



East
Northamptonshire
Council

Council – 4 March 2019

To set and approve the Council Tax Requirement for the District for the year beginning 1 April 2019, in accordance with the Local Government Finance Act 1992, as amended.

Purpose of report

To enable the Council to set the Council Tax for 2019/20.

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. The Policy and Resources Committee meeting on 27 February 2019 discussed the Medium Term Financial Strategy 2019/20 to 2023/24, Revenue Budget 2019/20, Capital Programme 2019/20 to 2028/29, Treasury Management Strategy 2019/20, 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.
- 1.3. At the time of writing, the Council Tax Requirement for East Northamptonshire Council is currently proposed at £4,417,423 which will result in the average Band D Council Tax figure of £138.65 for 2019/20, based on a 0% increase.

2. Precepts by Other Bodies

- 2.1. Northamptonshire County Council
NCC met on 21st February 2019 and approved their precept at £39.382m, which results in a Band D Council Tax of £1,236.10 (£1,146.38 NCC, £89.72 NCC Adult Social Care).
- 2.2. Northamptonshire Commissioner Fire and Rescue Authority
As of 1st January 2019, the governance of the Fire & Rescue Service passed from the County Council to the Police and Crime Commissioner. This means that funding for the Fire Service will go directly to the Police and Crime Commissioner rather than going through the County Council. This has led to the creation of a new precepting authority, the Northamptonshire Commissioner Fire and Rescue Authority.
 - 2.2.1 The Northamptonshire Police, Fire and Crime Panel met on the 5 February 2019, and approved their precept at £1.969m for fire purposes, which results in a Band D Council Tax of £60.76.
- 2.3. Office of Northamptonshire Police and Crime Commissioner
The Northamptonshire Police, Fire and Crime Panel met on the 5 February 2019, and approved their precept at £7.807m for police purposes, which results in a Band D Council Tax of £245.04.

2.4. Town and Parish Councils

- 2.4.1 Town & Parish Council Precepts for 2019/20 are detailed in Appendix 1 and total £3,722,966. The increase in the average Band D Council Tax for Town and Parish Councils is 7.32% and results in an average Band D Council Tax figure of £116.85 for 2019/20.
- 2.4.2 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 Privacy Impact Implications

- 4.1 There are no privacy implications arising directly from this report

5 Legal Implications

- 5.1 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 2019/20.
- 5.2 The Council is required to set the level of council tax prior to 11 March each year.

6 Risk Management

- 6.1 The Finance Sub-Committee and Policy and Resources Committee have considered the risks associated with the budgets, subject to the level of council tax.
- 6.2 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.

7 Resource and Financial Implications

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

8 Constitutional Implications

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

9 Implications for our Customers

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

10 Corporate Outcomes


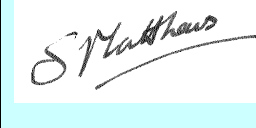
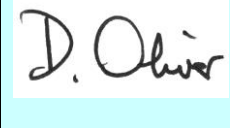
10.1 This report links to the following corporate outcomes:

- **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.

11 Recommendation

11.1 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 2019/20)

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 11 February 2019 and Policy and Resources Committee on 27 February 2019; precept notifications.					
Person Originating Report: Amy Eyles, Finance Manager ☎ 01832 742087 ✉ aeyles@east-northamptonshire.gov.uk					
Date: 21 February 2019					
CFO 21/02/19		MO 21/02/19		CX 21/02/19	

Council Tax Resolution

- 1) That it be noted that at its meeting on 4th March 2019 the Council calculated the following amounts for the year 2019/2020 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 31,860 (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>
Aldwinkle	165	Lilford cum Wigsthorpe	59
Apethorpe	93	Little Addington	146
Ashton	123	Lowick & Slipton	130
Barnwell	176	Luddington	32
Benefield	172	Lutton	65
Blatherwycke	23	Nassington	351
Brigstock	537	Newton Bromswold	29
Bulwick	79	Oundle	2,252
Chelveston cum Caldecott	207	Pilton	29
Clopton	62	Polebrook	194
Collyweston	224	Raunds	3,088
Cotterstock	86	Ringstead	495
Deene	28	Rushden	9,850
Deenethorpe	74	Southwick	76
Denford	138	Stanwick	695
Duddington	79	Stoke Doyle	42
Easton-on-the-Hill	458	Sudborough	102
Fineshade	18	Tansor	104
Fotheringhay	71	Thorpe Achurch	76
Glaphorn	150	Thrapston	2,244
Great Addington	132	Thurning	52
Hargrave	112	Titchmarsh	247
Harringworth	137	Twywell	82
Hemington	46	Wadenhoe	57
Higham Ferrers	2,899	Wakerley	41
Irthlingborough	2,708	Warmington	434
Islip	290	Woodford	501
King's Cliffe	615	Woodnewton	227
Laxton	60	Yarwell	199

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 2019/2020 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 (the Act):

- (a) £40,088,503 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) £23,568,967 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) £16,519,536 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) £8,379,179 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) £255.50 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) £3,722,966 being the aggregate amount of the special items referred to in Section 34 (1) of the Act. *(Total amount of parish precepts.)*
- (g) £138.65 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	198.20	Lilford cum Wigsthorpe & Thorpe Achurch	171.86
Apethorpe	154.84	Little Addington	220.28
Ashton	215.81	Lowick & Slipton	170.97
Barnwell	196.91	Lutton	154.11
Benefield	179.23	Nassington	277.23
Brigstock	181.48	Oundle	342.94
Bulwick	167.09	Pilton, Stoke Doyle & Wadenhoe	177.45
Chelveston cum Caldecott	189.18	Polebrook	179.85
Collyweston	247.77	Raunds	290.57
Deene & Deenethorpe	236.15	Ringstead	238.71
Denford	182.19	Rushden	241.82
Duddington with Fineshade	225.73	Stanwick	241.59
Easton-on-the-Hill	193.18	Sudborough	236.83
Glaphthorn	220.42	Thrapston	288.92
Great Addington	206.28	Titchmarsh	194.15
Hargrave	199.12	Twywell	182.34
Harringworth	183.70	Warmington	270.90
Hemington, Luddington & Thurning	161.70	Woodford	178.61
Higham Ferrers	283.55	Woodnewton	201.97
Irthlingborough	303.81	Yarwell	217.64
Islip	219.76	Other	138.65
Kings Cliffe	180.95		

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>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Aldwincle	132.13	154.16	176.17	198.20	242.24	286.29	330.33	396.40
Apethorpe	103.22	120.43	137.63	154.84	189.25	223.66	258.06	309.68
Ashton	143.87	167.85	191.83	215.81	263.77	311.72	359.68	431.62
Barnwell	131.27	153.15	175.03	196.91	240.67	284.42	328.18	393.82
Benefield	119.48	139.40	159.31	179.23	219.06	258.89	298.71	358.46
Brigstock	120.98	141.15	161.31	181.48	221.81	262.14	302.46	362.96
Bulwick	111.39	129.96	148.52	167.09	204.22	241.35	278.48	334.18
Chelveston cum Caldecott	126.12	147.14	168.16	189.18	231.22	273.26	315.30	378.36
Collyweston	165.18	192.71	220.24	247.77	302.83	357.89	412.95	495.54
Deene & Deenethorpe	157.43	183.67	209.91	236.15	288.63	341.10	393.58	472.30
Denford	121.46	141.70	161.94	182.19	222.68	263.16	303.65	364.38
Duddington with Fineshade	150.48	175.57	200.64	225.73	275.89	326.05	376.21	451.46
Easton-on-the-Hill	128.78	150.25	171.71	193.18	236.11	279.04	321.96	386.36
Glaphthorn	146.94	171.44	195.92	220.42	269.40	318.38	367.36	440.84
Great Addington	137.52	160.44	183.36	206.28	252.12	297.96	343.80	412.56
Hargrave	132.74	154.87	176.99	199.12	243.37	287.62	331.86	398.24
Harringworth	122.46	142.88	163.28	183.70	224.52	265.34	306.16	367.40
Hemington, Luddington & Thurning	107.80	125.77	143.73	161.70	197.63	233.56	269.50	323.40
Higham Ferrers	189.03	220.54	252.04	283.55	346.56	409.57	472.58	567.10
Irthlingborough	202.54	236.30	270.05	303.81	371.32	438.83	506.35	607.62
Islip	146.50	170.93	195.34	219.76	268.59	317.43	366.26	439.52
Kings Cliffe	120.63	140.74	160.84	180.95	221.16	261.37	301.58	361.90
Lilford cum Wigsthorpe & Thorpe Achurch	114.57	133.67	152.76	171.86	210.05	248.24	286.43	343.72
Little Addington	146.85	171.33	195.80	220.28	269.23	318.18	367.13	440.56
Lowick & Slipton	113.98	132.98	151.97	170.97	208.96	246.95	284.95	341.94
Lutton	102.74	119.86	136.98	154.11	188.36	222.60	256.85	308.22
Nassington	184.82	215.62	246.42	277.23	338.84	400.44	462.05	554.46
Oundle	228.62	266.73	304.83	342.94	419.15	495.36	571.56	685.88
Pilton, Stoke Doyle & Wadenhoe	118.30	138.02	157.73	177.45	216.88	256.31	295.75	354.90
Polebrook	119.90	139.88	159.86	179.85	219.82	259.78	299.75	359.70
Raunds	193.71	226.00	258.28	290.57	355.14	419.71	484.28	581.14
Ringstead	159.14	185.66	212.18	238.71	291.76	344.80	397.85	477.42
Rushden	161.21	188.08	214.95	241.82	295.56	349.29	403.03	483.64
Stanwick	161.06	187.90	214.74	241.59	295.28	348.96	402.65	483.18
Sudborough	157.88	184.20	210.51	236.83	289.46	342.09	394.71	473.66
Thrapston	192.61	224.72	256.81	288.92	353.12	417.33	481.53	577.84
Titchmarsh	129.43	151.01	172.57	194.15	237.29	280.44	323.58	388.30
Twywell	121.56	141.82	162.08	182.34	222.86	263.38	303.90	364.68
Warmington	180.60	210.70	240.80	270.90	331.10	391.30	451.50	541.80
Woodford	119.07	138.92	158.76	178.61	218.30	257.99	297.68	357.22
Woodnewton	134.64	157.09	179.52	201.97	246.85	291.73	336.61	403.94
Yarwell	145.09	169.28	193.45	217.64	266.00	314.37	362.73	435.28
Other	92.43	107.84	123.24	138.65	169.46	200.27	231.08	277.30

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 2019/2020 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>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</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	764.25	891.63	1,019.00	1,146.38	1,401.13	1,655.88	1,910.63	2,292.76
Northamptonshire Police Authority	163.36	190.59	217.81	245.04	299.49	353.95	408.40	490.08
Northamptonshire Fire Authority	40.51	47.26	54.01	60.76	74.26	87.76	101.27	121.52

- 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 2019/2020 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**

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Aldwincle	1,160.06	1,353.42	1,546.74	1,740.10	2,126.78	2,513.48	2,900.16	3,480.20
Apethorpe	1,131.15	1,319.69	1,508.20	1,696.74	2,073.79	2,450.85	2,827.89	3,393.48
Ashton	1,171.80	1,367.11	1,562.40	1,757.71	2,148.31	2,538.91	2,929.51	3,515.42
Barnwell	1,159.20	1,352.41	1,545.60	1,738.81	2,125.21	2,511.61	2,898.01	3,477.62
Benefield	1,147.41	1,338.66	1,529.88	1,721.13	2,103.60	2,486.08	2,868.54	3,442.26
Brigstock	1,148.91	1,340.41	1,531.88	1,723.38	2,106.35	2,489.33	2,872.29	3,446.76
Bulwick	1,139.32	1,329.22	1,519.09	1,708.99	2,088.76	2,468.54	2,848.31	3,417.98
Chelveston cum Caldecott	1,154.05	1,346.40	1,538.73	1,731.08	2,115.76	2,500.45	2,885.13	3,462.16
Collyweston	1,193.11	1,391.97	1,590.81	1,789.67	2,187.37	2,585.08	2,982.78	3,579.34
Deene & Deenethorpe	1,185.36	1,382.93	1,580.48	1,778.05	2,173.17	2,568.29	2,963.41	3,556.10
Denford	1,149.39	1,340.96	1,532.51	1,724.09	2,107.22	2,490.35	2,873.48	3,448.18
Duddington with Fineshade	1,178.41	1,374.83	1,571.21	1,767.63	2,160.43	2,553.24	2,946.04	3,535.26
Easton-on-the-Hill	1,156.71	1,349.51	1,542.28	1,735.08	2,120.65	2,506.23	2,891.79	3,470.16
Glaphthorn	1,174.87	1,370.70	1,566.49	1,762.32	2,153.94	2,545.57	2,937.19	3,524.64
Great Addington	1,165.45	1,359.70	1,553.93	1,748.18	2,136.66	2,525.15	2,913.63	3,496.36
Hargrave	1,160.67	1,354.13	1,547.56	1,741.02	2,127.91	2,514.81	2,901.69	3,482.04
Harringworth	1,150.39	1,342.14	1,533.85	1,725.60	2,109.06	2,492.53	2,875.99	3,451.20
Hemington, Luddington & Thurning	1,135.73	1,325.03	1,514.30	1,703.60	2,082.17	2,460.75	2,839.33	3,407.20
Higham Ferrers	1,216.96	1,419.80	1,622.61	1,825.45	2,231.10	2,636.76	3,042.41	3,650.90
Irthlingborough	1,230.47	1,435.56	1,640.62	1,845.71	2,255.86	2,666.02	3,076.18	3,691.42
Islip	1,174.43	1,370.19	1,565.91	1,761.66	2,153.13	2,544.62	2,936.09	3,523.32
Kings Cliffe	1,148.56	1,340.00	1,531.41	1,722.85	2,105.70	2,488.56	2,871.41	3,445.70
Lilford cum Wigsthorpe & Thorpe Achurch	1,142.50	1,332.93	1,523.33	1,713.76	2,094.59	2,475.43	2,856.26	3,427.52
Little Addington	1,174.78	1,370.59	1,566.37	1,762.18	2,153.77	2,545.37	2,936.96	3,524.36
Lowick & Slipton	1,141.91	1,332.24	1,522.54	1,712.87	2,093.50	2,474.14	2,854.78	3,425.74
Lutton	1,130.67	1,319.12	1,507.55	1,696.01	2,072.90	2,449.79	2,826.68	3,392.02
Nassington	1,212.75	1,414.88	1,616.99	1,819.13	2,223.38	2,627.63	3,031.88	3,638.26
Oundle	1,256.55	1,465.99	1,675.40	1,884.84	2,303.69	2,722.55	3,141.39	3,769.68
Pilton, Stoke Doyle & Wadenhoe	1,146.23	1,337.28	1,528.30	1,719.35	2,101.42	2,483.50	2,865.58	3,438.70
Polebrook	1,147.83	1,339.14	1,530.43	1,721.75	2,104.36	2,486.97	2,869.58	3,443.50
Raunds	1,221.64	1,425.26	1,628.85	1,832.47	2,239.68	2,646.90	3,054.11	3,664.94
Ringstead	1,187.07	1,384.92	1,582.75	1,780.61	2,176.30	2,571.99	2,967.68	3,561.22
Rushden	1,189.14	1,387.34	1,585.52	1,783.72	2,180.10	2,576.48	2,972.86	3,567.44
Stanwick	1,188.99	1,387.16	1,585.31	1,783.49	2,179.82	2,576.15	2,972.48	3,566.98
Sudborough	1,185.81	1,383.46	1,581.08	1,778.73	2,174.00	2,569.28	2,964.54	3,557.46
Thrapston	1,220.54	1,423.98	1,627.38	1,830.82	2,237.66	2,644.52	3,051.36	3,661.64
Titchmarsh	1,157.36	1,350.27	1,543.14	1,736.05	2,121.83	2,507.63	2,893.41	3,472.10
Twywell	1,149.49	1,341.08	1,532.65	1,724.24	2,107.40	2,490.57	2,873.73	3,448.48
Warmington	1,208.53	1,409.96	1,611.37	1,812.80	2,215.64	2,618.49	3,021.33	3,625.60
Woodford	1,147.00	1,338.18	1,529.33	1,720.51	2,102.84	2,485.18	2,867.51	3,441.02
Woodnewton	1,162.57	1,356.35	1,550.09	1,743.87	2,131.39	2,518.92	2,906.44	3,487.74
Yarwell	1,173.02	1,368.54	1,564.02	1,759.54	2,150.54	2,541.56	2,932.56	3,519.08
Other areas	1,120.36	1,307.10	1,493.81	1,680.55	2,054.00	2,427.46	2,800.91	3,361.10

- 5) The Council has determined that its relevant basic amount of Council tax for 2019/20 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 2019/20 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.