ASHFIELD DISTRICT COUNCIL - Council Meeting held on 4th March 2019

DRAFT COUNCIL TAX RESOLUTION 2019/20 (subject to precepting authority approvals still pending)

The Council is recommended to resolve as follows:

- 1 That it be noted that on 17th December 2018 the Council calculated the Council Tax Base for 2019/20:
 - (a) for the whole Council area: 33,542.5
 - (b) for dwellings in those parts of its area to which a Parish precept relates –

The Parish of Annesley and Felley: **548.0**

The Parish of Selston: **3,710.9**

- That the calculation of the Council Tax requirement for the Council's own purposes for 2018/19 (excluding Parish precepts) is £6,220,792.
- 3 That the following amounts be calculated for the year 2019/20 in accordance with Sections 31 to 36 of the Act:

(a)	£64,029,483	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)	£57,519,340	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£6,510,143	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.
(d)	£194.09	being the amount at 3(c) above, divided by 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)	£289,351	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the tables below).
(f)	£185.46	being the amount at 3(d) above less the result given by dividing the amount at 3(e) above 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.

- To note that Nottinghamshire County Council, the Nottinghamshire Police and Crime Commissioner and the Nottinghamshire Fire and Rescue Authority 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 below.
- That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2019/20 for each part of its area and for each of the categories of dwellings.

DETAILS OF INDIVIDUAL COUNCIL TAX AMOUNTS BY PRECEPTOR AND VALUATION BAND

Ashfield District Council

Council Tax Base	33,542.5	2018/19 Band D Council Tax	£185.46
Council Tax Amount	£6,220,792	Percentage Increase	0.00%

2019/20 Council Tax amounts by band:

А	В	С	D	Е	F	G	Н
£123.64	£144.25	£164.85	£185.46	£226.67	£267.89	£309.10	£370.92

Nottinghamshire County Council

Council Tax Base	33,542.5	2018/19 Band D Council Tax	£1,419.43
Council Tax Amount	£49,510,743	Percentage increase	3.99%

2019/20 Council Tax amounts by band:

Α	В	С	D	Е	F	G	Н
£984.04	£1,148.05	£1,312.05	£1,476.06	£1,804.07	£2,132.09	£2,460.10	£2,952.12

Nottinghamshire Police and Crime Commissioner

Council Tax Base	33,542.5	2018/19 Band D Council Tax	£195.39
Council Tax Amount	£7,356,877	Percentage increase	12.25%

2019/20 Council Tax amounts by band:

Α	В	С	D	E	F	G	Н
£146.22	£170.59	£194.96	£219.33	£268.07	£316.81	£365.55	£438.66

Nottinghamshire Fire and Rescue Authority

Council Tax Base	33,542.5	2018/19 Band D Council Tax	£77.51
Council Tax Amount	£2,676,692	Percentage increase	2.95%

2019/20 Council Tax amounts by band:

Α	В	С	D	E	F	G	Н
£53.20	£62.07	£70.93	£79.80	£97.53	£115.27	£133.00	£159.60

Annesley and Felley Parish Council

Council Tax Base	548.0	2018/19 Band D Council Tax	£101.26
Council Tax Amount	£55,490	Percentage increase	0.00%

2019/20 Council Tax amounts by band:

Α	В	С	D	E	F	G	Н
£67.51	£78.76	£90.01	£101.26	£123.76	£146.26	£168.77	£202.52

Selston Parish Council

Council Tax Base	3,710.9	2018/19 Band D Council Tax	£63.02
Council Tax Amount	£233,861	Percentage increase	0.00%

2019/20 Council Tax amounts by band:

Α	В	С	D	E	F	G	Н
£42.01	£49.02	£56.02	£63.02	£77.02	£91.03	£105.03	£126.04

Aggregate of Council Tax Requirements for residents of Annesley and Felley

Equivalent Council Tax in 2018/19	£1,979.05
Percentage increase	4.19%

2019/20 Council Tax amounts by band:

А	В	С	D	Е	F	G	Н
£1,374.61	£1,603.72	£1,832.80	£2,061.91	£2,520.10	£2,978.32	£3,436.52	£4,123.82

Aggregate of Council Tax Requirements for residents of Selston

Equivalent Council Tax in 2018/19	
Percentage increase	4.27%

2019/20 Council Tax amounts by band:

Α	В	С	D	Е	F	G	Н
£1,349.11	£1,573.98	£1,798.81	£2,023.67	£2,473.36	£2,923.09	£3,372.78	£4,047.34

Aggregate of Council Tax Requirements for residents of all other parts of the Council's area

Equivalent Council Tax in 2018/19	£1,877.79
Percentage increase	4.41%

2019/20 Council Tax amounts by band:

А	В	С	D	Е	F	G	Н
£1,307.10	£1,524.96	£1,742.79	£1,960.65	£2,396.34	£2,832.06	£3,267.75	£3,921.30

That the Council determine whether the Council's basic amount of Council Tax for 2019/20 is excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

In the Ministry for Housing, Communities and Local Government's report "The Referendums Relating To Council Tax Increases (Principles) (England) Report 2019/20" (published on 29 January 2019), it sets out the circumstances under which a council's Council Tax increase might be regarded as excessive, which would trigger a referendum. These principles have been approved under section 52ZB of the amended Local Government Finance Act 1992.

The principles relating to 2019/20 (Annexe A, Paragraph 5) state that:

Principles for 2019-20 for authorities belonging to the category mentioned in paragraph 2(c) [Shire district councils]

- 5. For 2019-20, the relevant basic amount of council tax of an authority which belongs to the category mentioned in paragraph 2(c) is excessive if the authority's relevant basic amount of council tax for 2019-20 is
- (a) 3%, or more than 3%, greater than its relevant basic amount of council tax for 2018-19; and
- (b) more than £5 greater than its relevant basic amount of council tax for 2018-19.

This means the authority would need to exceed **both** referendum principles in order to be subject to a referendum; exceeding one principle but not the other would not require a referendum.

Ashfield District Council's basic (Band D) level of Council Tax was £185.46 in 2018/19, and is proposed to be £185.46 in 2019/20, a 0% increase (freeze) at Band D. Therefore it can be determined that the Council would **not** be increasing the Council Tax by an excessive amount.

REPORT AUTHOR AND CONTACT OFFICER

Pete Hudson, Corporate Finance Manager 01623 457362 p.hudson@ashfield.gov.uk