

Minutes

Council Tax

Committee Meeting

3.30pm on 24th February 2021



These minutes principally record decisions taken and, where appropriate, the reasons for the decisions. A webcast of the meeting is available for 6 months at www.braintree.gov.uk.

Present:

Councillors	Present	Councillors	Present
Councillor J Abbott	Yes	Councillor D Mann	Yes
Councillor G Butland (Chairman)	Yes	Councillor Mrs J Pell	Yes

Invitee: Councillor D Bebb, Cabinet Member for Finance and Performance Management was in attendance in order to present the Council Tax Resolution 2021/22 report to the Council Tax Committee.

1 APPOINTMENT OF CHAIRMAN

DECISION: That Councillor G Butland, Leader of the Council, be appointed as Chairman of the Committee.

2 DECLARATIONS OF INTEREST

INFORMATION: There were no interests declared.

3 MINUTES

INFORMATION: There were no Minutes to be approved for this meeting.

4 QUESTION TIME

INFORMATION: There were no statements made or questions asked.

5 COUNCIL TAX RESOLUTION 2021/22

INFORMATION: Before the commencement of the report, the Chairman briefly explained that Essex County Council (the major precepting Authority) had not been due to determine its Council Tax precept until its meeting on 23rd February 2021. As a result, it was not possible for Braintree District Council to undertake the Council Tax Resolution at its meeting of Full Council on 22nd February 2021. It was therefore agreed by Full Council that a separate Council Tax Committee be established for the determination of the Council Tax Resolution and the level of Council Tax for 2021/22.

Councillor D Bebb, Cabinet Member for Finance and Performance Management, was then invited to present the Council Tax Resolution 2021/22 report to the Committee. It was advised that at its meeting on 22nd February 2021, Full Council approved a Council Tax Requirement for 2021/22 for the Council's own purposes of £9,921,194.

In respect of Parish and Town Council precepts, the aggregate total of local precepts notified to the Council was reported as £2,518,974, which equated to an average precept based on the tax base of Parish and Town Council areas of £64.25 per Band D dwelling, and represented an increase of 3.36% in the current year.

The total Council Tax Requirement for Braintree District Council including local precepts for 2021/22 was therefore £12,440,168.

Schedule B (attached) showed the total amount of Council Tax for each area by category of dwelling, taking into account the precept anticipated from Essex County Council and the precepts received from the Police, Fire and Crime Commissioner for Essex in respect of Essex Police and the Essex Fire Service.

Councillor J Abbott asked whether budget changes agreed by Essex County Council at its meeting on 23rd February 2021 impacted on the provisional figures included in the report. It was reported that the precept letter received from Essex County Council confirmed the provisional figures.

DECISION: The Committee approved the Council Tax rates for 2021/22, which were calculated in accordance with the attached resolution:-

Council Tax Base

Under delegated powers the Corporate Director has determined the amount of Council Tax Base for the whole Council area for 2021/22 as **53,721** Band D equivalents; and also that the amount set out in Column 2 of Schedule A should be the Council Tax Base for dwellings in those parts of the district listed in Column 1 of Schedule A to this resolution.

Calculation of the Council Tax Requirement

In calculating the Council Tax Requirement the following amounts have been calculated by the Council for the year 2021/22, in accordance with the Local Government Finance Act 1992 (as amended):-

£87,451,078, being the expenditure the Council estimates it will incur in the year in performing its functions and which will be charged to its General Fund revenue account in accordance with proper practice. This amount includes allowances for contingencies, additions to earmarked financial reserves and general balances, local precepts issued to the Council, and the Council's share of the estimated Collection Fund balance at 31 March 2021 in respect of business rates.

£75,010,910, being the income estimated by the Council which will be credited to the General Fund revenue account in accordance with proper practice. This amount includes specific and general government grants, the estimated use of earmarked financial reserves and general balances, retained business rates, and the Council's share of the estimated Collection Fund balance at 31 March 2021 in respect of council tax.

£12,440,168, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

£2,518,974, being the total of all local precepts received from town and parish councils and shown in Column 3 of Schedule A.

Calculation of the Basic Amount of Council Tax

The following amounts have been calculated:

£231.57, being the basic amount of Council Tax for the year including local precepts, calculated by dividing the Council Tax Requirement by the Council Tax Base for the whole district.

£184.68, being the basic amount of Council Tax for dwellings in those parts of the District where there are no local precepts for town or parish councils. This represents the District Council's share of the total Council Tax rate and is charged across property bands as follows:

Property Band	Band as proportion of Band D	Council Tax Rate
A	6/9	£123.12
B	7/9	£143.64
C	8/9	£164.16
D	9/9	£184.68
E	11/9	£225.72
F	13/9	£266.76
G	15/9	£307.80
H	18/9	£369.36

The District Council's basic amount of Council Tax equates to a Council Tax Requirement for the Council's own purposes (excluding town and parish precepts) of **£9,921,194**.

Under the principles set by the Secretary of State for Communities and Local Government for the 2021/22 financial year, the basic amount of Council Tax calculated by the Council is not deemed excessive and therefore does not require a referendum to be held.

The amounts shown in Column 5 of Schedule A, calculated by adding to the basic amount of Council Tax in those parts of the District where there are no local precepts, the local precept amount relating to each parish or town council area, divided by the tax base for that area. This represents the basic amount of Council Tax for each parish or town council area. The charge for each property band is also shown in Schedule A.

Special Expenses

The Council resolves that any expenses incurred by it in performing, in part of its area, a function that is performed elsewhere in its area by a parish or town council, or a Chairman of a parish meeting, shall not be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992.

Council Tax Setting

It is noted that the Council has been advised of the following precepts:

- Essex County Council (subject to confirmation) £72,035,026
- Police, Fire & Crime Commissioner – Essex Police £11,202,440
- Police, Fire & Crime Commissioner – Essex Fire Service £3,969,445

Expressed as a Council Tax rate for dwellings in the following property bands:

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£893.94	£139.02	£49.26
B	£1,042.93	£162.19	£57.47
C	£1,191.92	£185.36	£65.68
D	£1,340.91	£208.53	£73.89
E	£1,638.89	£254.87	£90.31
F	£1,936.87	£301.21	£106.73
G	£2,234.85	£347.55	£123.15
H	£2,681.82	£417.06	£147.78

The Council, having calculated the aggregate of the amounts stated above for each area within the District, hereby sets the amounts shown in Schedule B as the total amount of Council Tax for each of the property Bands.

REASON FOR DECISION: To approve the 2021/22 Council Tax rates.

The meeting was closed at 3.36pm.

Cllr G Butland
(Chairman)

SCHEDULE A

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5	COUNCIL TAX FOR THE DISTRICT COUNCIL INCLUDING PARISH TAX £							
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	203.55	4,392	21.58	206.26	137.51	160.42	183.34	206.26	252.10	297.93	343.77	412.52
ASHEN	150.68	5,500	36.50	221.18	147.45	172.03	196.60	221.18	270.33	319.48	368.63	442.36
BELCHAMP OTTEN	78.58	1,125	14.32	199.00	132.67	154.78	176.89	199.00	243.22	287.44	331.67	398.00
BELCHAMP ST PAUL	162.99	3,375	20.71	205.39	136.93	159.75	182.57	205.39	251.03	296.67	342.32	410.78
BELCHAMP WALTER	103.75	5,784	55.75	240.43	160.29	187.00	213.72	240.43	293.86	347.29	400.72	480.86
BIRDBROOK	151.66	13,685	90.23	274.91	183.27	213.82	244.36	274.91	336.00	397.09	458.18	549.82
BLACK NOTLEY	963.96	48,000	49.79	234.47	156.31	182.37	208.42	234.47	286.57	338.68	390.78	468.94
BORLEY	55.68	1,307	23.47	208.15	138.77	161.89	185.02	208.15	254.41	300.66	346.92	416.30
BRADWELL	227.49	11,837	52.03	236.71	157.81	184.11	210.41	236.71	289.31	341.91	394.52	473.42
BRAINTREE	14512.89	-	0.00	184.68	123.12	143.64	164.16	184.68	225.72	266.76	307.80	369.36
BULMER	271.66	10,416	38.34	223.02	148.68	173.46	198.24	223.02	272.58	322.14	371.70	446.04
BURES HAMLET	320.46	29,817	93.04	277.72	185.15	216.00	246.86	277.72	339.44	401.15	462.87	555.44
CASTLE HEDINGHAM	489.65	29,697	60.65	245.33	163.55	190.81	218.07	245.33	299.85	354.37	408.88	490.66
COGGESHALL	1804.67	176,819	97.98	282.66	188.44	219.85	251.25	282.66	345.47	408.29	471.10	565.32
COLNE ENGAINE	411.21	25,387	61.74	246.42	164.28	191.66	219.04	246.42	301.18	355.94	410.70	492.84
CRESSING	724.78	43,000	59.33	244.01	162.67	189.79	216.90	244.01	298.23	352.46	406.68	488.02
EARLS COLNE	1335.33	116,785	87.46	272.14	181.43	211.66	241.90	272.14	332.62	393.09	453.57	544.28
FEERING	825.15	65,372	79.22	263.90	175.93	205.26	234.58	263.90	322.54	381.19	439.83	527.80
FINCHINGFIELD	686.25	44,742	65.20	249.88	166.59	194.35	222.12	249.88	305.41	360.94	416.47	499.76
FOXEARH & LISTON	154.83	6,905	44.60	229.28	152.85	178.33	203.80	229.28	280.23	331.18	382.13	458.56
GESTINGTHORPE	178.20	8,613	48.33	233.01	155.34	181.23	207.12	233.01	284.79	336.57	388.35	466.02
GOSFIELD	582.83	35,877	61.56	246.24	164.16	191.52	218.88	246.24	300.96	355.68	410.40	492.48
GREAT BARDFIELD	569.90	42,415	74.43	259.11	172.74	201.53	230.32	259.11	316.69	374.27	431.85	518.22
GREAT MAPLESTEAD	170.11	8,068	47.43	232.11	154.74	180.53	206.32	232.11	283.69	335.27	386.85	464.22
GREAT NOTLEY	2588.96	92,425	35.70	220.38	146.92	171.41	195.89	220.38	269.35	318.33	367.30	440.76
GREAT YELDHAM	594.46	46,275	77.84	262.52	175.01	204.18	233.35	262.52	320.86	379.20	437.53	525.04
GREENSTEAD GREEN	274.39	10,450	38.08	222.76	148.51	173.26	198.01	222.76	272.26	321.76	371.27	445.52
HALSTEAD	4169.07	199,907	47.95	232.63	155.09	180.93	206.78	232.63	284.33	336.02	387.72	465.26
HATFIELD PEVEREL	1777.82	74,015	41.63	226.31	150.87	176.02	201.16	226.31	276.60	326.89	377.18	452.62
HELIONS BUMPSTEAD	178.57	15,101	84.57	269.25	179.50	209.42	239.33	269.25	329.08	388.92	448.75	538.50
HENNY'S,MIDDLETON & TWINSTEAD	236.59	9,756	41.24	225.92	150.61	175.72	200.82	225.92	276.12	326.33	376.53	451.84
KELVEDON	1352.64	123,597	91.37	276.05	184.03	214.71	245.38	276.05	337.39	398.74	460.08	552.10
LITTLE MAPLESTEAD	114.22	5,645	49.42	234.10	156.07	182.08	208.09	234.10	286.12	338.14	390.17	468.20

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1219.73	1423.01	1626.30	1829.59	2236.17	2642.74	3049.32	3659.18
ASHEN	1229.67	1434.62	1639.56	1844.51	2254.40	2664.29	3074.18	3689.02
BELCHAMP OTTEN	1214.89	1417.37	1619.85	1822.33	2227.29	2632.25	3037.22	3644.66
BELCHAMP ST PAUL	1219.15	1422.34	1625.53	1828.72	2235.10	2641.48	3047.87	3657.44
BELCHAMP WALTER	1242.51	1449.59	1656.68	1863.76	2277.93	2692.10	3106.27	3727.52
BIRDBROOK	1265.49	1476.41	1687.32	1898.24	2320.07	2741.90	3163.73	3796.48
BLACK NOTLEY	1238.53	1444.96	1651.38	1857.80	2270.64	2683.49	3096.33	3715.60
BORLEY	1220.99	1424.48	1627.98	1831.48	2238.48	2645.47	3052.47	3662.96
BRADWELL	1240.03	1446.70	1653.37	1860.04	2273.38	2686.72	3100.07	3720.08
BRAINTREE	1205.34	1406.23	1607.12	1808.01	2209.79	2611.57	3013.35	3616.02
BULMER	1230.90	1436.05	1641.20	1846.35	2256.65	2666.95	3077.25	3692.70
BURES HAMLET	1267.37	1478.59	1689.82	1901.05	2323.51	2745.96	3168.42	3802.10
CASTLE HEDINGHAM	1245.77	1453.40	1661.03	1868.66	2283.92	2699.18	3114.43	3737.32
COGGESHALL	1270.66	1482.44	1694.21	1905.99	2329.54	2753.10	3176.65	3811.98
COLNE ENGAINE	1246.50	1454.25	1662.00	1869.75	2285.25	2700.75	3116.25	3739.50
CRESSING	1244.89	1452.38	1659.86	1867.34	2282.30	2697.27	3112.23	3734.68
EARLS COLNE	1263.65	1474.25	1684.86	1895.47	2316.69	2737.90	3159.12	3790.94
FEERING	1258.15	1467.85	1677.54	1887.23	2306.61	2726.00	3145.38	3774.46
FINCHINGFIELD	1248.81	1456.94	1665.08	1873.21	2289.48	2705.75	3122.02	3746.42
FOXEARH & LISTON	1235.07	1440.92	1646.76	1852.61	2264.30	2675.99	3087.68	3705.22
GESTINGTHORPE	1237.56	1443.82	1650.08	1856.34	2268.86	2681.38	3093.90	3712.68
GOSFIELD	1246.38	1454.11	1661.84	1869.57	2285.03	2700.49	3115.95	3739.14
GREAT BARDFIELD	1254.96	1464.12	1673.28	1882.44	2300.76	2719.08	3137.40	3764.88
GREAT MAPLESTEAD	1236.96	1443.12	1649.28	1855.44	2267.76	2680.08	3092.40	3710.88
GREAT NOTLEY	1229.14	1434.00	1638.85	1843.71	2253.42	2663.14	3072.85	3687.42
GREAT YELDHAM	1257.23	1466.77	1676.31	1885.85	2304.93	2724.01	3143.08	3771.70
GREENSTEAD GREEN	1230.73	1435.85	1640.97	1846.09	2256.33	2666.57	3076.82	3692.18
HALSTEAD	1237.31	1443.52	1649.74	1855.96	2268.40	2680.83	3093.27	3711.92
HATFIELD PEVEREL	1233.09	1438.61	1644.12	1849.64	2260.67	2671.70	3082.73	3699.28

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HELIONS BUMPSTEAD	1261.72	1472.01	1682.29	1892.58	2313.15	2733.73	3154.30	3785.16
HENNYS,MIDDLETON & TWINSTEAD	1232.83	1438.31	1643.78	1849.25	2260.19	2671.14	3082.08	3698.50
KELVEDON	1266.25	1477.30	1688.34	1899.38	2321.46	2743.55	3165.63	3798.76
LITTLE MAPLESTEAD	1238.29	1444.67	1651.05	1857.43	2270.19	2682.95	3095.72	3714.86
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	1227.48	1432.06	1636.64	1841.22	2250.38	2659.54	3068.70	3682.44
PANFIELD	1237.67	1443.94	1650.22	1856.50	2269.06	2681.61	3094.17	3713.00
PEBMARSH	1239.07	1445.59	1652.10	1858.61	2271.63	2684.66	3097.68	3717.22
PENTLOW	1235.95	1441.94	1647.93	1853.92	2265.90	2677.88	3089.87	3707.84
RAYNE	1241.35	1448.24	1655.13	1862.02	2275.80	2689.58	3103.37	3724.04
RIDGEWELL	1261.33	1471.55	1681.77	1891.99	2312.43	2732.87	3153.32	3783.98
RIVENHALL	1236.47	1442.54	1648.62	1854.70	2266.86	2679.01	3091.17	3709.40
SHALFORD	1246.75	1454.55	1662.34	1870.13	2285.71	2701.30	3116.88	3740.26
SIBLE HEDINGHAM	1248.67	1456.78	1664.89	1873.00	2289.22	2705.44	3121.67	3746.00
SILVER END	1249.84	1458.15	1666.45	1874.76	2291.37	2707.99	3124.60	3749.52
STAMBOURNE	1235.23	1441.10	1646.97	1852.84	2264.58	2676.32	3088.07	3705.68
STEEPLE BUMPSTEAD	1251.90	1460.55	1669.20	1877.85	2295.15	2712.45	3129.75	3755.70
STISTED	1239.37	1445.94	1652.50	1859.06	2272.18	2685.31	3098.43	3718.12
STURMER	1240.10	1446.78	1653.47	1860.15	2273.52	2686.88	3100.25	3720.30
TERLING & FAIRSTEAD	1245.31	1452.86	1660.41	1867.96	2283.06	2698.16	3113.27	3735.92
THE SALINGS	1253.11	1461.96	1670.81	1879.66	2297.36	2715.06	3132.77	3759.32
TOPPESFIELD	1259.98	1469.98	1679.97	1889.97	2309.96	2729.96	3149.95	3779.94
WETHERSFIELD	1240.69	1447.47	1654.25	1861.03	2274.59	2688.15	3101.72	3722.06
WHITE COLNE	1242.83	1449.97	1657.11	1864.25	2278.53	2692.81	3107.08	3728.50
WHITE NOTLEY & FAULKBOURNE	1243.37	1450.60	1657.83	1865.06	2279.52	2693.98	3108.43	3730.12
WICKHAM ST PAUL	1264.32	1475.04	1685.76	1896.48	2317.92	2739.36	3160.80	3792.96
WITHAM	1257.81	1467.45	1677.08	1886.72	2305.99	2725.26	3144.53	3773.44