



## Council – 2 March 2020

To set and approve the Council Tax Requirement for the District for the year beginning 1 April 2020, in accordance with the Local Government Finance Act 1992, as amended.

### Purpose of report

To enable the Council to set the Council Tax for 2020/21.

### 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 Finance and Performance Sub Committee met on 17 February 2020 and considered the Medium Term Financial Strategy 2020/21 to 2024/25, Revenue Budget 2020/21, Capital Programme 2020/21 to 2029/30, Treasury Management Strategy 2020/21, Reserves Strategy (including the minimum level of reserves), Revised Fees and Charges and the Capital Strategy. The Policy and Resources Committee will meet on 24 February 2020 to consider these reports and the decisions of that meeting will be reported at the Council meeting on 2 March 2020.
- 1.3. At the time of writing, the Council Tax Requirement for East Northamptonshire Council is currently proposed at £4,642,768 which will result in the average Band D Council Tax figure of £143.65 for 2020/21, based on a 0% increase.

### 2. Precepts by Other Bodies

- 2.1. Northamptonshire County Council  
NCC met on 20th February 2020 and approved their precept at £41.545m, which results in a Band D Council Tax of £1,285.42 (£1,170.98 NCC, £114.44 NCC Adult Social Care).
- 2.2. Northamptonshire Commissioner Fire and Rescue Authority
  - 2.2.1 The Northamptonshire Police, Fire and Crime Panel met on 4 February 2020, and approved their precept at £2.003m for fire purposes, which results in a Band D Council Tax of £61.97.
  - 2.3. Office of Northamptonshire Police and Crime Commissioner  
The Northamptonshire Police, Fire and Crime Panel met on the 4 February 2020, and approved their precept at £8.243m for police purposes, which results in a Band D Council Tax of £255.04.
- 2.4. **Town and Parish Councils**
  - 2.4.1 Town & Parish Council Precepts for 2020/21 are detailed in Appendix 1 and total £4,027,849. The increase in the average Band D Council Tax for Town and Parish

Councils is 8.19% and results in an average Band D Council Tax figure of £124.62 for 2020/21.

- 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 Health Impact Implications**

- 4.1 There are no health implications arising directly from this report.

### **5 Privacy Impact Implications**

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

### **6 Legal Implications**

- 6.1 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 2020/21.

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

### **7 Risk Management**

- 7.1 The Finance and Performance Sub-Committee have considered the risks associated with the budgets, subject to the level of council tax. The Policy and Resources Committee will consider the risks associated with the budgets at the meeting on 24 February 2020.

- 7.2 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.

### **8 Resource and Financial Implications**

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

### **9 Constitutional Implications**

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

### **10 Implications for our Customers**

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

### **11 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.*

## 12 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 2020/21)*

<b>Legal</b>	Power: Local Government Finance Act 1992, Local Government Acts 1972, 2000 & 2003, Localism Act 2011				
	Other considerations: Constitution				
<b>Background Papers:</b> Reports To Finance Sub-Committee on 17 February 2020 and Policy and Resources Committee on 24 February 2020; precept notifications.					
<b>Person Originating Report:</b> Katherine Hayward, Finance Manager ☎ 01832 742090 ✉ <a href="mailto:khayward@east-northamptonshire.gov.uk">khayward@east-northamptonshire.gov.uk</a>					
<b>Date: 20 February 2020</b>					
<b>CFO (Deputy) /02/19</b>		<b>MO (Deputy) 21/02/19</b>		<b>CX 21/02/19</b>	

## Council Tax Resolution

- 1) That it be noted that at its meeting on 2nd March 2020 the Council calculated the following amounts for the year 2020/2021 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 32,320 (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	59
Apethorpe	91	Little Addington	143
Ashton	120	Lowick & Slipton	134
Barnwell	180	Luddington	32
Benefield	176	Lutton	69
Blatherwycke	22	Nassington	359
Brigstock	538	Newton Bromswold	31
Bulwick	81	Oundle	2,256
Chelveston cum Caldecott	212	Pilton	30
Clopton	63	Polebrook	197
Collyweston	219	Raunds	3,234
Cotterstock	86	Ringstead	491
Deene	28	Rushden	9,902
Deenethorpe	75	Southwick	74
Denford	137	Stanwick	700
Duddington	79	Stoke Doyle	42
Easton-on-the-Hill	461	Sudborough	100
Fineshade	18	Tansor	103
Fotheringhay	70	Thorpe Achurch	77
Glaphthorn	151	Thrapston	2,423
Great Addington	132	Thurning	52
Hargrave	113	Titchmarsh	241
Harringworth	137	Twywell	81
Hemington	46	Wadenhoe	60
Higham Ferrers	2,901	Wakerley	40
Irthlingborough	2,746	Warmington	432
Islip	292	Woodford	497
King's Cliffe	615	Woodnewton	229
Laxton	64	Yarwell	215

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 2020/2021 in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 (the Act):

- (a) £39,511,463 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) £22,361,719 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) £17,149,744 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) £8,479,090 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) £268.28 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) £4,027,849 being the aggregate amount of the special items referred to in Section 34 (1) of the Act. *(Total amount of parish precepts.)*
- (g) £143.65 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**

	£		£
Aldwinkle	207.12	Lilford cum Wigsthorpe & Thorpe Achurch	177.97
Apethorpe	160.17	Little Addington	227.69
Ashton	205.19	Lowick & Slipton	188.95
Barnwell	200.78	Lutton	158.11
Benefield	183.31	Nassington	282.41
Brigstock	199.36	Oundle	362.87
Bulwick	171.59	Pilton, Stoke Doyle & Wadenhoe	183.62
Chelveston cum Caldecott	195.57	Polebrook	184.30
Collyweston	256.10	Raunds	298.59
Deene & Deenethorpe	240.28	Ringstead	289.22
Denford	187.37	Rushden	255.41
Duddington with Fineshade	241.44	Stanwick	245.93
Easton-on-the-Hill	214.83	Sudborough	243.34
Glapthorn	234.83	Thrapston	296.86
Great Addington	213.56	Titchmarsh	201.87
Hargrave	205.85	Twywell	220.93
Harringworth	188.83	Warmington	305.27
Hemington, Luddington & Thurning	166.66	Woodford	184.92
Higham Ferrers	295.32	Woodnewton	210.17
Irthlingborough	318.69	Yarwell	216.78
Islip	224.12	Other	143.65
Kings Cliffe	187.55		

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 area****Valuation Bands**

<b>Parish of</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Aldwincle	138.08	161.10	184.11	207.12	253.14	299.17	345.20	414.24
Apethorpe	106.78	124.58	142.37	160.17	195.76	231.35	266.95	320.34
Ashton	136.80	159.59	182.39	205.19	250.79	296.38	341.99	410.38
Barnwell	133.86	156.16	178.47	200.78	245.40	290.01	334.64	401.56
Benefield	122.21	142.58	162.94	183.31	224.04	264.78	305.52	366.62
Brigstock	132.91	155.06	177.21	199.36	243.66	287.96	332.27	398.72
Bulwick	114.40	133.46	152.53	171.59	209.72	247.85	285.99	343.18
Chelveston cum Caldecott	130.38	152.11	173.84	195.57	239.03	282.49	325.95	391.14
Collyweston	170.74	199.19	227.65	256.10	313.01	369.92	426.84	512.20
Deene & Deenethorpe	160.19	186.89	213.58	240.28	293.67	347.07	400.47	480.56
Denford	124.92	145.73	166.55	187.37	229.01	270.64	312.29	374.74
Duddington with Fineshade	160.96	187.79	214.61	241.44	295.09	348.74	402.40	482.88
Easton-on-the-Hill	143.22	167.09	190.96	214.83	262.57	310.31	358.05	429.66
Glaphthorn	156.56	182.65	208.74	234.83	287.01	339.19	391.39	469.66
Great Addington	142.38	166.10	189.83	213.56	261.02	308.47	355.94	427.12
Hargrave	137.24	160.11	182.98	205.85	251.59	297.33	343.09	411.70
Harringworth	125.89	146.87	167.85	188.83	230.79	272.75	314.72	377.66
Hemington, Luddington & Thurning	111.11	129.63	148.14	166.66	203.69	240.73	277.77	333.32
Higham Ferrers	196.88	229.70	262.51	295.32	360.94	426.57	492.20	590.64
Irthlingborough	212.46	247.87	283.28	318.69	389.51	460.33	531.15	637.38
Islip	149.42	174.32	199.22	224.12	273.92	323.72	373.54	448.24
Kings Cliffe	125.04	145.87	166.71	187.55	229.23	270.90	312.59	375.10
Lilford cum Wigsthorpe & Thorpe Achurch	118.65	138.42	158.20	177.97	217.52	257.06	296.62	355.94
Little Addington	151.80	177.09	202.39	227.69	278.29	328.88	379.49	455.38
Lowick & Slipton	125.97	146.96	167.96	188.95	230.94	272.92	314.92	377.90
Lutton	105.41	122.98	140.54	158.11	193.24	228.38	263.52	316.22
Nassington	188.28	219.65	251.03	282.41	345.17	407.92	470.69	564.82
Oundle	241.92	282.23	322.55	362.87	443.51	524.14	604.79	725.74
Pilton, Stoke Doyle & Wadenhoe	122.42	142.82	163.22	183.62	224.42	265.22	306.04	367.24
Polebrook	122.87	143.35	163.82	184.30	225.25	266.21	307.17	368.60
Raunds	199.06	232.24	265.41	298.59	364.94	431.29	497.65	597.18
Ringstead	192.82	224.95	257.09	289.22	353.49	417.76	482.04	578.44
Rushden	170.28	198.65	227.03	255.41	312.17	368.92	425.69	510.82
Stanwick	163.96	191.28	218.61	245.93	300.58	355.23	409.89	491.86
Sudborough	162.23	189.27	216.30	243.34	297.41	351.49	405.57	486.68
Thrapston	197.91	230.89	263.88	296.86	362.83	428.79	494.77	593.72
Titchmarsh	134.58	157.01	179.44	201.87	246.73	291.59	336.45	403.74
Twywell	147.29	171.84	196.38	220.93	270.02	319.12	368.22	441.86
Warmington	203.52	237.43	271.35	305.27	373.11	440.94	508.79	610.54
Woodford	123.28	143.83	164.37	184.92	226.01	267.10	308.20	369.84
Woodnewton	140.12	163.47	186.82	210.17	256.87	303.57	350.29	420.34
Yarwell	144.52	168.61	192.69	216.78	264.95	313.12	361.30	433.56
Other	95.77	111.73	127.69	143.65	175.57	207.49	239.42	287.30

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 tax bill.)*

- 3) That it be noted that for the year 2020/2021 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**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Northamptonshire County Council (Adult Social Care)	76.29	89.01	101.72	114.44	139.87	165.30	190.73	228.88
Northamptonshire County Council	780.66	910.76	1,040.88	1,170.98	1,431.20	1,691.42	1,951.64	2,341.96
Northamptonshire Police Authority	170.03	198.36	226.70	255.04	311.72	368.39	425.07	510.08
Northamptonshire Fire Authority	41.31	48.20	55.08	61.97	75.74	89.51	103.28	123.94

- 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 2020/2021 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 £
Aldwinckle	1,206.37	1,407.43	1,608.49	1,809.55	2,211.67	2,613.79	3,015.92	3,619.10
Apethorpe	1,175.07	1,370.91	1,566.75	1,762.60	2,154.29	2,545.97	2,937.67	3,525.20
Ashton	1,205.09	1,405.92	1,606.77	1,807.62	2,209.32	2,611.00	3,012.71	3,615.24
Barnwell	1,202.15	1,402.49	1,602.85	1,803.21	2,203.93	2,604.63	3,005.36	3,606.42
Benefield	1,190.50	1,388.91	1,587.32	1,785.74	2,182.57	2,579.40	2,976.24	3,571.48
Brigstock	1,201.20	1,401.39	1,601.59	1,801.79	2,202.19	2,602.58	3,002.99	3,603.58
Bulwick	1,182.69	1,379.79	1,576.91	1,774.02	2,168.25	2,562.47	2,956.71	3,548.04
Chelveston cum Caldecott	1,198.67	1,398.44	1,598.22	1,798.00	2,197.56	2,597.11	2,996.67	3,596.00
Collyweston	1,239.03	1,445.52	1,652.03	1,858.53	2,271.54	2,684.54	3,097.56	3,717.06
Deene & Deenethorpe	1,228.48	1,433.22	1,637.96	1,842.71	2,252.20	2,661.69	3,071.19	3,685.42
Denford	1,193.21	1,392.06	1,590.93	1,789.80	2,187.54	2,585.26	2,983.01	3,579.60
Duddington with Fineshade	1,229.25	1,434.12	1,638.99	1,843.87	2,253.62	2,663.36	3,073.12	3,687.74
Easton-on-the-Hill	1,211.51	1,413.42	1,615.34	1,817.26	2,221.10	2,624.93	3,028.77	3,634.52
Glaphorn	1,224.85	1,428.98	1,633.12	1,837.26	2,245.54	2,653.81	3,062.11	3,674.52
Great Addington	1,210.67	1,412.43	1,614.21	1,815.99	2,219.55	2,623.09	3,026.66	3,631.98
Hargrave	1,205.53	1,406.44	1,607.36	1,808.28	2,210.12	2,611.95	3,013.81	3,616.56
Harrington	1,194.18	1,393.20	1,592.23	1,791.26	2,189.32	2,587.37	2,985.44	3,582.52
Hemington, Luddington & Thurning	1,179.40	1,375.96	1,572.52	1,769.09	2,162.22	2,555.35	2,948.49	3,538.18
Higham Ferrers	1,265.17	1,476.03	1,686.89	1,897.75	2,319.47	2,741.19	3,162.92	3,795.50
Irthlingborough	1,280.75	1,494.20	1,707.66	1,921.12	2,348.04	2,774.95	3,201.87	3,842.24
Islip	1,217.71	1,420.65	1,623.60	1,826.55	2,232.45	2,638.34	3,044.26	3,653.10
Kings Cliffe	1,193.33	1,392.20	1,591.09	1,789.98	2,187.76	2,585.52	2,983.31	3,579.96
Lilford cum Wigsthorpe & Thorpe Achurch	1,186.94	1,384.75	1,582.58	1,780.40	2,176.05	2,571.68	2,967.34	3,560.80
Little Addington	1,220.09	1,423.42	1,626.77	1,830.12	2,236.82	2,643.50	3,050.21	3,660.24
Lowick & Slipton	1,194.26	1,393.29	1,592.34	1,791.38	2,189.47	2,587.54	2,985.64	3,582.76
Lutton	1,173.70	1,369.31	1,564.92	1,760.54	2,151.77	2,543.00	2,934.24	3,521.08
Nassington	1,256.57	1,465.98	1,675.41	1,884.84	2,303.70	2,722.54	3,141.41	3,769.68
Oundle	1,310.21	1,528.56	1,746.93	1,965.30	2,402.04	2,838.76	3,275.51	3,930.60
Pilton, Stoke Doyle & Wadenhoe	1,190.71	1,389.15	1,587.60	1,786.05	2,182.95	2,579.84	2,976.76	3,572.10
Polebrook	1,191.16	1,389.68	1,588.20	1,786.73	2,183.78	2,580.83	2,977.89	3,573.46
Raunds	1,267.35	1,478.57	1,689.79	1,901.02	2,323.47	2,745.91	3,168.37	3,802.04
Ringstead	1,261.11	1,471.28	1,681.47	1,891.65	2,312.02	2,732.38	3,152.76	3,783.30
Rushden	1,238.57	1,444.98	1,651.41	1,857.84	2,270.70	2,683.54	3,096.41	3,715.68
Stanwick	1,232.25	1,437.61	1,642.99	1,848.36	2,259.11	2,669.85	3,080.61	3,696.72
Sudborough	1,230.52	1,435.60	1,640.68	1,845.77	2,255.94	2,666.11	3,076.29	3,691.54
Thrapston	1,266.20	1,477.22	1,688.26	1,899.29	2,321.36	2,743.41	3,165.49	3,798.58
Titchmarsh	1,202.87	1,403.34	1,603.82	1,804.30	2,205.26	2,606.21	3,007.17	3,608.60
Twywell	1,215.58	1,418.17	1,620.76	1,823.36	2,228.55	2,633.74	3,038.94	3,646.72
Warmington	1,271.81	1,483.76	1,695.73	1,907.70	2,331.64	2,755.56	3,179.51	3,815.40
Woodford	1,191.57	1,390.16	1,588.75	1,787.35	2,184.54	2,581.72	2,978.92	3,574.70
Woodnewton	1,208.41	1,409.80	1,611.20	1,812.60	2,215.40	2,618.19	3,021.01	3,625.20
Yarwell	1,212.81	1,414.94	1,617.07	1,819.21	2,223.48	2,627.74	3,032.02	3,638.42
Other areas	1,164.06	1,358.06	1,552.07	1,746.08	2,134.10	2,522.11	2,910.14	3,492.16

- 5) The Council has determined that its relevant basic amount of Council tax for 2020/21 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 2020/21 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.