

**COUNCIL TAX COMMITTEE
25 FEBRUARY 2014**

REPORT OF CORPORATE DIRECTOR (CORPORATE SERVICES)

A.1 FORMAL CONFIRMATION OF COUNCIL TAX AMOUNTS FOR 2014/15 FOLLOWING THE NOTIFICATION OF THE PRECEPTS FROM THE MAJOR PRECEPTING AUTHORITIES

(Report prepared by Richard Bull)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To set out and seek confirmation of the final Council Tax amounts for 2014/15 including the precepts issued for 2014/15 by Essex County Council, Essex Police and Essex Fire Authority.

EXECUTIVE SUMMARY

At its meeting on the 11 February 2014, Council considered the Executive's Budget and Council Tax proposals for 2014/15 and as part of this process the Council Tax for District and Parish / Town Council Services was approved.

Once the precepts are received from the major precepting authorities, the Council Tax Committee has the delegated responsibility to agree the total Council Tax for 2014/15. The total Council Tax for the year is made up of the District and Parish / Town Council amounts approved by Council on 11 February 2014 and the corresponding amounts agreed by the major precepting authorities. Legislation requires this formal confirmation even though the process is dictated by legislative formulae and there is no actual judgement or choice to be made.

The precepts from the major precepting authorities for 2014/15 result in the final Council Tax amounts, as set out in **Appendix C**, for formal confirmation by the Committee.

RECOMMENDATION(S)

(a) That the precepts issued by Essex County Council, Essex Police and Essex Fire Authority set out in Appendix A attached to this report are noted.

(b) That the amounts of Council Tax for 2014/15 shown at Appendix C for each of the categories of dwellings are confirmed.

PART 2 – SUPPORTING INFORMATION

CONFIRMATION OF COUNCIL TAX AMOUNTS 2014/15 - AGGREGATION OF PRECEPTS

Although the calculation of the Council's Council Tax Requirement is a function of the full Council and may not be delegated, the final confirmation of the Council Tax amounts is delegated to the Council Tax Committee. Legislation requires this formal confirmation even though the process is dictated by legislative formulae and there is no actual judgement or choice to be made.

In respect of the Council Tax for District and Parish / Town Councils' Services for 2014/15, these were approved by Full Council on 11 February 2014 and are set out in **Appendix B**.

The Council Tax amounts expressed as Council Tax Band D equivalents for each of the major precepting authorities are as follows:

Precepting Authority	Council Tax Amount	Increase
Essex County Council	£1,086.75	0%
Essex Fire Authority	£66.42	0%
Essex Police	£144.27	1.97%

When added to the amounts relating to the District and Parish / Town Council Services as approved by Council on 11 February 2014, the average Band D Tax totals **£1,475.62** for 2014/15. **Appendix A** sets out the full precept details.

Appendix C sets out for confirmation the 2014/15 Council Tax amounts including the precepts from the major precepting authorities by property band for the unparished and parished areas of the district.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A - Precepts on the Council's Collection Fund

Appendix B - Council Tax for District and Parish / Town Council Services 2014/15 (as approved by Council on 11 February 2014)

Appendix C - Council Tax for County, Fire, Police, District and Parish / Town Council Services 2014/2015

PRECEPTS ON THE COLLECTION FUND

2013/14			2014/15		
42,479.6		Council Tax Base	43,474.6		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
17,646	415.39	Total Net Budget	16,363	376.37	
(11,223)	(264.20)	Less Government Support/Business Rates	(9,690)	(222.89)	
6,423	151.19	Net District Council Expenditure	6,673	153.48	
(151)	(3.55)	Less Collection Fund Surplus	(254)	(5.84)	
6,272	147.64	District Council Services	6,419	147.64	0.0%
5,749	135.34	District General Expenses	5,929	136.37	0.8%
523	12.30	District Special Expenses	490	11.27	-8.4%
6,272	147.64	Council Tax Requirement (TDC)	6,419	147.64	0.0%
1,287	30.30	Parish Council Services	1,327	30.54	0.8%
7,559	177.94	Total District Including Parishes	7,746	178.18	0.1%
46,165	1,086.75	County Council Services	47,246	1,086.75	0.0%
2,821	66.42	Fire Authority Services	2,888	66.42	0.0%
6,010	141.48	Essex Police Services	6,272	144.27	2.0%
62,555	1,472.59	Total Average District Tax	64,152	1,475.62	0.2%

Band	Essex	Essex	Essex
	County Council	Fire Authority	Police
	£	£	£
A	724.50	44.28	96.18
B	845.25	51.66	112.21
C	966.00	59.04	128.24
D	1,086.75	66.42	144.27
E	1,328.25	81.18	176.33
F	1,569.75	95.94	208.39
G	1,811.25	110.70	240.45
H	2,173.50	132.84	288.54

APPENDIX B

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2014/15

Band	A	B	C	D	E	F	G	H
Multiplier	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)
Parished or Unparished Area								
Unparished Area:								
Clacton	103.93	121.26	138.58	155.90	190.54	225.19	259.83	311.80
Parishes of :								
Alresford	158.13	184.49	210.84	237.20	289.91	342.62	395.33	474.40
Ardleigh	117.27	136.82	156.36	175.91	215.00	254.09	293.18	351.82
Beaumont-cum-Moze	108.35	126.40	144.46	162.52	198.64	234.75	270.87	325.04
Great Bentley	127.22	148.42	169.63	190.83	233.24	275.64	318.05	381.66
Little Bentley	103.89	121.20	138.52	155.83	190.46	225.09	259.72	311.66
Bradfield	120.80	140.93	161.07	181.20	221.47	261.73	302.00	362.40
Brightlingsea	126.41	147.48	168.55	189.62	231.76	273.90	316.03	379.24
Great Bromley	119.03	138.86	158.70	178.54	218.22	257.89	297.57	357.08
Little Bromley	104.23	121.61	138.98	156.35	191.09	225.84	260.58	312.70
Little Clacton	139.37	162.59	185.82	209.05	255.51	301.96	348.42	418.10
Elmstead	120.51	140.60	160.68	180.77	220.94	261.11	301.28	361.54
Frating	117.35	136.91	156.47	176.03	215.15	254.27	293.38	352.06
Frinton and Walton	134.01	156.34	178.68	201.01	245.68	290.35	335.02	402.02
Harwich	122.05	142.39	162.73	183.07	223.75	264.43	305.12	366.14
Lawford	125.43	146.34	167.24	188.15	229.96	271.77	313.58	376.30
Manningtree	113.23	132.11	150.98	169.85	207.59	245.34	283.08	339.70
Mistley	129.88	151.53	173.17	194.82	238.11	281.41	324.70	389.64
Great Oakley	123.23	143.76	164.30	184.84	225.92	266.99	308.07	369.68
Little Oakley	110.76	129.22	147.68	166.14	203.06	239.98	276.90	332.28
Ramsey and Parkeston	127.85	149.16	170.47	191.78	234.40	277.02	319.63	383.56
St Osyth	130.56	152.32	174.08	195.84	239.36	282.88	326.40	391.68
Tendring	114.62	133.72	152.83	171.93	210.14	248.34	286.55	343.86
Thorpe-le-Soken	116.90	136.38	155.87	175.35	214.32	253.28	292.25	350.70
Thorrington	113.56	132.49	151.41	170.34	208.19	246.05	283.90	340.68
Weeley	120.21	140.25	160.28	180.32	220.39	260.46	300.53	360.64
Wix	117.69	137.30	156.92	176.53	215.76	254.99	294.22	353.06
Wrabness	109.65	127.92	146.20	164.47	201.02	237.57	274.12	328.94

APPENDIX C

COUNTY, FIRE, POLICE, DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2014/15

Band	A	B	C	D	E	F	G	H
Multiplier	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)
Parished or Unparished Area								
Unparished Area:								
Clacton	968.89	1,130.38	1,291.86	1,453.34	1,776.30	2,099.27	2,422.23	2,906.68
Parishes of:								
Alresford	1,023.09	1,193.61	1,364.12	1,534.64	1,875.67	2,216.70	2,557.73	3,069.28
Ardleigh	982.23	1,145.94	1,309.64	1,473.35	1,800.76	2,128.17	2,455.58	2,946.70
Beaumont-cum-Moze	973.31	1,135.52	1,297.74	1,459.96	1,784.40	2,108.83	2,433.27	2,919.92
Great Bentley	992.18	1,157.54	1,322.91	1,488.27	1,819.00	2,149.72	2,480.45	2,976.54
Little Bentley	968.85	1,130.32	1,291.80	1,453.27	1,776.22	2,099.17	2,422.12	2,906.54
Bradfield	985.76	1,150.05	1,314.35	1,478.64	1,807.23	2,135.81	2,464.40	2,957.28
Brightlingsea	991.37	1,156.60	1,321.83	1,487.06	1,817.52	2,147.98	2,478.43	2,974.12
Great Bromley	983.99	1,147.98	1,311.98	1,475.98	1,803.98	2,131.97	2,459.97	2,951.96
Little Bromley	969.19	1,130.73	1,292.26	1,453.79	1,776.85	2,099.92	2,422.98	2,907.58
Little Clacton	1,004.33	1,171.71	1,339.10	1,506.49	1,841.27	2,176.04	2,510.82	3,012.98
Elmstead	985.47	1,149.72	1,313.96	1,478.21	1,806.70	2,135.19	2,463.68	2,956.42
Frating	982.31	1,146.03	1,309.75	1,473.47	1,800.91	2,128.35	2,455.78	2,946.94
Frinton and Walton	998.97	1,165.46	1,331.96	1,498.45	1,831.44	2,164.43	2,497.42	2,996.90
Harwich	987.01	1,151.51	1,316.01	1,480.51	1,809.51	2,138.51	2,467.52	2,961.02
Lawford	990.39	1,155.46	1,320.52	1,485.59	1,815.72	2,145.85	2,475.98	2,971.18
Manningtree	978.19	1,141.23	1,304.26	1,467.29	1,793.35	2,119.42	2,445.48	2,934.58
Mistley	994.84	1,160.65	1,326.45	1,492.26	1,823.87	2,155.49	2,487.10	2,984.52
Great Oakley	988.19	1,152.88	1,317.58	1,482.28	1,811.68	2,141.07	2,470.47	2,964.56
Little Oakley	975.72	1,138.34	1,300.96	1,463.58	1,788.82	2,114.06	2,439.30	2,927.16
Ramsey and Parkeston	992.81	1,158.28	1,323.75	1,489.22	1,820.16	2,151.10	2,482.03	2,978.44
St Osyth	995.52	1,161.44	1,327.36	1,493.28	1,825.12	2,156.96	2,488.80	2,986.56
Tendring	979.58	1,142.84	1,306.11	1,469.37	1,795.90	2,122.42	2,448.95	2,938.74
Thorpe-le-Soken	981.86	1,145.50	1,309.15	1,472.79	1,800.08	2,127.36	2,454.65	2,945.58
Thorrington	978.52	1,141.61	1,304.69	1,467.78	1,793.95	2,120.13	2,446.30	2,935.56
Weeley	985.17	1,149.37	1,313.56	1,477.76	1,806.15	2,134.54	2,462.93	2,955.52
Wix	982.65	1,146.42	1,310.20	1,473.97	1,801.52	2,129.07	2,456.62	2,947.94
Wrabness	974.61	1,137.04	1,299.48	1,461.91	1,786.78	2,111.65	2,436.52	2,923.82