

NORTHAMPTON BOROUGH COUNCIL



COUNCIL

Monday, 10 March 2014

YOU ARE SUMMONED TO ATTEND THE ADJOURNED MEETING (24TH FEBRUARY 2014) OF NORTHAMPTON BOROUGH COUNCIL, WHICH WILL BE HELD AT THE GUILDHALL NORTHAMPTON ON MONDAY, 10 MARCH 2014 AT 6:30 PM WHEN THE FOLLOWING BUSINESS IS PROPOSED TO BE TRANSACTED

COUNCIL TAX 2014/15

(Copy herewith)

The Guildhall
Northampton

D. Kennedy Chief Executive

Democratic Services: e-mail democraticservices@northampton.gov.uk

Tel 01604 837722

Mail Democratic Services
Northampton Borough Council
The Guildhall
St Giles Square
Northampton NN1 1DE

Appendices
3



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

24 February 2014

Agenda Status: PUBLIC

Directorate: Management Board

Report Title	COUNCIL TAX 2014/15
--------------	---------------------

1. Summary

1.1 The final precept determinations from the major precepting authorities (Northamptonshire County Council and Northamptonshire Police and Crime Commissioner), parish councils, and the budget setting decision of Northampton Borough Council earlier on this agenda lead directly to the council tax determinations set out in **Appendices A, B, and C**.

2. Recommendations

2.1 That Council approve the Council Tax resolution shown at **Appendices A, B, and C**.

3. Issues and Choices

3.1 Report Background

3.1.1 The revenue budget (approved earlier on this agenda) and the consequential Council Tax (approved as part of the revenue budget for Northampton Borough Council but formally approved as an overall Council Tax Resolution at this agenda item) provide the resources to allow the delivery of the approved level of Council services.

3.1.2 If the recommendation above is approved there will be a zero average Council Tax increase for Northampton Borough Council's services, as set out at **Appendix B** (schedules A and B). After taking account of the Parishes, the Office of Northamptonshire's Police and Crime Commissioner, and the County Council, the average increase in tax levels will vary depending on the relevant parish precept charge.

- 3.1.3 Since the meeting of Cabinet on 19 February 2014 the precept levels of all the other precepting bodies have been confirmed. These are detailed below.
- 3.1.4 The Parish Council Precepts for 2014/15 are detailed in **Appendix C** and total £1,046,282. The increase in the average Band D Council Tax for Parish Councils is 1.7% and results in an average Band D Council Tax figure of £17.25 for 2014/15.
- 3.1.5 Northamptonshire County Council met on 20 February 2014 and set their precept at £63,596,929. This results in a Band D Council Tax of £1,048.57.
- 3.1.6 The Northamptonshire Police and Crime Commissioner has issued a precept at £11,950,701. This results in a Band D Council Tax of £197.04.
- 3.1.7 The budget requirement for council tax setting purposes is £13,656,261
- 3.1.8 If the formal Council Tax Resolution at **Appendix A** is approved, the total Band D Council Tax will be as follows:

	2013/14	2014/15	Increase		%
	£	£	£ Per Annum	£ Per Week	Increase
Northampton BC	208.19	207.91	-0.28	0.00	0.00%
Northamptonshire Police and Crime Commissioner	193.20	197.04	3.84	0.07	1.99%
Northamptonshire County Council	1,028.11	1,048.57	20.46	0.39	1.99%
Sub Total	1,429.50	1,453.52	24.02	0.46	1.68%
Parish Precepts (Average)	17.45	17.25	-0.20	0.00	-1.15%
Total	1,446.95	1,470.77	23.82	0.46	1.68%

- 3.1.9 In order to set the Council Tax legally, the Council must agree a complex set of resolutions shown at **Appendices A to C**. These resolutions build up from the Council's council tax requirement including Parish precepts, to arrive at a basic Council Tax including and excluding Parish precepts. Added to that are the precepts for the Police and County Council to arrive at a total Council Tax by Parish and by Council Tax Band.

4. Implications (including financial implications)

4.1 Policy

- 4.1.1 None

4.2 Resources and Risk

- 4.2.1 See Cabinet report on the revenue budget earlier on the agenda.

4.3 Legal

4.3.1 See Cabinet report on the revenue budget earlier on the agenda.

4.4 Equality

4.4.1 No direct impact on equality context, however any resulting impact options/consultations for budgets will have to be considered individually.

4.5 Consultees (Internal and External)

4.5.1 Internally Heads of Service and Budget Managers have been consulted, and Management Board has carried out a detailed challenge of the budget which feeds into this report. In addition tax base and collection fund information has been provided by the Revenues and Benefits Team.

4.5.2 Externally the Council consulted on the budget proposals including the proposal for a council tax freeze, and also consulted on its Council Tax Reduction Scheme. In addition, parishes and major preceptors have provided the information for their organisations for inclusion in the calculations.

4.6 How the Proposals deliver Priority Outcomes

4.6.1 The proposals in this report deliver 'a continued council tax freeze alongside creating a local council tax scheme and lobbying central Government to get the best for the Council in terms of funding' in line with the outcomes desired under the corporate priority of 'making every £ go further'.

4.7 Other Implications

4.7.1 See Cabinet report on the revenue budget earlier on the agenda.

5. Background Papers

5.5.1 See Cabinet report on the revenue budget earlier on the agenda, and the Report by Chief Finance Officer on Robustness of Budget Estimates and Adequacy of Reserves.

David Kennedy, Chief Executive, ext 7726
Glenn Hammons, Chief Finance Officer, 01604 366521

Council Tax Resolution 2014/15

Northampton Borough Council (hereinafter referred to as "the Council" in this resolution) calculated the following

1 Note that on 15/01/2014 the Council calculated the Council Tax Base 2014/15:

- | | | |
|----|---------------------------------|--|
| a) | for the whole council area as: | 60,651 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended) |
| b) | for the parish precept area as: | 19,491 for dwellings in those parts of its area to which a parish precept relates as in the attached appendix C. |

2 Set the Council Tax Requirement for its own purposes for 2014/15 (including parish precepts) at £13,686,400

	£	
a)	Net Expenditure on Council Services	12,609,979
b)	Parish Council Precepts	1,046,282
c)	Total Council Tax Requirement	<u><u>13,656,261</u></u>

3 Set the following amounts in accordance with sections 31 to 36 of the Local Government Finance Act 1992:

- | | | | |
|----|---|--------------------------|--|
| a) | Relevant Gross Expenditure | 137,411,250 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils |
| b) | Relevant Gross Income | -123,754,989 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. |
| c) | Council Tax Requirement | <u><u>13,656,261</u></u> | The Council Tax Requirement being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act). |
| d) | Basic Council Tax including Parish Precepts | 225.16 | being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts). |
| e) | Total of Special Items | 1,795,496 | This represents the total of Parish precepts and other special items in accordance with s34(1) of the Act (as shown at 2 above). |
| f) | Basic Amount of Council Tax for dwellings in parts of the area to which no special items relate | 195.56 | Item (e) - (g) divided by tax base (resolution 2(a)) in accordance with s34(2) of the Act. |

4 Note that the County Council and the Police and Crime Commissioner have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table at Schedule C.

5 Note that the Council, in accordance with Sections 30 and 36 of the Act hereby sets the aggregate amounts shown in the tables at appendix 2 as the amounts of Council Tax for 2014/15 for each part of its area and for each of the categories of dwellings.

6 Note that the Council's basic amount of council tax for 2014 (for the borough's own purposes and excluding special expenses) is not excessive in accordance with the principles approved under section 52ZB of the Local Government Finance Act 1992

Schedules

Schedule A	(1)	(2)	(3)	(4)	(5)
	Council Tax Base	Special Expenses	Special Expenses Charge	Basic Amount of Council Tax excluding Special Expenses	Basic Amount of Council Tax including Special Expenses
		£	£	£	£
Area:					
Billing	2,402	165,005	68.69	195.56	264.25
Collingtree	509	30,140	59.26	195.56	254.82
Duston	5,260	423,894	80.58	195.56	276.14
Great Houghton	279	21,840	78.16	195.56	273.72
Hardingstone	758	38,401	50.67	195.56	246.23
Upton	2,007	23,000	11.46	195.56	207.02
Wootton	6,215	364,709	58.69	195.56	254.25
Hunsbury Meadows	475	13,820	29.08	195.56	224.64
West Hunsbury	1,586	52,255	32.95	195.56	228.51
Unparished Area	41,160	662,432	16.09	195.56	211.65
	<u>60,651</u>	<u>1,795,496</u>			

Schedule B Basic Amount of Council Tax for each Council Tax band

Valuation Bands	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Area:								
Billing	176.17	205.53	234.89	264.25	322.97	381.69	440.42	528.50
Collingtree	169.88	198.19	226.51	254.82	311.45	368.07	424.70	509.64
Duston	184.09	214.78	245.46	276.14	337.50	398.87	460.23	552.28
Great Houghton	182.48	212.89	243.31	273.72	334.55	395.37	456.20	547.44
Hardingstone	164.15	191.51	218.87	246.23	300.95	355.67	410.38	492.46
Upton	138.01	161.02	184.02	207.02	253.02	299.03	345.03	414.04
Wootton	169.50	197.75	226.00	254.25	310.75	367.25	423.75	508.50
Hunsbury Meadows	149.76	174.72	199.68	224.64	274.56	324.48	374.40	449.28
West Hunsbury	152.34	177.73	203.12	228.51	279.29	330.07	380.85	457.02
Unparished Area	141.10	164.62	188.13	211.65	258.68	305.72	352.75	423.30

Schedule C Major Precepting Authorities Council Tax for each Council Tax band

Valuation Bands	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Northamptonshire County Council	699.05	815.55	932.06	1,048.57	1,281.59	1,514.60	1,747.62	2,097.14
Northamptonshire Police and Crime Commissioner	131.36	153.25	175.15	197.04	240.83	284.61	328.40	394.08

Schedule D Aggregate Council Tax for each Council Tax band

Valuation Bands	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Area:								
Billing	1,006.58	1,174.33	1,342.10	1,509.86	1,845.39	2,180.90	2,516.44	3,019.72
Collingtree	1,000.29	1,166.99	1,333.72	1,500.43	1,833.87	2,167.28	2,500.72	3,000.86
Duston	1,014.50	1,183.58	1,352.67	1,521.75	1,859.92	2,198.08	2,536.25	3,043.50
Great Houghton	1,012.89	1,181.69	1,350.52	1,519.33	1,856.97	2,194.58	2,532.22	3,038.66
Hardingstone	994.56	1,160.31	1,326.08	1,491.84	1,823.37	2,154.88	2,486.40	2,983.68
Upton	968.42	1,129.82	1,291.23	1,452.63	1,775.44	2,098.24	2,421.05	2,905.26
Wootton	999.91	1,166.55	1,333.21	1,499.86	1,833.17	2,166.46	2,499.77	2,999.72
Hunsbury Meadows	980.17	1,143.52	1,306.89	1,470.25	1,796.98	2,123.69	2,450.42	2,940.50
West Hunsbury	982.75	1,146.53	1,310.33	1,474.12	1,801.71	2,129.28	2,456.87	2,948.24
Unparished Area	971.51	1,133.42	1,295.34	1,457.26	1,781.10	2,104.93	2,428.77	2,914.52

Parish & Town Council Precepts

	2013/14			2014/15			
	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precept s £	Council Tax Band D (£)	Council Tax Increase
Billing	2,394	141,796	59.22	2,402	141,796	59.03	-0.3%
Collingtree	443	18,122	40.88	509	30,140	59.26	45.0%
Duston	4,748	367,780	77.46	5,260	407,460	77.46	0.0%
Great Houghton	247	18,356	74.38	279	21,840	78.16	5.1%
Hardingstone	658	67,631	102.72	758	38,401	50.67	-50.7%
Upton	1,688	15,000	8.89	2,007	23,000	11.46	29.0%
Wootton	5,443	299,244	54.98	6,215	324,825	52.27	-4.9%
Hunsbury Meadows	370	10,547	28.51	475	13,820	29.08	2.0%
West Hunsbury	1,448	75,280	52.00	1,586	45,000	28.38	-45.4%

Parish & Town Council Precepts including Special Expenses

	Precepts Band D (£)	Special Expenses Band D (£)	Total (£)
Billing	59.03	9.66	68.69
Collingtree	59.26	0.00	59.26
Duston	77.46	3.12	80.58
Great Houghton	78.16	0.00	78.16
Hardingstone	50.67	0.00	50.67
Upton	11.46	0.00	11.46
Wootton	52.27	6.42	58.69
Hunsbury Meadows	29.08	0.00	29.08
West Hunsbury	28.38	4.57	32.95
Unparished	0.00	16.09	16.09