



Council

Thursday, 5 March 2020

Council Tax Resolution 2020/21

Report of the Executive Manager – Finance and Corporate Services

Portfolio Holder for Strategic and Borough Wide Leadership Councillor Simon Robinson

1. Purpose of report

- 1.1. The purpose of this report is to approve the statutory Council Tax Resolution for 2020/21. 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 meetings of Nottinghamshire County Council and Nottinghamshire Fire Authority respectively on 27 and 28 February 2020. If there are any amendments a revised report will be provided.

2. Recommendation

It is RECOMMENDED that the Council approve the Council Tax Resolution for 2020/21 as detailed at Appendix A.

3. Reasons for Recommendation

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

4. Supporting Information

Council Tax Resolution 2020/21

- 4.1. The resolution is set out at Appendix A of this report.
- 4.2. The Council Tax for Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner and Nottinghamshire Fire Authority were set at separate meetings on 27 February 2020, 06 February 2020 and 28 February 2020 respectively.
- 4.3. 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	1.99	26.94	0.56	1400.66	29.37
Nottinghamshire County Council – Adult Social Care precept	2.00	2.58	0.57	134.29	29.52
Rushcliffe Borough Council	3.59	2.75	0.10	142.74	4.95
Nottinghamshire Police	4.55	4.41	0.19	229.32	9.99
Nottinghamshire Fire	1.95	1.56	0.03	81.36	1.56

*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 2019/20 Precept	£1371.29
NCC ASC 2019/20 Precept	£104.77
Total	£1,476.06
2% of Total	£29.52

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.

5. Alternative options considered and reasons for rejection

- 5.1. In order to comply with relevant legislation the Council must set and approve the Council Tax levels for the forthcoming year. There are no alternative options.

6. Risks and Uncertainties

- 6.1. If the Council Tax levels are not set by 11 March 2020, there is a risk that billing will be delayed resulting in cash flow issues for the Council.

7. Implications

7.1. Financial Implications

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

7.2 Legal Implications

To accord with both the Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014), Localism Act 2011, The Council Tax (Demand Notices) (England)(Amendment) Regulations 2017 and The Referendums Relating to Council Tax Increases (Principles) (England) Report 2020/21; 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.

7.3 Equalities Implications

None.

7.4 Section 17 of the Crime and Disorder Act 1998 Implications

None.

8. Link to Corporate Priorities

Quality of Life	Setting the Council Tax to ensure that the services the residents value continue to be provided
Efficient Services	No direct link
Sustainable Growth	No direct link
The Environment	No direct link

9. Recommendations

It is RECOMMENDED that Council approve the Council Tax Resolution for 2020/21 as detailed at Appendix A.

For more information contact:	Peter Linfield Executive Manager – Finance and Corporate 0115 914 8439 plinfield@rushcliffe.gov.uk
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:	Appendix A – Council Tax Resolution 2020/21

Council Tax Resolution 2020/21

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 2020/21 in accordance with the Local Government Finance Act 1992 as amended (the “Act”);

- a) Rushcliffe Borough Council’s Council Tax Base for 2020/21 has been calculated as 43,987.7 [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 2020/21 (excluding Parish Precepts) is £6,278,800;
- d) That the following amounts be now calculated by the Council for the year 2020/21 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. £38,385,686 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. £29,125,200 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. £9,260,486 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. £210.52 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. £2,981,686 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. £142.74 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 £6,278,800 divided by the Council Tax base of 43,987.7 this Council's own Council Tax at Band D);
- e) That it be noted for the year 2020/21 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 2020/21 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 2020/21 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 2020/21 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	95.16	1,023.30	152.88	54.24	1,325.58
B	111.02	1,193.85	178.36	63.28	1,546.51
C	126.88	1,364.40	203.84	72.32	1,767.44
D	142.74	1,534.95	229.32	81.36	1,988.37
E	174.46	1,876.05	280.28	99.44	2,430.23
F	206.18	2,217.15	331.24	117.52	2,872.09
G	237.90	2,558.25	382.20	135.60	3,313.95
H	285.48	3,069.90	458.64	162.72	3,976.74

Appendix A (i)

Council Tax to be Levied Within the Borough for the Year Ending 31 March 2021

2020/21 PARISH/AREA	TAX BASE	PRECEPT	SPECIAL CHARGES	TAX RATE PARISH AREA	MAJOR PRECEPTS	COUNCIL TAX BAND D
ASLOCKTON	430.5	11,905		27.65	1,988.37	2,016.02
BARTON-IN-FABIS	210.1	5,446		25.92	1,988.37	2,014.29
BINGHAM	3,612.3	300,265		83.12	1,988.37	2,071.49
BRADMORE	168.6	3,122		18.52	1,988.37	2,006.89
BUNNY	293.7	21,900		74.57	1,988.37	2,062.94
CAR COLSTON	84.2	0		0.00	1,988.37	1,988.37
CLIPSTON	31.1	0		0.00	1,988.37	1,988.37
COLSTON BASSETT	125.6	11,220		89.33	1,988.37	2,077.70
COSTOCK	299.4	19,500		65.13	1,988.37	2,053.50
COTGRAVE	2,418.5	228,966		94.67	1,988.37	2,083.04
CROPWELL BISHOP	656.0	95,751		145.96	1,988.37	2,134.33
CROPWELL BUTLER	337.8	12,420		36.77	1,988.37	2,025.14
EAST BRIDGFORD	848.5	41,150		48.50	1,988.37	2,036.87
EAST LEAKE	3,180.3	312,384		98.22	1,988.37	2,086.59
ELTON-ON-THE-HILL	45.8	0		0.00	1,988.37	1,988.37
FLAWBOROUGH	26.9	0		0.00	1,988.37	1,988.37
FLINTHAM	220.4	14,600		66.24	1,988.37	2,054.61
GOTHAM	613.1	38,146		62.22	1,988.37	2,050.59
GRANBY-CUM-SUTTON	176.7	10,266		58.10	1,988.37	2,046.47
HAWKSWORTH	66.9	10,400		155.46	1,988.37	2,143.83
HICKLING	252.6	7,821		30.96	1,988.37	2,019.33
HOLME PIERREPONT & GAMSTON	1,085.7	37,250		34.31	1,988.37	2,022.68
KEYWORTH	2,689.7	180,350	10,100	70.81	1,988.37	2,059.18
KINGSTON-ON-SOAR	136.5	4,400		32.23	1,988.37	2,020.60
KINOULTON	422.7	6,500		15.38	1,988.37	2,003.75
KNEETON	22.7	0		0.00	1,988.37	1,988.37
LANGAR-CUM-BARNSTONE	356.0	38,794		108.97	1,988.37	2,097.34
NEWTON	322.9	19,300		59.77	1,988.37	2,048.14
NORMANTON-ON-SOAR	187.5	13,865		73.95	1,988.37	2,062.32
NORMANTON-ON-THE-WOLDS	154.8	8,500		54.91	1,988.37	2,043.28
ORSTON	218.3	9,501		43.52	1,988.37	2,031.89
OWTHORPE	49.7	0		0.00	1,988.37	1,988.37
PLUMTREE	122.6	4,942		40.31	1,988.37	2,028.68
RADCLIFFE-ON-TRENT	3,256.1	306,529		94.14	1,988.37	2,082.51
RATCLIFFE-ON-SOAR	53.2	0		0.00	1,988.37	1,988.37
REMPSTONE	202.1	5,095		25.21	1,988.37	2,013.58
RUDDINGTON	2,743.9	310,470	11,300	117.27	1,988.37	2,105.64
SAXONDALE	15.0	0		0.00	1,988.37	1,988.37
SCARRINGTON	84.6	750		8.87	1,988.37	1,997.24
SCREVEYTON	78.3	0		0.00	1,988.37	1,988.37

SHELFORD	116.0	10,000		86.21	1,988.37	2,074.58
SHELTON	62.3	545		8.75	1,988.37	1,997.12
SIBTHORPE	58.5	1,700		29.06	1,988.37	2,017.43
STANFORD-ON-SOAR	64.0	5,000		78.13	1,988.37	2,066.50
STANTON-ON-THE-WOLDS	213.7	7,240		33.88	1,988.37	2,022.25
SUTTON BONINGTON	652.2	28,500		43.70	1,988.37	2,032.07
THOROTON	70.6	0		0.00	1,988.37	1,988.37
THRUMPTON	73.7	3,680		49.93	1,988.37	2,038.30
TOLLERTON	812.1	62,750		77.27	1,988.37	2,065.64
UPPER BROUGHTON	161.9	8,500		52.50	1,988.37	2,040.87
WEST BRIDGFORD	14,233.5	0	690,500	48.51	1,988.37	2,036.88
WEST LEAKE	68.0	2,100		30.88	1,988.37	2,019.25
WHATTON-IN-THE-VALE	379.5	15,832		41.72	1,988.37	2,030.09
WIDMERPOOL	170.2	6,395		37.57	1,988.37	2,025.94
WILLOUGHBY-ON-WOLDS	289.6	10,836		37.42	1,988.37	2,025.79
WIVERTON & TITHBY	53.3	0		0.00	1,988.37	1,988.37
WYSALL & THORPE IN THE GLEBE	207.3	15,200		73.32	1,988.37	2,061.69
TOTAL RUSHCLIFFE BOROUGH COUNCIL	43,987.7	2,269,786	711,900	67.78	1,988.37	2,056.15

ALL PRECEPTS PARISH AREA	COUNCIL TAX BAND							
	A	B	C	D	E	F	G	H
ASLOCKTON	1,344.01	1,568.02	1,792.02	2,016.02	2,464.02	2,912.03	3,360.03	4,032.04
BARTON-IN-FABIS	1,342.86	1,566.67	1,790.48	2,014.29	2,461.91	2,909.53	3,357.15	4,028.58
BINGHAM	1,380.99	1,611.16	1,841.32	2,071.49	2,531.82	2,992.15	3,452.48	4,142.98
BRADMORE	1,337.93	1,560.91	1,783.90	2,006.89	2,452.87	2,898.84	3,344.82	4,013.78
BUNNY	1,375.29	1,604.51	1,833.72	2,062.94	2,521.37	2,979.80	3,438.23	4,125.88
CAR COLSTON	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
CLIPSTON	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
COLSTON BASSETT	1,385.13	1,615.99	1,846.84	2,077.70	2,539.41	3,001.12	3,462.83	4,155.40
COSTOCK	1,369.00	1,597.17	1,825.33	2,053.50	2,509.83	2,966.17	3,422.50	4,107.00
COTGRAVE	1,388.69	1,620.14	1,851.59	2,083.04	2,545.94	3,008.84	3,471.73	4,166.08
CROPWELL BISHOP	1,422.89	1,660.03	1,897.18	2,134.33	2,608.63	3,082.92	3,557.22	4,268.66
CROPWELL BUTLER	1,350.09	1,575.11	1,800.12	2,025.14	2,475.17	2,925.20	3,375.23	4,050.28
EAST BRIDGFORD	1,357.91	1,584.23	1,810.55	2,036.87	2,489.51	2,942.15	3,394.78	4,073.74
EAST LEAKE	1,391.06	1,622.90	1,854.75	2,086.59	2,550.28	3,013.96	3,477.65	4,173.18
ELTON-ON-THE-HILL	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
FLAWBOROUGH	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
FLINTHAM	1,369.74	1,598.03	1,826.32	2,054.61	2,511.19	2,967.77	3,424.35	4,109.22
GOTHAM	1,367.06	1,594.90	1,822.75	2,050.59	2,506.28	2,961.96	3,417.65	4,101.18
GRANBY-CUM-SUTTON	1,364.31	1,591.70	1,819.08	2,046.47	2,501.24	2,956.01	3,410.78	4,092.94
HAWKSWORTH	1,429.22	1,667.42	1,905.63	2,143.83	2,620.24	3,096.64	3,573.05	4,287.66
HICKLING	1,346.22	1,570.59	1,794.96	2,019.33	2,468.07	2,916.81	3,365.55	4,038.66
HOLME PIERREPONT & GAMSTON	1,348.45	1,573.20	1,797.94	2,022.68	2,472.16	2,921.65	3,371.13	4,045.36
KEYWORTH	1,372.79	1,601.58	1,830.38	2,059.18	2,516.78	2,974.37	3,431.97	4,118.36
KINGSTON-ON-SOAR	1,347.07	1,571.58	1,796.09	2,020.60	2,469.62	2,918.64	3,367.67	4,041.20
KINOULTON	1,335.83	1,558.47	1,781.11	2,003.75	2,449.03	2,894.31	3,339.58	4,007.50
KNEETON	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
LANGAR-CUM- BARNSTONE	1,398.23	1,631.26	1,864.30	2,097.34	2,563.42	3,029.49	3,495.57	4,194.68
NEWTON	1,365.43	1,593.00	1,820.57	2,048.14	2,503.28	2,958.42	3,413.57	4,096.28
NORMANTON-ON-SOAR	1,374.88	1,604.03	1,833.17	2,062.32	2,520.61	2,978.91	3,437.20	4,124.64
NORMANTON-ON-THE- WOLDS	1,362.19	1,589.22	1,816.25	2,043.28	2,497.34	2,951.40	3,405.47	4,086.56
ORSTON	1,354.59	1,580.36	1,806.12	2,031.89	2,483.42	2,934.95	3,386.48	4,063.78
OWTHORPE	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
PLUMTREE	1,352.45	1,577.86	1,803.27	2,028.68	2,479.50	2,930.32	3,381.13	4,057.36
RADCLIFFE-ON-TRENT	1,388.34	1,619.73	1,851.12	2,082.51	2,545.29	3,008.07	3,470.85	4,165.02
RATCLIFFE-ON-SOAR	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
REMPSTONE	1,342.39	1,566.12	1,789.85	2,013.58	2,461.04	2,908.50	3,355.97	4,027.16
RUDDINGTON	1,403.76	1,637.72	1,871.68	2,105.64	2,573.56	3,041.48	3,509.40	4,211.28
SAXONDALE	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
SCARRINGTON	1,331.49	1,553.41	1,775.32	1,997.24	2,441.07	2,884.90	3,328.73	3,994.48
SCREVETON	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
SHELFORD	1,383.05	1,613.56	1,844.07	2,074.58	2,535.60	2,996.62	3,457.63	4,149.16
SHELTON	1,331.41	1,553.32	1,775.22	1,997.12	2,440.92	2,884.73	3,328.53	3,994.24
SIBTHORPE	1,344.95	1,569.11	1,793.27	2,017.43	2,465.75	2,914.07	3,362.38	4,034.86
STANFORD-ON-SOAR	1,377.67	1,607.28	1,836.89	2,066.50	2,525.72	2,984.94	3,444.17	4,133.00
STANTON-ON-THE-WOLDS	1,348.17	1,572.86	1,797.56	2,022.25	2,471.64	2,921.03	3,370.42	4,044.50
SUTTON BONINGTON	1,354.71	1,580.50	1,806.28	2,032.07	2,483.64	2,935.21	3,386.78	4,064.14
THOROTON	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
THRUMPTON	1,358.87	1,585.34	1,811.82	2,038.30	2,491.26	2,944.21	3,397.17	4,076.60
TOLLERTON	1,377.09	1,606.61	1,836.12	2,065.64	2,524.67	2,983.70	3,442.73	4,131.28
UPPER BROUGHTON	1,360.58	1,587.34	1,814.11	2,040.87	2,494.40	2,947.92	3,401.45	4,081.74
WEST BRIDGFORD	1,357.92	1,584.24	1,810.56	2,036.88	2,489.52	2,942.16	3,394.80	4,073.76
WEST LEAKE	1,346.17	1,570.53	1,794.89	2,019.25	2,467.97	2,916.69	3,365.42	4,038.50
WHATTON-IN-THE-VALE	1,353.39	1,578.96	1,804.52	2,030.09	2,481.22	2,932.35	3,383.48	4,060.18
WIDMERPOOL	1,350.63	1,575.73	1,800.84	2,025.94	2,476.15	2,926.36	3,376.57	4,051.88
WILLOUGHBY-ON-THE - WOLDS	1,350.53	1,575.61	1,800.70	2,025.79	2,475.97	2,926.14	3,376.32	4,051.58
WIVERTON & TITHBY	1,325.58	1,546.51	1,767.44	1,988.37	2,430.23	2,872.09	3,313.95	3,976.74
WYSALL & THORPE IN THE GLEBE	1,374.46	1,603.54	1,832.61	2,061.69	2,519.84	2,978.00	3,436.15	4,123.38