

PURPOSE

The purpose of this Appendix is to enable the Council to calculate and set the Council Tax for 2014/15.

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 11 February 2014 and set their precept at **£35,673,221**. This results in a 2014/15 County Council Band D Council Tax of **£1,086.75**, no change from the previous year.
- **Essex Fire Authority** met on 12 February 2014 and set their precept at **£2,180,276**. This results in a 2014/15 Fire Authority Band D Council Tax of **£66.42**, no change from the previous year.
- (subject to confirmation) The **Essex Police & Crime Commissioner** was expected to issue a precept on 20 February 2014 in the sum of **£4,735,749**. This results in a 2014/15 Police Authority Band D Council Tax of **£144.27**, an increase of £2.79 (1.97%) on the previous year.
- The **Town & Parish Councils'** precepts are detailed in Annex 1 and total **£2,409,490**. This results in an average Town/Parish Council Band D Council Tax of **£73.40**, an average increase of £0.31 (0.4%) on the previous year.
- The Cabinet of **Uttlesford District Council** met on 18 February 2014 and decided to recommend a Council Tax Requirement of **£4,695,046**. Assuming this is approved by the Council on 27 February 2014, this results in a District Council Band D Council Tax of **£143.03**, a reduction of £2.92 (2%) on the previous year.

The total of all precepts levied is therefore £49,693,782. This results in an average total Band D Council Tax of £1,513.87, an increase of £0.18 (0.01%) on the previous year.

Subject to the Council approving the Council Tax Resolution, the following tables summarise Council Tax bills for 2014/15.

Table 1 – summary of average Band D Council Tax bill

Authority	2013/14 Band D £	2014/15 Band D £	Change %	Change/ year £
Essex County Council	1,086.75	1,086.75	-	-
Essex Police	141.48	144.27	+1.97%	+2.79
Essex Fire Authority	66.42	66.42	-	-
Uttlesford District Council	145.95	143.03	-2.00%	-2.92
Town/Parish councils (average)	73.09	73.40	+0.40%	+0.31
TOTAL BAND D (average)	1,513.69	1,513.87	+0.01%	+0.18

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

Band	Chargeable Dwellings		Proportion of Band D	Average 2013/14 Council Tax before Discounts	Average 2014/15 Council Tax before Discounts	Increase over 2013/14
	No.	%		£	£	£
A	1,000	3.0	6/9ths	1,009.13	1,009.25	0.12
B	3,543	10.6	7/9ths	1,177.31	1,177.45	0.14
C	7,796	23.4	8/9ths	1,345.50	1,345.66	0.16
D	6,573	19.7	9/9ths	1,513.69	1,513.87	0.18
E	5,917	17.7	11/9ths	1,850.07	1,850.29	0.22
F	4,164	12.5	13/9ths	2,186.44	2,186.70	0.26
G	3,976	11.9	15/9ths	2,522.82	2,523.12	0.30
H	399	1.2	18/9ths	3,027.38	3,027.74	0.36
Total	33,371	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 31 December 2013 the Assistant Chief Executive – Finance, acting under delegated authority, calculated the Council Tax Base 2014/15:

- (a) Taxbase for the whole Council area as 35,223.8 Band D equivalents, before adjusting for Local Council Tax Support discounts
- (b) For the whole Council area, the estimated value of Local Council Tax Support discounts is a taxbase reduction of 2,398.2 Band D equivalents
- (c) Taxbase for the whole Council area of 32,825.6 Band D equivalents, after adjusting for Local Council Tax Support discounts. This being the figure to be used for precept calculation purposes
- (d) 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 2014/15 (excluding town/parish precepts) is £4,695,046.

3. That the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):

- (a) £68,919,266 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) £61,814,730 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £7,104,536 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) £216.43 Being the amount at 3(c) above, divided by the Council Tax Base shown at 1(c) above, as the basic amount of its Council Tax for the year (including town/parish precepts)
- (e) £2,409,490 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) £143.03 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(c) 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 & Crime Commissioner* and Essex 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.

*subject to confirmation

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 2014/15 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	96.18	112.21	128.24	144.27	176.33	208.39	240.45	288.54
Essex Fire Authority	44.28	51.66	59.04	66.42	81.18	95.94	110.70	132.84
Uttlesford District Council	95.35	111.25	127.14	143.03	174.81	206.60	238.38	286.06
Aggregate amounts excluding town/parish councils	960.31	1,120.37	1,280.42	1,440.47	1,760.57	2,080.68	2,400.78	2,880.94

6. Determines that the Council's basic amount of Council Tax for 2014/15 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 2014/15: 2%

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

2013/14 amount	£145.95
2014/15 amount	£143.03

Percentage **decrease**: 2%

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 2013/14 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.

ANNEX 1

TOWN/PARISH COUNCILS - 2014/15 TAXBASE AND PRECEPTS

Parish	2014/15 Taxbase (Gross)	2014/15	2014/15 Taxbase (net)	2014/15 Precept	2014/15 Band D	2013/14 Band D	Incr/Decr(-)	AMOUNT REQUIRED BY PARISH 2014/15							
	Before LCTS adjustment	LCTS adjust.	After LCTS adjust.	£	£	£	%	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	Band D equiv	Band D equiv	Band D equiv												
Arkesden	191.7	-2.1	189.6	7,784	41.05	41.05	0.0%	27.37	31.93	36.49	41.05	50.17	59.29	68.42	82.10
Ashdon	371.2	-12.8	358.4	17,586	49.07	48.93	0.3%	32.71	38.17	43.62	49.07	59.97	70.88	81.78	98.14
Aythorpe Roding	107.6	-3.2	104.4	2,485	23.80	23.57	1.0%	15.87	18.51	21.16	23.80	29.09	34.38	39.67	47.60
Bamston	391.3	-33.9	357.4	20,181	56.47	54.12	4.3%	37.65	43.92	50.20	56.47	69.02	81.57	94.12	112.94
Berden	226.0	-10.1	215.9	7,000	32.42	28.88	12.3%	21.61	25.22	28.82	32.42	39.62	46.83	54.03	64.84
Birchanger	358.4	-25.3	333.1	20,672	62.06	55.06	12.7%	41.37	48.27	55.16	62.06	75.85	89.64	103.43	124.12
Broxted	232.8	-19.0	213.8	11,083	51.84	53.00	-2.2%	34.56	40.32	46.08	51.84	63.36	74.88	86.40	103.68
Chickney	21.7	-0.4	21.3	0	0.00	0.00	n/a	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chrishall	255.2	-10.0	245.2	21,000	85.64	80.08	6.9%	57.09	66.61	76.12	85.64	104.67	123.70	142.73	171.28
Clavering	604.2	-28.9	575.3	13,643	23.71	23.40	1.3%	15.81	18.44	21.08	23.71	28.98	34.25	39.52	47.42
Debden	381.8	-16.0	365.8	15,312	41.86	41.43	1.0%	27.91	32.56	37.21	41.86	51.16	60.46	69.77	83.72
Elmdon & Wendens Lofts	297.2	-15.5	281.7	9,477	33.64	33.69	-0.1%	22.43	26.16	29.90	33.64	41.12	48.59	56.07	67.28
Eisenham	1001.0	-63.7	937.3	43,048	45.93	47.37	-3.0%	30.62	35.72	40.83	45.93	56.14	66.34	76.55	91.86
Farnham	189.7	-13.4	176.3	6,042	34.27	35.30	-2.9%	22.85	26.65	30.46	34.27	41.89	49.50	57.12	68.54
Felsted	1295.6	-83.6	1212.0	66,052	54.50	46.80	16.5%	36.33	42.39	48.44	54.50	66.61	78.72	90.83	109.00
Fritch Green	822.0	-43.2	778.8	20,029	25.72	25.75	-0.1%	17.15	20.00	22.86	25.72	31.44	37.15	42.87	51.44
Great Canfield	212.4	-2.5	209.9	4,838	23.05	23.05	0.0%	15.37	17.93	20.49	23.05	28.17	33.29	38.42	46.10
Great Chesterford	611.5	-30.7	580.8	49,646	85.48	82.59	3.5%	56.99	66.48	75.98	85.48	104.48	123.47	142.47	170.96
Great Dunmow	3824.3	-387.4	3436.9	435,999	126.86	124.39	2.0%	84.57	98.67	112.76	126.86	155.05	183.24	211.43	253.72
Great Easton & Tilty	473.6	-26.0	447.6	17,944	40.09	40.48	-1.0%	26.73	31.18	35.64	40.09	49.00	57.91	66.82	80.18
Great Hallingbury	345.0	-15.0	330.0	11,476	34.78	34.58	0.6%	23.19	27.05	30.92	34.78	42.51	50.24	57.97	69.56
Hadstock	163.8	-6.9	156.9	9,055	57.71	57.64	0.1%	38.47	44.89	51.30	57.71	70.53	83.36	96.18	115.42
Hatfield Broad Oak	562.9	-33.1	529.8	32,048	60.49	58.31	3.7%	40.33	47.05	53.77	60.49	73.93	87.37	100.82	120.98
Hatfield Heath	873.3	-64.6	808.7	21,490	26.57	26.57	0.0%	17.71	20.67	23.62	26.57	32.47	38.38	44.28	53.14
Hempstead	213.1	-12.7	200.4	7,530	37.57	37.92	-0.9%	25.05	29.22	33.40	37.57	45.92	54.27	62.62	75.14
Henham	562.2	-13.5	548.7	37,752	68.80	67.45	2.0%	45.87	53.51	61.16	68.80	84.09	99.38	114.67	137.60
High Easter	347.4	-9.1	338.3	9,245	27.33	27.68	-1.3%	18.22	21.26	24.29	27.33	33.40	39.48	45.55	54.66
High Roding	206.3	-10.8	195.5	8,000	40.92	41.82	-2.2%	27.28	31.83	36.37	40.92	50.01	59.11	68.20	81.84

ANNEX 1 (continued)

TOWN/PARISH COUNCILS – 2014/15 TAXBASE AND PRECEPTS

Parish	2014/15 Taxbase (Gross)	2014/15	2014/15 Taxbase (net)	2014/15 Precept	2014/15 Band D	2013/14 Band D	Incr/Decr(-)	AMOUNT REQUIRED BY PARISH 2014/15							
	Before LCTS adjustment	LCTS adjust.	After LCTS adjust.	£	£	£	%	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	Band D equiv	Band D equiv	Band D equiv												
Langley	180.8	-6.8	174.0	9,753	56.05	50.36	11.3%	37.37	43.59	49.82	56.05	68.51	80.96	93.42	112.10
Leaden Roding	279.9	-25.4	254.5	5,871	23.07	23.83	-3.2%	15.38	17.94	20.51	23.07	28.20	33.32	38.45	46.14
Lindsell	116.4	-4.9	111.5	0	0.00	0.00	n/a	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Little Bardfield	128.5	-8.6	119.9	2,648	22.09	22.80	-3.1%	14.73	17.18	19.64	22.09	27.00	31.91	36.82	44.18
Little Canfield	408.6	-32.4	376.2	11,232	29.86	25.36	17.7%	19.91	23.22	26.54	29.86	36.50	43.13	49.77	59.72
Little Chesterford	104.2	-2.5	101.7	1,804	17.74	18.02	-1.6%	11.83	13.80	15.77	17.74	21.68	25.62	29.57	35.48
Little Dunmow	150.5	-12.6	137.9	10,750	77.96	69.38	12.4%	51.97	60.64	69.30	77.96	95.28	112.61	129.93	155.92
Little Easton	212.6	-12.4	200.2	14,503	72.44	71.23	1.7%	48.29	56.34	64.39	72.44	88.54	104.64	120.73	144.88
Little Hallingbury	721.9	-39.3	682.6	37,315	54.67	54.61	0.1%	36.45	42.52	48.60	54.67	66.82	78.97	91.12	109.34
Littlebury	415.6	-23.7	391.9	26,152	66.73	55.55	20.1%	44.49	51.90	59.32	66.73	81.56	96.39	111.22	133.46
Manuden	308.4	-12.7	295.7	8,250	27.90	25.85	7.9%	18.60	21.70	24.80	27.90	34.10	40.30	46.50	55.80
Margaret Roding	86.7	-8.3	78.4	3,070	39.16	40.65	-3.7%	26.11	30.46	34.81	39.16	47.86	56.56	65.27	78.32
Newport	996.2	-69.9	926.3	61,430	66.32	62.21	6.6%	44.21	51.58	58.95	66.32	81.06	95.80	110.53	132.64
Quendon & Rickling	287.4	-25.4	262.0	11,362	43.37	43.87	-1.1%	28.91	33.73	38.55	43.37	53.01	62.65	72.28	86.74
Radwinter	263.7	-14.8	248.9	12,110	48.65	42.09	15.6%	32.43	37.84	43.24	48.65	59.46	70.27	81.08	97.30
Saffron Walden	6330.6	-517.4	5813.2	784,117	134.89	140.49	-4.0%	89.93	104.91	119.90	134.89	164.87	194.84	224.82	269.78
Sampfords, The	383.9	-16.0	367.9	14,492	39.39	48.06	-18.0%	26.26	30.64	35.01	39.39	48.14	56.90	65.65	78.78
Sewards End	219.4	-4.2	215.2	9,181	42.66	40.47	5.4%	28.44	33.18	37.92	42.66	52.14	61.62	71.10	85.32
Stansted	3226.3	-209.3	3017.0	198,431	65.77	64.69	1.7%	43.85	51.15	58.46	65.77	80.39	95.00	109.62	131.54
Stebbing	661.1	-34.5	626.6	33,430	53.35	52.95	0.8%	35.57	41.49	47.42	53.35	65.21	77.06	88.92	106.70
Strethall	14.6	0.0	14.6	0	0.00	0.00	n/a	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Takeley	1827.1	-154.2	1672.9	87,032	52.02	52.14	-0.2%	34.68	40.46	46.24	52.02	63.58	75.14	86.70	104.04
Thaxted	1238.2	-108.0	1130.2	90,938	80.46	81.71	-1.5%	53.64	62.58	71.52	80.46	98.34	116.22	134.10	160.92
Ugley	218.1	-13.1	205.0	4,695	22.90	23.46	-2.4%	15.27	17.81	20.36	22.90	27.99	33.08	38.17	45.80
Wendens Ambo	211.8	-9.1	202.7	11,027	54.40	53.89	0.9%	36.27	42.31	48.36	54.40	66.49	78.58	90.67	108.80
White Roding	173.5	-6.1	167.4	5,700	34.05	33.64	1.2%	22.70	26.48	30.27	34.05	41.62	49.18	56.75	68.10
Wicken Bonhunt	115.2	-6.8	108.4	1,881	17.35	17.47	-0.7%	11.57	13.49	15.42	17.35	21.21	25.06	28.92	34.70
Widdington	244.3	-9.4	234.9	10,373	44.16	44.53	-0.8%	29.44	34.35	39.25	44.16	53.97	63.79	73.60	88.32
Wimbish	555.1	-17.0	538.1	15,526	28.85	28.94	-0.3%	19.23	22.44	25.64	28.85	35.26	41.67	48.08	57.70
Total	35,223.8	-2,398.2	32,825.6	2,409,490	73.40	73.09	0.4%	48.93	57.09	65.24	73.40	89.71	106.02	122.33	146.80

ANNEX 2

2014/15 COUNCIL TAX AMOUNTS FOR EACH TOWN/PARISH & BAND

Council Tax 2014/15	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	987.68	1152.30	1316.91	1481.52	1810.74	2139.97	2469.20	2963.04
Ashdon	993.02	1158.54	1324.04	1489.54	1820.54	2151.56	2482.56	2979.08
Aythorpe Roding	976.18	1138.88	1301.58	1464.27	1789.66	2115.06	2440.45	2928.54
Barnston	997.96	1164.29	1330.62	1496.94	1829.59	2162.25	2494.90	2993.88
Berden	981.92	1145.59	1309.24	1472.89	1800.19	2127.51	2454.81	2945.78
Birchanger	1001.68	1168.64	1335.58	1502.53	1836.42	2170.32	2504.21	3005.06
Broxted	994.87	1160.69	1326.50	1492.31	1823.93	2155.56	2487.18	2984.62
Chickney	960.31	1120.37	1280.42	1440.47	1760.57	2080.68	2400.78	2880.94
Chrishall	1017.40	1186.98	1356.54	1526.11	1865.24	2204.38	2543.51	3052.22
Clavering	976.12	1138.81	1301.50	1464.18	1789.55	2114.93	2440.30	2928.36
Debden	988.22	1152.93	1317.63	1482.33	1811.73	2141.14	2470.55	2964.66
Elmdon & Wendens Lofts	982.74	1146.53	1310.32	1474.11	1801.69	2129.27	2456.85	2948.22
Elsenham	990.93	1156.09	1321.25	1486.40	1816.71	2147.02	2477.33	2972.80
Farnham	983.16	1147.02	1310.88	1474.74	1802.46	2130.18	2457.90	2949.48
Felsted	996.64	1162.76	1328.86	1494.97	1827.18	2159.40	2491.61	2989.94
Flitch Green	977.46	1140.37	1303.28	1466.19	1792.01	2117.83	2443.65	2932.38
Great Canfield	975.68	1138.30	1300.91	1463.52	1788.74	2113.97	2439.20	2927.04
Great Chesterford	1017.30	1186.85	1356.40	1525.95	1865.05	2204.15	2543.25	3051.90
Great Dunmow	1044.88	1219.04	1393.18	1567.33	1915.62	2263.92	2612.21	3134.66
Great Easton & Tilty	987.04	1151.55	1316.06	1480.56	1809.57	2138.59	2467.60	2961.12
Great Hallingbury	983.50	1147.42	1311.34	1475.25	1803.08	2130.92	2458.75	2950.50
Hadstock	998.78	1165.26	1331.72	1498.18	1831.10	2164.04	2496.96	2996.36
Hatfield Broad Oak	1000.64	1167.42	1334.19	1500.96	1834.50	2168.05	2501.60	3001.92
Hatfield Heath	978.02	1141.04	1304.04	1467.04	1793.04	2119.06	2445.06	2934.08
Hempstead	985.36	1149.59	1313.82	1478.04	1806.49	2134.95	2463.40	2956.08
Henham	1006.18	1173.88	1341.58	1509.27	1844.66	2180.06	2515.45	3018.54
High Easter	978.53	1141.63	1304.71	1467.80	1793.97	2120.16	2446.33	2935.60
High Roding	987.59	1152.20	1316.79	1481.39	1810.58	2139.79	2468.98	2962.78
Langley	997.68	1163.96	1330.24	1496.52	1829.08	2161.64	2494.20	2993.04
Leaden Roding	975.69	1138.31	1300.93	1463.54	1788.77	2114.00	2439.23	2927.08
Lindsell	960.31	1120.37	1280.42	1440.47	1760.57	2080.68	2400.78	2880.94
Little Bardfield	975.04	1137.55	1300.06	1462.56	1787.57	2112.59	2437.60	2925.12
Little Canfield	980.22	1143.59	1306.96	1470.33	1797.07	2123.81	2450.55	2940.66
Little Chesterford	972.14	1134.17	1296.19	1458.21	1782.25	2106.30	2430.35	2916.42
Little Dunmow	1012.28	1181.01	1349.72	1518.43	1855.85	2193.29	2530.71	3036.86
Little Easton	1008.60	1176.71	1344.81	1512.91	1849.11	2185.32	2521.51	3025.82
Little Hallingbury	996.76	1162.89	1329.02	1495.14	1827.39	2159.65	2491.90	2990.28
Littlebury	1004.80	1172.27	1339.74	1507.20	1842.13	2177.07	2512.00	3014.40
Manuden	978.91	1142.07	1305.22	1468.37	1794.67	2120.98	2447.28	2936.74
Margaret Roding	986.42	1150.83	1315.23	1479.63	1808.43	2137.24	2466.05	2959.26
Newport	1004.52	1171.95	1339.37	1506.79	1841.63	2176.48	2511.31	3013.58
Quendon & Rickling	989.22	1154.10	1318.97	1483.84	1813.58	2143.33	2473.06	2967.68
Radwinter	992.74	1158.21	1323.66	1489.12	1820.03	2150.95	2481.86	2978.24
Saffron Walden	1050.24	1225.28	1400.32	1575.36	1925.44	2275.52	2625.60	3150.72
Sampfords, The	986.57	1151.01	1315.43	1479.86	1808.71	2137.58	2466.43	2959.72
Sewards End	988.75	1153.55	1318.34	1483.13	1812.71	2142.30	2471.88	2966.26
Stansted	1004.16	1171.52	1338.88	1506.24	1840.96	2175.68	2510.40	3012.48
Stebbing	995.88	1161.86	1327.84	1493.82	1825.78	2157.74	2489.70	2987.64
Strethall	960.31	1120.37	1280.42	1440.47	1760.57	2080.68	2400.78	2880.94
Takeley	994.99	1160.83	1326.66	1492.49	1824.15	2155.82	2487.48	2984.98
Thaxted	1013.95	1182.95	1351.94	1520.93	1858.91	2196.90	2534.88	3041.86
Ugley	975.58	1138.18	1300.78	1463.37	1788.56	2113.76	2438.95	2926.74
Wendens Ambo	996.58	1162.68	1328.78	1494.87	1827.06	2159.26	2491.45	2989.74
White Roding	983.01	1146.85	1310.69	1474.52	1802.19	2129.86	2457.53	2949.04
Wicken Bonhunt	971.88	1133.86	1295.84	1457.82	1781.78	2105.74	2429.70	2915.64
Widdington	989.75	1154.72	1319.67	1484.63	1814.54	2144.47	2474.38	2969.26
Wimbish	979.54	1142.81	1306.06	1469.32	1795.83	2122.35	2448.86	2938.64