



Council – 1 March 2017

Council Tax Resolution

Purpose of report

To enable the Council to set the Council Tax for 2017/18.

Attachment(s):

Appendix 1 – Council Tax Resolution

1. Introduction

- 1.1. The Localism Act 2011 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 13 February 2017, the precept levels of other precepting bodies have been received. These are detailed below.
- 1.3. The Policy and Resources Committee meeting on 13 February 2017 discussed the Medium Term Financial Strategy 2017/18 to 2020/21, Revenue Budget 2017/18, Capital Programme 2017/18 to 2026/27, Treasury Management Strategy 2017/18, 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.
- 1.4. The Council Tax Requirement for 2017/18 is currently proposed at £3,971,554. This is subject to approval by Council and will result in the average Band D Council Tax figure of £128.65 for 2017/18 which is based on a 0% increase.

2. Town and Parish Councils

- 2.1. Town & Parish Council Precepts for 2017/18 are detailed in Appendix 1 and total £2,988,234. The increase in the average Band D Council Tax for Town and Parish Councils is 4.9% and results in an average Band D Council Tax figure of £96.80 for 2017/18. 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 23 February 2017 to set its precept at £36.013m, which results in a Band D Council Tax of £1,166.59. This is the position as proposed by Cabinet on 14 February 2017 and is reflected in Appendix 1. ***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 (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 2017 to review the Commissioner's proposal to set the precept at £6.453m, which would result in a Band D Council Tax of £209.04. The

PCP resolved to support the proposed increase, which was then confirmed in its report to the PCC of 6 February 2017.

- 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 £209.04.

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 2017/18.
- 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. Resource and Financial Implications

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

7. Constitutional Implications

- 7.1. This report is of a financial nature. There are currently no direct implications impacting on the Constitution.

8. Customer Service Implications

- 8.1. The implications to customers are around affordability on payment of any increase to council tax. Collection of council tax is monitored and reported throughout the year.

9. Corporate Outcomes

- 7.1 This report links to the corporate outcome of Effective Management

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

10. Recommendation

- 8.1 The Council is recommended to approve the Council Tax Resolution in Appendix 1

(Reason – to approve the level of Council Tax for 2017/18)

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: 16 February 2017					
CFO		MO		CX	

Council Tax Resolution

1) That it be noted that at its meeting on 1st March 2017 the Council calculated the following amounts for the year 2017/2018 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 30,871 (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	162	Lilford cum Wigsthorpe	57
Apethorpe	91	Little Addington	142
Ashton	118	Lowick & Slipton	130
Barnwell	178	Luddington	33
Benefield	173	Lutton	64
Blatherwycke	24	Nassington	355
Brigstock	516	Newton Bromswold	29
Bulwick	79	Oundle	2,211
Chelveston cum Caldecott	208	Pilton	29
Clopton	61	Polebrook	201
Collyweston	223	Raunds	2,785
Cotterstock	80	Ringstead	492
Deene	33	Rushden	9,603
Deenethorpe	75	Southwick	79
Denford	139	Stanwick	694
Duddington	77	Stoke Doyle	39
Easton-on-the-Hill	443	Sudborough	103
Fineshade	17	Tansor	98
Fotheringhay	74	Thorpe Achurch	75
Glaphorn	134	Thrapston	2,104
Great Addington	135	Thurning	49
Hargrave	116	Titchmarsh	249
Harringworth	132	Twywell	81
Hemington	45	Wadenhoe	60
Higham Ferrers	2,805	Wakerley	40
Irthlingborough	2,658	Warmington	432
Islip	289	Woodford	493
Kings Cliffe	610	Woodnewton	228
Laxton	59	Yarwell	162

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 2017/2018 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 (the Act):

- (a) £38,294,171 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) £24,649,610 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) £13,644,561 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) £6,684,773 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) £225.45 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) £2,988,234 being the aggregate amount of the special items referred to in Section 34 (1) of the Act. (*Total amount of parish precepts.*)
- (g) £128.65 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	182.35	Lilford cum Wigsthorpe & Thorpe Achurch	155.17
Apethorpe	136.89	Little Addington	206.11
Ashton	182.08	Lowick & Slipton	160.96
Barnwell	173.59	Lutton	139.59
Benefield	167.38	Nassington	250.51
Brigstock	169.35	Oundle	307.59
Bulwick	150.80	Pilton, Stoke Doyle & Wadenhoe	158.34
Chelveston cum Caldecott	178.65	Polebrook	160.99
Collyweston	227.48	Raunds	245.65
Deene & Deenethorpe	216.10	Ringstead	218.08
Denford	171.82	Rushden	216.27
Duddington with Fineshade	219.08	Stanwick	217.33
Easton-on-the-Hill	182.96	Sudborough	178.16
Glaphorn	198.05	Thrapston	248.65
Great Addington	192.46	Titchmarsh	181.26
Hargrave	178.65	Twywell	173.09
Harringworth	174.10	Warmington	225.17
Hemington, Luddington & Thurning	152.27	Woodford	162.12
Higham Ferrers	249.86	Woodnewton	184.79
Irthlingborough	257.02	Yarwell	190.38
Islip	197.85	Other	128.65
Kings Cliffe	167.99		

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	121.57	141.83	162.09	182.35	222.87	263.40	303.92	364.70
Apethorpe	91.26	106.47	121.68	136.89	167.31	197.73	228.15	273.78
Ashton	121.39	141.62	161.85	182.08	222.54	263.01	303.47	364.16
Barnwell	115.73	135.01	154.31	173.59	212.17	250.74	289.32	347.18
Benefield	111.59	130.18	148.79	167.38	204.58	241.77	278.97	334.76
Brigstock	112.90	131.72	150.54	169.35	206.98	244.62	282.25	338.70
Bulwick	100.54	117.29	134.05	150.80	184.31	217.82	251.34	301.60
Chelveston cum Caldecott	119.10	138.95	158.80	178.65	218.35	258.05	297.75	357.30
Collyweston	151.66	176.93	202.21	227.48	278.03	328.58	379.14	454.96
Deene & Deenethorpe	144.07	168.08	192.09	216.10	264.12	312.15	360.17	432.20
Denford	114.55	133.64	152.73	171.82	210.00	248.19	286.37	343.64
Duddington with Fineshade	146.06	170.39	194.74	219.08	267.77	316.45	365.14	438.16
Easton-on-the-Hill	121.98	142.30	162.64	182.96	223.62	264.28	304.94	365.92
Glaphthorn	132.04	154.04	176.05	198.05	242.06	286.07	330.09	396.10
Great Addington	128.31	149.69	171.08	192.46	235.23	278.00	320.77	384.92
Hargrave	119.10	138.95	158.80	178.65	218.35	258.05	297.75	357.30
Harringworth	116.07	135.41	154.76	174.10	212.79	251.48	290.17	348.20
Hemington, Luddington & Thurning	101.52	118.43	135.36	152.27	186.11	219.95	253.79	304.54
Higham Ferrers	166.58	194.33	222.10	249.86	305.39	360.91	416.44	499.72
Irthlingborough	171.35	199.90	228.47	257.02	314.14	371.25	428.37	514.04
Islip	131.90	153.88	175.87	197.85	241.82	285.79	329.75	395.70
Kings Cliffe	112.00	130.66	149.33	167.99	205.32	242.65	279.99	335.98
Lilford cum Wigsthorpe & Thorpe Achurch	103.45	120.69	137.93	155.17	189.65	224.14	258.62	310.34
Little Addington	137.41	160.31	183.21	206.11	251.91	297.72	343.52	412.22
Lowick & Slipton	107.31	125.19	143.08	160.96	196.73	232.50	268.27	321.92
Lutton	93.06	108.57	124.08	139.59	170.61	201.63	232.65	279.18
Nassington	167.01	194.84	222.68	250.51	306.18	361.85	417.52	501.02
Oundle	205.06	239.24	273.42	307.59	375.94	444.30	512.65	615.18
Pilton, Stoke Doyle & Wadenhoe	105.56	123.15	140.75	158.34	193.53	228.72	263.90	316.68
Polebrook	107.33	125.21	143.11	160.99	196.77	232.54	268.32	321.98
Raunds	163.77	191.06	218.36	245.65	300.24	354.83	409.42	491.30
Ringstead	145.39	169.62	193.85	218.08	266.54	315.01	363.47	436.16
Rushden	144.18	168.21	192.24	216.27	264.33	312.39	360.45	432.54
Stanwick	144.89	169.03	193.19	217.33	265.63	313.92	362.22	434.66
Sudborough	118.78	138.57	158.37	178.16	217.75	257.34	296.94	356.32
Thrapston	165.77	193.39	221.03	248.65	303.91	359.16	414.42	497.30
Titchmarsh	120.84	140.98	161.12	181.26	221.54	261.82	302.10	362.52
Twywell	115.40	134.62	153.86	173.09	211.56	250.02	288.49	346.18
Warmington	150.12	175.13	200.16	225.17	275.21	325.25	375.29	450.34
Woodford	108.08	126.09	144.11	162.12	198.15	234.18	270.20	324.24
Woodnewton	123.20	143.72	164.26	184.79	225.86	266.92	307.99	369.58
Yarwell	126.92	148.07	169.23	190.38	232.69	275.00	317.30	380.76
Other	85.77	100.06	114.36	128.65	157.24	185.83	214.42	257.30

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 2017/2018 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)	36.48	42.56	48.64	54.72	66.88	79.04	91.20	109.44
Northamptonshire County Council	741.25	864.79	988.33	1,111.87	1,358.95	1,606.03	1,853.12	2,223.74
Northamptonshire Police Authority	139.36	162.59	185.81	209.04	255.49	301.95	348.40	418.08

- 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 2017/2018 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	1,038.66	1,211.77	1,384.87	1,557.98	1,904.19	2,250.42	2,596.64	3,115.96
Apethorpe	1,008.35	1,176.41	1,344.46	1,512.52	1,848.63	2,184.75	2,520.87	3,025.04
Ashton	1,038.48	1,211.56	1,384.63	1,557.71	1,903.86	2,250.03	2,596.19	3,115.42
Barnwell	1,032.82	1,204.95	1,377.09	1,549.22	1,893.49	2,237.76	2,582.04	3,098.44
Benefield	1,028.68	1,200.12	1,371.57	1,543.01	1,885.90	2,228.79	2,571.69	3,086.02
Brigstock	1,029.99	1,201.66	1,373.32	1,544.98	1,888.30	2,231.64	2,574.97	3,089.96
Bulwick	1,017.63	1,187.23	1,356.83	1,526.43	1,865.63	2,204.84	2,544.06	3,052.86
Chelveston cum Caldecott	1,036.19	1,208.89	1,381.58	1,554.28	1,899.67	2,245.07	2,590.47	3,108.56
Collyweston	1,068.75	1,246.87	1,424.99	1,603.11	1,959.35	2,315.60	2,671.86	3,206.22
Deene & Deenethorpe	1,061.16	1,238.02	1,414.87	1,591.73	1,945.44	2,299.17	2,652.89	3,183.46
Denford	1,031.64	1,203.58	1,375.51	1,547.45	1,891.32	2,235.21	2,579.09	3,094.90
Duddington with Fineshade	1,063.15	1,240.33	1,417.52	1,594.71	1,949.09	2,303.47	2,657.86	3,189.42
Easton-on-the-Hill	1,039.07	1,212.24	1,385.42	1,558.59	1,904.94	2,251.30	2,597.66	3,117.18
Glaphorn	1,049.13	1,223.98	1,398.83	1,573.68	1,923.38	2,273.09	2,622.81	3,147.36
Great Addington	1,045.40	1,219.63	1,393.86	1,568.09	1,916.55	2,265.02	2,613.49	3,136.18
Hargrave	1,036.19	1,208.89	1,381.58	1,554.28	1,899.67	2,245.07	2,590.47	3,108.56
Harringworth	1,033.16	1,205.35	1,377.54	1,549.73	1,894.11	2,238.50	2,582.89	3,099.46
Hemington, Luddington & Thurning	1,018.61	1,188.37	1,358.14	1,527.90	1,867.43	2,206.97	2,546.51	3,055.80
Higham Ferrers	1,083.67	1,264.27	1,444.88	1,625.49	1,986.71	2,347.93	2,709.16	3,250.98
Irthlingborough	1,088.44	1,269.84	1,451.25	1,632.65	1,995.46	2,358.27	2,721.09	3,265.30
Islip	1,048.99	1,223.82	1,398.65	1,573.48	1,923.14	2,272.81	2,622.47	3,146.96
Kings Cliffe	1,029.09	1,200.60	1,372.11	1,543.62	1,886.64	2,229.67	2,572.71	3,087.24
Lilford cum Wigsthorpe & Thorpe Achurch	1,020.54	1,190.63	1,360.71	1,530.80	1,870.97	2,211.16	2,551.34	3,061.60
Little Addington	1,054.50	1,230.25	1,405.99	1,581.74	1,933.23	2,284.74	2,636.24	3,163.48
Lowick & Slipton	1,024.40	1,195.13	1,365.86	1,536.59	1,878.05	2,219.52	2,560.99	3,073.18
Lutton	1,010.15	1,178.51	1,346.86	1,515.22	1,851.93	2,188.65	2,525.37	3,030.44
Nassington	1,084.10	1,264.78	1,445.46	1,626.14	1,987.50	2,348.87	2,710.24	3,252.28
Oundle	1,122.15	1,309.18	1,496.20	1,683.22	2,057.26	2,431.32	2,805.37	3,366.44
Pilton, Stoke Doyle & Wadenhoe	1,022.65	1,193.09	1,363.53	1,533.97	1,874.85	2,215.74	2,556.62	3,067.94
Polebrook	1,024.42	1,195.15	1,365.89	1,536.62	1,878.09	2,219.56	2,561.04	3,073.24
Raunds	1,080.86	1,261.00	1,441.14	1,621.28	1,981.56	2,341.85	2,702.14	3,242.56
Ringstead	1,062.48	1,239.56	1,416.63	1,593.71	1,947.86	2,302.03	2,656.19	3,187.42
Rushden	1,061.27	1,238.15	1,415.02	1,591.90	1,945.65	2,299.41	2,653.17	3,183.80
Stanwick	1,061.98	1,238.97	1,415.97	1,592.96	1,946.95	2,300.94	2,654.94	3,185.92
Sudborough	1,035.87	1,208.51	1,381.15	1,553.79	1,899.07	2,244.36	2,589.66	3,107.58
Thrapston	1,082.86	1,263.33	1,443.81	1,624.28	1,985.23	2,346.18	2,707.14	3,248.56
Titchmarsh	1,037.93	1,210.92	1,383.90	1,556.89	1,902.86	2,248.84	2,594.82	3,113.78
Twywell	1,032.49	1,204.56	1,376.64	1,548.72	1,892.88	2,237.04	2,581.21	3,097.44
Warmington	1,067.21	1,245.07	1,422.94	1,600.80	1,956.53	2,312.27	2,668.01	3,201.60
Woodford	1,025.17	1,196.03	1,366.89	1,537.75	1,879.47	2,221.20	2,562.92	3,075.50
Woodnewton	1,040.29	1,213.66	1,387.04	1,560.42	1,907.18	2,253.94	2,600.71	3,120.84
Yarwell	1,044.01	1,218.01	1,392.01	1,566.01	1,914.01	2,262.02	2,610.02	3,132.02
Other areas	1,002.86	1,170.00	1,337.14	1,504.28	1,838.56	2,172.85	2,507.14	3,008.56

- 5) The Council has determined that its relevant basic amount of Council tax for 2017/18 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 2017/18 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.