



**Council**

**7 March 2019**

**Council Tax Resolution 2019/20**

## **Report of the Executive Manager – Finance and Corporate Services**

### **1. Summary**

- 1.1 The purpose of this report is to approve the statutory Council Tax Resolution for 2019/20. The resolution is a statutory requirement for billing authorities to approve prior to the billing and collection of Council Tax for the forthcoming financial year.
- 1.2 The resolution consolidates the precepts of Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner, Nottinghamshire Fire Authority, Rushcliffe Borough Council and individual Town and Parish Councils. The report and recommendations are subject to the budget meeting of Nottinghamshire County Council on 28 February 2019. If there are any amendments a revised report will be provided.

### **2. Recommendation**

- 2.1 It is recommended that Council approve the Council Tax Resolution for 2019/20 as detailed at **Appendix A**.

### **3. Council Tax Resolution 2019/20**

- 3.1 The resolution is set out at **Appendix A** of this report.
- 3.2 The Council Tax for Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner and Nottinghamshire Fire Authority were set at separate meetings on 28 February 2019, 7 February 2019 and 15 February 2019 respectively.
- 3.3 The table below illustrates the Council Tax increases approved by each of the major precepting bodies. It also shows the new average weekly and yearly Council Tax levels.

Based on Band D	Increase	New Weekly (£)		New Yearly (£)	
	%	Amount	Increase	Amount	Increase
Nottinghamshire County Council	2.99	26.37	0.82	1,371.29	42.44
Nottinghamshire County Council – Adult Social Care precept	1.00*	2.01	0.27	£104.77	£14.19
Rushcliffe Borough Council	3.73	2.65	0.10	137.79	4.95
Nottinghamshire Police	12.25	4.22	0.46	£219.33	23.94
Nottinghamshire Fire	2.95	1.53	0.04	£79.80	2.29

\*This is calculated in accordance with The Council Tax (Demand Notices)(England)(Amendment) Regulations 2017 and advice from the Department for Communities and Local Government (DCLG). The calculation to arrive at the 1% increase is as follows:

NCC 2018/19 Precept	£1,328.85
NCC ASC 2018/19 Precept	£90.58
Total	£1,419.43
1% of Total	£14.19

- 3.4 In addition to the major precepting bodies, Town and Parish Councils can elect to raise a local precept; these will also form part of the Council Tax Resolution.

#### 4. Reasons for the Recommendation

- 4.1 To comply with relevant legislation in setting both the Council's budget and associated local taxation levels.

#### 5. Other Options Considered

None.

#### 5. Implications

##### 5.1. Finance

The financial impact of the Council Tax setting is described in the report.

##### 5.2. Legal

To accord with both the Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014), Localism Act 2011 and The Council Tax (Demand Notices) (England)(Amendment) Regulations 2017; the Council has to set its Council Tax Base, Council Tax Requirement, Parish

Precepts and tax levels and state whether Council Tax referendum limits will be exceeded or not.

### 5.3. Corporate Priorities

The Council Tax requirement has to be set to ensure there is a balanced budget to fund corporate priorities.

### 5.4. Other Implications

None.

## 6. Recommendation

- 6.1 It is recommended that Council approve the Council Tax Resolution for 2019/20 as detailed at **Appendix A**.

<b>For more information contact:</b>	Peter Linfield Executive Manager – Finance and Corporate Services 0115 914 8439 <a href="mailto:plinfield@rushcliffe.gov.uk">plinfield@rushcliffe.gov.uk</a>
<b>Background papers Available for Inspection:</b>	Relevant websites and Council tax setting reports for Nottinghamshire County Council, Nottinghamshire Fire Authority and the Nottinghamshire Police and Crime Commissioner
<b>List of appendices (if any):</b>	<b>Appendix A</b> – Council Tax Resolution 2019/20