

Joint Report of:	Head of Finance and Council Solicitor
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Report Track:	Council: 24/02/21

**Council
24 February 2021
Council Tax Resolution**

1 Purpose of Report

- 1.1 To enable the Council to calculate and set the overall levels of Council Tax for 2021/22 in the context of the General Fund Budget being referred back to Cabinet.

2 Recommendation(s)

- 2.1 That Council approves the Council Tax Resolutions 1-6 attached at Appendix 1, subject to the Gross Expenditure (Resolution 3a) and Income (Resolution 3b) figures being determined as part of Councils determination of the Budget for 2021-22.

3 Key Issues and Reasons for Recommendations

Key Issues

- 3.1 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.
- 3.2 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).

Reasons for Recommendations

- 3.3 All precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act 1992 (as amended by the Localism Act 2011).
- 3.4 No changes were made to the proposed level of Council Tax in the Alternative Budget referred back to Cabinet by Council at its meeting on the 12 February 2021. Hence the Council Tax Requirement (Resolution 2) for Cannock Chase has already been determined.
- 3.5 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 2021-22(included elsewhere on today's Agenda).

4 Relationship to Corporate Priorities

- 4.1 Not applicable.

5 Report Detail

- 5.1 Council, at its meeting of 10 February 2021, considered a report that set out the Budget Process Procedural Rules.
- 5.2 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.
- 5.3 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).
- 5.4 The Calendar of Meetings for 2020-21 reflected this with two meetings scheduled for 10 February 2021 (District Council Tax) and 24 February 2021 (Overall Council Tax)
- 5.5 Council however, at its meeting of 10 February, did not determine its District Council Tax Budget requirement with the Alternative Budgets of the Conservative Group being referred back to Cabinet for consideration.
- 5.6 A separate recommendation will therefore exist on today's agenda in relation to Cabinet's Recommendations for the General Fund Budget. However, both Cabinet and the Council shall only consider the Cabinet's Budget and those

alternative proposals presented to the Council for consideration at the First Council meeting.

- 5.7 The Alternative Budget did not make any changes to the level of Council Tax for 2021-22, and hence in determining a 1.95% increase and a Band D of £225.64 based upon a Council Tax Base of 29,136.82, the Council Tax Requirement (2 of the attached Resolution) of £6,574,432.06 has already been determined.
- 5.8 Following the receipt of all town and parish precepts, Resolution 3C, representing the aggregate of the District and Parish precepts, can also be determined.
- 5.9 The Council Tax resolution does however require the Gross Expenditure (3a) and Gross income (3b) figures to be set, inclusive of use of reserves and balances, and Council should note these will be determined by Council in setting its 2021/22 Budget today.
- 5.10 The precepts of the Major Precepting Authorities have also now been received.

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 A: Council Tax Resolution 2021/22.

Council Tax 2021/2022

Following Minute No 74 of the Council of 10th February 2021, determining the level of net spending for the General Fund Revenue Budget and Transfer from Working Balances for 2021/2022; the Council is recommended to make a Council Tax for 2021/2022 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 2021/22:
 - (a) or the whole Council area as 29,136.82 [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	1,966.87
Bridgtown	632.08
Brindley Heath	248.50
Cannock Wood	403.12
Heath Hayes / Wimblebury	4,029.37
Hednesford	5,571.37
Norton Canes	2,453.60
Rugeley	5,262.09
Unparished	<u>8,569.82</u>
	<u>29,136.82</u>

- 2 That the Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) is calculated at £6,574,432.06
- 3 That the following amounts are calculated for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:
 - (a) £43,968,458.06 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) £36,601,610.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £7,366,848.06 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) £252.84 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,

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as the basic amount of its Council Tax for the year (including Parish precepts).

- (e) £792,416.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- (f) £225.64 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	257.65
Bridgtown	237.51
Brindley Heath	241.74
Cannock Wood	253.92
Heath Hayes East and Wimblebury	252.94
Hednesford	260.97
Norton Canes	264.79
Rugeley	283.34

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	143.14	171.77	200.39	229.02	257.65	314.91	372.16	429.42	515.30
Bridgtown	131.95	158.34	184.73	211.12	237.51	290.29	343.07	395.85	475.02
Brindley Heath	134.30	161.16	188.02	214.88	241.74	295.46	349.18	402.90	483.48
Cannock Wood	141.07	169.28	197.49	225.71	253.92	310.35	366.77	423.20	507.84
Heath Hayes & Wimblebury	140.52	168.63	196.73	224.84	252.94	309.15	365.36	421.57	505.88
Hednesford	144.98	173.98	202.98	231.97	260.97	318.96	376.96	434.95	521.94
Norton Canes	147.11	176.53	205.95	235.37	264.79	323.63	382.47	441.32	529.58
Rugeley	157.41	188.89	220.38	251.86	283.34	346.30	409.27	472.23	566.68
Unparished	125.36	150.43	175.50	200.57	225.64	275.78	325.92	376.07	451.28

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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	907.08	1,058.26	1,209.44	1,360.62	1,662.98	1,965.34	2,267.70	2,721.24
Office of the Police and Crime Commissioner	159.05	185.55	212.06	238.57	291.59	344.60	397.62	477.14
Stoke-on-Trent and Staffs Fire Authority	52.52	61.27	70.03	78.78	96.29	113.79	131.30	157.56

- 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 2021/22 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	1,075.35	1,290.42	1,505.47	1,720.55	1,935.62	2,365.77	2,795.89	3,226.04	3,871.24
Bridgtown	1,064.16	1,276.99	1,489.81	1,702.65	1,915.48	2,341.15	2,766.80	3,192.47	3,830.96
Brindley Heath	1,066.51	1,279.81	1,493.10	1,706.41	1,919.71	2,346.32	2,772.91	3,199.52	3,839.42
Cannock Wood	1,073.28	1,287.93	1,502.57	1,717.24	1,931.89	2,361.21	2,790.50	3,219.82	3,863.78
Heath Hayes & Wimblebury	1,072.73	1,287.28	1,501.81	1,716.37	1,930.91	2,360.01	2,789.09	3,218.19	3,861.82
Hednesford	1,077.19	1,292.63	1,508.06	1,723.50	1,938.94	2,369.82	2,800.69	3,231.57	3,877.88
Norton Canes	1,079.32	1,295.18	1,511.03	1,726.90	1,942.76	2,374.49	2,806.20	3,237.94	3,885.52
Rugeley	1,089.62	1,307.54	1,525.46	1,743.39	1,961.31	2,397.16	2,833.00	3,268.85	3,922.62
Unparished	1,057.57	1,269.08	1,480.58	1,692.10	1,903.61	2,326.64	2,749.65	3,172.69	3,807.22

- 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 2021/22 is not excessive in accordance with the principles determined by the Secretary of State under Section 52ZC of that Act.