 being the aggregate amount of the special items referred to in Section 34 (1) of the Act. *(Total amount of parish precepts.)*
- (g) £123.65 being the amount at 2 (e) above less the result given by dividing the amount at 2 (f) above by the amount at 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. *(This Council's own Council Tax at Band D.)*

(h) **Part of the Council's area**

	£		£
Aldwincle	170.82	Lilford cum Wigsthorpe & Thorpe Achurch	139.51
Apethorpe	131.30	Little Addington	181.81
Ashton	157.96	Lowick & Slipton	146.73
Barnwell	165.55	Lutton	131.85
Benefield	163.77	Nassington	222.49
Brigstock	161.35	Oundle	289.03
Bulwick	144.48	Pilton, Stoke Doyle & Wadenhoe	154.90
Chelveston cum Caldecott	173.15	Polebrook	156.64
Collyweston	207.98	Raunds	235.02
Deene & Deenethorpe	182.29	Ringstead	176.12
Denford	167.77	Rushden	210.64
Duddington with Fineshade	182.16	Stanwick	210.18
Easton-on-the-Hill	175.17	Sudborough	156.67
Glaphorn	182.30	Thrapston	239.86
Great Addington	186.99	Titchmarsh	176.17
Hargrave	170.49	Twywell	169.80
Harringworth	166.24	Warmington	220.74
Hemington, Luddington & Thurning	147.23	Woodford	153.32
Higham Ferrers	219.97	Woodnewton	176.09
Irthlingborough	227.40	Yarwell	181.71
Islip	193.83	Other	123.65
Kings Cliffe	163.86		

being the amounts given by adding to the amount at 2 (g) 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 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 item relates. *(Council Tax at Band D for those parishes that have issued a precept added to this Council's council tax.)*

(i) Part of the Council's areaValuation Bands

Parish of	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	£	£	£	£	£	£	£	£
Aldwincle	113.88	132.86	151.84	170.82	208.78	246.74	284.70	341.64
Apethorpe	87.53	102.12	116.71	131.30	160.48	189.66	218.83	262.60
Ashton	105.30	122.86	140.41	157.96	193.06	228.17	263.26	315.92
Barnwell	110.36	128.76	147.15	165.55	202.34	239.13	275.91	331.10
Benefield	109.18	127.37	145.57	163.77	200.17	236.56	272.95	327.54
Brigstock	107.56	125.49	143.42	161.35	197.21	233.07	268.91	322.70
Bulwick	96.32	112.37	128.43	144.48	176.59	208.70	240.80	288.96
Chelveston cum Caldecott	115.43	134.67	153.91	173.15	211.63	250.11	288.58	346.30
Collyweston	138.65	161.76	184.87	207.98	254.20	300.42	346.63	415.96
Deene & Deenethorpe	121.52	141.78	162.03	182.29	222.80	263.31	303.81	364.58
Denford	111.84	130.49	149.13	167.77	205.05	242.34	279.61	335.54
Duddington with Fineshade	121.44	141.68	161.92	182.16	222.64	263.12	303.60	364.32
Easton-on-the-Hill	116.78	136.24	155.71	175.17	214.10	253.03	291.95	350.34
Glaphthorn	121.53	141.79	162.04	182.30	222.81	263.33	303.83	364.60
Great Addington	124.66	145.43	166.21	186.99	228.55	270.10	311.65	373.98
Hargrave	113.66	132.60	151.55	170.49	208.38	246.27	284.15	340.98
Harringworth	110.82	129.30	147.77	166.24	203.18	240.13	277.06	332.48
Hemington, Luddington & Thurning	98.15	114.51	130.87	147.23	179.95	212.67	245.38	294.46
Higham Ferrers	146.64	171.09	195.53	219.97	268.85	317.74	366.61	439.94
Irthlingborough	151.60	176.86	202.13	227.40	277.94	328.47	379.00	454.80
Islip	129.22	150.75	172.29	193.83	236.91	279.98	323.05	387.66
Kings Cliffe	109.24	127.44	145.65	163.86	200.28	236.69	273.10	327.72
Lilford cum Wigsthorpe & Thorpe Achurch	93.00	108.51	124.01	139.51	170.51	201.52	232.51	279.02
Little Addington	121.20	141.41	161.61	181.81	222.21	262.62	303.01	363.62
Lowick & Slipton	97.82	114.12	130.43	146.73	179.34	211.95	244.55	293.46
Lutton	87.90	102.55	117.20	131.85	161.15	190.45	219.75	263.70
Nassington	148.32	173.05	197.77	222.49	271.93	321.38	370.81	444.98
Oundle	192.68	224.80	256.91	289.03	353.26	417.49	481.71	578.06
Pilton, Stoke Doyle & Wadenhoe	103.26	120.48	137.69	154.90	189.32	223.75	258.16	309.80
Polebrook	104.42	121.83	139.23	156.64	191.45	226.26	261.06	313.28
Raunds	156.68	182.79	208.91	235.02	287.25	339.48	391.70	470.04
Ringstead	117.41	136.98	156.55	176.12	215.26	254.40	293.53	352.24
Rushden	140.42	163.83	187.23	210.64	257.45	304.26	351.06	421.28
Stanwick	140.12	163.47	186.83	210.18	256.89	303.60	350.30	420.36
Sudborough	104.44	121.85	139.26	156.67	191.49	226.31	261.11	313.34
Thrapston	159.90	186.56	213.21	239.86	293.16	346.47	399.76	479.72
Titchmarsh	117.44	137.02	156.59	176.17	215.32	254.47	293.61	352.34
Twywell	113.20	132.06	150.93	169.80	207.54	245.27	283.00	339.60
Warmington	147.16	171.68	196.21	220.74	269.80	318.85	367.90	441.48
Woodford	102.21	119.25	136.28	153.32	187.39	221.47	255.53	306.64
Woodnewton	117.39	136.96	156.52	176.09	215.22	254.36	293.48	352.18
Yarwell	121.14	141.33	161.52	181.71	222.09	262.47	302.85	363.42
Other	82.43	96.17	109.91	123.65	151.13	178.61	206.08	247.30

being the amounts given by multiplying the amounts at 2 (g) and 2 (h) 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. (*This Council and each Parish Council's combined council tax for each Council Tax Band and which will appear on the council atx bill.*)

- 3) That it be noted that for the year 2015/2016 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below:

Valuation Bands

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	£	£	£	£	£	£	£	£
Northamptonshire County Council	712.68	831.46	950.24	1,069.02	1,306.58	1,544.14	1,781.70	2,138.04
Northamptonshire Police Authority	133.97	156.30	178.63	200.96	245.62	290.28	334.93	401.92

- 4) That, having calculated the aggregate in each case of the amounts at 2 (i) and 3 above, the Council, in accordance with section 30 (2) of the Local Government and Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2015/2016 for each of the categories of dwellings shown below: *(Total council tax in each band for each parish.)*

Part of the Council's Area**Valuation Bands**

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	£	£	£	£	£	£	£	£
Aldwincle	960.53	1,120.62	1,280.71	1,440.80	1,760.98	2,081.16	2,401.33	2,881.60
Apethorpe	934.18	1,089.88	1,245.58	1,401.28	1,712.68	2,024.08	2,335.46	2,802.56
Ashton	951.95	1,110.62	1,269.28	1,427.94	1,745.26	2,062.59	2,379.89	2,855.88
Barnwell	957.01	1,116.52	1,276.02	1,435.53	1,754.54	2,073.55	2,392.54	2,871.06
Benefield	955.83	1,115.13	1,274.44	1,433.75	1,752.37	2,070.98	2,389.58	2,867.50
Brigstock	954.21	1,113.25	1,272.29	1,431.33	1,749.41	2,067.49	2,385.54	2,862.66
Bulwick	942.97	1,100.13	1,257.30	1,414.46	1,728.79	2,043.12	2,357.43	2,828.92
Chelveston cum Caldecott	962.08	1,122.43	1,282.78	1,443.13	1,763.83	2,084.53	2,405.21	2,886.26
Collyweston	985.30	1,149.52	1,313.74	1,477.96	1,806.40	2,134.84	2,463.26	2,955.92
Deene & Deenethorpe	968.17	1,129.54	1,290.90	1,452.27	1,775.00	2,097.73	2,420.44	2,904.54
Denford	958.49	1,118.25	1,278.00	1,437.75	1,757.25	2,076.76	2,396.24	2,875.50
Duddington with Fineshade	968.09	1,129.44	1,290.79	1,452.14	1,774.84	2,097.54	2,420.23	2,904.28
Easton-on-the-Hill	963.43	1,124.00	1,284.58	1,445.15	1,766.30	2,087.45	2,408.58	2,890.30
Glaphthorn	968.18	1,129.55	1,290.91	1,452.28	1,775.01	2,097.75	2,420.46	2,904.56
Great Addington	971.31	1,133.19	1,295.08	1,456.97	1,780.75	2,104.52	2,428.28	2,913.94
Hargrave	960.31	1,120.36	1,280.42	1,440.47	1,760.58	2,080.69	2,400.78	2,880.94
Harringworth	957.47	1,117.06	1,276.64	1,436.22	1,755.38	2,074.55	2,393.69	2,872.44
Hemington, Luddington & Thurning	944.80	1,102.27	1,259.74	1,417.21	1,732.15	2,047.09	2,362.01	2,834.42
Higham Ferrers	993.29	1,158.85	1,324.40	1,489.95	1,821.05	2,152.16	2,483.24	2,979.90
Irthlingborough	998.25	1,164.62	1,331.00	1,497.38	1,830.14	2,162.89	2,495.63	2,994.76
Islip	975.87	1,138.51	1,301.16	1,463.81	1,789.11	2,114.40	2,439.68	2,927.62
Kings Cliffe	955.89	1,115.20	1,274.52	1,433.84	1,752.48	2,071.11	2,389.73	2,867.68
Lilford cum Wigsthorpe & Thorpe Achurch	939.65	1,096.27	1,252.88	1,409.49	1,722.71	2,035.94	2,349.14	2,818.98
Little Addington	967.85	1,129.17	1,290.48	1,451.79	1,774.41	2,097.04	2,419.64	2,903.58
Lowick & Slipton	944.47	1,101.88	1,259.30	1,416.71	1,731.54	2,046.37	2,361.18	2,833.42
Lutton	934.55	1,090.31	1,246.07	1,401.83	1,713.35	2,024.87	2,336.38	2,803.66
Nassington	994.97	1,160.81	1,326.64	1,492.47	1,824.13	2,155.80	2,487.44	2,984.94
Oundle	1,039.33	1,212.56	1,385.78	1,559.01	1,905.46	2,251.91	2,598.34	3,118.02
Pilton, Stoke Doyle & Wadenhoe	949.91	1,108.24	1,266.56	1,424.88	1,741.52	2,058.17	2,374.79	2,849.76
Polebrook	951.07	1,109.59	1,268.10	1,426.62	1,743.65	2,060.68	2,377.69	2,853.24
Raunds	1,003.33	1,170.55	1,337.78	1,505.00	1,839.45	2,173.90	2,508.33	3,010.00
Ringstead	964.06	1,124.74	1,285.42	1,446.10	1,767.46	2,088.82	2,410.16	2,892.20
Rushden	987.07	1,151.59	1,316.10	1,480.62	1,809.65	2,138.68	2,467.69	2,961.24
Stanwick	986.77	1,151.23	1,315.70	1,480.16	1,809.09	2,138.02	2,466.93	2,960.32
Sudborough	951.09	1,109.61	1,268.13	1,426.65	1,743.69	2,060.73	2,377.74	2,853.30
Thrapston	1,006.55	1,174.32	1,342.08	1,509.84	1,845.36	2,180.89	2,516.39	3,019.68
Titchmarsh	964.09	1,124.78	1,285.46	1,446.15	1,767.52	2,088.89	2,410.24	2,892.30
Twywell	959.85	1,119.82	1,279.80	1,439.78	1,759.74	2,079.69	2,399.63	2,879.56
Warmington	993.81	1,159.44	1,325.08	1,490.72	1,822.00	2,153.27	2,484.53	2,981.44
Woodford	948.86	1,107.01	1,265.15	1,423.30	1,739.59	2,055.89	2,372.16	2,846.60
Woodnewton	964.04	1,124.72	1,285.39	1,446.07	1,767.42	2,088.78	2,410.11	2,892.14
Yarwell	967.79	1,129.09	1,290.39	1,451.69	1,774.29	2,096.89	2,419.48	2,903.38
Other areas	929.08	1,083.93	1,238.78	1,393.63	1,703.33	2,013.03	2,322.71	2,787.26

- 5) The Council has determined that its relevant basic amount of Council tax for 2015/16 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2015/16 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.