

PURPOSE

The purpose of this Appendix is to enable the Council to calculate and set the Council Tax for 2012/13.

BACKGROUND

The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the Council to calculate a Council Tax requirement for the year, not its budget requirement as previously.

PRECEPT LEVELS

The following precept levels have been received.

- **Essex County Council** met on 7 February 2012 and set their precept at **£36,658,251**. This results in a 2012/13 County Council Band D Council Tax of **£1,086.75**, no change from the previous year.
- **Essex Fire Authority** met on 8 February 2012 and set their precept at **£2,240,479**. This results in a 2012/13 Fire Authority Band D Council Tax of **£66.42**, no change from the previous year.
- **Essex Police Authority** met on 13 February 2012 and set their precept at **£4,611,502**. This results in a 2012/13 Police Authority Band D Council Tax of **£136.71**, an increase of £4.59 (3.47%) on the previous year.
- The **Town & Parish Councils'** precepts are detailed in Annex 1 and total **£2,297,768**. This results in an average Town/Parish Council Band D Council Tax of **£68.12**, an average increase of £4.98 (7.89%) on the previous year.
- The Cabinet of **Uttlesford District Council** met on 16 February 2012 and decided to recommend a Council Tax Requirement of **£4,972,771**. Assuming this is approved by the Council on 23 February 2012, this results in a District Council Band D Council Tax of **£147.42**, no change from the previous year.

The total of all precepts levied is therefore £50,780,771. This results in an average total Band D Council Tax of £1,505.42, an increase of £9.57 (0.64%) on the previous year.

Subject to the Council approving the Council Tax Resolution, the following tables summarise Council Tax bills for 2012/13.

Table 1 – summary of average Band D Council Tax bill

Authority	2011/12 Band D £	2012/13 Band D £	Increase %	Increase/ year £	Increase/ week Pence
Essex County Council	1,086.75	1,086.75	-	-	-
Essex Police Authority	132.12	136.71	3.47%	4.59	8.8
Essex Fire Authority	66.42	66.42	-	-	-
Uttlesford District Council	147.42	147.42	-	-	-
Town/Parish councils (average)	63.14	68.12	7.89%	4.98	9.6
TOTAL BAND D (average)	1,495.85	1,505.42	0.64%	9.57	18.4

Table 2 – summary of average Council Tax bills (all bands)

Band	Dwellings		Proportion of Band D	Average 2011/12 Council Tax before Discounts	Average 2012/13 Council Tax before Discounts	Increase over 2011/12	Weekly increase over 2011/12	Weekly increase UDC element
	No.	%		£	£	£	PENCE	PENCE
A	1,071	3.3	6/9ths	997.23	1,003.61	6.38	12	-
B	3,667	11.1	7/9ths	1,163.44	1,170.88	7.44	14	-
C	7,766	23.6	8/9ths	1,329.64	1,338.15	8.51	16	-
D	6,378	19.4	9/9ths	1,495.85	1,505.42	9.57	18	-
E	5,708	17.3	11/9ths	1,828.26	1,839.96	11.70	23	-
F	3,980	12.1	13/9ths	2,160.67	2,174.50	13.83	27	-
G	3,961	12.0	15/9ths	2,493.08	2,509.03	15.95	31	-
H	410	1.2	18/9ths	2,991.70	3,010.84	19.14	37	-
Total	32,941	100.0						

The formal Council Tax Resolution is set out overleaf.

COUNCIL TAX RESOLUTION

The Council is recommended to resolve as follows:

1. To note that on 23 January 2012 the Assistant Chief Executive – Finance, acting under delegated authority, calculated the Council Tax Base 2012/13:

- (a) for the whole Council area as 33,732.0
- (b) for dwellings in those parts of its area to which a Parish precept relates as shown in Annex 1.

2. To determine that the Council Tax requirement for the Council's own purposes for 2012/13 (excluding town/parish precepts) is £4,972,771.

3. That the following amounts be calculated for the year 2012/13 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):

- (a) £51,365,494 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 town/parish councils.
- (b) -£44,094,955 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £7,270,539 Being the amount by which the aggregate of 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 (including town/parish precepts).
- (d) £215.54 Being the amount at 3(c) above, divided by the Council Tax Base shown at 1(a) above, as the basic amount of its Council Tax for the year (including town/parish precepts)
- (e) £2,297,768 Being the aggregate amount of all special items (town/parish precepts) referred to in Section 34(1) of the Act (as per the attached Annex 1)
- (f) £147.42 Being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the Council Tax Base shown at 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 Town/Parish precept relates.

4. To note that Essex County Council, Essex Police Authority and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Act for each category of dwellings in the Council's area as indicated in the table below.

5. That the Council, in accordance with Sections 30 and 36 of the Act, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2012/13 for each part of its area and for each of the categories of dwellings.

£	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Essex County Council	724.50	845.25	966.00	1,086.75	1,328.25	1,569.75	1,811.25	2,173.50
Essex Police Authority	91.14	106.33	121.52	136.71	167.09	197.47	227.85	273.42
Essex Fire Authority	44.28	51.66	59.04	66.42	81.18	95.94	110.70	132.84
Uttlesford District Council	98.28	114.66	131.04	147.42	180.18	212.94	245.70	294.84
Aggregate amounts excluding town/parish councils	958.20	1,117.90	1,277.60	1,437.30	1,756.70	2,076.10	2,395.50	2,874.60

6. Determines that the Council's basic amount of Council Tax for 2012/13 is **not excessive** in accordance with the principles approved under Section 52ZB of the Act, and as shown in the calculation below.

(a) Percentage increase defined by the Secretary of State as constituting an excessive increase for 2012/13: 3.5%

(b) Percentage increase in the Council's basic amount of Council Tax:

2011/12 amount	£147.42
2012/13 amount	£147.42

Percentage increase: 0%

The figure at 6(b) is less than the figure at 6(a) above and therefore the Council's basic amount of Council Tax for 2012/13 is **not excessive** and no referendum is required.

7. Determines the amounts payable in each town/parish at each band, comprising aggregate sums derived from all precepts, as set out in Annex 2.

TOWN/PARISH COUNCILS - 2012/13 TAXBASE AND PRECEPTS

Parish	2012/13 Taxbase	2012/13 Precept	2012/13 Band D	2011/12 Band D	Incr/Decr(-)	AMOUNT REQUIRED BY PARISH 2012/13							
	Band D equiv	£	£	£	%	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Arkesden	190.0	7,800	41.05	40.73	0.79%	27.37	31.93	36.49	41.05	50.17	59.29	68.42	82.10
Ashdon	365.1	16,760	45.91	41.40	10.89%	30.61	35.71	40.81	45.91	56.11	66.31	76.52	91.82
Aythorpe Roding	107.7	2,520	23.40	22.24	5.22%	15.60	18.20	20.80	23.40	28.60	33.80	39.00	46.80
Barnston	386.8	19,000	49.12	48.64	0.99%	32.75	38.20	43.66	49.12	60.04	70.95	81.87	98.24
Berden	223.0	6,800	30.49	32.33	-5.69%	20.33	23.71	27.10	30.49	37.27	44.04	50.82	60.98
Birchanger	345.7	14,707	42.54	33.28	27.82%	28.36	33.09	37.81	42.54	51.99	61.45	70.90	85.08
Broxted	228.0	11,000	48.25	47.13	2.38%	32.17	37.53	42.89	48.25	58.97	69.69	80.42	96.50
Chickney	22.2	-	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chrishall	245.3	14,010	57.11	51.73	10.40%	38.07	44.42	50.76	57.11	69.80	82.49	95.18	114.22
Clavering	595.1	12,970	21.79	21.09	3.32%	14.53	16.95	19.37	21.79	26.63	31.47	36.32	43.58
Debden	376.0	15,000	39.89	38.75	2.94%	26.59	31.03	35.46	39.89	48.75	57.62	66.48	79.78
Elmdon & Wendens Lofts	296.4	10,000	33.74	34.28	-1.58%	22.49	26.24	29.99	33.74	41.24	48.74	56.23	67.48
Elsenham	949.6	44,000	46.34	47.12	-1.66%	30.89	36.04	41.19	46.34	56.64	66.94	77.23	92.68
Farnham	190.2	6,500	34.17	32.21	6.09%	22.78	26.58	30.37	34.17	41.76	49.36	56.95	68.34
Felsted	1,270.7	60,000	47.22	46.94	0.60%	31.48	36.73	41.97	47.22	57.71	68.21	78.70	94.44
Flitch Green	817.3	21,220	25.96	25.58	1.49%	17.31	20.19	23.08	25.96	31.73	37.50	43.27	51.92
Great Canfield	210.1	4,826	22.97	23.21	-1.03%	15.31	17.87	20.42	22.97	28.07	33.18	38.28	45.94
Great Chesterford	606.4	46,500	76.68	71.38	7.43%	51.12	59.64	68.16	76.68	93.72	110.76	127.80	153.36
Great Dunmow	3,681.8	422,923	114.87	117.29	-2.06%	76.58	89.34	102.11	114.87	140.40	165.92	191.45	229.74
Great Easton & Tilty	467.7	19,000	40.62	41.22	-1.46%	27.08	31.59	36.11	40.62	49.65	58.67	67.70	81.24
Great Hallingbury	343.7	12,000	34.91	32.13	8.65%	23.27	27.15	31.03	34.91	42.67	50.43	58.18	69.82
Hadstock	161.6	9,200	56.93	43.51	30.84%	37.95	44.28	50.60	56.93	69.58	82.23	94.88	113.86
Hatfield Broad Oak	563.0	31,500	55.95	51.67	8.28%	37.30	43.52	49.73	55.95	68.38	80.82	93.25	111.90
Hatfield Heath	856.9	22,323	26.05	24.87	4.74%	17.37	20.26	23.16	26.05	31.84	37.63	43.42	52.10
Hempstead	210.9	7,800	36.98	36.76	0.60%	24.65	28.76	32.87	36.98	45.20	53.42	61.63	73.96
Henham	570.0	37,500	65.79	55.70	18.11%	43.86	51.17	58.48	65.79	80.41	95.03	109.65	131.58
High Easter	338.9	9,500	28.03	28.17	-0.50%	18.69	21.80	24.92	28.03	34.26	40.49	46.72	56.06
High Roding	197.7	-	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOWN/PARISH COUNCILS - 2012/13 TAXBASE AND PRECEPTS

Parish	2012/13 Taxbase	2012/13 Precept	2012/13 Band D	2011/12 Band D	Incr/Decr(-)	AMOUNT REQUIRED BY PARISH 2012/13							
	Band D equiv	£	£	£	%	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Langley	179.0	6,500	36.31	45.38	-19.99%	24.21	28.24	32.28	36.31	44.38	52.45	60.52	72.62
Leaden Roding	262.4	6,500	24.77	23.58	5.05%	16.51	19.27	22.02	24.77	30.27	35.78	41.28	49.54
Lindsell	113.4	-	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Little Bardfield	127.7	2,750	21.53	21.20	1.56%	14.35	16.75	19.14	21.53	26.31	31.10	35.88	43.06
Little Canfield	410.6	8,400	20.46	20.22	1.19%	13.64	15.91	18.19	20.46	25.01	29.55	34.10	40.92
Little Chesterford	101.3	1,850	18.26	18.05	1.16%	12.17	14.20	16.23	18.26	22.32	26.38	30.43	36.52
Little Dunmow	148.0	10,500	70.95	68.76	3.18%	47.30	55.18	63.07	70.95	86.72	102.48	118.25	141.90
Little Easton	214.5	15,500	72.26	72.73	-0.65%	48.17	56.20	64.23	72.26	88.32	104.38	120.43	144.52
Little Hallingbury	723.0	31,000	42.88	31.71	35.23%	28.59	33.35	38.12	42.88	52.41	61.94	71.47	85.76
Littlebury	395.6	22,500	56.88	42.65	33.36%	37.92	44.24	50.56	56.88	69.52	82.16	94.80	113.76
Manuden	299.3	6,500	21.72	17.14	26.72%	14.48	16.89	19.31	21.72	26.55	31.37	36.20	43.44
Margaret Roding	85.5	3,400	39.77	43.04	-7.60%	26.51	30.93	35.35	39.77	48.61	57.45	66.28	79.54
Newport	964.5	60,005	62.21	59.69	4.22%	41.47	48.39	55.30	62.21	76.03	89.86	103.68	124.42
Quendon & Rickling	279.1	12,500	44.79	44.14	1.47%	29.86	34.84	39.81	44.79	54.74	64.70	74.65	89.58
Radwinter	251.1	11,100	44.21	31.37	40.93%	29.47	34.39	39.30	44.21	54.03	63.86	73.68	88.42
Saffron Walden	6,063.2	756,398	124.75	106.42	17.22%	83.17	97.03	110.89	124.75	152.47	180.19	207.92	249.50
Sampfords, The	377.9	12,000	31.75	32.00	-0.78%	21.17	24.69	28.22	31.75	38.81	45.86	52.92	63.50
Sewards End	220.0	8,850	40.23	41.84	-3.85%	26.82	31.29	35.76	40.23	49.17	58.11	67.05	80.46
Stansted	2,884.4	187,000	64.83	65.10	-0.41%	43.22	50.42	57.63	64.83	79.24	93.64	108.05	129.66
Stebbing	641.9	33,806	52.67	52.25	0.80%	35.11	40.97	46.82	52.67	64.37	76.08	87.78	105.34
Strethall	14.8	-	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Takeley	1,451.6	75,000	51.67	50.58	2.16%	34.45	40.19	45.93	51.67	63.15	74.63	86.12	103.34
Thaxted	1,218.4	90,950	74.65	67.75	10.18%	49.77	58.06	66.36	74.65	91.24	107.83	124.42	149.30
Ugley	214.7	5,000	23.29	23.69	-1.69%	15.53	18.11	20.70	23.29	28.47	33.64	38.82	46.58
Wendens Ambo	211.7	11,000	51.96	69.38	-25.11%	34.64	40.41	46.19	51.96	63.51	75.05	86.60	103.92
White Roding	170.3	5,600	32.88	32.48	1.23%	21.92	25.57	29.23	32.88	40.19	47.49	54.80	65.76
Wicken Bonhunt	114.2	2,000	17.51	0.00	100.00%	11.67	13.62	15.56	17.51	21.40	25.29	29.18	35.02
Widdington	237.7	10,800	45.44	42.73	6.34%	30.29	35.34	40.39	45.44	55.54	65.64	75.73	90.88
Wimbish	538.4	15,000	27.86	27.58	1.02%	18.57	21.67	24.76	27.86	34.05	40.24	46.43	55.72
Total	33,732.0	2,297,768	68.12	63.14	7.89%	45.41	52.98	60.55	68.12	83.26	98.40	113.53	136.24

ANNEX 2

Council Tax 2012/13	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ratio to Band D:	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Arkesden	985.57	1149.83	1314.09	1478.35	1806.87	2135.39	2463.92	2956.70
Ashdon	988.81	1153.61	1318.41	1483.21	1812.81	2142.41	2472.02	2966.42
Aythorpe Roding	973.80	1136.10	1298.40	1460.70	1785.30	2109.90	2434.50	2921.40
Barnston	990.95	1156.10	1321.26	1486.42	1816.74	2147.05	2477.37	2972.84
Berden	978.53	1141.61	1304.70	1467.79	1793.97	2120.14	2446.32	2935.58
Birchanger	986.56	1150.99	1315.41	1479.84	1808.69	2137.55	2466.40	2959.68
Broxted	990.37	1155.43	1320.49	1485.55	1815.67	2145.79	2475.92	2971.10
Chickney	958.20	1117.90	1277.60	1437.30	1756.70	2076.10	2395.50	2874.60
Chrishall	996.27	1162.32	1328.36	1494.41	1826.50	2158.59	2490.68	2988.82
Clavering	972.73	1134.85	1296.97	1459.09	1783.33	2107.57	2431.82	2918.18
Debden	984.79	1148.93	1313.06	1477.19	1805.45	2133.72	2461.98	2954.38
Elmdon & Wendens Lofts	980.69	1144.14	1307.59	1471.04	1797.94	2124.84	2451.73	2942.08
Elsenham	989.09	1153.94	1318.79	1483.64	1813.34	2143.04	2472.73	2967.28
Farnham	980.98	1144.48	1307.97	1471.47	1798.46	2125.46	2452.45	2942.94
Felsted	989.68	1154.63	1319.57	1484.52	1814.41	2144.31	2474.20	2969.04
Flitch Green	975.51	1138.09	1300.68	1463.26	1788.43	2113.60	2438.77	2926.52
Great Canfield	973.51	1135.77	1298.02	1460.27	1784.77	2109.28	2433.78	2920.54
Great Chesterford	1009.32	1177.54	1345.76	1513.98	1850.42	2186.86	2523.30	3027.96
Great Dunmow	1034.78	1207.24	1379.71	1552.17	1897.10	2242.02	2586.95	3104.34
Great Easton & Tilty	985.28	1149.49	1313.71	1477.92	1806.35	2134.77	2463.20	2955.84
Great Hallingbury	981.47	1145.05	1308.63	1472.21	1799.37	2126.53	2453.68	2944.42
Hadstock	996.15	1162.18	1328.20	1494.23	1826.28	2158.33	2490.38	2988.46
Hatfield Broad Oak	995.50	1161.42	1327.33	1493.25	1825.08	2156.92	2488.75	2986.50
Hatfield Heath	975.57	1138.16	1300.76	1463.35	1788.54	2113.73	2438.92	2926.70

ANNEX 2 (continued)

Council Tax 2012/13	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ratio to Band D:	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Hempstead	982.85	1146.66	1310.47	1474.28	1801.90	2129.52	2457.13	2948.56
Henham	1002.06	1169.07	1336.08	1503.09	1837.11	2171.13	2505.15	3006.18
High Easter	976.89	1139.70	1302.52	1465.33	1790.96	2116.59	2442.22	2930.66
High Roding	958.20	1117.90	1277.60	1437.30	1756.70	2076.10	2395.50	2874.60
Langley	982.41	1146.14	1309.88	1473.61	1801.08	2128.55	2456.02	2947.22
Leaden Roding	974.71	1137.17	1299.62	1462.07	1786.97	2111.88	2436.78	2924.14
Lindsell	958.20	1117.90	1277.60	1437.30	1756.70	2076.10	2395.50	2874.60
Little Bardfield	972.55	1134.65	1296.74	1458.83	1783.01	2107.20	2431.38	2917.66
Little Canfield	971.84	1133.81	1295.79	1457.76	1781.71	2105.65	2429.60	2915.52
Little Chesterford	970.37	1132.10	1293.83	1455.56	1779.02	2102.48	2425.93	2911.12
Little Dunmow	1005.50	1173.08	1340.67	1508.25	1843.42	2178.58	2513.75	3016.50
Little Easton	1006.37	1174.10	1341.83	1509.56	1845.02	2180.48	2515.93	3019.12
Little Hallingbury	986.79	1151.25	1315.72	1480.18	1809.11	2138.04	2466.97	2960.36
Littlebury	996.12	1162.14	1328.16	1494.18	1826.22	2158.26	2490.30	2988.36
Manuden	972.68	1134.79	1296.91	1459.02	1783.25	2107.47	2431.70	2918.04
Margaret Roding	984.71	1148.83	1312.95	1477.07	1805.31	2133.55	2461.78	2954.14
Newport	999.67	1166.29	1332.90	1499.51	1832.73	2165.96	2499.18	2999.02
Quendon & Rickling	988.06	1152.74	1317.41	1482.09	1811.44	2140.80	2470.15	2964.18
Radwinter	987.67	1152.29	1316.90	1481.51	1810.73	2139.96	2469.18	2963.02
Saffron Walden	1041.37	1214.93	1388.49	1562.05	1909.17	2256.29	2603.42	3124.10
Sampfords, The	979.37	1142.59	1305.82	1469.05	1795.51	2121.96	2448.42	2938.10
Sewards End	985.02	1149.19	1313.36	1477.53	1805.87	2134.21	2462.55	2955.06
Stansted	1001.42	1168.32	1335.23	1502.13	1835.94	2169.74	2503.55	3004.26
Stebbing	993.31	1158.87	1324.42	1489.97	1821.07	2152.18	2483.28	2979.94

ANNEX 2 (continued)

Council Tax 2012/13	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ratio to Band D:	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Strethall	958.20	1117.90	1277.60	1437.30	1756.70	2076.10	2395.50	2874.60
Takeley	992.65	1158.09	1323.53	1488.97	1819.85	2150.73	2481.62	2977.94
Thaxted	1007.97	1175.96	1343.96	1511.95	1847.94	2183.93	2519.92	3023.90
Ugley	973.73	1136.01	1298.30	1460.59	1785.17	2109.74	2434.32	2921.18
Wendens Ambo	992.84	1158.31	1323.79	1489.26	1820.21	2151.15	2482.10	2978.52
White Roding	980.12	1143.47	1306.83	1470.18	1796.89	2123.59	2450.30	2940.36
Wicken Bonhunt	969.87	1131.52	1293.16	1454.81	1778.10	2101.39	2424.68	2909.62
Widdington	988.49	1153.24	1317.99	1482.74	1812.24	2141.74	2471.23	2965.48
Wimbish	976.77	1139.57	1302.36	1465.16	1790.75	2116.34	2441.93	2930.32