

Council

Date 26 February 2020

Report of: Director for Corporate Services

Cabinet Member Portfolio Holder for Corporate Finance and Resources

COUNCIL TAX SETTING 2020/21

1.0 Summary:

1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2020/21 as required under the Local Government Finance Act 1992. The Leicestershire County Council figures are subject to approval at their meeting on 19 February 2020.

2.0 Recommendations

2.1 **That the Council 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.**

3.0 Report Detail

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

3.2 Parish Councils.

The Parish Council Precepts for 2020/21 are detailed in Appendix A and total £671,209. The increase in the average Band D Council Tax for Parish Councils is 1.72% and results in an average Band D Council Tax figure of £67.21 for 2020/21. Parish Councils are not currently subject to the requirements of the referendum rules.

3.3 Leicestershire County Council.

Leicestershire County Council met on 19 February 2020 and set their precept at £25,445,984. This results in a Band D Council Tax of £1,343.73. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £27,229 for 2019/20.

3.4 Police & Crime Commissioner for Leicestershire.

At the Leicester, Leicestershire and Rutland Police & Crime Panel meeting on 1 February 2020, the Panel resolved to support the Police & Crime Commissioner's proposal to set their precept at £4,416,634. This results in a Band D Council Tax of £233.23. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £4,704 for 2019/20.

3.5 Leicestershire Combined Fire Authority.

Leicestershire Combined Fire Authority met on 12 February 2020 and set their precept at £1,286,945. This results in a Band D Council Tax of £67.96. The actual payment will be adjusted by a contribution towards a Collection Fund deficit of £1,404 for 2019/20.

3.6 The following amounts for the year 2020/21 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:-

- a) 18,936.80 being the Council Tax Base for the whole Council area (Item T in the formula in Section 31B).
- b) The Council Tax Base for dwellings in those parts of the Council's area to which a Parish precept relates:

Parish	2020/21 Band D equivalents
Ab Kettleby	248.49
Asfordby	1,109.13
Belvoir	128.94
Bottesford	1,462.95
Broughton and Dalby	567.96
Buckminster	148.10
Burton and Dalby	449.16
Clawson, Hose and Harby	1,072.43
Croxton Kerrial	223.83
Eaton	315.98
Freeby	124.32
Frisby	315.93
Gaddesby	160.71
Gaddesby (29)	193.80
Garthorpe	32.35
Grimston	123.51
Hoby with Rotherby	282.54
Kirby Bellars	153.82
Knossington & Cold Overton	159.78
Redmile	403.61
Scalford	259.35
Somerby	398.78

Sproxton (Sproxton & Saltby)	174.12
Sproxton(Stonesby & Bescaby)	81.18
Stathern	309.77
Twyford and Thorpe Satchville	299.58
Waltham	479.69
Wymondham & Edmondthorpe	307.25
Area of Former Urban District of Melton	8,949.74
Mowbray	
TOTAL	18,936.80

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).

3.7 The Council Tax requirement for the Council's own purposes for 2020/21 (excluding Parish precepts) has been calculated at £207.64.

3.8 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) £17,921,445 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) £13,318,200 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) £4,603,246 being the amount by which the aggregate at 3.4(a) above exceeds the aggregate at 3.4(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) £243.08 being the amount at 3.4(c) above (Item R) divided by Item T (the amount at 3.2(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. (**i.e. Band D average Council Tax including general expenses, special expenses and parish precepts**).
- (e) £1,207,636 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) £179.31 being the amount at 3.4(d) above less the result given by dividing the amount at 3.4(e) above by Item T (3.2(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 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 3.4(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 3.2(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. **(i.e. Band D Council Tax including all special expenses and parish precepts).**

Parish of:	£
Ab Kettleby	219.55
Asfordby	290.72
Belvoir	260.74
Bottesford	258.60
Broughton & Old Dalby	230.37
Buckminster	224.89
Burton & Great Dalby	245.37
Clawson, Hose & Harby	235.43
Croxton Kerrial	231.81
Eaton	240.23
Freeby	197.01
Frisby	242.29
Gaddesby	223.03
Gaddesby (29)	270.30
Garthorpe	210.22
Grimston	231.13
Hoby with Rotherby	281.95
Kirby Bellars	239.45
Knossington & Cold Overton	255.95
Redmile	229.80
Scalford	244.86
Somerby	247.21
Sproxton (Sproxton & Saltby)	200.85
Sproxton(Stonesby & Bescaby)	267.37
Stathern	250.33
Twyford & Thorpe	207.68
Waltham	273.10
Wymondham	243.55

	Area of:	
	Former Urban District of Melton	
	Mowbray	236.93
(h)	<u>Part of the Council's Area</u>	

The amounts of attached schedule in Appendix B being the amounts given by multiplying the amounts at 3.4(f) and 3.4(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).**

- 3.9 That it be noted that for the year 2020/21 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	895.82	1,045.12	1,194.43	1,343.73	1,642.34	1,940.95	2,239.55	2,687.46
Police & Crime Commissioner for Leicestershire	155.49	181.40	207.32	233.23	285.06	336.89	388.72	466.46
Leicestershire Combined Fire Authority	45.31	52.86	60.41	67.96	83.06	98.16	113.27	135.92

- 3.10 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 2020/21 for each of the categories of dwellings shown below: (i.e. fully inclusive Council Tax across all bands).

4.0 Consultation and Feedback

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

5.0 Next Steps

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

6.0 Financial Implications

6.1 The above figures reflect the financial position as set out in the Council's budget for 2020/21.

6.2 These figures and further details of the Council's budget can be seen in the Council's Budget Book; a copy of which will shortly be made available on the Council's website under Budgets, spending and performance section.

6.3 If the Council Tax increase is approved, the Band D Council Tax will be as follows

	2019/20 £	2020/21 £	Increase %
Melton Borough Council (average for whole area excluding Parish Councils)	202.64	207.64	2.47
Leicestershire County Council (including 2% social care levy)	1,292.18	1,343.73	3.99
Police & Crime Commissioner for Leicestershire	223.23	233.23	4.48
Leicestershire Combined Fire Authority	66.64	67.96	1.98
Parish Councils (average for whole area)	66.07	67.21	1.72
Average for whole area (including precepts)	1,819.32	1,888.00	3.78

7.0 Legal and Governance Implications:

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

8.0 Equality and Safeguarding Implications:

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

9.0 Community Safety Implications:

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

10.0 Other Implications

10.1 No other implications have been identified

11.0 Risk & Mitigation:

11.1 There are no direct risks arising from this report.

Background Papers:

None.

Appendices

Appendix A - Parish Council Precepts 2020/21.

Appendix B - Council Tax Band Charges for General Fund, SEA's and Parishes 2020/21.

Appendix C - Council Tax Band Charges for all 2020/21.

Report Timeline:

Equalities Check & Challenge	N/A	
SLT Sign off	N/A	
Previously Considered by Cabinet	N/A	
Director Approval		10.02.20
Chief Finance Officer Sign Off		10.02.20
Monitoring Officer Sign Off		18.02.20
Legal Officer Sign Off		18.02.20

Report Author & Job Title

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