

Report of the Head of Finance

Council Tax 2017-18

1 Purpose of report

To enable the council to calculate and set the council tax for 2017-18

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 The Borough Council of Wellingborough is recommending an increase of £5 in council tax for 2017-18.

2.3 Both the County Council and the Northamptonshire Police and Crime Commissioner are intending to increase their council tax for 2017-18. Any changes to these intentions will be reflected in amended calculations and the resolution updated accordingly.

3 Appendices

Appendix A 2017-18 Council Tax Resolution.

Appendix B 2017-18 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 1 February 2017.

6 Discussion

6.1 Borough Council

The Resources Committee have considered the budget proposals for 2017-18 to 2020-21 as part of the medium term financial plan and the recommendation is to increase the Borough element of council tax in 2017-18 by £5 to £105.71.

The 2017-18 final local government settlement is not due to be announced until before 22 February 2017. It is not anticipated that this announcement will have any impact on the MTFP as the council has previously signed up to the four year settlement deal. However, if this announcement does have an impact on the figures in the MTFP, it will be updated and any impact on resolution calculations will be considered and updated accordingly.

6.2 Wellingborough Town Special Expense Area

Wellingborough Council recovers an element of its council tax via a special expense area. These charges are applicable in the area referred to as "Wellingborough Town". Special expenses in the main are charges for the upkeep of parks and the maintenance of "open space assets"

The special expense charge applies in this area because Wellingborough Council owns and maintains open space assets in this area. In other areas of the Borough open space assets are owned and maintained by parish councils who will charge residents accordingly for these services, via their parish precept.

This means that only the actual expenses for costs incurred can be recovered and not just be an increase of a fixed percentage. After reviewing the budget for this area and comparing it with the tax base, the resultant band D charge will remain at £59.24 in 2017-18 (£59.24 in 2016-17).

6.3 Parish Councils

The Parish Council precepts for 2017-18 are detailed in Appendix B and total £501,799. Some parishes have increased their charge and some have reduced. The average council tax for the Borough including parish precepts and special expenses is £162.10 (£156.66 in 2016-17).

6.4 Northamptonshire County Council

Northamptonshire County Council cabinet meet on 14 February 2017 and are recommending a tax increase of 4.98%, which includes 3.0% for the social care precept. This would result in a Band D council tax of £1,166.59 (£1,111.25 in 2016-17); this will be considered at their council meeting on 23 February.

6.5 Northamptonshire Police and Crime Commissioner

The Northamptonshire Police and Crime Commissioner consulted on his proposed precept level with the Police and Crime Panel on 2 February 2017. The panel resolved to support the commissioner's proposal to increase the precept by 1.99%, which would result in a Band D council tax of £209.04 (£204.96 in 2016-17).

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 our council meeting on 23 February 2017.

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 Finance Manager.

14 Consultees

John Campbell, Chief Executive
Liz Elliott, Head of Finance
Bridget Gamble, Head of Resources
Julie Thomas, Head of Planning and Local Development

15 Background papers

Revenue Budget 2017-18 and the Medium Term Financial Strategy Projections

2017-18 Council Tax Resolution

Recommendation

1. That the recommendations of the Resources Committee relating to the Revenue Estimates 2017-18 be approved.

2. (a) That it be noted that at its meeting on the 20 December 2016, the council calculated the amount of 23,849 as its council tax base for the year 2017-18, 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 2017-18 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	756
Great Doddington	491
Earls Barton	1,936
Easton Maudit	41
Ecton	231
Finedon	1,434
Grendon	242
Hardwick	44
Great Harrowden	43
Little Harrowden	333
Irchester	1,497
Isham	315
Mears Ashby	232
Orlingbury	232
Strixton	15
Sywell	365
Wilby	216
Wollaston	1,196
Wellingborough	14,230
Total	23,849

3. That the following amounts be now calculated by the Council for the year 2017-18 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- (a) £44,978,395 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) £41,112,555 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £3,865,840 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) £162.10 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) £1,344,760 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per the attached Appendix B).
- (f) £105.71 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	40.92
Great Doddington	50.92
Earls Barton	53.96
Easton Maudit	23.78
Ecton	52.94
Finedon	38.64
Grendon	59.32
Hardwick	36.36
Great Harrowden	34.88
Little Harrowden	62.47
Irchester	59.61
Isham	71.43
Mears Ashby	45.26
Orlingbury	31.96
Strixton	93.33
Sywell	64.38
Wilby	43.98
Wollaston	58.91
Wellingborough	59.24

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	97.75	114.05	130.33	146.63	179.21	211.80	244.38	293.26
Gt Doddington	104.42	121.82	139.22	156.63	191.44	226.24	261.05	313.26
Earls Barton	106.44	124.19	141.92	159.67	195.15	230.63	266.11	319.34
Easton Maudit	86.32	100.72	115.10	129.49	158.26	187.04	215.81	258.98
Ecton	105.76	123.40	141.02	158.65	193.90	229.16	264.41	317.30
Finedon	96.23	112.27	128.31	144.35	176.43	208.50	240.58	288.70
Grendon	110.02	128.36	146.69	165.03	201.70	238.37	275.05	330.06
Hardwick	94.71	110.50	126.28	142.07	173.64	205.21	236.78	284.14
Gt Harrowden	93.72	109.35	124.96	140.59	171.83	203.07	234.31	281.18
Lt Harrowden	112.12	130.81	149.49	168.18	205.55	242.92	280.30	336.36
Irchester	110.21	128.58	146.95	165.32	202.06	238.79	275.53	330.64
Isham	118.09	137.78	157.45	177.14	216.50	255.87	295.23	354.28
Mears Ashby	100.64	117.42	134.19	150.97	184.52	218.07	251.61	301.94
Orlingbury	91.78	107.08	122.37	137.67	168.26	198.85	229.45	275.34
Strixton	132.69	154.81	176.92	199.04	243.27	287.50	331.73	398.08
Sywell	113.39	132.29	151.19	170.09	207.89	245.68	283.48	340.18
Wilby	99.79	116.43	133.05	149.69	182.95	216.22	249.48	299.38
Wollaston	109.74	128.04	146.32	164.62	201.20	237.78	274.36	329.24
Wellingborough	109.96	128.30	146.62	164.95	201.60	238.26	274.91	329.90

4. That it be noted that for the year 2017/18 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	777.73	907.35	1,036.97	1,166.59	1,425.83	1,685.07	1,944.32	2,333.18
Northants PCC	139.36	162.59	185.81	209.04	255.49	301.95	348.40	418.08

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 2017/18 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	1,014.84	1,183.99	1,353.11	1,522.26	1,860.53	2,198.82	2,537.10	3,044.52
Gt Doddington	1,021.51	1,191.76	1,362.00	1,532.26	1,872.76	2,213.26	2,553.77	3,064.52
Earls Barton	1,023.53	1,194.13	1,364.70	1,535.30	1,876.47	2,217.65	2,558.83	3,070.60
Easton Maudit	1,003.41	1,170.66	1,337.88	1,505.12	1,839.58	2,174.06	2,508.53	3,010.24
Ecton	1,022.85	1,193.34	1,363.80	1,534.28	1,875.22	2,216.18	2,557.13	3,068.56
Finedon	1,013.32	1,182.21	1,351.09	1,519.98	1,857.75	2,195.52	2,533.30	3,039.96
Grendon	1,027.11	1,198.30	1,369.47	1,540.66	1,883.02	2,225.39	2,567.77	3,081.32
Hardwick	1,011.80	1,180.44	1,349.06	1,517.70	1,854.96	2,192.23	2,529.50	3,035.40
Gt Harrowden	1,010.81	1,179.29	1,347.74	1,516.22	1,853.15	2,190.09	2,527.03	3,032.44
Lt Harrowden	1,029.21	1,200.75	1,372.27	1,543.81	1,886.87	2,229.94	2,573.02	3,087.62
Irchester	1,027.30	1,198.52	1,369.73	1,540.95	1,883.38	2,225.81	2,568.25	3,081.90
Isham	1,035.18	1,207.72	1,380.23	1,552.77	1,897.82	2,242.89	2,587.95	3,105.54
Mears Ashby	1,017.73	1,187.36	1,356.97	1,526.60	1,865.84	2,205.09	2,544.33	3,053.20
Orlbury	1,008.87	1,177.02	1,345.15	1,513.30	1,849.58	2,185.87	2,522.17	3,026.60
Strixton	1,049.78	1,224.75	1,399.70	1,574.67	1,924.59	2,274.52	2,624.45	3,149.34
Sywell	1,030.48	1,202.23	1,373.97	1,545.72	1,889.21	2,232.70	2,576.20	3,091.44
Wilby	1,016.88	1,186.37	1,355.83	1,525.32	1,864.27	2,203.24	2,542.20	3,050.64
Wollaston	1,026.83	1,197.98	1,369.10	1,540.25	1,882.52	2,224.80	2,567.08	3,080.50
Wellingborough	1,027.05	1,198.24	1,369.40	1,540.58	1,882.92	2,225.28	2,567.63	3,081.16

6. The council has determined that its relevant basic amount of council tax for 2017-18 is **not** excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

Wellingborough Council, as the billing authority, has **not** been notified by a major precepting authority that its relevant basic amount of council tax for 2017-18 is excessive. Therefore the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

2017-18 Parish Council Precepts

Appendix B

Parish/Town Council	2016-17			2017-18			Council Tax Change
	Tax Base	Precepts £	Council Tax Band D £	Tax Base	Precepts £	Council Tax Band D £	
Bozeat	754	30,850	40.92	756	30,936	40.92	0.00%
Great Doddington	489	25,000	51.12	491	25,000	50.92	-0.39%
Earls Barton	1,838	99,996	54.40	1,936	104,466	53.96	-0.81%
Easton Maudit	41	975	23.78	41	975	23.78	0.00%
Ecton	229	12,229	53.40	231	12,229	52.94	-0.86%
Finedon	1,404	54,255	38.64	1,434	55,410	38.64	0.00%
Grendon	242	14,355	59.32	242	14,355	59.32	0.00%
Hardwick	44	1,600	36.36	44	1,600	36.36	0.00%
Great Harrowden	43	1,180	27.44	43	1,500	34.88	27.11%
Little Harrowden	329	20,394	61.99	333	20,802	62.47	0.77%
Irchester	1,497	81,755	54.61	1,497	89,236	59.61	9.16%
Isham	311	22,500	72.35	315	22,500	71.43	-1.27%
Mears Ashby	221	9,000	40.72	232	10,500	45.26	11.15%
Orlingbury	229	7,546	32.95	232	7,415	31.96	-3.00%
Strixton	15	1,400	93.33	15	1,400	93.33	0.00%
Sywell	361	22,000	60.94	365	23,500	64.38	5.64%
Wilby	216	9,500	43.98	216	9,500	43.98	0.00%
Wollaston	1,194	68,368	57.26	1,196	70,455	58.91	2.88%
Total Parishes	9,457	482,903	51.06	9,619	501,779	52.17	2.17%
Wellingborough Town	14,023	830,723	59.24	14,230	842,985	59.24	0.00%
TOTAL	23,480	1,313,626		23,849	1,344,764		

