

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 2018/19. 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 2018. 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 2018/19 as detailed at **Appendix A**.

3. Council Tax Resolution 2018/19

- 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 2018, 7 February 2018 and 16 February 2018 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	25.55	0.78	1,328.85	40.42
Nottinghamshire County Council – Adult Social Care precept	2.0*	1.74	0.52	90.58	27.04
Rushcliffe Borough Council	3.87	2.55	0.10	132.84	4.95
Nottinghamshire Police	6.53	3.76	0.23	195.39	11.97

Nottinghamshire Fire	2.95	1.49	0.04	77.51	2.22
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*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 2% increase is as follows:

NCC 2017/18 Precept	£1,288.43
NCC ASC 2017/18 Precept	£63.54
Total	£1,351.97
2% of Total	£27.04

- 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. 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.

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Background papers Available for Inspection:	Relevant websites and Council tax setting reports for Nottinghamshire County Council, Nottinghamshire Fire Authority and the Nottinghamshire Police and Crime Commissioner
List of appendices (if any):	Appendix A – Council Tax Resolution 2018/19

Council Tax Resolution 2018/19

Report of the Executive Manager – Finance and Corporate Services

The Council is recommended to resolve as follows:

That it be noted that the Council calculated the following amounts for the year 2018/19 in accordance with the Local Government Finance Act 1992 as amended (the “Act”);

- a) Rushcliffe Borough Council’s Council Tax Base for 2018/19 has been calculated as 42,610.1 [Item T in the formula in Section 31B of the Local Government finance Act 1992 as amended by Section 74 of the Localism Act 2011 (the “Act”)];
- b) For dwellings in those parts of the Borough to which a Parish Precept relates as detailed in Appendix Ai;
- c) The Council Tax requirement for the Council’s own purposes for 2018/19 (excluding Parish Precepts) is £5,660,325;
- d) That the following amounts be now calculated by the Council for the year 2018/19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011;
 - i. 39,451,381 being the aggregate of the amounts which the Council estimates for the items set out in Section 31 A (2)(a) to (f) of the Act taking into account all precepts issued to it by Parish Councils. (Gross expenditure, parish and special expenses, any contingencies, any provisions for reserves);
 - ii. £31,012,302 being the aggregate of the amounts which the Council estimates for the items set out in Section (A) (3) (a) to (d) of the Act. (Gross income, any use of reserves);
 - iii. £8,439,079 being the amount by which the aggregate at (d)(i) above exceeds the aggregate of (d) (ii) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax Requirement. [Item R in the formula in Section 31B of the Act] (Expenditure less income);
 - iv. £198.05 being the amount at (d) (iii) above [Item R], all divided by Item T (a) above, calculated by the Council, in accordance with Section 31B (1) of the Act, as the basic amount of its council tax for the year (including parish precepts and special expenses);

- v. £2,778,754 being the aggregate amount of the Parish Precepts and Special Expenses referred to in Section 34 (3) of the Act. (Total amount of parish precepts as per Appendix Ai);
- vi. £132.84 being the amount at (d) (iii) above less (d) (v) above dividing the result 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 Precepts or Special Expenses relate. (i.e. the Borough Council's precept of £5,660,325 divided by the Council Tax base of 42,610.1 this Council's own Council Tax at Band D);
- e) That it be noted for the year 2018/19 Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner and Nottinghamshire and City of Nottingham Fire Authority have issued precepts in accordance with Section 40 of the Act for each of the categories of dwellings shown in Table 1;
- f) 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 Appendices A(i) and A(ii) for 2018/19 for each part of the Borough and for each of the categories of dwellings;
- g) The Council has determined that its relevant basic amount of Council Tax for 2018/19 is **not** excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014). As the billing authority, the Council has **not** been notified by a major precepting authority that its relevant basic amount of Council Tax for 2018/19 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Table 1

Band	Rushcliffe Borough Council	Nottinghamshire County Council	Nottinghamshire Police & Crime Commissioner	Nottingham and Nottinghamshire Fire Authority	Total
	£	£	£	£	£
A	88.56	946.29	130.26	51.67	1,216.78
B	103.32	1104.00	151.97	60.29	1,419.58
C	118.08	1261.72	173.68	68.90	1,622.38
D	132.84	1419.43	195.39	77.51	1,825.17
E	162.36	1734.86	238.81	94.73	2,230.76
F	191.88	2050.29	282.23	111.96	2,636.36
G	221.40	2365.72	325.65	129.18	3,041.95
H	265.68	2838.86	390.78	155.02	3,650.34

Appendix A (i)

Council Tax to be Levied Within the Borough for the Year Ending 31 March 2019

2018/19 PARISH/AREA	TAX BASE	PRECEPT	SPECIAL CHARGES	TAX RATE PARISH AREA	MAJOR PRECEPTS	COUNCIL TAX BAND D
ASLOCKTON	397.7	7,875		19.80	1,825.17	1,844.97
BARTON-IN-FABIS	119.8	3,327		27.77	1,825.17	1,852.94
BINGHAM	3,490.6	268,280		76.86	1,825.17	1,902.03
BRADMORE	167.5	3,022		18.04	1,825.17	1,843.21
BUNNY	292.8	18,500		63.18	1,825.17	1,888.35
CAR COLSTON	81.9	0		0.00	1,825.17	1,825.17
CLIPSTON	31.0	0		0.00	1,825.17	1,825.17
COLSTON BASSETT	123.2	9,180		74.51	1,825.17	1,899.68
COSTOCK	298.5	14,500		48.58	1,825.17	1,873.75
COTGRAVE	2,303.4	214,705		93.21	1,825.17	1,918.38
CROPWELL BISHOP	634.5	90,835		143.16	1,825.17	1,968.33
CROPWELL BUTLER	337.7	12,188		36.09	1,825.17	1,861.26
EAST BRIDGFORD	814.7	38,288		47.00	1,825.17	1,872.17
EAST LEAKE	2,925.0	265,606		90.81	1,825.17	1,915.98
ELTON-ON-THE-HILL	45.3	0		0.00	1,825.17	1,825.17
FLAWBOROUGH	26.3	0		0.00	1,825.17	1,825.17
FLINTHAM	211.1	13,260		62.81	1,825.17	1,887.98
GOTHAM	600.8	37,398		62.25	1,825.17	1,887.42
GRANBY-CUM-SUTTON	175.5	10,198		58.11	1,825.17	1,883.28
HAWKSWORTH	66.9	9,920		148.28	1,825.17	1,973.45
HICKLING	249.4	7,230		28.99	1,825.17	1,854.16
HOLME PIERREPONT & GAMSTON	1,085.7	37,900		34.91	1,825.17	1,860.08
KEYWORTH	2,603.6	173,390	3,800	68.06	1,825.17	1,893.23
KINGSTON-ON-SOAR	127.8	4,100		32.08	1,825.17	1,857.25
KINOULTON	422.7	6,500		15.38	1,825.17	1,840.55
KNEETON	21.9	0		0.00	1,825.17	1,825.17
LANGAR-CUM-BARNSTONE	344.7	35,477		102.92	1,825.17	1,928.09
NEWTON	301.2	15,470		51.36	1,825.17	1,876.53
NORMANTON-ON-SOAR	187.5	13,351		71.21	1,825.17	1,896.38
NORMANTON-ON-THE-WOLDS	152.3	7,296		47.91	1,825.17	1,873.08
ORSTON	218.2	9,046		41.46	1,825.17	1,866.63
OWTHORPE	47.6	0		0.00	1,825.17	1,825.17
PLUMTREE	121.8	4,800		39.41	1,825.17	1,864.58
RADCLIFFE-ON-TRENT	3,205.7	300,118		93.62	1,825.17	1,918.79

RATCLIFFE-ON-SOAR	53.2	0		0.00	1,825.17	1,825.17
REMPSTONE	201.7	5,088		25.23	1,825.17	1,850.40
RUDDINGTON	2,680.2	297,315	9,100	114.33	1,825.17	1,939.50
SAXONDALE	14.1	0		0.00	1,825.17	1,825.17
SCARRINGTON	84.6	750		8.87	1,825.17	1,834.04
SCREVERTON	69.4	0		0.00	1,825.17	1,825.17
SHELFORD	116.0	8,790		75.78	1,825.17	1,900.95
SHELTON	62.3	500		8.03	1,825.17	1,833.20
SIBTHORPE	58.4	1,600		27.40	1,825.17	1,852.57
STANFORD-ON-SOAR	63.4	5,125		80.84	1,825.17	1,906.01
STANTON-ON-THE-WOLDS	213.7	6,150		28.78	1,825.17	1,853.95
SUTTON BONINGTON	646.2	25,801		39.93	1,825.17	1,865.10
THOROTON	65.0	0		0.00	1,825.17	1,825.17
THRUMPTON	71.6	3,575		49.93	1,825.17	1,875.10
TOLLERTON	806.8	55,950		69.35	1,825.17	1,894.52
UPPER BROUGHTON	161.9	8,500		52.50	1,825.17	1,877.67
WEST BRIDGFORD	13,865.3	0	672,600	48.51	1,825.17	1,873.68
WEST LEAKE	67.5	2,033		30.12	1,825.17	1,855.29
WHATTON-IN-THE-VALE	368.9	12,035		32.62	1,825.17	1,857.79
WIDMERPOOL	170.2	5,878		34.54	1,825.17	1,859.71
WILLOUGHBY-ON-WOLDS	280.6	10,606		37.80	1,825.17	1,862.97
WIVERTON & TITHBY	52.7	0		0.00	1,825.17	1,825.17
WYSALL & THORPE IN THE GLEBE	202.1	11,798		58.38	1,825.17	1,883.55
TOTAL RUSHCLIFFE BOROUGH COUNCIL	42,610.1	2,093,254	685,500	65.21	1,825.17	1,890.38

Appendix A (ii)

ALL PRECEPTS PARISH AREA	COUNCIL TAX BAND							
	A	B	C	D	E	F	G	H
ASLOCKTON	1,229.98	1,434.98	1,639.98	1,844.97	2,254.96	2,664.96	3,074.95	3,689.94
BARTON-IN-FABIS	1,235.29	1,441.18	1,647.06	1,852.94	2,264.70	2,676.47	3,088.23	3,705.88
BINGHAM	1,268.02	1,479.36	1,690.70	1,902.03	2,324.70	2,747.38	3,170.05	3,804.06
BRADMORE	1,228.81	1,433.61	1,638.42	1,843.21	2,252.81	2,662.42	3,072.02	3,686.42
BUNNY	1,258.90	1,468.72	1,678.54	1,888.35	2,307.98	2,727.62	3,147.25	3,776.70
CAR COLSTON	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
CLIPSTON	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
COLSTON BASSETT	1,266.45	1,477.53	1,688.61	1,899.68	2,321.83	2,743.99	3,166.13	3,799.36
COSTOCK	1,249.17	1,457.36	1,665.56	1,873.75	2,290.14	2,706.53	3,122.92	3,747.50
COTGRAVE	1,278.92	1,492.08	1,705.23	1,918.38	2,344.68	2,771.00	3,197.30	3,836.76
CROPWELL BISHOP	1,312.22	1,530.93	1,749.63	1,968.33	2,405.73	2,843.15	3,280.55	3,936.66
CROPWELL BUTLER	1,240.84	1,447.65	1,654.46	1,861.26	2,274.87	2,688.49	3,102.10	3,722.52
EAST BRIDGFORD	1,248.11	1,456.14	1,664.16	1,872.17	2,288.20	2,704.25	3,120.28	3,744.34
EAST LEAKE	1,277.32	1,490.21	1,703.10	1,915.98	2,341.75	2,767.53	3,193.30	3,831.96
ELTON-ON-THE-HILL	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
FLAWBOROUGH	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
FLINTHAM	1,258.65	1,468.43	1,678.21	1,887.98	2,307.53	2,727.09	3,146.63	3,775.96
GOTHAM	1,258.28	1,468.00	1,677.71	1,887.42	2,306.84	2,726.28	3,145.70	3,774.84
GRANBY-CUM-SUTTON	1,255.52	1,464.78	1,674.03	1,883.28	2,301.78	2,720.30	3,138.80	3,766.56
HAWKSWORTH	1,315.63	1,534.91	1,754.18	1,973.45	2,411.99	2,850.54	3,289.08	3,946.90
HICKLING	1,236.11	1,442.13	1,648.15	1,854.16	2,266.19	2,678.23	3,090.27	3,708.32
HOLME PIERREPONT & GAMSTON	1,240.05	1,446.73	1,653.41	1,860.08	2,273.43	2,686.79	3,100.13	3,720.16
KEYWORTH	1,262.15	1,472.52	1,682.88	1,893.23	2,313.94	2,734.67	3,155.38	3,786.46
KINGSTON-ON-SOAR	1,238.17	1,444.53	1,650.90	1,857.25	2,269.97	2,682.70	3,095.42	3,714.50
KINOULTON	1,227.03	1,431.54	1,636.05	1,840.55	2,249.56	2,658.58	3,067.58	3,681.10
KNEETON	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
LANGAR-CUM- BARNSTONE	1,285.39	1,499.63	1,713.86	1,928.09	2,356.55	2,785.02	3,213.48	3,856.18
NEWTON	1,251.02	1,459.53	1,668.03	1,876.53	2,293.53	2,710.55	3,127.55	3,753.06
NORMANTON-ON-SOAR	1,264.25	1,474.97	1,685.68	1,896.38	2,317.79	2,739.22	3,160.63	3,792.76
NORMANTON-ON-THE- WOLDS	1,248.72	1,456.84	1,664.97	1,873.08	2,289.32	2,705.56	3,121.80	3,746.16
ORSTON	1,244.42	1,451.83	1,659.23	1,866.63	2,281.43	2,696.25	3,111.05	3,733.26
OWTHORPE	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
PLUMTREE	1,243.05	1,450.23	1,657.41	1,864.58	2,278.93	2,693.29	3,107.63	3,729.16
RADCLIFFE-ON-TRENT	1,279.19	1,492.40	1,705.60	1,918.79	2,345.18	2,771.59	3,197.98	3,837.58
RATCLIFFE-ON-SOAR	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
REMPSTONE	1,233.60	1,439.20	1,644.81	1,850.40	2,261.60	2,672.80	3,084.00	3,700.80
RUDDINGTON	1,293.00	1,508.50	1,724.00	1,939.50	2,370.50	2,801.50	3,232.50	3,879.00
SAXONDALE	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
SCARRINGTON	1,222.69	1,426.48	1,630.26	1,834.04	2,241.60	2,649.17	3,056.73	3,668.08
SCREVETON	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
SHELFORD	1,267.30	1,478.52	1,689.74	1,900.95	2,323.38	2,745.82	3,168.25	3,801.90
SHELTON	1,222.13	1,425.83	1,629.52	1,833.20	2,240.57	2,647.96	3,055.33	3,666.40
SIBTHORPE	1,235.05	1,440.89	1,646.74	1,852.57	2,264.25	2,675.94	3,087.62	3,705.14
STANFORD-ON-SOAR	1,270.67	1,482.46	1,694.24	1,906.01	2,329.56	2,753.13	3,176.68	3,812.02
STANTON-ON-THE- WOLDS	1,235.97	1,441.96	1,647.96	1,853.95	2,265.94	2,677.93	3,089.92	3,707.90
SUTTON BONINGTON	1,243.40	1,450.64	1,657.87	1,865.10	2,279.56	2,694.04	3,108.50	3,730.20
THOROTON	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
THRUMPTON	1,250.07	1,458.41	1,666.76	1,875.10	2,291.79	2,708.48	3,125.17	3,750.20
TOLLERTON	1,263.01	1,473.52	1,684.02	1,894.52	2,315.52	2,736.53	3,157.53	3,789.04
UPPER BROUGHTON	1,251.78	1,460.41	1,669.05	1,877.67	2,294.93	2,712.19	3,129.45	3,755.34
WEST BRIDGFORD	1,249.12	1,457.31	1,665.50	1,873.68	2,290.05	2,706.43	3,122.80	3,747.36
WEST LEAKE	1,236.86	1,443.01	1,649.15	1,855.29	2,267.57	2,679.87	3,092.15	3,710.58
WHATTON-IN-THE-VALE	1,238.53	1,444.95	1,651.38	1,857.79	2,270.63	2,683.48	3,096.32	3,715.58
WIDMERPOOL	1,239.81	1,446.44	1,653.08	1,859.71	2,272.98	2,686.25	3,099.52	3,719.42
WILLOUGHBY-ON-THE- WOLDS	1,241.98	1,448.98	1,655.98	1,862.97	2,276.96	2,690.96	3,104.95	3,725.94
WIVERTON & TITHBY	1,216.78	1,419.58	1,622.38	1,825.17	2,230.76	2,636.36	3,041.95	3,650.34
WYSALL & THORPE IN THE GLEBE	1,255.70	1,464.99	1,674.27	1,883.55	2,302.11	2,720.69	3,139.25	3,767.10