

Dear Councillor

**SPECIAL COUNCIL**

Councillors are summoned to a Special Meeting of Council to be held at **7.30 pm** on **Thursday, 28 February 2019** in the **Council Chamber, Civic Centre**.

Yours Sincerely



Brian Keane  
Managing Director

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**AGENDA**

1. Apologies for Absence

2. Declarations of Interest

Councillors' declarations of interest (if any) in relation to any items on the agenda.

3. Council Tax Resolution 2019/20 (Pages 2 - 6)

4. Matters of Urgent Business

Such other business which, in the opinion of the Chair, should be received as a matter of urgency by reason of special circumstances to be specified in the minutes.

**REPORT TO:** SPECIAL COUNCIL

**DATE:** 28 FEBRUARY 2019

**TITLE:** COUNCIL TAX RESOLUTION 2019/20

**LEAD OFFICER:** SIMON FREEMAN, HEAD OF FINANCE AND  
DEPUTY TO THE MANAGING DIRECTOR (01279)  
446228

**RECOMMENDED that:**

- A** The Council Tax Resolution for 2019/20 as set out in Appendix A to the report is approved.

**BACKGROUND**

1. Under the Local Government Finance Act 1992 as amended by the Localism Act 2011 a billing authority must calculate and set a Council Tax Requirement for the forthcoming year.
2. Since Council agreed the Council Tax Requirement as part of the Council Budget at its meeting held on 7 February 2019 the demands for the remaining Essex precepting bodies have now been received. These are set out below:
  - a) Essex County Council  
  
The County Council met on 12 February 2019 and set their precept at £33,385,893. This results in a Band D Council Tax of £1,270.44.
  - b) Police and Crime Commissioner for Essex  
  
The Police Fire and Crime Panel met on 24 January 2019 and set their precept at £5,070,796. This results in a Band D Council Tax of £192.96.
  - c) Essex Police, Fire and Crime Commissioner Fire and Rescue Authority  
  
The Essex Police, Fire and Crime Commissioner Fire and Rescue Authority met on 24 January 2019 and set their precept at £1,903,914. This results in a Band D Council Tax of £72.45.
3. The Council Tax for Harlow is based upon all of the above Council Tax Requirements.
4. Under the Localism Act 2011 a Council Tax referendum is required if an authority's Council Tax increase in 2019/20 exceeds the Council Tax excessiveness principles. The Secretary of State has set a threshold of three per

cent, or £5, for the purposes of determining if an increase is excessive for all English billing authorities. Harlow's relevant basic amount of Council Tax (as set out in section 52ZX of the 1992 Act) was £272.28 in 2018/19 and is proposed to be £277.73 in 2019/20 which represents a two per cent Council Tax increase. As such the Council is not required to hold a referendum under the principles approved under Section 52ZB Local Government Finance Act 1992.

## ISSUES/PROPOSALS

5. The Council Tax Resolution is set out at Appendix A and, if approved, the total Band D Council Tax will be as follows:

**Table 1 – Band D Council Tax Levels**

	<b>2018/19 £</b>	<b>2019/20 £</b>	<b>Increase £</b>	<b>Increase %</b>
Harlow Council	272.28	277.73	5.45	2.00%
Essex County Council	1,221.75	1,270.44	48.69	3.99%
PCC for Essex	169.02	192.96	23.94	14.16%
EPFCC Fire & Rescue Authority	70.38	72.45	2.07	2.94%
Total	1,733.43	1,813.58	80.15	4.62%

## IMPLICATIONS

### **Place (Includes Sustainability)**

None specific.

**Author: Andrew Bramidge, Project Director – Enterprise Zone and Interim Head of Planning**

### **Finance (Includes ICT)**

The resolution enables the 2019/20 Council Tax to be set as required under the legislation.

**Author: Simon Freeman, Head of Finance and Deputy to the Managing Director**

### **Housing**

None specific.

**Author: Andrew Murray, Head of Housing**

### **Community Wellbeing (Includes Equalities and Social Inclusion)**

None specific.

**Author: Jane Greer, Head of Community Wellbeing**

### **Governance (Includes HR)**

None beyond those contained in the report.

**Author: Simon Hill, Head of Governance**

## **Appendices**

Appendix A – Council Tax Resolution 2019/20

### **Background Papers**

None.

### **Glossary of terms/abbreviations used**

None.

**1 It be noted that:**

- a The Head of Finance and Deputy to the Managing Director in consultation with the Portfolio Holder Resources calculated the Council Tax Base 2019/20 as 26,279.00 (Item T in the formula in Section 31B of the Local Government Finance Act 1992)
- b The Council Tax Requirement for the Council's own purposes for 2019/20 as set by Full Council on 7 February 2019 is £7,298,467
- c Essex County Council, the Police Fire and Crime Commissioner for Essex and the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority have issued precepts to the Council in accordance with Section 40 of the 1992 Act as indicated in the table below:

	2019/20 Precept
Essex County Council	£33,385,893
Police and Crime Commissioner for Essex	£5,070,796
Essex Fire & Rescue Authority	£1,903,914

**2 It be resolved that:**

- a The following amounts be calculated for the year 2019/20 in accordance with Sections 31 to 36 of the 1992 Act:
  - i £103,967,461 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 Parish Councils.
  - ii £96,668,994 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - iii £7,298,467 Being the amount by which the aggregate at 2(a) (i) above exceeds the aggregate at 2(a) (ii) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
  - iv £277.73 Being the amount at 2(a) (iii) above (Item R), all divided by Item T (1 above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year

## APPENDIX A

- b The Council, in accordance with Sections 30 and 36 of the 1992 Act, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2019/20 for each part of its area and for each of the categories of dwellings.

Valuation Bands
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### HARLOW DISTRICT COUNCIL

A	B	C	D	E	F	G	H
185.15	216.01	246.87	277.73	339.45	401.17	462.88	555.46

### ESSEX COUNTY COUNCIL

A	B	C	D	E	F	G	H
846.96	988.12	1,129.28	1,270.44	1,552.76	1,835.08	2,117.40	2,540.88

### POLICE FIRE AND CRIME COMMISSIONER FOR ESSEX

A	B	C	D	E	F	G	H
128.64	150.08	171.52	192.96	235.84	278.72	321.60	385.92

### ESSEX POLICE, FIRE AND CRIME COMMISSIONER FIRE AND RESCUE AUTHORITY

A	B	C	D	E	F	G	H
48.30	56.35	64.40	72.45	88.55	104.65	120.75	144.90

### AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
1,209.05	1,410.56	1,612.07	1,813.58	2,216.60	2,619.62	3,022.63	3,627.16

(All figures are in Pounds)