



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

27 February 2017

Agenda Status: PUBLIC

Directorate: Management Board

Report Title	Council Tax Resolution 2017/18
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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 £5.00 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 2017/18 are detailed in **Appendix C** and total £1,076,092. The average Band D Council Tax for Parish Councils has increased by 0.9% and results in an average Band D Council Tax figure of £16.38 for 2017/18.

- 3.1.4 Northamptonshire County Council meets on the 23rd of February 2017 and is putting forward for approval their precept at £76,655,801. This results in a Band D Council Tax of £1,166.59.
- 3.1.5 The Northamptonshire Police and Crime Commissioner has approved their precept at £13,735,870. This results in a Band D Council Tax of £209.04.
- 3.1.6 The budget requirement for council tax setting purposes is £15,066,013.
- 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 23rd February 2017. 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:

	2016/17	2017/18	Increase / (decrease)		%
	£	£	£ Per Annum	£ Per Week	Increase/ (decrease)
Northampton BC	207.91	212.91	5.00	0.10	2.40%
Northamptonshire Police and Crime Commissioner	204.96	209.04	4.08	0.08	1.99%
Northamptonshire County Council	1,111.25	1,166.59	55.34	1.06	4.98%
Sub Total	1,524.12	1,588.54	64.42	1.24	4.23%
Parish Precepts (Average)	16.23	16.38	0.14	0.00	0.88%
Total	1,540.35	1,604.91	64.56	1.24	4.19%

- 3.1.9 During 2016/17 the special expenses methodology was reviewed leading to the figures used in the calculation being updated, which had not been done for a few years previously. This has led to a change in the split between the basic level of council tax and the special expenses element – this has no overall impact on the £5 increase in Northampton Borough Council’s tax as the £5 increase is the average increase in special expenses and basic tax combined. The 2016/17 split has been rebased in line with this to ensure that we are comparing like with like for the percentage increases shown on the council tax demands.
- 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 '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.

Council Tax Resolution 2017/18

Northampton Borough Council (hereinafter referred to as "the Council" in this resolution) calculated the following amounts for the year 2017/2018 in accordance with various regulations and RESOLVES for the financial year 2017/2018 to:

- 1 Note that on 30/012017 the Council calculated the Council Tax Base 2017/18:
 - a) for the whole council area as: 65,709 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended)
 - b) for the parish precept area as: 21,238 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 2017/18 (including parish precepts) at £15,066,013.

	£
a) Net Expenditure on Council Services including formula grant	13,989,921
b) Parish Council Precepts	1,076,092
c) Total Council Tax Requirement	15,066,013

- 3 Set the following amounts in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
 - a) Relevant Gross Expenditure 119,132,390 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 (104,066,377) 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 15,066,013 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 229.28 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 1,696,760 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 203.46 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 2017/18 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 2017/18 (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	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	2,679	178,210	66.53	203.46	269.99
Collingtree	514	20,178	39.28	203.46	242.74
Duston	5,472	473,275	86.49	203.46	289.95
Great Houghton	288	20,706	71.84	203.46	275.30
Hardingstone	795	41,771	52.51	203.46	255.97
Upton	2,993	32,400	10.82	203.46	214.28
Wootton	2,941	181,147	61.60	203.46	265.06
East Hunsbury	3,409	208,098	61.04	203.46	264.50
Hunsbury Meadows	501	14,695	29.31	203.46	232.77
West Hunsbury	1,646	24,626	14.96	203.46	218.42
Unparished Area	44,471	501,654	11.28	203.46	214.74
	<u>65,709</u>	<u>1,696,760</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	179.99	209.99	239.99	269.99	329.99	389.99	449.98	539.98
Collingtree	161.83	188.80	215.77	242.74	296.68	350.63	404.57	485.48
Duston	193.30	225.52	257.73	289.95	354.38	418.82	483.25	579.90
Great Houghton	183.53	214.12	244.71	275.30	336.48	397.66	458.83	550.60
Hardingstone	170.65	199.09	227.53	255.97	312.85	369.74	426.62	511.94
Upton	142.85	166.66	190.47	214.28	261.90	309.52	357.13	428.56
Wootton	176.71	206.16	235.61	265.06	323.96	382.87	441.77	530.12
East Hunsbury	176.33	205.72	235.11	264.50	323.28	382.06	440.83	529.00
Hunsbury Meadows	155.18	181.04	206.91	232.77	284.50	336.22	387.95	465.54
West Hunsbury	145.61	169.88	194.15	218.42	266.96	315.50	364.03	436.84
Unparished Area	143.16	167.02	190.88	214.74	262.46	310.18	357.90	429.48

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)	741.25	864.79	988.32	1,111.87	1,358.95	1,606.03	1,853.12	2,223.74
NCC Adult Social Care Precept	36.48	42.56	48.65	54.72	66.88	79.04	91.20	109.44
Northamptonshire Police and Crime Commissioner	139.36	162.59	185.81	209.04	255.49	301.95	348.40	418.08

Schedule D Aggregate Council Tax for each Council Tax band								
Valuation Bands	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Area:								
Billing	1,097.08	1,279.93	1,462.77	1,645.62	2,011.31	2,377.01	2,742.70	3,291.24
Collingtree	1,078.92	1,258.74	1,438.55	1,618.37	1,978.00	2,337.65	2,697.29	3,236.74
Duston	1,110.39	1,295.46	1,480.51	1,665.58	2,035.70	2,405.84	2,775.97	3,331.16
Great Houghton	1,100.62	1,284.06	1,467.49	1,650.93	2,017.80	2,384.68	2,751.55	3,301.86
Hardingstone	1,087.74	1,269.03	1,450.31	1,631.60	1,994.17	2,356.76	2,719.34	3,263.20
Upton	1,059.94	1,236.60	1,413.25	1,589.91	1,943.22	2,296.54	2,649.85	3,179.82
Wootton	1,093.80	1,276.10	1,458.39	1,640.69	2,005.28	2,369.89	2,734.49	3,281.38
East Hunsbury	1,093.42	1,275.66	1,457.89	1,640.13	2,004.60	2,369.08	2,733.55	3,280.26
Hunsbury Meadows	1,072.27	1,250.98	1,429.69	1,608.40	1,965.82	2,323.24	2,680.67	3,216.80
West Hunsbury	1,062.70	1,239.82	1,416.93	1,594.05	1,948.28	2,302.52	2,656.75	3,188.10
Unparished Area	1,060.25	1,236.96	1,413.66	1,590.37	1,943.78	2,297.20	2,650.62	3,180.74

Parish & Town Council Precepts

	2016/17			2017/18			Council Tax Increase
	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	
Billing	2,627	147,164	56.02	2,679	152,314	56.86	1.5%
Collingtree	514	18,140	35.29	514	20,178	39.28	11.3%
Duston	5,448	443,101	81.34	5,472	451,719	82.55	1.5%
Great Houghton	288	20,770	72.24	288	20,706	71.84	-0.6%
Hardingstone	782	41,401	52.92	795	40,000	50.29	-5.0%
Upton	2,617	32,400	12.38	2,993	32,400	10.82	-12.6%
Wootton	2,927	169,150	57.78	2,941	171,180	58.21	0.7%
East Hunsbury	3,412	157,900	46.28	3,409	157,900	46.32	0.1%
Hunsbury Meadows	505	14,695	29.08	501	14,695	29.31	0.8%
West Hunsbury	1,625	0	0.00	1,646	15,000	9.11	n/a

Parish & Town Council Precepts including Special Expenses

	Precepts Band D (£)	Special Expenses Band D (£)	Total (£)
Billing	56.86	9.67	66.53
Collingtree	39.28	0.00	39.28
Duston	82.55	3.94	86.49
Great Houghton	71.84	0.00	71.84
Hardingstone	50.29	2.22	52.51
Upton	10.82	0.00	10.82
Wootton	58.21	3.39	61.60
East Hunsbury	46.32	14.72	61.04
Hunsbury Meadows	29.31	0.00	29.31
West Hunsbury	9.11	5.85	14.96
Unparished	0.00	11.28	11.28