

BRECKLAND DISTRICT COUNCIL

Report of: Maxine O'Mahony, Executive Director Strategy & Governance

To: Full Council, 25 February 2021

(Author: Alison Chubbock, Chief Accountant)

Subject: Council Tax 2021-22

Purpose: To set the amounts of Council Tax applicable for 2021-22 for each valuation band and in each part of the district.

Recommendation(s):

- 1) That Full Council approves the special expenses for 2021-22 (at paragraph 1.3)
- 2) That Full Council approves the formal council tax resolutions for 2021-22 (at paragraph 1.4.1 to 1.4.5)

1.0 BACKGROUND

- 1.1 This report covers the formal resolutions required to set the Council Tax in accordance with the Local Government Finance Act 1992 as amended. The Norfolk Police & Crime Panel met on 2 February 2021 to set its precept for 2021-22. Whilst Norfolk County Council met on 22 February 2021 to set its precept for 2021-22.

The County Council is proposing increasing its Council Tax by 3.99%. The Norfolk Police & Crime Commissioner (NPCC) is increasing its Council Tax by 5.68%.

The Localism Act 2011 makes provision for Council Tax referendums to be held if an authority increases its basic amount of Council Tax in excess of principles determined by the Secretary of State. These excessiveness principles are set each year.

For 2021-22 a referendum would be triggered if the basic amount of Council Tax increases by:

- Local authorities with responsibility for adult social care, increases of 5% or more than 5% in 2021-22 (comprising 3% for adult social care expenditure and 2% for other expenditure).
- Increases of more than £15 for Police and Crime Commissioners
- Increases of 2% or more than 2% or more than £5, whichever is greater, for shire districts. Breckland Council fit in this category.
- Local precepting authorities (i.e. Parish Councils) are not subject to Council Tax referendums in 2021-22.

None of the precepting authorities are setting a Council Tax level that would require a referendum.

Budget

- 1.2 The budget was presented to Cabinet on 1 February 2021 with a recommendation to Full Council on 25 February 2021, setting the band D Council Tax at £98.73 for the year, a £4.95 increase on a Band D property compared to 2020-21.

The Council Tax resolutions below are based on the Breckland budget figures plus the amounts requested by other precepting authorities.

Special Expenses

- 1.3 It is proposed that the amounts to be charged as a Special Expense for the provision of the public footway lighting service are as follows:

	Total	Band D
Dereham	£9,683.02	£1.70
Thetford	£47,759.15	£7.40
Watton	£19,449.75	£7.06

The costs of the public footway lighting services applicable to Attleborough and Swaffham are charged directly to the respective town councils and other parishes take direct responsibility for their public lighting arrangements.

Council Tax Resolutions

- 1.4.1 It is to be noted that on 25 February 2021 the Council has calculated: -
a) the Council Tax Base 2021-22 for the whole Council area as 44,446.3 (item T in the regulations made under Section 33(5) of the Local Government Finance Act 1992, as amended) and
b) for dwellings in those parts of its area to which a Parish precept relates as in the attached **Appendix A**.
- 1.4.2 Calculate that the Council Tax requirement for the Council's own purposes for 2021-22 (excluding Parish precepts and special expenses) is £4,388,183.
- 1.4.3 That the following amounts be calculated by the Council for the year 2021-22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended (the Act):-
- a) £84,978,655 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act;
 - b) £76,194,003 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act;
 - c) £8,784,652 being the amount by which the aggregate at 1.4.3(a) above exceeds the aggregate at 1.4.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year;
 - d) £197.65 being the amount at 1.4.3(c) above, divided by the amount at 1.4.1(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 (including Parish precepts);
 - e) £4,396,469 being the aggregate amount of all special items (including Parish precepts) referred to in Section 34(1) of the Act (as per the attached **Appendix A**);
 - f) £98.73 being the amount at 1.4.3(d) above less the result given by

dividing the amount at 1.4.3(e) above by the amount at 1.4.1(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 areas to which no special item relates;

- g) The figures shown in **Appendix B**, being the amounts given by adding to the amount at 1.4.3(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 1.4.1(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) The figures shown in **Appendix C**, being the amounts given by multiplying the amounts at 1.4.3(f) and 1.4.3(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.

1.4.4 That it be noted that for the year 2021-22 the Norfolk County Council and Norfolk Police & 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:-

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
NCC	£981.96	£1,145.62	£1,309.28	£1,472.94	£1,800.26	£2,127.58	£2,454.90	£2,945.88
NPCC	£185.34	£216.23	£247.12	£278.01	£339.79	£401.57	£463.35	£556.02

1.4.5 That having calculated the aggregate in each case the amounts at 1.4.3(h) and 1.4.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in **Appendix D** as the amount of Council Tax for 2021-22 of the categories of dwellings shown.

Appendix E provides some definitions for the formal Council Tax resolution above.

Excessiveness Determination

1.5 The Council's basic amount of Council Tax (including special expenses) as calculated for 2021-22 is £5.00 higher than that calculated for 2020-21 and therefore within the limit above which a referendum would be required.

Accordingly it can be determined that the Council's basic amount of Council Tax is not excessive for 2021-22 in accordance with the principles approved under section 52ZB of the Local Government Finance Act 1992 (as amended).

2.0 OPTIONS

2.1 Approve the special expenses for 2021-22 (at paragraph 1.3) and approve the formal council tax resolutions for 2021-22 (at paragraph 1.4.1 to 1.4.5).

2.2 Make changes before approving the special expenses for 2021-22 (at paragraph 1.3) and the formal council tax resolutions for 2021-22 (at paragraph 1.4.1 to 1.4.5).

3.0 REASONS FOR RECOMMENDATION(S)

3.1 As the billing authority, Breckland is required by the Local Government Finance Act 1992 to set the council tax by 11th March each year.

4.0 EXPECTED BENEFITS

4.1 To set the Council Tax for 2021-22.

5.0 IMPLICATIONS

In preparing this report, the report author has considered the likely implications of the decision - particularly in terms of Carbon Footprint / Environmental Issues; Constitutional & Legal; Contracts; Corporate Priorities; Crime & Disorder; Equality & Diversity/Human Rights; Financial; Health & Wellbeing; Reputation; Risk Management; Safeguarding; Staffing; Stakeholders/Consultation/Timescales; Transformation Programme; Other. Where the report author considers that there may be implications under one or more of these headings, these are identified below.

5.2 Constitution & Legal

5.2.1 This report complies with the Local Government finance Act 1992.

5.3 Financial

5.2.1 This report is financial in nature and finances are shown in the report.

5.8 Risk Management

5.3.1 Risks relating to the budget are detailed in the budget setting report 2021-22.

5.9 Stakeholders / Consultation / Timescales

5.4.1 Consultation on the budget has taken place with Overview and Scrutiny Commission, Cabinet, Business Rate Payers and residents (via the web site).

6.0 WARDS/COMMUNITIES AFFECTED

6.1 All.

7.0 ACRONYMS

7.1 NCC = Norfolk County Council

7.2 NPCC = Norfolk Police & Crime Commissioner

Background papers:- [See The Committee Report Guide for guidance on how to complete this section](#)

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Key Decision: Yes

Exempt Decision: No

This report refers to a Mandatory & Discretionary Services

Appendices attached to this report:

Appendix A	Parish/Ward Council Tax base report
Appendix B	Breckland Council plus parishes band D Council Tax
Appendix C	Breckland Council plus parishes Council Tax – all valuation bands
Appendix D	Council Tax rates including County and Police – all valuation bands
Appendix E	Council Tax resolution – definitions