

<b>Council Tax Resolution 2020/21</b>		<b>Agenda No: 9(2)</b>
<b>Portfolio</b>	<b>Finance &amp; Performance Management</b>	
<b>Corporate Outcome:</b>	<b>A high performing organisation that delivers excellent and value for money services Delivering better outcomes for residents and businesses and reducing costs to taxpayers</b>	
<b>Report presented by:</b>	<b>Councillor David Bebb, Cabinet Member for Finance &amp; Performance Management</b>	
<b>Report prepared by:</b>	<b>Trevor Wilson, Head of Finance</b>	
<b>Background Papers:</b>	Public Report	
<a href="#"><u>Cabinet Report 10<sup>th</sup> February 2020: Council Budget and Council Tax 2020/21 and Medium-Term Financial Strategy.</u></a>	Key Decision: N/A	
<b>Executive Summary:</b>		
<p>The Council Budget and Council Tax 2020/21 and Medium Term Financial Strategy report to be considered under Agenda item 9(1) of this Council's meeting recommends a 2020/21 budget requirement for Council Tax purposes of £15,225,694. After allowing for Rural Services Delivery Grant, the estimated amount of the local share of business rates to be retained by the Council for the year, and the Council's share of the estimated Collection Fund balance at 31 March 2020, in respect of Council Tax and Business Rates, this results in a Council Tax Requirement of £9,856,926. This equates to a Band D Council Tax rate of £184.68.</p> <p>In areas where there are Parish and Town Council precepts the basic amount of Council Tax before major precepts are added is shown in Column 5 of Schedule A. The aggregate total of local precepts notified to the Council is £2,415,686, which equates to an average precept based on the tax base of Parish and Town Council areas of £62.16 per Band D dwelling, an increase of 7.19% on the current year.</p> <p>The Council's budget plus the aggregate total of local precepts gives a total Council Tax Requirement of £12,272,612 for Braintree District Council.</p> <p>Taking into account the precepts expected to be received from Essex County Council and the Police, Fire &amp; Crime Commissioner for Essex in respect of Essex Police and the Essex Fire Service, the total amount of Council Tax for each area, by category of dwelling is shown in Schedule B.</p>		

**Recommended Decision:**

To approve the Council Tax Requirement and level of Council Tax for 2020/21, in accordance with the attached resolution.

**Purpose of Decision:**

To formally set the Council Tax Requirement and Council Tax rates for 2020/21

**Any Corporate implications in relation to the following should be explained in detail.****Financial:**

The approval of the Council Tax Resolution will authorise the Council Tax billing of residents of Braintree District Council. The amount to be raised for this Council is £9,856,926

**Legal:**

The Local Government Finance Act 1992 requires the Council to set for each financial year the Council Tax rates for all areas within the District and for each category of dwelling, taking into account the Council Tax Base, Council Tax Requirement, and precepts notified to it by the major precepting Authorities.

**Safeguarding:**

None

**Equalities/Diversity:**

No additional impact from that set out in the Budget report to Cabinet on 10<sup>th</sup> February 2020

**Customer Impact:**

No additional impact from that set out in the Budget report to Cabinet on 10<sup>th</sup> February 2020

**Environment and Climate Change:**

No additional impact from that set out in the Budget report to Cabinet on 10<sup>th</sup> February 2020

**Consultation/Community Engagement:**

No additional impact from that set out in the Budget report to Cabinet on 10<sup>th</sup> February 2020

**Risks:**

No additional impact from that set out in the Budget report to Cabinet on 10<sup>th</sup> February 2020

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## Council Tax Resolution 2020/21

### 1. Council Tax Base

- 1.1 Under delegated powers the Corporate Director has determined the amount of Council Tax Base for the whole Council area for 2020/21 as **53,373** 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.

### 2. Calculation of the Council Tax Requirement

- 2.1 The following amounts are calculated by the Council for the year 2020/21, in accordance with the Local Government Finance Act 1992 (as amended):-

**£82,115,914**, 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, and local precepts issued to the Council.

**£69,843,302**, 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 the Council's share of the estimated Collection Fund balance at 31 March 2020 in respect of council tax and business rates.

**£12,272,612**, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

- 2.2 In making the above calculations the following amounts have been taken into account:

**£5,002,568**, being the estimated amount of the local share of business rates to be retained by the Council for the year after allowing for the following items: a tariff of £13,239,773; an estimated levy of £1,202,522 due to the Essex Business Rate Pool; and a net amount of £2,288,548 estimated to be receivable from central government to fund previous year caps on the RPI increase in the business rate multiplier and the extension of various discretionary reliefs being funded by government.

**£155,120**, being the amount that has been calculated as the Council's share of the estimated Collection Fund balance at 31 March 2020 in respect of council tax, which will be transferred from the Collection Fund to the General Fund revenue account in 2020/21.

**£188,955**, being the Council's share of the estimated Collection Fund balance at 31 March 2020 in respect of business rates to be transferred from the Collection Fund to the General Fund revenue account in 2020/21.

**£22,125**, being the amount of rural services grant funding to be provided by government as announced in the Final Local Government Finance Settlement for 2020/21.

**£2,415,686**, being the total of all local precepts received from town and parish councils and shown in Column 3 of Schedule A.

### **3. Calculation of the Basic Amount of Council Tax**

**3.1** The following amounts have been calculated:

**£229.94**, 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:

<b>Property Band</b>	<b>Band as proportion of Band D</b>	<b>Council Tax Rate</b>
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 **£9,856,926**.

Under the principles set by the Secretary of State for Communities and Local Government for the 2020/21 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.

### **4. Special Expenses**

**4.1** 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.

## 5. Council Tax Setting

5.1 The Council note that it has been advised of the following precepts:

- Essex County Council £70,511,604
- Police, Fire & Crime Commissioner – Essex Police £10,601,479
- Police, Fire & Crime Commissioner – Essex Fire Service £3,943,731

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

<b>Property Band</b>	<b>Essex County Council</b>	<b>Essex Police</b>	<b>Essex Fire Service</b>
A	£880.74	£132.42	£49.26
B	£1,027.53	£154.49	£57.47
C	£1,174.32	£176.56	£65.68
D	£1,321.11	£198.63	£73.89
E	£1,614.69	£242.77	£90.31
F	£1,908.27	£286.91	£106.73
G	£2,201.85	£331.05	£123.15
H	£2,642.22	£397.26	£147.78

5.2 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.

**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	208.13	4,298	20.65	205.33	136.89	159.70	182.52	205.33	250.96	296.59	342.22	410.66
ASHEN	153.05	4,879	31.88	216.56	144.37	168.44	192.50	216.56	264.68	312.81	360.93	433.12
BELCHAMP OTTEN	79.17	1,000	12.63	197.31	131.54	153.46	175.39	197.31	241.16	285.00	328.85	394.62
BELCHAMP ST PAUL	165.98	3,000	18.07	202.75	135.17	157.69	180.22	202.75	247.81	292.86	337.92	405.50
BELCHAMP WALTER	100.09	5,580	55.75	240.43	160.29	187.00	213.72	240.43	293.86	347.29	400.72	480.86
BIRDBROOK	151.88	13,685	90.10	274.78	183.19	213.72	244.25	274.78	335.84	396.90	457.97	549.56
BLACK NOTLEY	966.48	48,000	49.66	234.34	156.23	182.26	208.30	234.34	286.42	338.49	390.57	468.68
BORLEY	53.96	1,307	24.22	208.90	139.27	162.48	185.69	208.90	255.32	301.74	348.17	417.80
BRADWELL	221.84	12,419	55.98	240.66	160.44	187.18	213.92	240.66	294.14	347.62	401.10	481.32
BRAINTREE	14509.81	-	0.00	184.68	123.12	143.64	164.16	184.68	225.72	266.76	307.80	369.36
BULMER	272.55	10,244	37.59	222.27	148.18	172.88	197.57	222.27	271.66	321.06	370.45	444.54
BURES HAMLET	324.53	29,817	91.88	276.56	184.37	215.10	245.83	276.56	338.02	399.48	460.93	553.12
CASTLE HEDINGHAM	489.92	29,130	59.46	244.14	162.76	189.89	217.01	244.14	298.39	352.65	406.90	488.28
COGGESHALL	1802.16	168,399	93.44	278.12	185.41	216.32	247.22	278.12	339.92	401.73	463.53	556.24
COLNE ENGAINÉ	407.15	24,798	60.91	245.59	163.73	191.01	218.30	245.59	300.17	354.74	409.32	491.18
CRESSING	688.03	43,000	62.50	247.18	164.79	192.25	219.72	247.18	302.11	357.04	411.97	494.36
EARLS COLNE	1296.84	107,981	83.26	267.94	178.63	208.40	238.17	267.94	327.48	387.02	446.57	535.88
FEERING	819.48	63,667	77.69	262.37	174.91	204.07	233.22	262.37	320.67	378.98	437.28	524.74
FINCHINGFIELD	681.51	43,580	63.95	248.63	165.75	193.38	221.00	248.63	303.88	359.13	414.38	497.26
FOXEARH & LISTON	153.57	6,905	44.96	229.64	153.09	178.61	204.12	229.64	280.67	331.70	382.73	459.28
GESTINGTHORPE	179.53	8,613	47.98	232.66	155.11	180.96	206.81	232.66	284.36	336.06	387.77	465.32
GOSFIELD	576.60	35,494	61.56	246.24	164.16	191.52	218.88	246.24	300.96	355.68	410.40	492.48
GREAT BARDFIELD	548.74	40,280	73.40	258.08	172.05	200.73	229.40	258.08	315.43	372.78	430.13	516.16
GREAT MAPLESTEAD	170.39	8,068	47.35	232.03	154.69	180.47	206.25	232.03	283.59	335.15	386.72	464.06
GREAT NOTLEY	2607.03	88,642	34.00	218.68	145.79	170.08	194.38	218.68	267.28	315.87	364.47	437.36
GREAT YELDHAM	587.66	45,731	77.82	262.50	175.00	204.17	233.33	262.50	320.83	379.17	437.50	525.00
GREENSTEAD GREEN	274.98	10,007	36.39	221.07	147.38	171.94	196.51	221.07	270.20	319.32	368.45	442.14
HALSTEAD	4065.58	191,183	47.02	231.70	154.47	180.21	205.96	231.70	283.19	334.68	386.17	463.40
HATFIELD PEVEREL	1777.55	72,759	40.93	225.61	150.41	175.47	200.54	225.61	275.75	325.88	376.02	451.22
HELIONS BUMPSTEAD	182.06	15,387	84.52	269.20	179.47	209.38	239.29	269.20	329.02	388.84	448.67	538.40
HENNY'S, MIDDLETON & TWINSTEAD	235.12	9,756	41.49	226.17	150.78	175.91	201.04	226.17	276.43	326.69	376.95	452.34
KELVEDON	1356.95	117,298	86.44	271.12	180.75	210.87	241.00	271.12	331.37	391.62	451.87	542.24
LITTLE MAPLESTEAD	115.11	4,342	37.72	222.40	148.27	172.98	197.69	222.40	271.82	321.24	370.67	444.80



**SCHEDULE B**

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1199.31	1399.19	1599.08	1798.96	2198.73	2598.50	2998.27	3597.92
ASHEN	1206.79	1407.93	1609.06	1810.19	2212.45	2614.72	3016.98	3620.38
BELCHAMP OTTEN	1193.96	1392.95	1591.95	1790.94	2188.93	2586.91	2984.90	3581.88
BELCHAMP ST PAUL	1197.59	1397.18	1596.78	1796.38	2195.58	2594.77	2993.97	3592.76
BELCHAMP WALTER	1222.71	1426.49	1630.28	1834.06	2241.63	2649.20	3056.77	3668.12
BIRDBROOK	1245.61	1453.21	1660.81	1868.41	2283.61	2698.81	3114.02	3736.82
BLACK NOTLEY	1218.65	1421.75	1624.86	1827.97	2234.19	2640.40	3046.62	3655.94
BORLEY	1201.69	1401.97	1602.25	1802.53	2203.09	2603.65	3004.22	3605.06
BRADWELL	1222.86	1426.67	1630.48	1834.29	2241.91	2649.53	3057.15	3668.58
BRAINTREE	1185.54	1383.13	1580.72	1778.31	2173.49	2568.67	2963.85	3556.62
BULMER	1210.60	1412.37	1614.13	1815.90	2219.43	2622.97	3026.50	3631.80
BURES HAMLET	1246.79	1454.59	1662.39	1870.19	2285.79	2701.39	3116.98	3740.38
CASTLE HEDINGHAM	1225.18	1429.38	1633.57	1837.77	2246.16	2654.56	3062.95	3675.54
COGGESHALL	1247.83	1455.81	1663.78	1871.75	2287.69	2703.64	3119.58	3743.50
COLNE ENGAINE	1226.15	1430.50	1634.86	1839.22	2247.94	2656.65	3065.37	3678.44
CRESSING	1227.21	1431.74	1636.28	1840.81	2249.88	2658.95	3068.02	3681.62
EARLS COLNE	1241.05	1447.89	1654.73	1861.57	2275.25	2688.93	3102.62	3723.14
FEERING	1237.33	1443.56	1649.78	1856.00	2268.44	2680.89	3093.33	3712.00
FINCHINGFIELD	1228.17	1432.87	1637.56	1842.26	2251.65	2661.04	3070.43	3684.52
FOXEARH & LISTON	1215.51	1418.10	1620.68	1823.27	2228.44	2633.61	3038.78	3646.54
GESTINGTHORPE	1217.53	1420.45	1623.37	1826.29	2232.13	2637.97	3043.82	3652.58
GOSFIELD	1226.58	1431.01	1635.44	1839.87	2248.73	2657.59	3066.45	3679.74
GREAT BARDFIELD	1234.47	1440.22	1645.96	1851.71	2263.20	2674.69	3086.18	3703.42
GREAT MAPLESTEAD	1217.11	1419.96	1622.81	1825.66	2231.36	2637.06	3042.77	3651.32
GREAT NOTLEY	1208.21	1409.57	1610.94	1812.31	2215.05	2617.78	3020.52	3624.62
GREAT YELDHAM	1237.42	1443.66	1649.89	1856.13	2268.60	2681.08	3093.55	3712.26
GREENSTEAD GREEN	1209.80	1411.43	1613.07	1814.70	2217.97	2621.23	3024.50	3629.40
HALSTEAD	1216.89	1419.70	1622.52	1825.33	2230.96	2636.59	3042.22	3650.66
HATFIELD PEVEREL	1212.83	1414.96	1617.10	1819.24	2223.52	2627.79	3032.07	3638.48



**SCHEDULE B**

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HELIONS BUMPSTEAD	1241.89	1448.87	1655.85	1862.83	2276.79	2690.75	3104.72	3725.66
HENNYS,MIDDLETON & TWINSTEAD	1213.20	1415.40	1617.60	1819.80	2224.20	2628.60	3033.00	3639.60
KELVEDON	1243.17	1450.36	1657.56	1864.75	2279.14	2693.53	3107.92	3729.50
LITTLE MAPLESTEAD	1210.69	1412.47	1614.25	1816.03	2219.59	2623.15	3026.72	3632.06
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	1210.87	1412.69	1614.50	1816.31	2219.93	2623.56	3027.18	3632.62
PANFIELD	1217.87	1420.84	1623.82	1826.80	2232.76	2638.71	3044.67	3653.60
PEBMARSH	1219.73	1423.02	1626.31	1829.60	2236.18	2642.76	3049.33	3659.20
PENTLOW	1216.40	1419.13	1621.87	1824.60	2230.07	2635.53	3041.00	3649.20
RAYNE	1220.71	1424.16	1627.61	1831.06	2237.96	2644.86	3051.77	3662.12
RIDGEWELL	1243.91	1451.22	1658.54	1865.86	2280.50	2695.13	3109.77	3731.72
RIVENHALL	1215.45	1418.02	1620.60	1823.17	2228.32	2633.47	3038.62	3646.34
SHALFORD	1226.95	1431.45	1635.94	1840.43	2249.41	2658.40	3067.38	3680.86
SIBLE HEDINGHAM	1228.50	1433.25	1638.00	1842.75	2252.25	2661.75	3071.25	3685.50
SILVER END	1230.98	1436.14	1641.31	1846.47	2256.80	2667.12	3077.45	3692.94
STAMBOURNE	1215.62	1418.22	1620.83	1823.43	2228.64	2633.84	3039.05	3646.86
STEEPLE BUMPSTEAD	1231.79	1437.08	1642.38	1847.68	2258.28	2668.87	3079.47	3695.36
STISTED	1219.39	1422.63	1625.86	1829.09	2235.55	2642.02	3048.48	3658.18
STURMER	1216.53	1419.28	1622.04	1824.79	2230.30	2635.81	3041.32	3649.58
TERLING & FAIRSTEAD	1221.80	1425.43	1629.07	1832.70	2239.97	2647.23	3054.50	3665.40
THE SALINGS	1232.87	1438.35	1643.83	1849.31	2260.27	2671.23	3082.18	3698.62
TOPPESFIELD	1238.26	1444.64	1651.01	1857.39	2270.14	2682.90	3095.65	3714.78
WETHERSFIELD	1221.53	1425.12	1628.71	1832.30	2239.48	2646.66	3053.83	3664.60
WHITE COLNE	1223.03	1426.87	1630.71	1834.55	2242.23	2649.91	3057.58	3669.10
WHITE NOTLEY & FAULKBOURNE	1223.09	1426.93	1630.78	1834.63	2242.33	2650.02	3057.72	3669.26
WICKHAM ST PAUL	1244.52	1451.94	1659.36	1866.78	2281.62	2696.46	3111.30	3733.56
WITHAM	1234.67	1440.45	1646.23	1852.01	2263.57	2675.13	3086.68	3704.02