



Council

21 February 2018

Item
7(ii)

| | | | |
|-----------------------|--|---------------|---------------------------------|
| Report of | Assistant Director Policy & Corporate | Author | Sean Plummer ☎ 282347 |
| Title | Precept and Council Tax Levels 2018/19 | | |
| Wards affected | Not Applicable | | |

1. Executive Summary

- 1.1 The purpose of this report is to set out the statutory resolutions the Council is required to approve in order to set the Council Tax for each band for the financial year 2018/19. These include the following information:
- A Council Tax Base of 61,960.0 Band D equivalent properties, together with details of the Council Tax base for individual parishes.
 - A Council Tax requirement for Colchester Borough Council of £11.47 million (excluding parishes).
 - Colchester's element of the Council Tax being £185.13 for Band D properties (excluding parishes). An increase of 2.75%.
 - Expected Band D Council Tax for Essex County Council, Essex Police and Essex Fire and Rescue Service.
 - The total Council Tax payable for the different parts of the Council's area.
 - Parish, Town and Community Councils precept amounts for 2018/19.
- 1.2 The report should be read alongside the General Fund budget report.

2. Recommended Decision

- 2.1 To approve the statutory resolutions as set out at Appendix 1 which are in accordance with the Local Government Finance Act 1992, as amended by the Localism Act 2011, in respect of the Council Tax for each band for the financial year 2018/19.

3. Reason for Recommended Decision

- 3.1 The Council is required, in accordance with the Local Government Finance Act 1992, as amended by the Localism Act 2011, to set formally the Council Tax for each band, which will include precepting authorities.

4. Alternative Options

- 4.1 The resolutions are a statutory requirement.

5. Colchester Borough Council's Council Tax Requirement

- 5.1 Cabinet on 31 January 2018 approved and recommended to Council the 2018/19 revenue budget requirement. The final grant settlement notification was advised on 6 February. This did not contain any material changes from the earlier provisional figures for the total Settlement Funding Assessment.

Local Retention of Business Rates

- 5.2 The Cabinet report set out the arrangements, issues and risks associated with the local retention of business rates. It was outlined that the Council is required to submit a return of estimated business rates income for 2018/19 (the NNDR1). The budget proposals in the Cabinet paper were based on additional anticipated income above the 2018/19 baseline funding level of £1.1m. The NNDR1 shows potential additional income for 2018/19 that is broadly in line with the budget estimate. In addition, the NNDR1 forecast surplus as at the end of the current year is unchanged from the budgeted figure of £600k. Any fluctuation in overall NNDR income during the year will be reflected in the surplus/deficit figure in the 2019/20 budget, and the issue of ongoing income from retained business rates will be considered as part of the budget strategy for 2019/20.
- 5.3 Cabinet recommended that Colchester's element of the Council Tax for 2018/19 be agreed at £185.13 for Band D properties, which represents an increase of £4.95 (2.75%).
- 5.4 In approving Colchester's element of the Council Tax, account has to be taken of Revenue Support Grant, Retained Business Rates and any surplus or deficit arising from the Collection Fund. Colchester's Council Tax requirement also has to reflect Parish Council spending and the following table sets out the position:

| | £'000 | £'000 |
|---|---------|---------------|
| Colchester's Budget Requirement | 16,252 | 19,365 |
| Add: Net contr. to Reserves & Balances | 1,365 | |
| | 17,617 | |
| Parish Councils' Requirement (Appendix 2) | 1,748 | |
| Less: | | |
| Revenue Support Grant | (275) | (5,537) |
| Business Rates (baseline funding) | (4,162) | |
| Business Rates (growth) | (1,100) | |
| | | (5,537) |
| Less: Surplus on Collection Fund | | (609) |
| Council Tax Requirement | | 13,219 |

- 5.5 Colchester's Council Tax at Band D for 2018/19 is £185.13 and is determined as follows:

| | |
|---|---------------|
| Council Tax Requirement (as detailed above) | 13,218,640 |
| Divided by Council Tax Base | 61,960.0 |
| Council Tax at Band D (including Parishes) | 213.34 |
| Deduct Parish Element | 28.21 |
| Council Tax at Band D for Colchester Borough Council | 185.13 |

6. Essex County Council and Essex Police, Fire and Crime Commissioner

- 6.1 In order to determine formally the overall level of Council Tax, account has to be taken of the precept requirements of Essex County Council, Essex Police and the Fire and Rescue Service. The following table sets out the overall position based on information received at the date of writing this report. The Police Fire and Crime Panel formally approved the budgets for Essex Police and the Fire and Rescue Service on 22 January. Essex County Council is expected to formally approve its budget on 13 February. Any change to the information set out in this report will be reported to this meeting.

| | Council Tax at Band D | | | |
|----------------------------|------------------------------|----------------------|-------------------|-------------------|
| | 2017/18 £ | 2018/19 £ | £ Increase | % Increase |
| Colchester Borough Council | 180.18 | 185.13 | 4.95 | 2.75 |
| Essex County Council | 1,163.70 | 1,221.75 | 58.05 | 5.00 |
| Police | 157.05 | 169.02 | 11.97 | 7.62 |
| Fire and Rescue | 69.03 | 70.38 | 1.35 | 1.95 |
| | 1,569.96 | 1,646.28 | 76.32 | 4.86 |

- 6.2 The overall position (excluding Parishes) for each band is as follows:

| Band | A | B | C | D | E | F | G | H |
|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Borough | 123.42 | 143.99 | 164.56 | 185.13 | 226.27 | 267.41 | 308.55 | 370.26 |
| County | 814.50 | 650.25 | 1,086.00 | 1,221.75 | 1,493.25 | 1,764.75 | 2,036.25 | 2,443.50 |
| Police | 112.68 | 131.46 | 150.24 | 169.02 | 206.58 | 244.14 | 281.70 | 338.04 |
| Fire | 47.12 | 54.97 | 62.83 | 70.38 | 86.39 | 102.09 | 117.80 | 141.36 |
| TOTAL | 1,097.52 | 1,280.44 | 1,463.36 | 1,646.28 | 2,012.12 | 2,377.96 | 2,743.80 | 3,292.56 |

- 6.3 The appropriate Parish elements are added to these figures. Full details of the tax rates are given in Appendix 1. (Details of the individual Parish Precepts are set out in Appendix 2).

7. Special Expenses

- 7.1 Special expenses are defined as those expenses incurred by the Council in performing, in part of the borough, a function performed elsewhere in the borough by a Parish Council. The Local Government Act 1992 allows the Council to treat any special expenses as general expenses, i.e. as part of its own budget requirement for Council Tax purposes, provided the Council resolved accordingly.
- 7.2 It is reasonable for the Council to continue to treat special expenses as general expenses, and for clarity it is considered sensible to reaffirm this position on an annual basis. A resolution to this effect, therefore, is included within Appendix 1.

8. Strategic Plan References

- 8.1 The Strategic Plan objectives have informed all stages of the Council's budget setting process.

9. Publicity Considerations

- 9.1 The usual arrangements will be made to publish the approved tax levels in the local press and to produce the Council Tax Information Leaflet for distribution with the Council Tax bills. These will be in accordance with the legal requirements.

10. Financial Implications

- 10.1 As set out above.

11. Consultation

- 11.1. The budget report to Cabinet set out consultation in respect of the budget including the statutory NNDR ratepayers meeting. This meeting takes place on 13 February 2018, and notes of the meeting will be added to the Council's website in due course.

12. Standard References

- 12.1. Having considered equality, diversity and human rights, community safety, health and safety and risk management implications, there are none that are significant to the matters in this report.

Appendices

Appendix 1: Resolutions

Appendix 2: Parish Council Precepts 2018/19

Background Papers

None

RESOLUTIONS

1. It be noted that the Tax Base has been approved and the following amounts were calculated for the year 2018/2019 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992 as amended ('the Act'):
 - (a) 61,960.0 equivalent band D properties being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax base for the year. (Item T in the Act)
 - (b) Part of the Council's area for the parish of:

| Parish | Parish Tax Base |
|----------------------|----------------------------|
| Abberton & Langenhoe | 435.2 |
| Aldham | 206.7 |
| Birch | 300.2 |
| Boxted | 587.4 |
| Chappel | 216.6 |
| Copford | 678.6 |
| Dedham | 921.8 |
| East Donyland | 679.5 |
| East Mersea | 127.9 |
| Eight Ash Green | 659.0 |
| Fingringhoe | 332.8 |
| Fordham | 323.6 |
| Great Horkesley | 1,047.1 |
| Great Tey | 376.0 |
| Langham | 497.0 |
| Laver Breton | 128.9 |
| Laver de la Haye | 710.8 |
| Laver Marney | 88.2 |
| Little Horkesley | 91.4 |
| Marks Tey | 937.6 |
| Messing cum Inworth | 172.2 |
| Mount Bures | 106.9 |
| Myland | 5,101.5 |
| Stanway | 3,420.6 |
| Tiptree | 3,392.2 |
| Wakes Colne | 240.0 |
| West Bergholt | 1,328.0 |
| West Mersea | 3,142.8 |
| Winstred Hundred | 490.7 |
| Wivenhoe | 2,861.2 |
| Wormingford | 190.4 |

Being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.

2. Calculate that the Council Tax Requirement for the Council's own purposes for 2018/19 (excluding parish precepts) is £11,470,700
3. The following amounts be now calculated by the Council for the year 2018/2019 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:
 - (a) 149,690,440 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act. [Gross Expenditure]
 - (b) 136,471,800 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. [Gross Income including Government grants]
 - (c) 13,218,640 Being the amount by which the aggregate at 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. (Item R in the formula in Section 31B of the Act)
 - (d) 213.34 Being the amount at 3(c) above divided by the amount at 1(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. [Council Tax, including parishes]
 - (e) 1,747,939 Being the aggregate amount of all special items referred to in Section 34(1) of the Act. [Parish Precepts]
 - (f) 185.13 Being the amount at 3(d) above, less the result given by dividing the amount at 3(e) above by the amount at 1(a) above (Item T in the formula), 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 special item relates.

(g) Part of the Council's area

| | |
|---------------------------------------|--------|
| Abberton & Langenhoe | 215.71 |
| Aldham | 238.84 |
| Birch | 214.52 |
| Boxted | 266.57 |
| Chappel | 263.77 |
| Copford | 228.62 |
| Dedham | 228.49 |
| East Donyland | 269.60 |
| East Mersea | 245.65 |
| Eight Ash Green | 232.23 |
| Fingringhoe | 219.99 |
| Fordham | 269.51 |
| Great Horkesley | 202.52 |
| Great Tey | 232.59 |
| Langham | 222.10 |
| Layer Breton | 185.13 |
| Layer de la Haye | 206.50 |
| Layer Marney | 185.13 |
| Little Horkesley | 221.15 |
| Marks Tey | 238.81 |
| Messing cum Inworth | 249.43 |
| Mount Bures | 211.19 |
| Myland | 211.04 |
| Stanway | 229.28 |
| Tiptree | 288.44 |
| Wakes Colne | 238.21 |
| West Bergholt | 249.61 |
| West Mersea | 265.78 |
| Winstred Hundred | 210.63 |
| Wivenhoe | 290.25 |
| Wormingford | 234.42 |
| All other parts of the Council's area | 185.13 |

Being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basis amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(h) Parts of the Council's Area

| Parish | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Abberton & Langenhoe | 143.81 | 167.77 | 191.74 | 215.71 | 263.65 | 311.58 | 359.52 | 431.42 |
| Aldham | 159.23 | 185.76 | 212.30 | 238.84 | 291.92 | 344.99 | 398.07 | 477.68 |
| Birch | 143.01 | 166.85 | 190.68 | 214.52 | 262.19 | 309.86 | 357.53 | 429.04 |
| Boxted | 177.71 | 207.33 | 236.95 | 266.57 | 325.81 | 385.05 | 444.28 | 533.14 |
| Chappel | 175.85 | 205.15 | 234.46 | 263.77 | 322.39 | 381.00 | 439.62 | 527.54 |
| Copford | 152.41 | 177.82 | 203.22 | 228.62 | 279.42 | 330.23 | 381.03 | 457.24 |
| Dedham | 152.33 | 177.71 | 203.10 | 228.49 | 279.27 | 330.04 | 380.82 | 456.98 |
| East Donyland | 179.73 | 209.69 | 239.64 | 269.60 | 329.51 | 389.42 | 449.33 | 539.20 |
| East Mersea | 163.77 | 191.06 | 218.36 | 245.65 | 300.24 | 354.83 | 409.42 | 491.30 |
| Eight Ash Green | 154.82 | 180.62 | 206.43 | 232.23 | 283.84 | 335.44 | 387.05 | 464.46 |
| Fingringhoe | 146.66 | 171.10 | 195.55 | 219.99 | 268.88 | 317.76 | 366.65 | 439.98 |
| Fordham | 179.67 | 209.62 | 239.56 | 269.51 | 329.40 | 389.29 | 449.18 | 539.02 |
| Great Horkesley | 135.01 | 157.52 | 180.02 | 202.52 | 247.52 | 292.53 | 337.53 | 405.04 |
| Great Tey | 155.06 | 180.90 | 206.75 | 232.59 | 284.28 | 335.96 | 387.65 | 465.18 |
| Langham | 148.07 | 172.74 | 197.42 | 222.10 | 271.46 | 320.81 | 370.17 | 444.20 |
| Layer Breton | 123.42 | 143.99 | 164.56 | 185.13 | 226.27 | 267.41 | 308.55 | 370.26 |
| Layer de la Haye | 137.67 | 160.61 | 183.56 | 206.50 | 252.39 | 298.28 | 344.17 | 413.00 |
| Layer Marney | 123.42 | 143.99 | 164.56 | 185.13 | 226.27 | 267.41 | 308.55 | 370.26 |
| Little Horkesley | 147.43 | 172.01 | 196.58 | 221.15 | 270.29 | 319.44 | 368.58 | 442.30 |
| Marks Tey | 159.21 | 185.74 | 212.28 | 238.81 | 291.88 | 344.95 | 398.02 | 477.62 |
| Messing cum Inworth | 166.29 | 194.00 | 221.72 | 249.43 | 304.86 | 360.29 | 415.72 | 498.86 |
| Mount Bures | 140.79 | 164.26 | 187.72 | 211.19 | 258.12 | 305.05 | 351.98 | 422.38 |
| Myland | 140.69 | 164.14 | 187.59 | 211.04 | 257.94 | 304.84 | 351.73 | 422.08 |
| Stanway | 152.85 | 178.33 | 203.80 | 229.28 | 280.23 | 331.18 | 382.13 | 458.56 |
| Tiptree | 192.29 | 224.34 | 256.39 | 288.44 | 352.54 | 416.64 | 480.73 | 576.88 |
| Wakes Colne | 158.81 | 185.27 | 211.74 | 238.21 | 291.15 | 344.08 | 397.02 | 476.42 |
| West Bergholt | 166.41 | 194.14 | 221.88 | 249.61 | 305.08 | 360.55 | 416.02 | 499.22 |
| West Mersea | 177.19 | 206.72 | 236.25 | 265.78 | 324.84 | 383.90 | 442.97 | 531.56 |
| Winstred Hundred | 140.42 | 163.82 | 187.23 | 210.63 | 257.44 | 304.24 | 351.05 | 421.26 |
| Wivenhoe | 193.50 | 225.75 | 258.00 | 290.25 | 354.75 | 419.25 | 483.75 | 580.50 |
| Wormingford | 156.28 | 182.33 | 208.37 | 234.42 | 286.51 | 338.61 | 390.70 | 468.84 |
| All other parts of Council's area | 123.42 | 143.99 | 164.56 | 185.13 | 226.27 | 267.41 | 308.55 | 370.26 |

Being the amounts given by multiplying the amounts at (f) and (g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

4. It be noted that for the year 2018/2019 Essex County Council, and the Essex Police, Fire and Crime Commissioner have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Valuation Bands

| Precepting Authority | A | B | C | D | E | F | G | H |
|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Essex County Council | 814.50 | 950.25 | 1,086.00 | 1,221.75 | 1,493.25 | 1,764.75 | 2,036.25 | 2,443.50 |
| Police | 112.68 | 131.46 | 150.24 | 169.02 | 206.58 | 244.14 | 281.70 | 338.04 |
| Fire and Rescue | 46.92 | 54.74 | 62.56 | 70.38 | 86.02 | 101.66 | 117.30 | 140.76 |

5. Having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2018/2019 for each of the categories of dwellings shown overleaf:
6. For the purposes of Section 35 of the Local Government Act 1992, any expenses incurred by the Council in performing in part of its area a function performed elsewhere in its area by a parish council or chairman of a parish meeting shall not be treated as special expenses.
7. Determines that the Council's basic amount of Council Tax for 2018/19 is **not excessive** in accordance with the principles approved under Section 52ZB of the Act, and as shown in the calculation below.
- (a) Increase defined by the Secretary of State as constituting an excessive increase for 2018/19:
- (i) 3%, or more than 3%, greater than its relevant basic amount of council tax for 2017-18; and
- (ii) more than £5.00 greater than its relevant basic amount of council tax for 2017-18.
- (b) Percentage increase in the Council's basic amount of Council Tax:
- | | |
|----------------------|-----------------|
| 2017/18 amount | £180.18 |
| 2018/19 amount | £185.13 |
| Percentage increase: | £4.95 and 2.75% |

The figure at 7(b) is less than the figure at 7(a) above and therefore the Council's basic amount of Council Tax for 2018/19 is **not excessive** and no referendum is required.

- 8 Discretionary council tax discounts and exemptions for 2018/19 are:

| Reference to: | Council position |
|--|--------------------------------------|
| <i>Second Homes: (Prescribed classes of Dwelling A & B)</i> | No discount applicable to this class |
| <i>Empty dwellings undergoing major repair (formerly Exempt Dwellings "Class A")</i> | No discount applicable to this class |
| <i>Vacant dwellings (formerly Exempt Dwellings "Class C")</i> | No discount applicable to this class |

Empty Homes Premium

A maximum premium of 50% be charged.

9. Parts of the Council's Area

| Parish | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Abberton & Langenhoe | 1,117.91 | 1,304.22 | 1,490.54 | 1,676.86 | 2,049.50 | 2,422.13 | 2,794.77 | 3,353.72 |
| Aldham | 1,133.33 | 1,322.21 | 1,511.10 | 1,699.99 | 2,077.77 | 2,455.54 | 2,833.32 | 3,399.98 |
| Birch | 1,117.11 | 1,303.30 | 1,489.48 | 1,675.67 | 2,048.04 | 2,420.41 | 2,792.78 | 3,351.34 |
| Boxted | 1,151.81 | 1,343.78 | 1,535.75 | 1,727.72 | 2,111.66 | 2,495.60 | 2,879.53 | 3,455.44 |
| Chappel | 1,149.95 | 1,341.60 | 1,533.26 | 1,724.92 | 2,108.24 | 2,491.55 | 2,874.87 | 3,449.84 |
| Copford | 1,126.51 | 1,314.27 | 1,502.02 | 1,689.77 | 2,065.27 | 2,440.78 | 2,816.28 | 3,379.54 |
| Dedham | 1,126.43 | 1,314.16 | 1,501.90 | 1,689.64 | 2,065.12 | 2,440.59 | 2,816.07 | 3,379.28 |
| East Donyland | 1,153.83 | 1,346.14 | 1,538.44 | 1,730.75 | 2,115.36 | 2,499.97 | 2,884.58 | 3,461.50 |
| East Mersea | 1,137.87 | 1,327.51 | 1,517.16 | 1,706.80 | 2,086.09 | 2,465.38 | 2,844.67 | 3,413.60 |
| Eight Ash Green | 1,128.92 | 1,317.07 | 1,505.23 | 1,693.38 | 2,069.69 | 2,445.99 | 2,822.30 | 3,386.76 |
| Fingringhoe | 1,120.76 | 1,307.55 | 1,494.35 | 1,681.14 | 2,054.73 | 2,428.31 | 2,801.90 | 3,362.28 |
| Fordham | 1,153.77 | 1,346.07 | 1,538.36 | 1,730.66 | 2,115.25 | 2,499.84 | 2,884.43 | 3,461.32 |
| Great Horkesley | 1,109.11 | 1,293.97 | 1,478.82 | 1,663.67 | 2,033.37 | 2,403.08 | 2,772.78 | 3,327.34 |
| Great Tey | 1,129.16 | 1,317.35 | 1,505.55 | 1,693.74 | 2,070.13 | 2,446.51 | 2,822.90 | 3,387.48 |
| Langham | 1,122.17 | 1,309.19 | 1,496.22 | 1,683.25 | 2,057.31 | 2,431.36 | 2,805.42 | 3,366.50 |
| Layer Breton | 1,097.52 | 1,280.44 | 1,463.36 | 1,646.28 | 2,012.12 | 2,377.96 | 2,743.80 | 3,292.56 |
| Layer de la Haye | 1,111.77 | 1,297.06 | 1,482.36 | 1,667.65 | 2,038.24 | 2,408.83 | 2,779.42 | 3,335.30 |
| Layer Marney | 1,097.52 | 1,280.44 | 1,463.36 | 1,646.28 | 2,012.12 | 2,377.96 | 2,743.80 | 3,292.56 |
| Little Horkesley | 1,121.53 | 1,308.46 | 1,495.38 | 1,682.30 | 2,056.14 | 2,429.99 | 2,803.83 | 3,364.60 |
| Marks Tey | 1,133.31 | 1,322.19 | 1,511.08 | 1,699.96 | 2,077.73 | 2,455.50 | 2,833.27 | 3,399.92 |
| Messing cum Inworth | 1,140.39 | 1,330.45 | 1,520.52 | 1,710.58 | 2,090.71 | 2,470.84 | 2,850.97 | 3,421.16 |
| Mount Bures | 1,114.89 | 1,300.71 | 1,486.52 | 1,672.34 | 2,043.97 | 2,415.60 | 2,787.23 | 3,344.68 |
| Myland | 1,114.79 | 1,300.59 | 1,486.39 | 1,672.19 | 2,043.79 | 2,415.39 | 2,786.98 | 3,344.38 |
| Stanway | 1,126.95 | 1,314.78 | 1,502.60 | 1,690.43 | 2,066.08 | 2,441.73 | 2,817.38 | 3,380.86 |
| Tiptree | 1,166.39 | 1,360.79 | 1,555.19 | 1,749.59 | 2,138.39 | 2,527.19 | 2,915.98 | 3,499.18 |
| Wakes Colne | 1,132.91 | 1,321.72 | 1,510.54 | 1,699.36 | 2,077.00 | 2,454.63 | 2,832.27 | 3,398.72 |
| West Bergholt | 1,140.51 | 1,330.59 | 1,520.68 | 1,710.76 | 2,090.93 | 2,471.10 | 2,851.27 | 3,421.52 |
| West Mersea | 1,151.29 | 1,343.17 | 1,535.05 | 1,726.93 | 2,110.69 | 2,494.45 | 2,878.22 | 3,453.86 |
| Winstred Hundred | 1,114.52 | 1,300.27 | 1,486.03 | 1,671.78 | 2,043.29 | 2,414.79 | 2,786.30 | 3,343.56 |
| Wivenhoe | 1,167.60 | 1,362.20 | 1,556.80 | 1,751.40 | 2,140.60 | 2,529.80 | 2,919.00 | 3,502.80 |
| Wormingford | 1,130.38 | 1,318.78 | 1,507.17 | 1,695.57 | 2,072.36 | 2,449.16 | 2,825.95 | 3,391.14 |
| All other parts of Council's area | 1,097.52 | 1,280.44 | 1,463.36 | 1,646.28 | 2,012.12 | 2,377.96 | 2,743.80 | 3,292.56 |

Parish Council Precepts 2018/19

| Parish | Precept 2017/18 | Precept 2018/19 | Increase/ (Reduction) | Increase/ (Reduction) |
|----------------------|--------------------|--------------------|--------------------------|--------------------------|
| | £ | £ | £ | % |
| Abberton & Langenhoe | 13,092 | 13,310 | 218 | 1.67 |
| Aldham | 10,951 | 11,102 | 151 | 1.38 |
| Birch | 8,560 | 8,823 | 263 | 3.07 |
| Boxted | 43,555 | 47,837 | 4,282 | 9.83 |
| Chappel | 15,581 | 17,034 | 1,453 | 9.33 |
| Copford | 30,228 | 29,512 | (716) | (2.37) |
| Dedham | 39,528 | 39,969 | 441 | 1.12 |
| East Donyland | 53,875 | 57,395 | 3,520 | 6.53 |
| East Mersea | 7,681 | 7,741 | 60 | 0.78 |
| Eight Ash Green | 28,500 | 31,042 | 2,542 | 8.92 |
| Fingringhoe | 8,999 | 11,602 | 2,603 | 28.93 |
| Fordham | 28,820 | 27,305 | (1,515) | (5.26) |
| Great Horkesley | 13,986 | 18,212 | 4,226 | 30.21 |
| Great Tey | 17,276 | 17,845 | 569 | 3.29 |
| Langham | 17,837 | 18,372 | 535 | 3.00 |
| Layer Breton | 0 | 0 | 0 | n/a |
| Layer de la Haye | 14,813 | 15,190 | 377 | 2.55 |
| Layer Marney | 0 | 0 | 0 | n/a |
| Little Horkesley | 3,076 | 3,292 | 216 | 7.02 |
| Marks Tey | 45,757 | 50,332 | 4,575 | 10.00 |
| Messing cum Inworth | 9,080 | 11,072 | 1,992 | 21.94 |
| Mount Bures | 2,699 | 2,786 | 87 | 3.22 |
| Myland | 118,124 | 132,180 | 14,056 | 11.90 |
| Stanway | 132,582 | 151,036 | 18,454 | 13.92 |
| Tiptree | 273,677 | 350,438 | 76,761 | 28.05 |
| Wakes Colne | 12,740 | 12,740 | 0 | 0.00 |
| West Bergholt | 82,962 | 85,636 | 2,674 | 3.22 |
| West Mersea | 211,979 | 253,472 | 41,493 | 19.57 |
| Winstred Hundred | 12,451 | 12,511 | 60 | 0.48 |
| Wivenhoe | 278,516 | 300,768 | 22,252 | 7.99 |
| Wormingford | 9,131 | 9,385 | 254 | 2.78 |
| Totals | 1,546,056 | 1,747,939 | 201,883 | 13.06 |