



Council – 5 March 2018

To set and approve the Council Tax Requirement for the District for the year beginning 1 April 2018, in accordance with the Local Government Finance Act 1992, as amended.

Purpose of report

To enable the Council to set the Council Tax for 2018/19.

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 12 February 2018, the precept levels of most other precepting bodies have been received. The current positions are detailed below.
- 1.3. The Policy and Resources Committee meeting on 12 February 2018 discussed the Medium Term Financial Strategy 2018/19 to 2021/22, Revenue Budget 2018/19, Capital Programme 2018/19 to 2027/28, Treasury Management Strategy 2018/19, Reserves Strategy (including the minimum level of reserves), Revised Fees and Charges and the Capital Strategy. 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. At the time of writing, the Council Tax Requirement for 2018/19 is currently proposed at £4,189,660 which will result in the average Band D Council Tax figure of £133.65 for 2018/19, based on a 0% increase. **Following consideration by Council on 26 February 2018, that decision will be reported to this meeting.**
- 1.5. Northamptonshire County Council (NCC) was due to meet on 22 February 2018 to set its precept. This has now been amended to 28 February 2018 which is after the date which East Northamptonshire Council was scheduled to set its own precept. Therefore it has become necessary, subject to Council having formally agreed to defer its consideration on 26 February 2018 (item 7c on that agenda refers), that this report will be considered by Council separately at this meeting, rather than at the 26 February 2018 meeting to approve the East Northamptonshire Council MTFs and council tax level.

2. Precepts by Other Bodies

2.1. Northamptonshire County Council

- 2.2. NCC's Cabinet met on 13 February 2018 where it was originally proposed to set the precept at £38.757m, which would result in a Band D Council Tax of £1,236.35. This is reflected in Appendix 1. However, there is a risk that NCC may approve a different precept level or be unable to set their precept on 28 February 2018. Whilst the latter

is highly unlikely, it would take us into unknown territory in terms of setting overall council tax levels. Members and officers are considering the implications and mitigating actions. ***An update on the latest position will be provided at this meeting.***

2.3. Office of Northamptonshire Police and Crime Commissioner

2.4. 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.

2.5. The PCP met on 1 February 2018 to review the Commissioner's proposal to set the precept at £6.929m, which would result in a Band D Council Tax of £221.04. The PCP resolved to support the proposed increase, which was then confirmed in its report to the PCC of 6 February 2017.

2.6. The Commissioner has since formally responded to the PCP's resolution and set out his intention to approve and issue the precept of £221.04.

2.7. Town and Parish Councils

2.8. Town & Parish Council Precepts for 2018/19 are detailed in Appendix 1 and total £3,413,056. The increase in the average Band D Council Tax for Town and Parish Councils is 12.5% and results in an average Band D Council Tax figure of £108.88 for 2018/19.

2.9. These precepts are not currently subject to any of the limits set by Government in respect of principal authorities.

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 2018/19.

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. Implications for our Customers

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

9. Corporate Outcomes



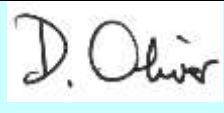
- 7.1 This report links to the following corporate outcomes:

- **Effective Management**
Ensuring the Council sets the level of council tax within the required timescales
- **Value for Money**
Ensuring the Council balances provision of good quality services whilst keeping local council tax charges low to provide value for money to our local residents.

10. Recommendation

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

(Reason – to approve the level of Council Tax for 2018/19)

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 on 18 December 2018 and Policy and Resources Committee on 12 February 2018; precept notifications.					
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Date: 23 February 2018					
CFO		MO		CX	

Council Tax Resolution

- 1) That it be noted that at its meeting on 26th February 2018 the Council calculated the following amounts for the year 2018/2019 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 31,348 (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	161	Lilford cum Wigsthorpe	56
Apethorpe	91	Little Addington	144
Ashton	118	Lowick & Slipton	128
Barnwell	178	Luddington	32
Benefield	176	Lutton	63
Blatherwycke	23	Nassington	355
Brigstock	529	Newton Bromswold	31
Bulwick	81	Oundle	2,255
Chelveston cum Caldecott	206	Pilton	29
Clopton	63	Polebrook	196
Collyweston	220	Raunds	2,916
Cotterstock	82	Ringstead	504
Deene	28	Rushden	9,726
Deenethorpe	73	Southwick	74
Denford	135	Stanwick	689
Duddington	79	Stoke Doyle	44
Easton-on-the-Hill	449	Sudborough	102
Fineshade	17	Tansor	103
Fotheringhay	73	Thorpe Achurch	74
Glaphorn	140	Thrapston	2,170
Great Addington	135	Thurning	52
Hargrave	117	Titchmarsh	248
Harringworth	136	Twywell	82
Hemington	43	Wadenhoe	58
Higham Ferrers	2,846	Wakerley	42
Irthlingborough	2,678	Warmington	435
Islip	289	Woodford	498
Kings Cliffe	611	Woodnewton	225
Laxton	61	Yarwell	176

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 2018/2019 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 (the Act):

- (a) £39,264,128 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) £23,776,935 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) £15,487,193 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) £7,884,477 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) £242.53 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) £3,413,056 being the aggregate amount of the special items referred to in Section 34 (1) of the Act. *(Total amount of parish precepts.)*
- (g) £133.65 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	192.49	Lilford cum Wigsthorpe & Thorpe Achurch	161.36
Apethorpe	146.02	Little Addington	212.12
Ashton	189.91	Lowick & Slipton	166.47
Barnwell	186.95	Lutton	157.49
Benefield	171.70	Nassington	267.87
Brigstock	173.70	Oundle	333.86
Bulwick	161.35	Pilton, Stoke Doyle & Wadenhoe	163.79
Chelveston cum Caldecott	184.11	Polebrook	169.37
Collyweston	239.60	Raunds	285.52
Deene & Deenethorpe	229.98	Ringstead	223.01
Denford	177.97	Rushden	228.81
Duddington with Fineshade	222.74	Stanwick	222.93
Easton-on-the-Hill	186.34	Sudborough	192.61
Glaphorn	202.83	Thrapston	274.77
Great Addington	199.28	Titchmarsh	187.81
Hargrave	183.18	Twywell	177.59
Harringworth	177.92	Warmington	261.42
Hemington, Luddington & Thurning	157.08	Woodford	167.79
Higham Ferrers	261.91	Woodnewton	193.85
Irthlingborough	282.09	Yarwell	190.35
Islip	211.44	Other	133.65
Kings Cliffe	174.59		

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	128.33	149.71	171.10	192.49	235.27	278.04	320.82	384.98
Apethorpe	97.35	113.57	129.80	146.02	178.47	210.92	243.37	292.04
Ashton	126.61	147.71	168.81	189.91	232.11	274.31	316.52	379.82
Barnwell	124.63	145.41	166.18	186.95	228.49	270.04	311.58	373.90
Benefield	114.47	133.54	152.62	171.70	209.86	248.01	286.17	343.40
Brigstock	115.80	135.10	154.40	173.70	212.30	250.90	289.50	347.40
Bulwick	107.57	125.49	143.42	161.35	197.21	233.06	268.92	322.70
Chelveston cum Caldecott	122.74	143.20	163.65	184.11	225.02	265.94	306.85	368.22
Collyweston	159.73	186.36	212.98	239.60	292.84	346.09	399.33	479.20
Deene & Deenethorpe	153.32	178.87	204.43	229.98	281.09	332.19	383.30	459.96
Denford	118.65	138.42	158.20	177.97	217.52	257.07	296.62	355.94
Duddington with Fineshade	148.49	173.24	197.99	222.74	272.24	321.74	371.23	445.48
Easton-on-the-Hill	124.23	144.93	165.64	186.34	227.75	269.16	310.57	372.68
Glaphthorn	135.22	157.76	180.29	202.83	247.90	292.98	338.05	405.66
Great Addington	132.85	155.00	177.14	199.28	243.56	287.85	332.13	398.56
Hargrave	122.12	142.47	162.83	183.18	223.89	264.59	305.30	366.36
Harringworth	118.61	138.38	158.15	177.92	217.46	257.00	296.53	355.84
Hemington, Luddington & Thurning	104.72	122.17	139.63	157.08	191.99	226.89	261.80	314.16
Higham Ferrers	174.61	203.71	232.81	261.91	320.11	378.31	436.52	523.82
Irthlingborough	188.06	219.40	250.75	282.09	344.78	407.46	470.15	564.18
Islip	140.96	164.45	187.95	211.44	258.43	305.41	352.40	422.88
Kings Cliffe	116.39	135.79	155.19	174.59	213.39	252.19	290.98	349.18
Lilford cum Wigsthorpe & Thorpe Achurch	107.57	125.50	143.43	161.36	197.22	233.08	268.93	322.72
Little Addington	141.41	164.98	188.55	212.12	259.26	306.40	353.53	424.24
Lowick & Slipton	110.98	129.48	147.97	166.47	203.46	240.46	277.45	332.94
Lutton	104.99	122.49	139.99	157.49	192.49	227.49	262.48	314.98
Nassington	178.58	208.34	238.11	267.87	327.40	386.92	446.45	535.74
Oundle	222.57	259.67	296.76	333.86	408.05	482.24	556.43	667.72
Pilton, Stoke Doyle & Wadenhoe	109.19	127.39	145.59	163.79	200.19	236.59	272.98	327.58
Polebrook	112.91	131.73	150.55	169.37	207.01	244.65	282.28	338.74
Raunds	190.35	222.07	253.80	285.52	348.97	412.42	475.87	571.04
Ringstead	148.67	173.45	198.23	223.01	272.57	322.13	371.68	446.02
Rushden	152.54	177.96	203.39	228.81	279.66	330.50	381.35	457.62
Stanwick	148.62	173.39	198.16	222.93	272.47	322.01	371.55	445.86
Sudborough	128.41	149.81	171.21	192.61	235.41	278.21	321.02	385.22
Thrapston	183.18	213.71	244.24	274.77	335.83	396.89	457.95	549.54
Titchmarsh	125.21	146.07	166.94	187.81	229.55	271.28	313.02	375.62
Twywell	118.39	138.13	157.86	177.59	217.05	256.52	295.98	355.18
Warmington	174.28	203.33	232.37	261.42	319.51	377.61	435.70	522.84
Woodford	111.86	130.50	149.15	167.79	205.08	242.36	279.65	335.58
Woodnewton	129.23	150.77	172.31	193.85	236.93	280.01	323.08	387.70
Yarwell	126.90	148.05	169.20	190.35	232.65	274.95	317.25	380.70
Other	89.10	103.95	118.80	133.65	163.35	193.05	222.75	267.30

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 2018/2019 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)	59.81	69.78	79.75	89.72	109.66	129.60	149.53	179.44
Northamptonshire County Council	764.42	891.82	1,019.23	1,146.63	1,401.44	1,656.24	1,911.05	2,293.26
Northamptonshire Police Authority	147.36	171.92	196.48	221.04	270.16	319.28	368.40	442.08

- 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 2018/2019 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	1,099.92	1,283.23	1,466.56	1,649.88	2,016.53	2,383.16	2,749.80	3,299.76
Apethorpe	1,068.94	1,247.09	1,425.26	1,603.41	1,959.73	2,316.04	2,672.35	3,206.82
Ashton	1,098.20	1,281.23	1,464.27	1,647.30	2,013.37	2,379.43	2,745.50	3,294.60
Barnwell	1,096.22	1,278.93	1,461.64	1,644.34	2,009.75	2,375.16	2,740.56	3,288.68
Benefield	1,086.06	1,267.06	1,448.08	1,629.09	1,991.12	2,353.13	2,715.15	3,258.18
Brigstock	1,087.39	1,268.62	1,449.86	1,631.09	1,993.56	2,356.02	2,718.48	3,262.18
Bulwick	1,079.16	1,259.01	1,438.88	1,618.74	1,978.47	2,338.18	2,697.90	3,237.48
Chelveston cum Caldecott	1,094.33	1,276.72	1,459.11	1,641.50	2,006.28	2,371.06	2,735.83	3,283.00
Collyweston	1,131.32	1,319.88	1,508.44	1,696.99	2,074.10	2,451.21	2,828.31	3,393.98
Deene & Deenethorpe	1,124.91	1,312.39	1,499.89	1,687.37	2,062.35	2,437.31	2,812.28	3,374.74
Denford	1,090.24	1,271.94	1,453.66	1,635.36	1,998.78	2,362.19	2,725.60	3,270.72
Duddington with Fineshade	1,120.08	1,306.76	1,493.45	1,680.13	2,053.50	2,426.86	2,800.21	3,360.26
Easton-on-the-Hill	1,095.82	1,278.45	1,461.10	1,643.73	2,009.01	2,374.28	2,739.55	3,287.46
Glaphorn	1,106.81	1,291.28	1,475.75	1,660.22	2,029.16	2,398.10	2,767.03	3,320.44
Great Addington	1,104.44	1,288.52	1,472.60	1,656.67	2,024.82	2,392.97	2,761.11	3,313.34
Hargrave	1,093.71	1,275.99	1,458.29	1,640.57	2,005.15	2,369.71	2,734.28	3,281.14
Harringworth	1,090.20	1,271.90	1,453.61	1,635.31	1,998.72	2,362.12	2,725.51	3,270.62
Hemington, Luddington & Thurning	1,076.31	1,255.69	1,435.09	1,614.47	1,973.25	2,332.01	2,690.78	3,228.94
Higham Ferrers	1,146.20	1,337.23	1,528.27	1,719.30	2,101.37	2,483.43	2,865.50	3,438.60
Irthlingborough	1,159.65	1,352.92	1,546.21	1,739.48	2,126.04	2,512.58	2,899.13	3,478.96
Islip	1,112.55	1,297.97	1,483.41	1,668.83	2,039.69	2,410.53	2,781.38	3,337.66
Kings Cliffe	1,087.98	1,269.31	1,450.65	1,631.98	1,994.65	2,357.31	2,719.96	3,263.96
Lilford cum Wigsthorpe & Thorpe Achurch	1,079.16	1,259.02	1,438.89	1,618.75	1,978.48	2,338.20	2,697.91	3,237.50
Little Addington	1,113.00	1,298.50	1,484.01	1,669.51	2,040.52	2,411.52	2,782.51	3,339.02
Lowick & Slipton	1,082.57	1,263.00	1,443.43	1,623.86	1,984.72	2,345.58	2,706.43	3,247.72
Lutton	1,076.58	1,256.01	1,435.45	1,614.88	1,973.75	2,332.61	2,691.46	3,229.76
Nassington	1,150.17	1,341.86	1,533.57	1,725.26	2,108.66	2,492.04	2,875.43	3,450.52
Oundle	1,194.16	1,393.19	1,592.22	1,791.25	2,189.31	2,587.36	2,985.41	3,582.50
Pilton, Stoke Doyle & Wadenhoe	1,080.78	1,260.91	1,441.05	1,621.18	1,981.45	2,341.71	2,701.96	3,242.36
Polebrook	1,084.50	1,265.25	1,446.01	1,626.76	1,988.27	2,349.77	2,711.26	3,253.52
Raunds	1,161.94	1,355.59	1,549.26	1,742.91	2,130.23	2,517.54	2,904.85	3,485.82
Ringstead	1,120.26	1,306.97	1,493.69	1,680.40	2,053.83	2,427.25	2,800.66	3,360.80
Rushden	1,124.13	1,311.48	1,498.85	1,686.20	2,060.92	2,435.62	2,810.33	3,372.40
Stanwick	1,120.21	1,306.91	1,493.62	1,680.32	2,053.73	2,427.13	2,800.53	3,360.64
Sudborough	1,100.00	1,283.33	1,466.67	1,650.00	2,016.67	2,383.33	2,750.00	3,300.00
Thrapston	1,154.77	1,347.23	1,539.70	1,732.16	2,117.09	2,502.01	2,886.93	3,464.32
Titchmarsh	1,096.80	1,279.59	1,462.40	1,645.20	2,010.81	2,376.40	2,742.00	3,290.40
Twywell	1,089.98	1,271.65	1,453.32	1,634.98	1,998.31	2,361.64	2,724.96	3,269.96
Warmington	1,145.87	1,336.85	1,527.83	1,718.81	2,100.77	2,482.73	2,864.68	3,437.62
Woodford	1,083.45	1,264.02	1,444.61	1,625.18	1,986.34	2,347.48	2,708.63	3,250.36
Woodnewton	1,100.82	1,284.29	1,467.77	1,651.24	2,018.19	2,385.13	2,752.06	3,302.48
Yarwell	1,098.49	1,281.57	1,464.66	1,647.74	2,013.91	2,380.07	2,746.23	3,295.48
Other areas	1,060.69	1,237.47	1,414.26	1,591.04	1,944.61	2,298.17	2,651.73	3,182.08

- 5) The Council has determined that its relevant basic amount of Council tax for 2018/19 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 2018/19 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.