



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

24 February 2014

Agenda Status: PUBLIC

Directorate: Management Board

Report Title	COUNCIL TAX 2014/15
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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.

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