



Council 2 March 2016

Council Tax Resolution

Purpose of report

To enable the Council to set the Council Tax for 2016/17.

Attachment(s):

Appendix 1 – Council Tax Resolution

1. Introduction

- 1.1. The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires each 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 15 February 2016, the precept levels of other precepting bodies have been received. These are detailed below.
- 1.3. The Policy and Resources Committee meeting on 15 February 2016 discussed the Medium Term Financial Strategy 2016/17 to 2019/20, Revenue Budget 2016/17, Capital Programme 2016/17 to 2025/26, Treasury Management Strategy 2016/17, 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.

2. Town and Parish Councils

- 2.1. Town & Parish Council Precepts for 2016/17 are detailed in Appendix 1 and total £2,775,922. The increase in the average Band D Council Tax for Town and Parish Councils is 4.64% and results in an average Band D Council Tax figure of £92.27 for 2016/17. 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 29 February 2016 to set its precept at £33.431m, which results in a Band D Council Tax of £1,111.25. This is the position proposed by Cabinet on 18 February 2016 and is reflected in Appendix 1. ***The approved level of precept will be confirmed at the meeting and a revised Appendix 1 will be presented should the position change.***

2.4. Office of Northamptonshire Police and Crime Commissioner

- 2.5. Under the rules and regulations, the Police and Crime Commissioner (PCC) 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 2 February 2016 to review the Commissioner's proposal to set the precept at £6.166m, which would result in a Band D Council Tax of £204.96. The PCP resolved to support the proposed increase, which was then confirmed in its report to the PCC of 5 February 2016.

2.7. The Commissioner has since formally responded to the PCP's resolution and set out his intention to approve and issue the precept of £204.96.

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 2016/17.

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 2016/17)

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: 15 February 2016		
CFO 23.02.2016 	DMO 23.02.2016	CX 23.02.2016 

Council Tax Resolution

- 1) That it be noted that at its meeting on 2nd March 2016 the Council calculated the following amounts for the year 2016/2017 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 30,084 (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	160	Lilford cum Wigsthorpe	52
Apethorpe	94	Little Addington	142
Ashton	119	Lowick & Slipton	130
Barnwell	175	Luddington	34
Benefield	172	Lutton	62
Blatherwycke	24	Nassington	353
Brigstock	510	Newton Bromswold	30
Bulwick	79	Oundle	2,141
Chelveston cum Caldecott	204	Pilton	29
Clopton	61	Polebrook	200
Collyweston	217	Raunds	2,659
Cotterstock	83	Ringstead	482
Deene	32	Rushden	9,335
Deenethorpe	75	Southwick	80
Denford	140	Stanwick	684
Duddington	78	Stoke Doyle	37
Easton-on-the-Hill	438	Sudborough	103
Fineshade	17	Tansor	100
Fotheringhay	74	Thorpe Achurch	75
Glaphorn	132	Thrapston	2,075
Great Addington	134	Thurning	49
Hargrave	119	Titchmarsh	237
Harringworth	132	Twywell	80
Hemington	43	Wadenhoe	54
Higham Ferrers	2,683	Wakerley	40
Irthlingborough	2,593	Warmington	419
Islip	287	Woodford	491
Kings Cliffe	598	Woodnewton	224
Laxton	58	Yarwell	156

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 2016/2017 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 (the Act):

- (a) £40,183,315 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) £26,355,120 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) £13,828,195 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) £7,332,386 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) £215.92 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) £2,775,922 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	178.03	Lilford cum Wigsthorpe & Thorpe Achurch	139.51
Apethorpe	131.63	Little Addington	191.26
Ashton	157.26	Lowick & Slipton	149.03
Barnwell	166.51	Lutton	131.71
Benefield	162.60	Nassington	242.63
Brigstock	162.87	Oundle	304.82
Bulwick	145.80	Pilton, Stoke Doyle & Wadenhoe	154.90
Chelveston cum Caldecott	173.65	Polebrook	156.15
Collyweston	209.62	Raunds	238.36
Deene & Deenethorpe	209.35	Ringstead	176.25
Denford	166.51	Rushden	210.40
Duddington with Fineshade	181.54	Stanwick	210.43
Easton-on-the-Hill	176.95	Sudborough	157.63
Glaphorn	182.74	Thrapston	241.72
Great Addington	187.93	Titchmarsh	177.66
Hargrave	170.10	Twywell	168.65
Harringworth	167.85	Warmington	221.98
Hemington, Luddington & Thurning	146.67	Woodford	155.42
Higham Ferrers	231.74	Woodnewton	176.33
Irthlingborough	235.64	Yarwell	187.75
Islip	193.34	Other	123.65
Kings Cliffe	163.78		

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	118.68	138.47	158.25	178.03	217.59	257.16	296.71	356.06
Apethorpe	87.75	102.38	117.00	131.63	160.88	190.14	219.38	263.26
Ashton	104.84	122.31	139.79	157.26	192.21	227.16	262.10	314.52
Barnwell	111.00	129.51	148.01	166.51	203.51	240.52	277.51	333.02
Benefield	108.40	126.46	144.53	162.60	198.74	234.87	271.00	325.20
Brigstock	108.58	126.67	144.77	162.87	199.07	235.26	271.45	325.74
Bulwick	97.20	113.40	129.60	145.80	178.20	210.60	243.00	291.60
Chelveston cum Caldecott	115.76	135.06	154.35	173.65	212.24	250.83	289.41	347.30
Collyweston	139.74	163.04	186.33	209.62	256.20	302.79	349.36	419.24
Deene & Deenethorpe	139.56	162.83	186.09	209.35	255.87	302.40	348.91	418.70
Denford	111.00	129.51	148.01	166.51	203.51	240.52	277.51	333.02
Duddington with Fineshade	121.02	141.20	161.37	181.54	221.88	262.23	302.56	363.08
Easton-on-the-Hill	117.96	137.63	157.29	176.95	216.27	255.60	294.91	353.90
Glaphthorn	121.82	142.13	162.43	182.74	223.35	263.96	304.56	365.48
Great Addington	125.28	146.17	167.05	187.93	229.69	271.46	313.21	375.86
Hargrave	113.40	132.30	151.20	170.10	207.90	245.70	283.50	340.20
Harringworth	111.90	130.55	149.20	167.85	205.15	242.45	279.75	335.70
Hemington, Luddington & Thurning	97.78	114.07	130.37	146.67	179.27	211.86	244.45	293.34
Higham Ferrers	154.49	180.24	205.99	231.74	283.24	334.74	386.23	463.48
Irthlingborough	157.09	183.27	209.46	235.64	288.01	340.37	392.73	471.28
Islip	128.89	150.37	171.86	193.34	236.31	279.27	322.23	386.68
Kings Cliffe	109.18	127.38	145.58	163.78	200.18	236.58	272.96	327.56
Lilford cum Wigsthorpe & Thorpe Achurch	93.00	108.51	124.01	139.51	170.51	201.52	232.51	279.02
Little Addington	127.50	148.76	170.01	191.26	233.76	276.27	318.76	382.52
Lowick & Slipton	99.35	115.91	132.47	149.03	182.15	215.27	248.38	298.06
Lutton	87.80	102.44	117.07	131.71	160.98	190.25	219.51	263.42
Nassington	161.75	188.71	215.67	242.63	296.55	350.47	404.38	485.26
Oundle	203.21	237.08	270.95	304.82	372.56	440.30	508.03	609.64
Pilton, Stoke Doyle & Wadenhoe	103.26	120.48	137.69	154.90	189.32	223.75	258.16	309.80
Polebrook	104.10	121.45	138.80	156.15	190.85	225.55	260.25	312.30
Raunds	158.90	185.39	211.87	238.36	291.33	344.30	397.26	476.72
Ringstead	117.50	137.08	156.67	176.25	215.42	254.59	293.75	352.50
Rushden	140.26	163.64	187.02	210.40	257.16	303.92	350.66	420.80
Stanwick	140.28	163.67	187.05	210.43	257.19	303.96	350.71	420.86
Sudborough	105.08	122.60	140.11	157.63	192.66	227.69	262.71	315.26
Thrapston	161.14	188.00	214.86	241.72	295.44	349.16	402.86	483.44
Titchmarsh	118.44	138.18	157.92	177.66	217.14	256.62	296.10	355.32
Twywell	112.43	131.17	149.91	168.65	206.13	243.61	281.08	337.30
Warmington	147.98	172.65	197.31	221.98	271.31	320.64	369.96	443.96
Woodford	103.61	120.88	138.15	155.42	189.96	224.50	259.03	310.84
Woodnewton	117.55	137.14	156.74	176.33	215.52	254.70	293.88	352.66
Yarwell	125.16	146.03	166.89	187.75	229.47	271.20	312.91	375.50
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 2016/2017 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 (Adult Social Care)	14.25	16.63	19.01	21.38	26.13	30.88	35.63	42.76
Northamptonshire County Council	726.58	847.68	968.77	1,089.87	1,332.06	1,574.26	1,816.45	2,179.74
Northamptonshire Police Authority	136.64	159.41	182.19	204.96	250.51	296.05	341.60	409.92

- 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 2016/2017 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	996.15	1,162.19	1,328.22	1,494.24	1,826.29	2,158.35	2,490.39	2,988.48
Apethorpe	965.22	1,126.10	1,286.97	1,447.84	1,769.58	2,091.33	2,413.06	2,895.68
Ashton	982.31	1,146.03	1,309.76	1,473.47	1,800.91	2,128.35	2,455.78	2,946.94
Barnwell	988.47	1,153.23	1,317.98	1,482.72	1,812.21	2,141.71	2,471.19	2,965.44
Benefield	985.87	1,150.18	1,314.50	1,478.81	1,807.44	2,136.06	2,464.68	2,957.62
Brigstock	986.05	1,150.39	1,314.74	1,479.08	1,807.77	2,136.45	2,465.13	2,958.16
Bulwick	974.67	1,137.12	1,299.57	1,462.01	1,786.90	2,111.79	2,436.68	2,924.02
Chelveston cum Caldecott	993.23	1,158.78	1,324.32	1,489.86	1,820.94	2,152.02	2,483.09	2,979.72
Collyweston	1,017.21	1,186.76	1,356.30	1,525.83	1,864.90	2,203.98	2,543.04	3,051.66
Deene & Deenethorpe	1,017.03	1,186.55	1,356.06	1,525.56	1,864.57	2,203.59	2,542.59	3,051.12
Denford	988.47	1,153.23	1,317.98	1,482.72	1,812.21	2,141.71	2,471.19	2,965.44
Duddington with Fineshade	998.49	1,164.92	1,331.34	1,497.75	1,830.58	2,163.42	2,496.24	2,995.50
Easton-on-the-Hill	995.43	1,161.35	1,327.26	1,493.16	1,824.97	2,156.79	2,488.59	2,986.32
Glaphthorn	999.29	1,165.85	1,332.40	1,498.95	1,832.05	2,165.15	2,498.24	2,997.90
Great Addington	1,002.75	1,169.89	1,337.02	1,504.14	1,838.39	2,172.65	2,506.89	3,008.28
Hargrave	990.87	1,156.02	1,321.17	1,486.31	1,816.60	2,146.89	2,477.18	2,972.62
Harringworth	989.37	1,154.27	1,319.17	1,484.06	1,813.85	2,143.64	2,473.43	2,968.12
Hemington, Luddington & Thurning	975.25	1,137.79	1,300.34	1,462.88	1,787.97	2,113.05	2,438.13	2,925.76
Higham Ferrers	1,031.96	1,203.96	1,375.96	1,547.95	1,891.94	2,235.93	2,579.91	3,095.90
Irthlingborough	1,034.56	1,206.99	1,379.43	1,551.85	1,896.71	2,241.56	2,586.41	3,103.70
Islip	1,006.36	1,174.09	1,341.83	1,509.55	1,845.01	2,180.46	2,515.91	3,019.10
Kings Cliffe	986.65	1,151.10	1,315.55	1,479.99	1,808.88	2,137.77	2,466.64	2,959.98
Lilford cum Wigsthorpe & Thorpe Achurch	970.47	1,132.23	1,293.98	1,455.72	1,779.21	2,102.71	2,426.19	2,911.44
Little Addington	1,004.97	1,172.48	1,339.98	1,507.47	1,842.46	2,177.46	2,512.44	3,014.94
Lowick & Slipton	976.82	1,139.63	1,302.44	1,465.24	1,790.85	2,116.46	2,442.06	2,930.48
Lutton	965.27	1,126.16	1,287.04	1,447.92	1,769.68	2,091.44	2,413.19	2,895.84
Nassington	1,039.22	1,212.43	1,385.64	1,558.84	1,905.25	2,251.66	2,598.06	3,117.68
Oundle	1,080.68	1,260.80	1,440.92	1,621.03	1,981.26	2,341.49	2,701.71	3,242.06
Pilton, Stoke Doyle & Wadenhoe	980.73	1,144.20	1,307.66	1,471.11	1,798.02	2,124.94	2,451.84	2,942.22
Polebrook	981.57	1,145.17	1,308.77	1,472.36	1,799.55	2,126.74	2,453.93	2,944.72
Raunds	1,036.37	1,209.11	1,381.84	1,554.57	1,900.03	2,245.49	2,590.94	3,109.14
Ringstead	994.97	1,160.80	1,326.64	1,492.46	1,824.12	2,155.78	2,487.43	2,984.92
Rushden	1,017.73	1,187.36	1,356.99	1,526.61	1,865.86	2,205.11	2,544.34	3,053.22
Stanwick	1,017.75	1,187.39	1,357.02	1,526.64	1,865.89	2,205.15	2,544.39	3,053.28
Sudborough	982.55	1,146.32	1,310.08	1,473.84	1,801.36	2,128.88	2,456.39	2,947.68
Thrapston	1,038.61	1,211.72	1,384.83	1,557.93	1,904.14	2,250.35	2,596.54	3,115.86
Titchmarsh	995.91	1,161.90	1,327.89	1,493.87	1,825.84	2,157.81	2,489.78	2,987.74
Twywell	989.90	1,154.89	1,319.88	1,484.86	1,814.83	2,144.80	2,474.76	2,969.72
Warmington	1,025.45	1,196.37	1,367.28	1,538.19	1,880.01	2,221.83	2,563.64	3,076.38
Woodford	981.08	1,144.60	1,308.12	1,471.63	1,798.66	2,125.69	2,452.71	2,943.26
Woodnewton	995.02	1,160.86	1,326.71	1,492.54	1,824.22	2,155.89	2,487.56	2,985.08
Yarwell	1,002.63	1,169.75	1,336.86	1,503.96	1,838.17	2,172.39	2,506.59	3,007.92
Other areas	959.90	1,119.89	1,279.88	1,439.86	1,759.83	2,079.80	2,399.76	2,879.72

- 5) The Council has determined that its relevant basic amount of Council tax for 2016/17 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 2016/17 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.