

Report of the Head of Finance

Council Tax 2014-15

1 Purpose of report

To enable the Council to calculate and set the Council Tax for 2014-15

2 Executive summary

2.1 This report provides details of the Council Tax for the Borough Council of Wellingborough as recommended by the Resources Committee for approval and details of the Council Taxes for the County Council, Police and Parish Councils.

2.2 Both the County Council and the Northamptonshire Police and Crime Commissioner are intending to increase their Council Tax for 2014-15.

3 Appendices

Appendix A 2014-15 Council Tax Resolution.
Appendix B 2014-15 Parish Council Precepts.

4 Proposed action:

4.1 The Council is invited to APPROVE the resolution attached at Appendix A.

5 Background

5.1 The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a "council tax requirement" for the year.

5.2 This report sets out the necessary calculations and resolution for the Council to set a Council Tax as recommended by the Resources Committee at its meeting on 05 February 2014.

6 Discussion

6.1 Borough Council

The Resources Committee have considered the budget proposals for 2014-15 as part of the medium term financial strategy and the current recommendation is to increase the Borough element of Council Tax and the Wellingborough Town element by 1.99%.

- Wellingborough Council - £95.71 (£93.84 in 2013-14)
- Wellingborough Town - £60.43 (£59.25 in 2013-14)

6.2 Parish Councils

The Parish Council precepts for 2014-15 are detailed in Appendix B and total £440,809. The average for the Borough including Parish Precepts and Special Expenses is £148.41 (£151.41 in 2013-14)

6.3 Northamptonshire County Council

Northamptonshire County Council cabinet met on 11 February 2014 and are recommending a tax increase of 1.99% which would result in a Band D Council Tax of £1,048.57 (£1,028.11 in 2013-14), this will be considered at their Council meeting on 20th February.

6.4 Northamptonshire Police and Crime Commissioner

The Northamptonshire Police and Crime Commissioner consulted on his proposed precept level with the Police and Crime Panel on 5 February 2014. The Panel resolved to support the Commissioner's proposal to increase the precept in 2013-14 by 1.99%, which would result in a Band D Council Tax of £197.04 (£193.20 in 2013-14).

However, before the Commissioner can formally issue the precept he has to respond formally to the Panel's resolution; and that response must be published. We expect the Commissioner will approve his response and the precept prior to 25 February 2014.

7 Legal powers

Local Government Finance Act 1992 (as amended)

8 Financial and value for money implications

None arising specifically from the report

9 Risk analysis

Nature of risk	Consequences if realised	Likelihood of occurrence	Control measures
Failure to set the Council Tax fully in accordance with law	Council Tax bills may not be issued and could be unenforceable if issued	Low	Committee consideration and responsible professional officer supervision

10 Implications for resources

None arising specifically from the report

11 Implications for stronger and safer communities

None arising specifically from the report

12 Implications for equalities

None arising specifically from the report

13 Author and contact officer

Samantha Knowles, Principal Accountancy Manager.

14 Consultees

Liz Elliott, Head of Finance.

15 Background papers

None

Recommendation

1. That the recommendations of the Resources Committee relating to the Revenue Estimates 2014/15 be approved.
2. (a) That it be noted that at its meeting on the 11th December 2013, the Council calculated the amount of 21,834 as its council tax base for the year 2014/15, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, made under Section 33(5) of the Local Government Finance Act 1992.
- (b) That the following amounts are calculated by the Council, in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as the amounts of council tax base for the year 2014/15 for dwellings in those parts of its area to which one or more special items relate (*Tax base for parishes and Wellingborough special expenses*)

Parish of	Tax Base
Bozeat	719
Great Doddington	465
Earls Barton	1,734
Easton Maudit	37
Ecton	206
Finedon	1,307
Grendon	235
Hardwick	43
Great Harrowden	41
Little Harrowden	303
Irchester	1,447
Isham	305
Mears Ashby	213
Orlingbury	226
Strixton	15
Sywell	345
Wilby	214
Wollaston	1,148
Wellingborough	12,830
Total	21,834

3. That the following amounts be now calculated by the Council for the year 2014/15 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £44,834,824 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) £41,528,928 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £3,305,895 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) £151.41 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) £1,216,126 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per the attached Appendix B).
- (f) £95.71 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.

(g) Part of the Council's area

Parish of	£
Bozeat	40.49
Great Doddington	47.31
Earls Barton	52.38
Easton Maudit	26.35
Ecton	53.40
Finedon	36.13
Grendon	59.57
Hardwick	34.88
Great Harrowden	28.78
Little Harrowden	67.31
Irchester	52.17
Isham	62.86
Mears Ashby	35.21
Orlingbury	32.30
Strixton	60.00
Sywell	50.72
Wilby	53.74
Wollaston	55.04
Wellingborough	60.43

The amounts stated in column 5 of the Schedule 1 (attached) given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area specified in column 1 of Schedule 1 divided in each case by the amount at 1(a) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area set out in column 1 of Schedule 1 (attached) to which one or more special items relate. *(Council tax at Band D for those parishes that have issued a precept and Wellingborough special expenses added to this Council's council tax.)*

(h) Valuation Bands

being the amounts given by multiplying the amount at 3(f) and 3(g) above by the number, which in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands. *(This Council and each Parish Council's combined council tax for each Council Tax Band and which will appear on the council tax bill).*

	A £	B £	C £	D £	E £	F £	G £	H £
Bozeat	90.80	105.93	121.07	136.20	166.47	196.74	227.00	272.40
Gt Doddington	95.35	111.24	127.13	143.02	174.80	206.59	238.37	286.04
Earls Barton	98.73	115.18	131.64	148.09	181.00	213.91	246.82	296.18
Easton Maudit	81.38	94.93	108.50	122.06	149.19	176.31	203.44	244.12
Ecton	99.41	115.97	132.55	149.11	182.25	215.38	248.52	298.22
Finedon	87.90	102.54	117.20	131.84	161.14	190.44	219.74	263.68
Grendon	103.52	120.77	138.03	155.28	189.79	224.30	258.80	310.56
Hardwick	87.06	101.57	116.08	130.59	159.61	188.63	217.65	261.18
Gt Harrowden	83.00	96.82	110.66	124.49	152.16	179.82	207.49	248.98
Lt Harrowden	108.68	126.79	144.91	163.02	199.25	235.48	271.70	326.04
Irchester	98.59	115.02	131.45	147.88	180.74	213.61	246.47	295.76
Isham	105.72	123.33	140.96	158.57	193.81	229.05	264.29	317.14
Mears Ashby	87.28	101.83	116.38	130.92	160.01	189.11	218.20	261.84
Orlingbury	85.34	99.56	113.79	128.01	156.46	184.91	213.35	256.02
Strixton	103.81	121.11	138.41	155.71	190.31	224.92	259.52	311.42
Sywell	97.62	113.89	130.16	146.43	178.97	211.51	244.05	292.86
Wilby	99.64	116.24	132.85	149.45	182.66	215.87	249.09	298.90
Wollaston	100.50	117.25	134.00	150.75	184.25	217.75	251.25	301.50
Wellingborough	104.10	121.44	138.80	156.14	190.84	225.54	260.24	312.28

4. That it be noted that for the year 2014/15 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings shown below :-

Valuation Bands

	A £	B £	C £	D £	E £	F £	G £	H £
Northants County Council	699.05	815.55	932.06	1,048.57	1,281.59	1,514.60	1,747.62	2,097.14
Northants PCC	131.36	153.25	175.15	197.04	240.83	284.61	328.40	394.08

5. That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2014/15 for each of the categories of dwellings shown below:- *Total Council Tax in each band for each parish*)

Valuation Bands

	A £	B £	C £	D £	E £	F £	G £	H £
Bozeat	921.21	1,074.73	1,228.28	1,381.81	1,688.89	1,995.95	2,303.02	2,763.62
Gt Doddington	925.76	1,080.04	1,234.34	1,388.63	1,697.22	2,005.80	2,314.39	2,777.26
Earls Barton	929.14	1,083.98	1,238.85	1,393.70	1,703.42	2,013.12	2,322.84	2,787.40
Easton Maudit	911.79	1,063.73	1,215.71	1,367.67	1,671.61	1,975.52	2,279.46	2,735.34
Ecton	929.82	1,084.77	1,239.76	1,394.72	1,704.67	2,014.59	2,324.54	2,789.44
Finedon	918.31	1,071.34	1,224.41	1,377.45	1,683.56	1,989.65	2,295.76	2,754.90
Grendon	933.93	1,089.57	1,245.24	1,400.89	1,712.21	2,023.51	2,334.82	2,801.78
Hardwick	917.47	1,070.37	1,223.29	1,376.20	1,682.03	1,987.84	2,293.67	2,752.40
Gt Harrowden	913.41	1,065.62	1,217.87	1,370.10	1,674.58	1,979.03	2,283.51	2,740.20
Lt Harrowden	939.09	1,095.59	1,252.12	1,408.63	1,721.67	2,034.69	2,347.72	2,817.26
Irchester	929.00	1,083.82	1,238.66	1,393.49	1,703.16	2,012.82	2,322.49	2,786.98
Isham	936.13	1,092.13	1,248.17	1,404.18	1,716.23	2,028.26	2,340.31	2,808.36
Mears Ashby	917.69	1,070.63	1,223.59	1,376.53	1,682.43	1,988.32	2,294.22	2,753.06
Orlingbury	915.75	1,068.36	1,221.00	1,373.62	1,678.88	1,984.12	2,289.37	2,747.24
Strixton	934.22	1,089.91	1,245.62	1,401.32	1,712.73	2,024.13	2,335.54	2,802.64
Sywell	928.03	1,082.69	1,237.37	1,392.04	1,701.39	2,010.72	2,320.07	2,784.08
Wilby	930.05	1,085.04	1,240.06	1,395.06	1,705.08	2,015.08	2,325.11	2,790.12
Wollaston	930.91	1,086.05	1,241.21	1,396.36	1,706.67	2,016.96	2,327.27	2,792.72
Wellingborough	934.51	1,090.24	1,246.01	1,401.75	1,713.26	2,024.75	2,336.26	2,803.50

6. The Council has determined that its relevant basic amount of Council Tax for 2014/15 is **not** excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

As the billing authority, the Council has **not** been notified by a major precepting authority that its relevant basic amount of Council Tax for 2014/15 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Parish/Town Council	2013-14			2014-15			Council Tax Change
	Tax Base	Precepts £	Council Tax Band D £	Tax Base	Precepts £	Council Tax Band D £	
Bozeat	713	28,869	40.49	719	29,112	40.49	0.00%
Great Doddington	461	22,000	47.72	465	22,000	47.31	-0.86%
Earls Barton	1,719	87,614	50.97	1,734	90,831	52.38	2.77%
Easton Maudit	37	975	26.35	37	975	26.35	0.00%
Ecton	204	11,000	53.92	206	11,000	53.40	-0.96%
Finedon	1,297	43,761	33.74	1,308	47,263	36.13	7.08%
Grendon	233	13,568	58.23	235	14,000	59.57	2.30%
Hardwick	43	1,500	34.88	43	1,500	34.88	0.00%
Great Harrowden	41	1,180	28.78	41	1,180	28.78	0.00%
Little Harrowden	300	19,800	66.00	303	20,394	67.31	1.98%
Irchester	1,435	75,491	52.61	1,447	75,491	52.17	-0.84%
Isham	302	19,173	63.49	305	19,173	62.86	-0.99%
Mears Ashby	211	7,500	35.55	213	7,500	35.21	-0.96%
Orlingbury	224	7,300	32.59	226	7,300	32.30	-0.89%
Strixton	15	900	60.00	15	900	60.00	0.00%
Sywell	342	16,000	46.78	345	17,500	50.72	8.42%
Wilby	212	9,500	44.81	214	11,500	53.74	19.93%
Wollaston	1,138	61,350	53.91	1,148	63,190	55.04	2.10%
Total Parishes	8,927	427,480	47.89	9,004	440,809	48.96	2.23%
Wellingborough Town	12,721	753,773	59.25	12,830	775,317	60.43	1.99%
TOTAL	21,648	1,181,253		21,834	1,216,126		