



NORTHAMPTON
BOROUGH COUNCIL

COUNCIL

25 February 2019

Agenda Status: PUBLIC

Directorate: Management Board

Report Title	Council Tax Resolution 2019/20
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1. Summary

1.1 The final precept determinations from the major precepting authorities (Northamptonshire County Council, Northamptonshire Police and Crime Commissioner, Northamptonshire Fire and Rescue Authority), 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 £6.56 (or 2.99%) for Northampton Borough Council's services. After taking account of the parishes, the Northamptonshire Police and Crime Commissioner, the Northamptonshire Fire and Rescue Authority 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 2019/20 are detailed in **appendix C** and total £1,170,692. The average band D council tax for parish councils has increased by 1.3% and results in an average band D council tax figure of £17.11 for 2019/20.
- 3.1.4 Northamptonshire County Council meets on 21 February 2019 and is putting forward for approval their precept at £84,572,170. This results in a Band D Council Tax of £1,236.10 (including the adult social care precept).
- 3.1.5 As of the 1 January 2019, the governance of the Fire & Rescue Service passed from the County Council to the Police and Crime Commissioner. This means that funding for the Fire Service will go directly to the Police and Crime Commissioner rather than going through the County Council. This has led to the creation of a new precepting authority (the Northamptonshire Commissioner Fire and Rescue Authority). The proposed precept for the Fire & Rescue Service is £4,157,392. This results in a band D council tax of £60.76.
- 3.1.6 The proposed precept for the Northamptonshire Police and Crime Commissioner is £16,765,281. This results in a Band D Council Tax of £245.04.
- 3.1.7 Northampton Borough Council's budget requirement for council tax setting purposes is £16,622,102.
- 3.1.8 **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 the other major preceptors approve their precepts, as put forward at their relevant meetings. 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 Northampton Borough Council meeting to accompany this report.
- 3.1.9 If the formal council tax resolution at **Appendix A** is approved, the total band D council tax will be as follows:

	2018/19	2019/20	Increase / (decrease)		%
	£	£	£ Per Annum	£ Per Week	Increase/ (decrease)
Northampton Borough Council (Average)	219.28	225.84	6.56	0.13	2.99%
Northamptonshire Police and Crime Commissioner	221.04	245.04	24.00	0.46	10.86%
Northamptonshire Commissioner Fire and Rescue Authority	59.00	60.76	1.76	0.03	2.99%
Northamptonshire County Council	1,177.35	1,236.10	58.75	1.13	4.99%
Sub Total	1,676.67	1,767.74	91.07	1.75	5.43%
Parish Precepts (Average)	16.89	17.11	0.22	0.00	1.31%
Total	1,693.56	1,784.85	91.29	1.75	5.39%

3.1.10 The above council tax figure of £225.84 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.

3.1.11 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, Fire 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 Other Implications

4.6.1 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.

George Candler, Chief Executive
Stuart McGregor, Chief Finance Officer

Council Tax Resolution 2019/20

Northampton Borough Council (hereinafter referred to as “the Council” in this resolution) calculated the following amounts for the year 2019/2020 in accordance with various regulations and RESOLVES for the financial year 2019/20 to:

- 1 Note that on **25/02/2019** the Council calculated the Council Tax Base 2019/20:
 - a) for the whole council area as: 68,419 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended)
 - b) for the parish precept area as: 21,771 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 2019/20 (including parish precepts) at **£16,622,102**.

	£	
a) Net Expenditure on Council Services including formula grant	15,451,410	
b) Parish Council Precepts	1,170,692	
c) Total Council Tax Requirement	16,622,102	

- 3 Set the following amounts in accordance with sections 31 to 36 of the Local Government Finance Act 1992:
 - a) Relevant Gross Expenditure 117,245,731 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 (100,623,629) 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 16,622,102 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 242.95 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 1,839,450 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 216.06 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 2019/20 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 2019/20 (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	2,805	193,856	69.12	216.06	285.18
Collingtree	528	21,192	40.10	216.06	256.16
Duston	5,563	503,363	90.49	216.06	306.55
Great Houghton	295	20,738	70.34	216.06	286.40
Hardingstone	816	41,912	51.34	216.06	267.40
Upton	2,724	39,800	14.61	216.06	230.67
Wootton	2,980	201,498	67.61	216.06	283.67
East Hunsbury	3,510	219,118	62.42	216.06	278.48
Hunsbury Meadows	888	24,700	27.80	216.06	243.86
West Hunsbury	1,662	32,392	19.49	216.06	235.55
Unparished Area	46,648	540,881	11.60	216.06	227.66
	<u>68,419</u>	<u>1,839,450</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	190.12	221.81	253.50	285.18	348.56	411.93	475.30	570.36
Collingtree	170.77	199.24	227.70	256.16	313.09	370.01	426.94	512.32
Duston	204.37	238.43	272.49	306.55	374.67	442.80	510.92	613.10
Great Houghton	190.93	222.76	254.58	286.40	350.05	413.69	477.34	572.80
Hardingstone	178.27	207.98	237.69	267.40	326.82	386.25	445.67	534.80
Upton	153.78	179.41	205.04	230.67	281.93	333.19	384.45	461.34
Wootton	189.11	220.63	252.15	283.67	346.71	409.75	472.79	567.34
East Hunsbury	185.65	216.60	247.54	278.48	340.37	402.25	464.14	556.96
Hunsbury Meadows	162.57	189.67	216.77	243.86	298.05	352.25	406.44	487.72
West Hunsbury	157.03	183.21	209.38	235.55	287.90	340.24	392.59	471.10
Unparished Area	151.77	177.07	202.37	227.66	278.25	328.85	379.44	455.32

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)	764.26	891.63	1,019.00	1,146.38	1,401.13	1,655.87	1,910.64	2,292.76
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	163.36	190.59	217.81	245.04	299.49	353.95	408.40	490.08
Northamptonshire Commissioner Fire and Rescue Authority	40.51	47.26	54.01	60.76	74.26	87.76	101.27	121.52

Schedule D Aggregate Council Tax for each Council Tax band								
Valuation Bands	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Area:								
Billing	1,218.06	1,421.07	1,624.07	1,827.08	2,233.10	2,639.11	3,045.14	3,654.16
Collingtree	1,198.71	1,398.50	1,598.27	1,798.06	2,197.63	2,597.19	2,996.78	3,596.12
Duston	1,232.31	1,437.69	1,643.06	1,848.45	2,259.21	2,669.98	3,080.76	3,696.90
Great Houghton	1,218.87	1,422.02	1,625.15	1,828.30	2,234.59	2,640.87	3,047.18	3,656.60
Hardingstone	1,206.21	1,407.24	1,608.26	1,809.30	2,211.36	2,613.43	3,015.51	3,618.60
Upton	1,181.72	1,378.67	1,575.61	1,772.57	2,166.47	2,560.37	2,954.29	3,545.14
Wootton	1,217.05	1,419.89	1,622.72	1,825.57	2,231.25	2,636.93	3,042.63	3,651.14
East Hunsbury	1,213.59	1,415.86	1,618.11	1,820.38	2,224.91	2,629.43	3,033.98	3,640.76
Hunsbury Meadows	1,190.51	1,388.93	1,587.34	1,785.76	2,182.59	2,579.43	2,976.28	3,571.52
West Hunsbury	1,184.97	1,382.47	1,579.95	1,777.45	2,172.44	2,567.42	2,962.43	3,554.90
Unparished Area	1,179.71	1,376.33	1,572.94	1,769.56	2,162.79	2,556.03	2,949.28	3,539.12

Parish & Town Council Precepts

	2018/19			2019/20			Council Tax Increase
	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	
Billing	2,761	156,880	56.82	2,805	165,900	59.15	4.1%
Collingtree	523	20,193	38.63	528	21,192	40.10	3.8%
Duston	5,522	467,200	84.61	5,563	480,092	86.31	2.0%
Great Houghton	290	20,741	71.45	295	20,738	70.34	-1.5%
Hardingstone	805	40,000	49.69	816	40,000	49.00	-1.4%
Upton	3,016	44,063	14.61	2,724	39,800	14.61	0.0%
Wootton	2,958	186,315	62.98	2,980	191,345	64.21	1.9%
East Hunsbury	3,463	161,374	46.60	3,510	164,925	46.98	0.8%
Hunsbury Meadows	505	14,695	29.07	888	24,700	27.80	-4.4%
West Hunsbury	1,650	18,000	10.91	1,662	22,000	13.24	21.4%

Parish & Town Council Precepts including Special Expenses

	Precepts Band D (£)	Special Expenses Band D (£)	Total (£)
Billing	59.15	9.97	69.12
Collingtree	40.10	0.00	40.10
Duston	86.31	4.18	90.49
Great Houghton	70.34	0.00	70.34
Hardingstone	49.00	2.34	51.34
Upton	14.61	0.00	14.61
Wootton	64.21	3.40	67.61
East Hunsbury	46.98	15.44	62.42
Hunsbury Meadows	27.80	0.00	27.80
West Hunsbury	13.24	6.25	19.49
Unparished	0.00	11.60	11.60