

Report Title: Council Tax Resolution 2022/23	
Report to: Council	
Date: 21 st February 2022	For: Decision
Key Decision: N/A	Decision Planner Ref No: DP/2021/37
Report Presented by: Councillor John McKee, Cabinet Member for Finance and Corporate Transformation	
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1. Purpose of the Report

- 1.1 To formally set the Council Tax rates for 2022/23.

2. Recommendations

- 2.1 To approve the Council Tax rates for 2022/23, calculated in accordance with the attached resolution.

3. Summary of Issues

- 3.1 The Council Budget and Council Tax 2022/23 and Medium Term Financial Strategy 2022/23 to 2025/26 report to be considered under Agenda item 9.1 of this Council's meeting recommends a Council Tax Requirement of £10,421,496 for 2022/23. This equates to a Band D Council Tax rate for the Council's share of the overall Council Tax bill of £189.63.
- 3.2 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 £2,662,502, which equates to an average precept based on the tax base of parish and town council areas of £66.27 per Band D dwelling, an increase of 3.14% on the current year.
- 3.3 The total Council Tax Requirement for Braintree District Council including local precepts for 2022/23 is therefore £13,083,998.
- 3.4 Taking into account the precepts received from Essex County Council and the Police, Fire & 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.
- 3.5 The recommendations set out in this report will help the Council to deliver all its Corporate Objectives by allowing Council Tax to be levied for the 2022/23 financial year and thereby raising the necessary funding to meet expenditure.

4. Options

- 4.1 To approve the attached resolution.

5. Financial Implications

- 5.1 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 £10,421,496, plus a further £2,662,502 to cover the precepts issued by parish and town councils on the Council.

6. Legal Implications

- 6.1 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.

7. Other Implications

- 7.1 None.

8. Equality and Diversity Implications

- 8.1 Section 149 of the Equality Act 2010 creates the public sector equality duty which requires that when the Council makes decisions it must have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 8.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, gender and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 8.3 The proposals in this report will not have a disproportionately adverse impact on any people with a particular characteristic.

9. List of Appendices

Council Tax Resolution

Council Tax Resolution – Schedule A

Council Tax Resolution – Schedule B

10. Background Papers

None

Council Tax Resolution 2022/23

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 2022/23 as **54,957** 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 In calculating the Council Tax Requirement the following amounts have been calculated by the Council for the year 2022/23, in accordance with the Local Government Finance Act 1992 (as amended):-
- 2.1.1 **£83,829,718**, 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 2022 in respect of business rates.
- 2.1.2 **£70,745,720**, 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 2022 in respect of council tax.
- 2.1.3 **£13,083,998**, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.
- 2.1.4 **£2,662,502**, 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:
- 3.1.1 **£238.08**, 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.
- 3.1.2 **£189.63**, 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	£126.42
B	7/9	£147.49
C	8/9	£168.56
D	9/9	£189.63
E	11/9	£231.77
F	13/9	£273.91
G	15/9	£316.05
H	18/9	£379.26

- 3.2 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 **£10,421,496**.
- 3.3 Under the principles set by the Secretary of State for Levelling Up, Housing and Communities for the 2022/23 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.
- 3.4 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 It is noted that the Council has been advised of the following precepts:

- Essex County Council £77,001,352
- Police, Fire & Crime Commissioner – Essex Police £12,009,204
- Police, Fire & Crime Commissioner – Essex Fire Service £4,139,911

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£934.08	£145.68	£50.22
B	£1,089.76	£169.96	£58.59
C	£1,245.44	£194.24	£66.96
D	£1,401.12	£218.52	£75.33
E	£1,712.48	£267.08	£92.07
F	£2,023.84	£315.64	£108.81
G	£2,335.20	£364.20	£125.55
H	£2,802.24	£437.04	£150.66

5.3 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	203.64	4,492	22.06	211.69	141.13	164.65	188.17	211.69	258.73	305.77	352.82	423.38
ASHEN	152.16	6,050	39.76	229.39	152.93	178.41	203.90	229.39	280.37	331.34	382.32	458.78
BELCHAMP OTTEN	75.64	1,250	16.53	206.16	137.44	160.35	183.25	206.16	251.97	297.79	343.60	412.32
BELCHAMP ST PAUL	168.83	3,750	22.21	211.84	141.23	164.76	188.30	211.84	258.92	305.99	353.07	423.68
BELCHAMP WALTER	105.34	5,873	55.75	245.38	163.59	190.85	218.12	245.38	299.91	354.44	408.97	490.76
BIRDBROOK	154.24	13,685	88.73	278.36	185.57	216.50	247.43	278.36	340.22	402.08	463.93	556.72
BLACK NOTLEY	967.22	48,000	49.63	239.26	159.51	186.09	212.68	239.26	292.43	345.60	398.77	478.52
BORLEY	57.92	1,307	22.57	212.20	141.47	165.04	188.62	212.20	259.36	306.51	353.67	424.40
BRADWELL	230.18	12,010	52.18	241.81	161.21	188.07	214.94	241.81	295.55	349.28	403.02	483.62
BRAINTREE	14777.98	-	0.00	189.63	126.42	147.49	168.56	189.63	231.77	273.91	316.05	379.26
BULMER	272.75	10,719	39.30	228.93	152.62	178.06	203.49	228.93	279.80	330.68	381.55	457.86
BURES HAMLET	324.13	30,817	95.08	284.71	189.81	221.44	253.08	284.71	347.98	411.25	474.52	569.42
CASTLE HEDINGHAM	488.27	30,502	62.47	252.10	168.07	196.08	224.09	252.10	308.12	364.14	420.17	504.20
COGGESHALL	1853.33	182,124	98.27	287.90	191.93	223.92	255.91	287.90	351.88	415.86	479.83	575.80
COLNE ENGAINIE	411.35	25,397	61.74	251.37	167.58	195.51	223.44	251.37	307.23	363.09	418.95	502.74
CRESSING	749.72	43,000	57.35	246.98	164.65	192.10	219.54	246.98	301.86	356.75	411.63	493.96
EARLS COLNE	1446.14	135,000	93.35	282.98	188.65	220.10	251.54	282.98	345.86	408.75	471.63	565.96
FEERING	870.77	70,042	80.44	270.07	180.05	210.05	240.06	270.07	330.09	390.10	450.12	540.14
FINCHINGFIELD	693.61	47,485	68.46	258.09	172.06	200.74	229.41	258.09	315.44	372.80	430.15	516.18
FOXEARH & LISTON	155.23	7,962	51.29	240.92	160.61	187.38	214.15	240.92	294.46	348.00	401.53	481.84
GESTINGTHORPE	177.01	9,668	54.62	244.25	162.83	189.97	217.11	244.25	298.53	352.81	407.08	488.50
GOSFIELD	582.72	36,931	63.38	253.01	168.67	196.79	224.90	253.01	309.23	365.46	421.68	506.02
GREAT BARDFIELD	597.33	46,000	77.01	266.64	177.76	207.39	237.01	266.64	325.89	385.15	444.40	533.28
GREAT MAPLESTEAD	172.87	9,000	52.06	241.69	161.13	187.98	214.84	241.69	295.40	349.11	402.82	483.38
GREAT NOTLEY	2597.17	92,719	35.70	225.33	150.22	175.26	200.29	225.33	275.40	325.48	375.55	450.66
GREAT YELDHAM	628.83	49,386	78.54	268.17	178.78	208.58	238.37	268.17	327.76	387.36	446.95	536.34
GREENSTEAD GREEN	275.97	11,972	43.38	233.01	155.34	181.23	207.12	233.01	284.79	336.57	388.35	466.02
HALSTEAD	4348.52	212,599	48.89	238.52	159.01	185.52	212.02	238.52	291.52	344.53	397.53	477.04
HATFIELD PEVEREL	1881.79	82,138	43.65	233.28	155.52	181.44	207.36	233.28	285.12	336.96	388.80	466.56
HELIONS BUMPSTEAD	177.80	14,671	82.51	272.14	181.43	211.66	241.90	272.14	332.62	393.09	453.57	544.28
HENNYS,MIDDLETON & TWINSTEAD	241.87	9,756	40.34	229.97	153.31	178.87	204.42	229.97	281.07	332.18	383.28	459.94
KELVEDON	1353.57	129,982	96.03	285.66	190.44	222.18	253.92	285.66	349.14	412.62	476.10	571.32
LITTLE MAPLESTEAD	113.75	5,927	52.11	241.74	161.16	188.02	214.88	241.74	295.46	349.18	402.90	483.48

SCHEDULE A

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SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1271.11	1482.96	1694.81	1906.66	2330.36	2754.06	3177.77	3813.32
ASHEN	1282.91	1496.72	1710.54	1924.36	2352.00	2779.63	3207.27	3848.72
BELCHAMP OTTEN	1267.42	1478.66	1689.89	1901.13	2323.60	2746.08	3168.55	3802.26
BELCHAMP ST PAUL	1271.21	1483.07	1694.94	1906.81	2330.55	2754.28	3178.02	3813.62
BELCHAMP WALTER	1293.57	1509.16	1724.76	1940.35	2371.54	2802.73	3233.92	3880.70
BIRDBROOK	1315.55	1534.81	1754.07	1973.33	2411.85	2850.37	3288.88	3946.66
BLACK NOTLEY	1289.49	1504.40	1719.32	1934.23	2364.06	2793.89	3223.72	3868.46
BORLEY	1271.45	1483.35	1695.26	1907.17	2330.99	2754.80	3178.62	3814.34
BRADWELL	1291.19	1506.38	1721.58	1936.78	2367.18	2797.57	3227.97	3873.56
BRAINTREE	1256.40	1465.80	1675.20	1884.60	2303.40	2722.20	3141.00	3769.20
BULMER	1282.60	1496.37	1710.13	1923.90	2351.43	2778.97	3206.50	3847.80
BURES HAMLET	1319.79	1539.75	1759.72	1979.68	2419.61	2859.54	3299.47	3959.36
CASTLE HEDINGHAM	1298.05	1514.39	1730.73	1947.07	2379.75	2812.43	3245.12	3894.14
COGGESHALL	1321.91	1542.23	1762.55	1982.87	2423.51	2864.15	3304.78	3965.74
COLNE ENGAINÉ	1297.56	1513.82	1730.08	1946.34	2378.86	2811.38	3243.90	3892.68
CRESSING	1294.63	1510.41	1726.18	1941.95	2373.49	2805.04	3236.58	3883.90
EARLS COLNE	1318.63	1538.41	1758.18	1977.95	2417.49	2857.04	3296.58	3955.90
FEERING	1310.03	1528.36	1746.70	1965.04	2401.72	2838.39	3275.07	3930.08
FINCHINGFIELD	1302.04	1519.05	1736.05	1953.06	2387.07	2821.09	3255.10	3906.12
FOXEARH & LISTON	1290.59	1505.69	1720.79	1935.89	2366.09	2796.29	3226.48	3871.78
GESTINGTHORPE	1292.81	1508.28	1723.75	1939.22	2370.16	2801.10	3232.03	3878.44
GOSFIELD	1298.65	1515.10	1731.54	1947.98	2380.86	2813.75	3246.63	3895.96
GREAT BARDFIELD	1307.74	1525.70	1743.65	1961.61	2397.52	2833.44	3269.35	3923.22
GREAT MAPLESTEAD	1291.11	1506.29	1721.48	1936.66	2367.03	2797.40	3227.77	3873.32
GREAT NOTLEY	1280.20	1493.57	1706.93	1920.30	2347.03	2773.77	3200.50	3840.60
GREAT YELDHAM	1308.76	1526.89	1745.01	1963.14	2399.39	2835.65	3271.90	3926.28
GREENSTEAD GREEN	1285.32	1499.54	1713.76	1927.98	2356.42	2784.86	3213.30	3855.96
HALSTEAD	1288.99	1503.83	1718.66	1933.49	2363.15	2792.82	3222.48	3866.98
HATFIELD PEVEREL	1285.50	1499.75	1714.00	1928.25	2356.75	2785.25	3213.75	3856.50

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HELIONS BUMPSTEAD	1311.41	1529.97	1748.54	1967.11	2404.25	2841.38	3278.52	3934.22
HENNYS,MIDDLETON & TWINSTEAD	1283.29	1497.18	1711.06	1924.94	2352.70	2780.47	3208.23	3849.88
KELVEDON	1320.42	1540.49	1760.56	1980.63	2420.77	2860.91	3301.05	3961.26
LITTLE MAPLESTEAD	1291.14	1506.33	1721.52	1936.71	2367.09	2797.47	3227.85	3873.42
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	1277.92	1490.91	1703.89	1916.88	2342.85	2768.83	3194.80	3833.76
PANFIELD	1302.49	1519.57	1736.65	1953.73	2387.89	2822.05	3256.22	3907.46
PEBMARSH	1291.88	1507.19	1722.51	1937.82	2368.45	2799.07	3229.70	3875.64
PENTLOW	1292.99	1508.49	1723.99	1939.49	2370.49	2801.49	3232.48	3878.98
RAYNE	1294.57	1510.33	1726.09	1941.85	2373.37	2804.89	3236.42	3883.70
RIDGEWELL	1313.01	1531.84	1750.68	1969.51	2407.18	2844.85	3282.52	3939.02
RIVENHALL	1287.25	1501.79	1716.33	1930.87	2359.95	2789.03	3218.12	3861.74
SHALFORD	1297.69	1513.98	1730.26	1946.54	2379.10	2811.67	3244.23	3893.08
SIBLE HEDINGHAM	1299.15	1515.68	1732.20	1948.73	2381.78	2814.83	3247.88	3897.46
SILVER END	1300.90	1517.72	1734.53	1951.35	2384.98	2818.62	3252.25	3902.70
STAMBOURNE	1288.19	1502.89	1717.59	1932.29	2361.69	2791.09	3220.48	3864.58
STEEPLE BUMPSTEAD	1303.04	1520.21	1737.39	1954.56	2388.91	2823.25	3257.60	3909.12
STISTED	1292.15	1507.50	1722.86	1938.22	2368.94	2799.65	3230.37	3876.44
STURMER	1295.08	1510.93	1726.77	1942.62	2374.31	2806.01	3237.70	3885.24
TERLING & FAIRSTEAD	1300.57	1517.33	1734.09	1950.85	2384.37	2817.89	3251.42	3901.70
THE SALINGS	1304.21	1521.58	1738.95	1956.32	2391.06	2825.80	3260.53	3912.64
TOPPESFIELD	1309.97	1528.29	1746.62	1964.95	2401.61	2838.26	3274.92	3929.90
WETHERSFIELD	1306.86	1524.67	1742.48	1960.29	2395.91	2831.53	3267.15	3920.58
WHITE COLNE	1294.19	1509.88	1725.58	1941.28	2372.68	2804.07	3235.47	3882.56
WHITE NOTLEY & FAULKBOURNE	1302.32	1519.37	1736.43	1953.48	2387.59	2821.69	3255.80	3906.96
WICKHAM ST PAUL	1317.46	1537.04	1756.61	1976.19	2415.34	2854.50	3293.65	3952.38
WITHAM	1309.92	1528.24	1746.56	1964.88	2401.52	2838.16	3274.80	3929.76