



Council Tax Setting 2021/22

Corporate Priority:	All
Relevant Ward Member(s):	All
Date of consultation with Ward Member(s):	NA
Exempt Information:	No

1 Summary

- 1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2021/22 as required under the Local Government Finance Act 1992. The Leicestershire County Council figures are subject to approval at their meeting on 17 February 2021.

2 Recommendation(s)

That Council:

- 2.1 Note the calculations and set the Council Tax for the year 2020/201 made in accordance with regulations set out in the Local Government Finance Act 1992.

3 Reason for Recommendations

- 3.1 Under the Local Government Finance Act 1992 the Council is formally required to set its Council Tax levels for the forthcoming financial year which covers all precepting bodies.

4 Background

- 4.1 The report will provide members with the precept levels for precepting bodies and outline the council tax base for 2021/22 in order to establish the Council Tax requirement for Melton. It will also outline the Band D charges for 2021/22 across all precepting bodies.

5 Main Considerations

- 5.1 The following precept levels from the relevant precepting bodies have been received which are detailed below

5.2 Parish Councils

The Parish Council Precepts for 2021/22 are detailed in Appendix A and total £679,191. The increase in the average Band D Council Tax for Parish Councils is 0.35% and results in an average Band D Council Tax figure of £67.45 for 2021/22. Parish Councils are not currently subject to the requirements of the referendum rules.

5.3 Leicestershire County Council

Leicestershire County Council met on 17 February 2021 and set their precept at £26,929,547. This results in a Band D Council Tax of £1,410.78. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £232,390 for 2020/21.

5.4 Police & Crime Commissioner for Leicestershire

At the Leicester, Leicestershire and Rutland Police & Crime Panel meeting on 27 January 2021, the Panel resolved to support the Police & Crime Commissioner's proposal to set their precept at £4,738,312. This results in a Band D Council Tax of £248.23. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £40,336 for 2020/21

5.5 Leicestershire Combined Fire Authority

Leicestershire Combined Fire Authority met on 10 February 2020 and set their precept at £1,322,634. This results in a Band D Council Tax of £69.29. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £11,753 for 2020/21.

5.6 Council Tax Base

The following amounts for the year 2021/22 are calculated in accordance with the regulations made under Section 31B of the Local Government Finance Act 1992, as amended by the Localism Act 2011:

- 5.6.1 19,088.38 being the Council Tax Base for the whole Council area (Item T in the formula in Section 31B).
- 5.6.2 The Council Tax Base for dwellings in those parts of the Council's area to which a Parish precept relates. These being the amounts of its Council Tax base for the year for dwellings in those parts of the Council's area to which one or more special items relate (i.e. tax base for parish's including Melton Mowbray itself).

Parish	2021/22 Band D equivalents
Ab Kettleby	247.93
Asfordby	1,138.77
Belvoir	125.42
Bottesford	1,475.90
Broughton and Dalby	573.05
Buckminster	140.89
Burton and Dalby	454.17
Clawson, Hose and Harby	1,086.46
Croxton Kerrial	225.54
Eaton	316.8
Freeby	123.34

Frisby	305.62
Gaddesby	171.56
Gaddesby (29)	195.00
Garthorpe	31.92
Grimston	128.00
Hoby with Rotherby	284.8
Kirby Bellars	159.68
Knossington & Cold Overton	162.72
Redmile	405.35
Scalford	261.72
Somerby	387.33
Sproxton (Sproxton & Saltby)	176.56
Sproxton(Stonesby & Bescaby)	82.24
Stathern	310.32
Twyford and Thorpe Satchville	301.24
Waltham	484.16
Wymondham & Edmondthorpe	313.78
Area of Former Urban District of Melton	9,018.11
Mowbray	
TOTAL	19,088.38

5.7 The Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) has been calculated at £212.64.

5.8 The following amounts are calculated by the Council for the year 2020/21 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

- (a) £22,268,610 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 the Council by Parish Councils (**i.e. gross expenditure including parish precepts**).
- (b) £17,530,504 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. (**i.e. gross income including government grants**).
- (c) £4,738,106 being the amount by which the aggregate at 5.8(a) above exceeds the aggregate at 5.8(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). (**i.e. Council Tax requirement for general, special expenses & parish precepts**).
- (d) £248.22 being the amount at 5.8(c) above (Item R) divided by Item T (the amount at 5.6.1 above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year. (**i.e. Band D average Council Tax including general expenses, special expenses and parish precepts**).

(e) £1,170,006 being the aggregate amount of all special items referred to in Section 34(1) of the Act. **(i.e. total Council Tax from all special expenses areas plus parish precepts).**

(f) £186.87 being the amount at 5.8 (d) above less the result given by dividing the amount at 5.8(e) above by Item T (5.6.1 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 special items relate. **(i.e. Band D Council Tax for general expenses only.**

(g) Part of the Council's Area

being the amounts given by adding to the amount at 5.8 (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 5.6.2 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. **(i.e. Band D Council Tax including all special expenses and parish precepts).**

Parish of:	£
Ab Kettleby	227.20
Asfordby	287.45
Belvoir	294.51
Bottesford	268.18
Broughton & Old Dalby	238.35
Buckminster	230.88
Burton & Great Dalby	252.20
Clawson, Hose & Harby	243.10
Croxton Kerrial	239.13
Eaton	250.00
Freeby	207.75
Frisby	245.86
Gaddesby	231.88
Gaddesby (29)	272.75
Garthorpe	249.53
Grimston	252.50
Hoby with Rotherby	288.70
Kirby Bellars	244.80
Knossington & Cold Overton	260.80
Redmile	237.14
Scalford	251.82
Somerby	256.78
Sproxton (Sproxton & Saltby)	208.12
Sproxton(Stonesby & Bescaby)	269.11

Stathern	267.43
Twyford & Thorpe	219.40
Waltham	280.54
Wymondham	249.97
Area of: Former Urban District of Melton Mowbray	239.44

(h) Part of the Council's Area

The amounts of attached schedule in Appendix B being the amounts given by multiplying the amounts at 5.8(f) and 5.8(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. **(i.e. Council Tax across all bands for general and special expenses and parish precepts).**

- 5.9 That it be noted that for the year 2021/22 the major precepting authorities 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

<u>Precepting Authority</u>	<u>Valuation Band</u>							
	A £	B £	C £	D £	E £	F £	G £	H £
Leicestershire County Council	940.52	1,097.28	1,254.03	1,410.78	1,724.29	2,037.80	2,351.30	2,821.56
Police & Crime Commissioner for Leicestershire	165.49	193.07	220.65	248.23	303.39	358.55	413.72	496.46
Leicestershire Combined Fire Authority	46.19	53.89	61.59	69.29	84.69	100.09	115.48	138.58

- 5.10 That, having calculated the aggregate in each case of the amounts at 3.4(h) and 3.5 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of the attached schedule in Appendix C as the amounts of Council Tax for the year 2021/22 for each of the categories of dwellings shown below: (i.e. fully inclusive Council Tax across all bands).

6 Options Considered

- 6.1 It is a requirement for the Council to calculate and set the Council Tax for 2021/22 as required under the Local Government Finance Act 1992.

7 Consultation

- 7.1 Consultation has not been undertaken and would not be applicable to this report

8 Next Steps – Implementation and Communication

- 8.1 Once approved the Council will be working on preparing the relevant Council Tax bills to be sent out to residents.

9 Financial Implications

- 9.1 The above figures reflect the financial position as set out in the Council's budget for 2021/22 with the actual impact on the Band D Council Tax summarised in the table below:

	2020/21 £	2021/22 £	Increase %
Melton Borough Council (average for whole area excluding Parish Councils)	207.64	212.64	2.41
Leicestershire County Council (including 2% social care levy)	1,343.73	1,410.78	4.99
Police & Crime Commissioner for Leicestershire	233.23	248.23	6.43
Leicestershire Combined Fire Authority	67.96	69.29	1.96
Parish Councils (average for whole area)	67.21	67.45	0.35
Average for whole area (including precepts)	1,888.00	1,976.52	4.69

Financial Implications reviewed by: Director for Corporate Services

10 Legal and Governance Implications

- 10.1 The report sets out the calculations required under the Local Government Finance Act 1992 as amended by the Localism Act 2011

Legal Implications reviewed by: Monitoring Officer

11 Equality and Safeguarding Implications

- 11.1 There are no direct equality or safeguarding issues arising from this report

12 Community Safety Implications

- 12.1 There are no direct links to community safety arising from this report

13 Environmental and Climate Change Implications

- 13.1 There are no direct links to environmental and climate change arising from this report

14 Other Implications (where significant)

- 14.1 No other implications have been identified

15 Risk & Mitigation

There are no specific risks associated with this report

16 Background Papers

- 16.1 None

17 Appendices

- 17.1 Appendix A - Parish Council Precepts 2021/22.
- 17.2 Appendix B - Council Tax Band Charges for General Fund, SEA's and Parishes 2021/22.
- 17.3 Appendix C - Council Tax Band Charges for all 2021/22.

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