



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

29 February 2016

Agenda Status: PUBLIC

Directorate: Management Board

Report Title	Council Tax Resolution 2016/17
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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 (put forward for approval earlier on this agenda) and the consequential Council Tax (put forward for approval 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 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 The Parish Council Precepts for 2016/17 are detailed in **Appendix C** and total £1,044,721. The average Band D Council Tax for Parish Councils has

reduced by 1.6% and results in an average Band D Council Tax figure of £16.23 for 2016/17.

- 3.1.4 Northamptonshire County Council meets on 29 February 2016 and is putting forward for approval their precept at £71,517,761. This results in a Band D Council Tax of £1,111.25.
- 3.1.5 The Northamptonshire Police and Crime Commissioner has approved their precept at £13,190,803. This results in a Band D Council Tax of £204.96.
- 3.1.6 The budget requirement for council tax setting purposes is £14,425,380.
- 3.1.7 **Appendices A to C** have been drafted on the assumption that the revenue budget and consequential Council Tax for Northampton Borough Council are approved as put forward earlier on this agenda, and that Northamptonshire County Council approve their precept, as put forward at their meeting on the 29th February 2016. If any of these items are approved with changes to what was set out in the papers published in advance of these meetings, then **Appendices A to C** would be amended and tabled at the NBC Council meeting to accompany this report.
- 3.1.8 If the formal Council Tax Resolution at **Appendix A** is approved, the total Band D Council Tax will be as follows:

	2015/16	2016/17	Increase / (decrease)		%
	£	£	£ Per Annum	£ Per Week	Increase/ (decrease)
Northampton BC	207.91	207.91	0.00	0.00	0.00%
Northamptonshire Police and Crime Commissioner	200.96	204.96	4.00	0.08	1.99%
Northamptonshire County Council	1,069.02	1,111.25	42.23	0.81	3.95%
Sub Total	1,477.89	1,524.12	46.23	0.88	3.13%
Parish Precepts (Average)	16.50	16.23	-0.27	-0.01	-1.62%
Total	1,494.39	1,540.35	45.96	0.88	3.08%

- 3.1.9 In order to set the Council Tax legally, the Council must agree the 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.

3.2 Parish Council Changes during 2016/17

- 3.2.1 During 2012 the Council conducted a Community Governance Review (CGR) pursuant to the provisions of the Local Government and Public Involvements in Health Act 2007. This review resulted in the Northampton Borough Council (Reorganisation of Community Governance) Order 2013.

- 3.2.2 One of the outcomes of this review was to split the current Wootton and East Hunsbury Parish Council into two separate Parish Councils, to take effect in April 2015. Most of the order took effect in April 2013, such as minor boundary changes to other Parish Councils and creation of new Parish Councils, but the split of was deferred until 2015 to enable preparatory work to be carried out.
- 3.2.3 During 2015/16 Wootton and East Hunsbury Parish Council were split and become two parish councils.
- 3.2.4 The 2016/17 Council Tax Resolution shows the two new parish councils separately.

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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