



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

26 February 2018

Agenda Status: PUBLIC

Directorate: Management Board

Report Title	Council Tax Resolution 2018/19
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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 an average Council Tax increase for band D properties of £6.37 (or 2.99%) for Northampton Borough Council's services. 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. Appendix B shows the individual charges for specific areas.
- 3.1.3 The Parish Council Precepts for 2018/19 are detailed in **Appendix C** and total £1,129,461. The average Band D Council Tax for Parish Councils has increased by 3.1% and results in an average Band D Council Tax figure of £16.89 for 2018/19.

- 3.1.4 Northamptonshire County Council meets on 22rd February 2018 and is putting forward for approval their precept at £82,679,608. This results in a Band D Council Tax of £1,236.35.
- 3.1.5 The Northamptonshire Police and Crime Commissioner has approved their precept at £14,781,818. This results in a Band D Council Tax of £221.04.
- 3.1.6 Northampton Borough Council's budget requirement for council tax setting purposes is £15,793,536.
- 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 22rd February 2018. 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:

	2017/18	2018/19	Increase / (decrease)		%
			£ Per Annum	£ Per Week	
	£				
Northampton BC (Average)	212.91	219.28	6.37	0.12	2.99%
Northamptonshire Police and Crime Commissioner	209.04	221.04	12.00	0.23	5.74%
Northamptonshire County Council	1,166.59	1,236.35	69.76	1.34	5.98%
Sub Total	1,588.54	1,676.67	88.13	1.69	5.55%
Parish Precepts (Average)	16.38	16.89	0.51	0.01	3.13%
Total	1,604.91	1,693.56	88.65	1.70	5.52%

- 3.1.9 The above Council Tax figure of £219.28 for Northampton Borough Council is an average figure for a band D property. Due to the application of special expenses, some areas will pay an amount slightly higher than this, and some will pay an amount slightly lower.
- 3.1.10 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.

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 increase, 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 an increase in Council Tax funding which is, alongside 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.

Simon Bovey, Interim Chief Executive
Stuart McGregor, Interim Chief Finance Officer

Council Tax Resolution 2018/19

Northampton Borough Council (hereinafter referred to as "the Council" in this resolution) calculated the following amounts for the year 2018/2019 in accordance with various regulations and RESOLVES for the financial year 2018/19 to:

- 1 Note that on 22/01/2018 the Council calculated the Council Tax Base 2018/19:
- | | | | |
|----|---------------------------------|--------|---|
| a) | for the whole council area as: | 66,874 | (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended) |
| b) | for the parish precept area as: | 21,494 | 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 2018/19 (including parish precepts) at £15,793,536.
- | | | | |
|----|---|------------|--|
| | | £ | |
| a) | Net Expenditure on Council Services including formula grant | 14,664,075 | |
| b) | Parish Council Precepts | 1,129,461 | |
| c) | Total Council Tax Requirement | 15,793,536 | |
- 3 Set the following amounts in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
- | | | | |
|----|---|--------------|--|
| a) | Relevant Gross Expenditure | 114,655,440 | 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 | (98,861,904) | 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 | 15,793,536 | 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 | 236.17 | 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 | 1,803,081 | 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 | 209.21 | 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 2018/19 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 2018/19 (for the Borough's own purposes and excluding parish precepts) 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	Parish Precept and Special Expenses	Parish Precept and Special Expenses Charge	Basic Amount of Council Tax excluding Special Expenses	Basic Amount of Council Tax including Special Expenses
		£	£	£	£
Area:					
Billing	2,761	185,040	67.01	209.21	276.22
Collingtree	523	20,193	38.63	209.21	247.84
Duston	5,522	490,641	88.85	209.21	298.06
Great Houghton	290	20,741	71.45	209.21	280.66
Hardingstone	805	41,926	52.08	209.21	261.29
Upton	3,016	44,063	14.61	209.21	223.82
Wootton	2,958	196,542	66.44	209.21	275.65
East Hunsbury	3,463	215,960	62.37	209.21	271.58
Hunsbury Meadows	505	14,695	29.07	209.21	238.28
West Hunsbury	1,650	28,467	17.25	209.21	226.46
Unparished Area	45,380	544,813	12.01	209.21	221.22
	<u>66,874</u>	<u>1,803,081</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	184.14	214.83	245.53	276.22	337.60	398.98	460.36	552.43
Collingtree	165.22	192.76	220.30	247.84	302.91	357.99	413.06	495.67
Duston	198.70	231.82	264.94	298.06	364.29	430.53	496.76	596.11
Great Houghton	187.10	218.29	249.47	280.66	343.02	405.39	467.76	561.31
Hardingstone	174.19	203.22	232.25	261.29	319.35	377.41	435.48	522.57
Upton	149.21	174.08	198.95	223.82	273.55	323.29	373.03	447.63
Wootton	183.76	214.39	245.02	275.65	336.90	398.16	459.41	551.29
East Hunsbury	181.05	211.23	241.40	271.58	331.93	392.28	452.63	543.15
Hunsbury Meadows	158.85	185.33	211.80	238.28	291.23	344.18	397.13	476.55
West Hunsbury	150.97	176.13	201.29	226.46	276.78	327.10	377.43	452.91
Unparished Area	147.48	172.06	196.64	221.22	270.38	319.53	368.69	442.43

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 (NCC)	764.42	891.83	1,019.23	1,146.63	1,401.43	1,656.24	1,911.05	2,293.26
NCC Adult Social Care Precept	59.81	69.78	79.75	89.72	109.66	129.60	149.53	179.44
Northamptonshire Police and Crime Commissioner	147.36	171.92	196.48	221.04	270.16	319.28	368.40	442.08

Schedule D Aggregate Council Tax for each Council Tax band								
Valuation Bands	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Area:								
Billing	1,155.73	1,348.36	1,540.99	1,733.61	2,118.85	2,504.10	2,889.34	3,467.21
Collingtree	1,136.81	1,326.29	1,515.76	1,705.23	2,084.16	2,463.11	2,842.04	3,410.45
Duston	1,170.29	1,365.35	1,560.40	1,755.45	2,145.54	2,535.65	2,925.74	3,510.89
Great Houghton	1,158.69	1,351.82	1,544.93	1,738.05	2,124.27	2,510.51	2,896.74	3,476.09
Hardingstone	1,145.78	1,336.75	1,527.71	1,718.68	2,100.60	2,482.53	2,864.46	3,437.35
Upton	1,120.80	1,307.61	1,494.41	1,681.21	2,054.80	2,428.41	2,802.01	3,362.41
Wootton	1,155.35	1,347.92	1,540.48	1,733.04	2,118.15	2,503.28	2,888.39	3,466.07
East Hunsbury	1,152.64	1,344.76	1,536.86	1,728.97	2,113.18	2,497.40	2,881.61	3,457.93
Hunsbury Meadows	1,130.44	1,318.86	1,507.26	1,695.67	2,072.48	2,449.30	2,826.11	3,391.33
West Hunsbury	1,122.56	1,309.66	1,496.75	1,683.85	2,058.03	2,432.22	2,806.41	3,367.69
Unparished Area	1,119.07	1,305.59	1,492.10	1,678.61	2,051.63	2,424.65	2,797.67	3,357.21

Parish & Town Council Precepts

	2017/18			2018/19			Council Tax Increase
	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	
Billing	2,679	152,314	56.86	2,761	156,880	56.82	-0.1%
Collingtree	514	20,178	39.28	523	20,193	38.63	-1.7%
Duston	5,472	451,719	82.55	5,522	467,200	84.61	2.5%
Great Houghton	288	20,706	71.84	290	20,741	71.45	-0.6%
Hardingstone	795	40,000	50.29	805	40,000	49.69	-1.2%
Upton	2,993	32,400	10.82	3,016	44,063	14.61	35.0%
Wootton	2,941	171,180	58.21	2,958	186,315	62.98	8.2%
East Hunsbury	3,409	157,900	46.32	3,463	161,374	46.60	0.6%
Hunsbury Meadows	501	14,695	29.31	505	14,695	29.07	-0.8%
West Hunsbury	1,646	15,000	9.11	1,650	18,000	10.91	19.7%

Parish & Town Council Precepts including Special Expenses

	Precepts Band D (£)	Special Expenses Band D (£)	Total (£)
Billing	56.82	10.19	67.01
Collingtree	38.63	0.00	38.63
Duston	84.61	4.24	88.85
Great Houghton	71.45	0.00	71.45
Hardingstone	49.69	2.39	52.08
Upton	14.61	0.00	14.61
Wootton	62.98	3.46	66.44
East Hunsbury	46.60	15.77	62.37
Hunsbury Meadows	29.07	0.00	29.07
West Hunsbury	10.91	6.34	17.25
Unparished	0.00	12.01	12.01