

Joint Report of:	Head of Finance and Council Solicitor
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Report Track:	Council: 02/03/22

**Council
2 March 2022
Council Tax Resolution**

1 Purpose of Report

- 1.1 To set out the proposed Council Tax for the year 2022/23.

2 Recommendation(s)

- 2.1 That the proposed Council Tax as set out in the Council Tax Resolution **APPENDIX** be approved.
- 2.2 That in accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 a named vote is taken in relation to the proposed Council Tax.

3 Key Issues and Reasons for Recommendations

Key Issues

- 3.1 Council at its meeting on 16 February 2022 determined its Budget for 2022/23 and set a Band D Council Tax at £230.04.
- 3.2 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March 2022 unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act, 1992 have been determined.
- 3.3 The Council has received notification from the major precepting authorities of the relevant precepts.

- 3.4 The Council Tax Resolution determining the overall level of Council Tax, and relevant Band A-H levels can therefore be set subject to the determination of Gross Expenditure (Resolution 3a) and Income (Resolution 3b) as required by the calculation being agreed as part of Council approving the district Council budget for 2022-23.

Reasons for Recommendations

- 3.5 In setting a budget for any year the Council must comply with the Budget and Council Tax setting requirements as reflected in the Local Government Finance Act, 1992 as amended by the Localism Act, 2011.
- 3.6 In accordance with regulations the Council is required to:
- a) Calculate its Council Tax Requirement (Section 31A) – Replacing budget requirement (Section 32) and determination of the District Council element of Council Tax (Section 33).
 - b) Set the overall level of Council Tax inclusive of Staffordshire County Council; the Staffordshire Commissioner for Police, Fire & Rescue and Crime; and other precepts (Section 30).

4 Relationship to Corporate Priorities

- 4.1 Not applicable.

5 Report Detail

- 5.1 In setting a budget for any year the Council must comply with the Budget and Council Tax setting requirements as reflected in the Local Government Finance Act 1992 as amended by the Localism Act 2011.
- 5.2 The Localism Act 2011 made significant changes to the 1992 Act with the main impact for setting a Council Tax being that a billing authority (Cannock Chase District Council) is required to calculate a Council Tax Requirement rather than a Budget Requirement.
- 5.3 This primarily affects the Council Tax Resolution to be made by Council and is a technical rather than procedural issue.
- 5.4 In accordance with regulations the Council is required to:
- a) Calculate its Council Tax Requirement (Section 31A) – Replacing budget requirement (Section 32) and determination of the District Council element of Council Tax (Section 33).
 - b) Set the overall level of Council Tax inclusive of Staffordshire County Council; Police & Crime Commissioner Staffordshire; Staffordshire Commissioner Fire and Rescue Authority, and other precepts (Section 30).

- 5.5 The determination of the Council Tax Requirement (Requirement (a)) is a function of all authorities; however, Requirement (b) is purely a function of this Council as a billing authority
- 5.6 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March, 2022 unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act 1992 have been determined.
- 5.7 Council at its meeting on 16 February 2022 approved the General Fund Revenue Budget for 2022/23 and determined the Council Tax for the District at £230.04.
- 5.8 Staffordshire County Council approved its precept at its meeting on 10 February 2022 and the precept proposal for the Staffordshire Commissioner Police, Fire and Crime portfolio was accepted by the Police, Fire and Crime Panel on 14 February 2022. All Town and Parish Precepts have been received.
- 5.9 The overall Council Tax Resolution is attached as an Appendix to this report.
- 5.10 In determining the overall Council tax Requirement the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 require that a named vote is taken.

6 Implications

6.1 Financial

The financial implications have been referred to throughout the report.

6.2 Legal

The legal implications have been referred to throughout the report.

6.3 Human Resources

None.

6.4 Risk Management

None.

6.5 Equality & Diversity

None.

6.6 Climate Change

None.

7 Appendices to the Report

Appendix: Council Tax Resolution 2022/23.

Council Tax Resolution 2022/23

Council Tax 2022/23

Following Minute No 71 of the Council of 16th February 2022, determining the level of net spending for the General Fund Revenue Budget and Transfer from Working Balances for 2022/2023; the Council is recommended to make a Council Tax for 2022/2023 by formally approving the following resolution:-

- 1 It be noted that under the power delegated to the Council's Section 151 Officer, the Council calculated the Council Tax Base 2022/23
 - (a) for the whole Council area as 29,458.15 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as shown below:

Parish	Tax Base
Brereton and Ravenhill	1,960.61
Bridgtown	627.37
Brindley Heath	251.86
Cannock Wood	407.03
Heath Hayes / Wimblebury	4,037.35
Hednesford	5,739.84
Norton Canes	2,610.28
Rugeley	5,284.97
Unparished	
Cannock	8,538.84
	29,458.15

- 2 That the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) is calculated at £6,776,550.00
- 3 That the following amounts are calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:
 - (a) £43,554,741.32 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.
 - (b) £35,958,950.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £7,595,791.32 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).

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- (d) £257.85 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £819,241.32 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- (f) £230.04 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 Parish precept relates.
- (g) For the following parts of the Council's Area

	£. p
Brereton and Ravenhill	261.94
Bridgtown	242.55
Brindley Heath	246.14
Cannock Wood	259.17
Heath Hayes and Wimblebury	257.90
Hednesford	265.36
Norton Canes	269.19
Rugeley	289.74

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 basic 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) For the following parts of the Council's area

	Disabled Band A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£. p	£. p	£. p	£. p	£. p	£. p	£. p	£. p	£. p
Brereton & Ravenhill	145.52	174.63	203.73	232.84	261.94	320.15	378.36	436.57	523.88
Bridgtown	134.75	161.70	188.65	215.60	242.55	296.45	350.35	404.25	485.10
Brindley Heath	136.74	164.09	191.44	218.79	246.14	300.84	355.54	410.23	492.28
Cannock Wood	143.98	172.78	201.58	230.37	259.17	316.76	374.36	431.95	518.34
Heath Hayes & Wimblebury	143.28	171.93	200.59	229.24	257.90	315.21	372.52	429.83	515.80
Hednesford	147.42	176.91	206.39	235.88	265.36	324.33	383.30	442.27	530.72
Norton Canes	149.55	179.46	209.37	239.28	269.19	329.01	388.83	448.65	538.38
Rugeley	160.97	193.16	225.35	257.55	289.74	354.13	418.51	482.90	579.48
Unparished	127.80	153.36	178.92	204.48	230.04	281.16	332.28	383.40	460.08

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being the amounts given by multiplying the amounts at (3)(f) and (3)(g) above by the number by 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 To note that the County Council, the Office of the Police and Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

Valuation Bands

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£. p	£. p	£. p	£. p	£. p	£. p	£. p	£. p
Staffordshire County Council	934.20	1,089.90	1,245.60	1,401.30	1,712.70	2,024.10	2,335.50	2,802.60
Office of the Police & Crime Commissioner	165.71	193.33	220.95	248.57	303.81	359.05	414.28	497.14
Stoke-on-Trent and Staffs Fire Authority	53.57	62.49	71.42	80.35	98.21	116.06	133.92	160.70

- 5 That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings.

	Disabled Band A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£. p	£. p	£. p	£. p	£. p	£. p	£. p	£. p	£. p
Brereton & Ravenhill	1,106.75	1,328.11	1,549.45	1,770.81	1,992.16	2,434.87	2,877.57	3,320.27	3,984.32
Bridgtown	1,095.98	1,315.18	1,534.37	1,753.57	1,972.77	2,411.17	2,849.56	3,287.95	3,945.54
Brindley Heath	1,097.97	1,317.57	1,537.16	1,756.76	1,976.36	2,415.56	2,854.75	3,293.93	3,952.72
Cannock Wood	1,105.21	1,326.26	1,547.30	1,768.34	1,989.39	2,431.48	2,873.57	3,315.65	3,978.78
Heath Hayes & Wimblebury	1,104.51	1,325.41	1,546.31	1,767.21	1,988.12	2,429.93	2,871.73	3,313.53	3,976.24
Hednesford	1,108.65	1,330.39	1,552.11	1,773.85	1,995.58	2,439.05	2,882.51	3,325.97	3,991.16
Norton Canes	1,110.78	1,332.94	1,555.09	1,777.25	1,999.41	2,443.73	2,888.04	3,332.35	3,998.82
Rugeley	1,122.20	1,346.64	1,571.07	1,795.52	2,019.96	2,468.85	2,917.72	3,366.60	4,039.92
Unparished	1,089.03	1,306.84	1,524.64	1,742.45	1,960.26	2,395.88	2,831.49	3,267.10	3,920.52

- 6 That it is determined in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2022/23 is not excessive in accordance with the principles determined by the Secretary of State under Section 52ZC of that Act.