

**HUMAN RESOURCES AND COUNCIL TAX COMMITTEE
24 FEBRUARY 2020**

REPORT OF HEAD OF FINANCE, REVENUES AND BENEFITS

A.1 FORMAL CONFIRMATION OF COUNCIL TAX AMOUNTS FOR 2020/21 FOLLOWING THE NOTIFICATION OF THE PRECEPTS FROM THE MAJOR PRECEPTING AUTHORITIES

(Report prepared by Richard Bull)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To set out and seek confirmation of the final Council Tax amounts for 2020/21 including the precepts issued for 2020/21 by Essex County Council, Essex Police and Essex Fire.

EXECUTIVE SUMMARY

At its meeting on the 11 February 2020, Council considered the Executive's Budget and Council Tax proposals for 2020/21 and as part of this process the Council Tax for District and Parish / Town Council Services was approved.

Once the precepts are received from the major precepting authorities, the Human Resources and Council Tax Committee has the delegated responsibility to agree the total Council Tax for 2020/21. The total Council Tax for the year is made up of the District and Parish / Town Council amounts approved by Council on 11 February 2020 and the corresponding amounts agreed by the major precepting authorities. Legislation requires this formal confirmation even though the process is dictated by legislative formulae and there is no actual judgement or choice to be made.

The precepts from the major precepting authorities for 2020/21 result in the final Council Tax amounts, as set out in **Appendix C**, for formal confirmation by the Committee.

RECOMMENDATION(S)

(a) That the precepts issued by Essex County Council, Essex Police and Essex Fire set out in Appendix A attached to this report are noted.

(b) That the amounts of Council Tax for 2020/21 shown at Appendix C for each of the categories of dwellings are confirmed.

PART 2 – SUPPORTING INFORMATION

CONFIRMATION OF COUNCIL TAX AMOUNTS 2020/21 - AGGREGATION OF PRECEPTS

Although the calculation of the Council's Council Tax Requirement is a function of the full Council and may not be delegated, the final confirmation of the Council Tax amounts is delegated to the Human Resources and Council Tax Committee. Legislation requires this formal confirmation even though the process is dictated by legislative formulae and there is no actual judgement or choice to be made.

In respect of the Council Tax for District and Parish / Town Councils' Services for 2020/21,

these were approved by Full Council on 11 February 2020 and are set out in **Appendix B**.

The Council Tax amounts expressed as Council Tax Band D equivalents for each of the major precepting authorities are as follows:

| Precepting Authority | Council Tax Amount | Increase |
|-----------------------------|---------------------------|-----------------|
| Essex County Council | £1,321.11 | 3.99% |
| Essex Fire Services* | £73.89 | 1.99% |
| Essex Police Services* | £198.63 | 2.94% |

When added to the amounts relating to the District and Parish / Town Council Services as approved by Council on 11 February 2020, the average Band D Tax totals **£1,808.54** for 2020/21. **Appendix A** sets out the full precept details.

Appendix C sets out for confirmation the 2020/21 Council Tax amounts including the precepts from the major precepting authorities by property band for the unparished and parished areas of the district.

*At the time of preparing this report, the precepts from Essex Fire and Police Services had not been formally issued. If there is any change from the amounts shown above, updated appendices will be provided to the Committee.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A - Precepts on the Collection Fund

Appendix B - District and Parish/Town Council Tax Amounts 2020/21 (as approved by Council on 11 February 2020)

Appendix C - County, Fire, Police, District and Parish/Town Council Tax Amounts 2020/21

PRECEPTS ON THE COLLECTION FUND

| 2019/20 | | | 2020/21 | | |
|---------------|-----------------|---|---------------|-----------------|---------------|
| 47,455.2 | | Council Tax Base | 48,392.0 | | |
| Amount | Council Tax | | Amount | Council Tax | Change in Tax |
| £'000 | £ | | £'000 | £ | % |
| 13,557 | 285.67 | Total Net Budget | 14,582 | 301.33 | |
| (4,892) | (103.08) | Less Government Support/Business Rates | (4,867) | (100.57) | |
| 8,665 | 182.59 | Net District Council Expenditure | 9,715 | 200.76 | |
| (710) | (14.95) | Less Collection Fund (surplus)/deficit | (1,361) | (28.12) | |
| 7,955 | 167.64 | District Council Services | 8,354 | 172.64 | 2.98% |
| 7,431 | 156.60 | District General Expenses | 7,765 | 160.47 | 2.47% |
| 524 | 11.04 | District Special Expenses | 589 | 12.17 | 10.24% |
| 7,955 | 167.64 | Council Tax Requirement (TDC) | 8,354 | 172.64 | 2.98% |
| 1,874 | 39.49 | Parish Council Services | 2,046 | 42.27 | 7.04% |
| 9,829 | 207.13 | Council Tax Requirement (incl. parishes) | 10,400 | 214.91 | 3.76% |
| 60,289 | 1,270.44 | County Council Services | 63,931 | 1,321.11 | 3.99% |
| 3,438 | 72.45 | Essex Fire Services | 3,576 | 73.89 | 1.99% |
| 9,157 | 192.96 | Essex Police Services | 9,612 | 198.63 | 2.94% |
| 82,713 | 1,742.98 | Total Average District Tax | 87,519 | 1,808.54 | 3.76% |

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

APPENDIX B

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2020/21

| Band | A | B | C | D | E | F | G | H |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| Multiplier | (6/9) | (7/9) | (8/9) | (9/9) | (11/9) | (13/9) | (15/9) | (18/9) |
| Parished or Unparished Area | | | | | | | | |
| Unparished Area: | | | | | | | | |
| Clacton | 121.14 | 141.33 | 161.52 | 181.71 | 222.09 | 262.47 | 302.85 | 363.42 |
| Parishes of : | | | | | | | | |
| Alresford | 178.19 | 207.89 | 237.59 | 267.29 | 326.69 | 386.09 | 445.48 | 534.58 |
| Ardleigh | 134.25 | 156.62 | 179.00 | 201.37 | 246.12 | 290.87 | 335.62 | 402.74 |
| Beaumont-cum-Moze | 128.28 | 149.66 | 171.04 | 192.42 | 235.18 | 277.94 | 320.70 | 384.84 |
| Great Bentley | 176.91 | 206.40 | 235.88 | 265.37 | 324.34 | 383.31 | 442.28 | 530.74 |
| Little Bentley | 125.63 | 146.56 | 167.50 | 188.44 | 230.32 | 272.19 | 314.07 | 376.88 |
| Bradfield | 189.85 | 221.50 | 253.14 | 284.78 | 348.06 | 411.35 | 474.63 | 569.56 |
| Brightlingsea | 149.17 | 174.03 | 198.89 | 223.75 | 273.47 | 323.19 | 372.92 | 447.50 |
| Great Bromley | 144.74 | 168.86 | 192.99 | 217.11 | 265.36 | 313.60 | 361.85 | 434.22 |
| Little Bromley | 118.27 | 137.98 | 157.69 | 177.40 | 216.82 | 256.24 | 295.67 | 354.80 |
| Little Clacton | 158.75 | 185.20 | 211.66 | 238.12 | 291.04 | 343.95 | 396.87 | 476.24 |
| Elmstead | 141.94 | 165.60 | 189.25 | 212.91 | 260.22 | 307.54 | 354.85 | 425.82 |
| Frating | 135.17 | 157.70 | 180.23 | 202.76 | 247.82 | 292.88 | 337.93 | 405.52 |
| Frinton and Walton | 168.07 | 196.08 | 224.09 | 252.10 | 308.12 | 364.14 | 420.17 | 504.20 |
| Harwich | 142.97 | 166.80 | 190.63 | 214.46 | 262.12 | 309.78 | 357.43 | 428.92 |
| Lawford | 161.74 | 188.70 | 215.65 | 242.61 | 296.52 | 350.44 | 404.35 | 485.22 |
| Manningtree | 135.86 | 158.50 | 181.15 | 203.79 | 249.08 | 294.36 | 339.65 | 407.58 |
| Mistley | 155.51 | 181.43 | 207.35 | 233.27 | 285.11 | 336.95 | 388.78 | 466.54 |
| Great Oakley | 147.90 | 172.55 | 197.20 | 221.85 | 271.15 | 320.45 | 369.75 | 443.70 |
| Little Oakley | 136.75 | 159.55 | 182.34 | 205.13 | 250.71 | 296.30 | 341.88 | 410.26 |
| Ramsey and Parkeston | 172.71 | 201.50 | 230.28 | 259.07 | 316.64 | 374.21 | 431.78 | 518.14 |
| St Osyth | 155.72 | 181.67 | 207.63 | 233.58 | 285.49 | 337.39 | 389.30 | 467.16 |
| Tendring | 137.45 | 160.36 | 183.27 | 206.18 | 252.00 | 297.82 | 343.63 | 412.36 |
| Thorpe-le-Soken | 151.97 | 177.30 | 202.63 | 227.96 | 278.62 | 329.28 | 379.93 | 455.92 |
| Thorrington | 136.05 | 158.72 | 181.40 | 204.07 | 249.42 | 294.77 | 340.12 | 408.14 |
| Weeley | 149.48 | 174.39 | 199.31 | 224.22 | 274.05 | 323.87 | 373.70 | 448.44 |
| Wix | 153.51 | 179.10 | 204.68 | 230.27 | 281.44 | 332.61 | 383.78 | 460.54 |
| Wrabness | 125.71 | 146.67 | 167.62 | 188.57 | 230.47 | 272.38 | 314.28 | 377.14 |

APPENDIX C

COUNTY, FIRE, POLICE, DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2020/21

| Band | A | B | C | D | E | F | G | H |
|------------------------------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|
| Multiplier | (6/9) | (7/9) | (8/9) | (9/9) | (11/9) | (13/9) | (15/9) | (18/9) |
| Parished or Unparished Area | | | | | | | | |
| Unparished Area: | | | | | | | | |
| Clacton | 1,183.56 | 1,380.82 | 1,578.08 | 1,775.34 | 2,169.86 | 2,564.38 | 2,958.90 | 3,550.68 |
| Parishes of: | | | | | | | | |
| Alresford | 1,240.61 | 1,447.38 | 1,654.15 | 1,860.92 | 2,274.46 | 2,688.00 | 3,101.53 | 3,721.84 |
| Ardleigh | 1,196.67 | 1,396.11 | 1,595.56 | 1,795.00 | 2,193.89 | 2,592.78 | 2,991.67 | 3,590.00 |
| Beaumont-cum-Moze | 1,190.70 | 1,389.15 | 1,587.60 | 1,786.05 | 2,182.95 | 2,579.85 | 2,976.75 | 3,572.10 |
| Great Bentley | 1,239.33 | 1,445.89 | 1,652.44 | 1,859.00 | 2,272.11 | 2,685.22 | 3,098.33 | 3,718.00 |
| Little Bentley | 1,188.05 | 1,386.05 | 1,584.06 | 1,782.07 | 2,178.09 | 2,574.10 | 2,970.12 | 3,564.14 |
| Bradfield | 1,252.27 | 1,460.99 | 1,669.70 | 1,878.41 | 2,295.83 | 2,713.26 | 3,130.68 | 3,756.82 |
| Brightlingsea | 1,211.59 | 1,413.52 | 1,615.45 | 1,817.38 | 2,221.24 | 2,625.10 | 3,028.97 | 3,634.76 |
| Great Bromley | 1,207.16 | 1,408.35 | 1,609.55 | 1,810.74 | 2,213.13 | 2,615.51 | 3,017.90 | 3,621.48 |
| Little Bromley | 1,180.69 | 1,377.47 | 1,574.25 | 1,771.03 | 2,164.59 | 2,558.15 | 2,951.72 | 3,542.06 |
| Little Clacton | 1,221.17 | 1,424.69 | 1,628.22 | 1,831.75 | 2,238.81 | 2,645.86 | 3,052.92 | 3,663.50 |
| Elmstead | 1,204.36 | 1,405.09 | 1,605.81 | 1,806.54 | 2,207.99 | 2,609.45 | 3,010.90 | 3,613.08 |
| Frating | 1,197.59 | 1,397.19 | 1,596.79 | 1,796.39 | 2,195.59 | 2,594.79 | 2,993.98 | 3,592.78 |
| Frinton and Walton | 1,230.49 | 1,435.57 | 1,640.65 | 1,845.73 | 2,255.89 | 2,666.05 | 3,076.22 | 3,691.46 |
| Harwich | 1,205.39 | 1,406.29 | 1,607.19 | 1,808.09 | 2,209.89 | 2,611.69 | 3,013.48 | 3,616.18 |
| Lawford | 1,224.16 | 1,428.19 | 1,632.21 | 1,836.24 | 2,244.29 | 2,652.35 | 3,060.40 | 3,672.48 |
| Manningtree | 1,198.28 | 1,397.99 | 1,597.71 | 1,797.42 | 2,196.85 | 2,596.27 | 2,995.70 | 3,594.84 |
| Mistley | 1,217.93 | 1,420.92 | 1,623.91 | 1,826.90 | 2,232.88 | 2,638.86 | 3,044.83 | 3,653.80 |
| Great Oakley | 1,210.32 | 1,412.04 | 1,613.76 | 1,815.48 | 2,218.92 | 2,622.36 | 3,025.80 | 3,630.96 |
| Little Oakley | 1,199.17 | 1,399.04 | 1,598.90 | 1,798.76 | 2,198.48 | 2,598.21 | 2,997.93 | 3,597.52 |
| Ramsey and Parkeston | 1,235.13 | 1,440.99 | 1,646.84 | 1,852.70 | 2,264.41 | 2,676.12 | 3,087.83 | 3,705.40 |
| St Osyth | 1,218.14 | 1,421.16 | 1,624.19 | 1,827.21 | 2,233.26 | 2,639.30 | 3,045.35 | 3,654.42 |
| Tendring | 1,199.87 | 1,399.85 | 1,599.83 | 1,799.81 | 2,199.77 | 2,599.73 | 2,999.68 | 3,599.62 |
| Thorpe-le-Soken | 1,214.39 | 1,416.79 | 1,619.19 | 1,821.59 | 2,226.39 | 2,631.19 | 3,035.98 | 3,643.18 |
| Thorrington | 1,198.47 | 1,398.21 | 1,597.96 | 1,797.70 | 2,197.19 | 2,596.68 | 2,996.17 | 3,595.40 |
| Weeley | 1,211.90 | 1,413.88 | 1,615.87 | 1,817.85 | 2,221.82 | 2,625.78 | 3,029.75 | 3,635.70 |
| Wix | 1,215.93 | 1,418.59 | 1,621.24 | 1,823.90 | 2,229.21 | 2,634.52 | 3,039.83 | 3,647.80 |
| Wrabness | 1,188.13 | 1,386.16 | 1,584.18 | 1,782.20 | 2,178.24 | 2,574.29 | 2,970.33 | 3,564.40 |