

**HUMAN RESOURCES AND COUNCIL TAX COMMITTEE
25 FEBRUARY 2021
REPORT OF ASSISTANT DIRECTOR FINANCE AND IT**

A.1 FORMAL CONFIRMATION OF COUNCIL TAX AMOUNTS FOR 2021/22 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 2021/22 including the precepts issued for 2021/22 by Essex County Council, Essex Police and Essex Fire.

EXECUTIVE SUMMARY

At its meeting on the 16 February 2021, Council considered the Executive's Budget and Council Tax proposals for 2021/22 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 2021/22. The total Council Tax for the year is made up of the District and Parish / Town Council amounts approved by Council on 16 February 2021 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 2021/22 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 2021/22 shown at Appendix C for each of the categories of dwellings are confirmed.

PART 2 – SUPPORTING INFORMATION

CONFIRMATION OF COUNCIL TAX AMOUNTS 2021/22 - 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 2021/22, these were approved by Full Council on 16 February 2021 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*	£1,340.91	1.50%
Essex Fire Services	£73.89	0.00%
Essex Police Services	£208.53	4.98%

When added to the amounts relating to the District and Parish / Town Council Services as approved by Council on 16 February 2021, the average Band D Tax totals **£1,844.34** for 2021/22. **Appendix A** sets out the full precept details.

Appendix C sets out for confirmation the 2021/22 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, Essex County Council has not yet formally approved its Council tax for 2021/22. If there is any change from the amount 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 2021/22 (as approved by Council on 16 February 2021)

Appendix C - County, Fire, Police, District and Parish/Town Council Tax Amounts 2021/22

PRECEPTS ON THE COLLECTION FUND

2020/21			2021/22		
48,392.0		Council Tax Base	48,435.6		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
14,582	301.33	Total Net Budget	8,517	175.84	
(4,867)	(100.57)	Less Government Support/Business Rates	(5,931)	(122.45)	
9,715	200.76	Net District Council Expenditure	2,586	53.39	
(1,361)	(28.12)	Less Collection Fund (surplus)/deficit	6,018	124.25	
8,354	172.64	District Council Services	8,604	177.64	2.90%
7,765	160.47	District General Expenses	8,043	166.05	3.48%
589	12.17	District Special Expenses	561	11.59	-4.77%
8,354	172.64	Council Tax Requirement (TDC)	8,604	177.64	2.90%
2,046	42.27	Parish Council Services	2,101	43.37	2.60%
10,400	214.91	Council Tax Requirement (incl. parishes)	10,705	221.01	2.84%
63,931	1,321.11	County Council Services	64,948	1,340.91	1.50%
3,576	73.89	Essex Fire Services	3,579	73.89	0.00%
9,612	198.63	Essex Police Services	10,100	208.53	4.98%
87,519	1,808.54	Total Average District Tax	89,332	1,844.34	1.98%

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

APPENDIX B

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2021/22

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	124.33	145.06	165.78	186.50	227.94	269.39	310.83	373.00
Parishes of :								
Alresford	179.40	209.30	239.20	269.10	328.90	388.70	448.50	538.20
Ardleigh	137.97	160.96	183.96	206.95	252.94	298.93	344.92	413.90
Beaumont-cum-Moze	132.54	154.63	176.72	198.81	242.99	287.17	331.35	397.62
Great Bentley	182.03	212.37	242.71	273.05	333.73	394.41	455.08	546.10
Little Bentley	129.43	151.00	172.57	194.14	237.28	280.42	323.57	388.28
Bradfield	193.09	225.27	257.45	289.63	353.99	418.35	482.72	579.26
Brightlingsea	154.13	179.82	205.51	231.20	282.58	333.96	385.33	462.40
Great Bromley	148.49	173.24	197.99	222.74	272.24	321.74	371.23	445.48
Little Bromley	122.21	142.57	162.94	183.31	224.05	264.78	305.52	366.62
Little Clacton	162.01	189.02	216.02	243.02	297.02	351.03	405.03	486.04
Elmstead	146.73	171.19	195.64	220.10	269.01	317.92	366.83	440.20
Frating	139.19	162.39	185.59	208.79	255.19	301.59	347.98	417.58
Frinton and Walton	173.23	202.11	230.98	259.85	317.59	375.34	433.08	519.70
Harwich	146.27	170.65	195.03	219.41	268.17	316.93	365.68	438.82
Lawford	156.61	182.72	208.82	234.92	287.12	339.33	391.53	469.84
Manningtree	145.70	169.98	194.27	218.55	267.12	315.68	364.25	437.10
Mistley	170.88	199.36	227.84	256.32	313.28	370.24	427.20	512.64
Great Oakley	158.41	184.81	211.21	237.61	290.41	343.21	396.02	475.22
Little Oakley	142.08	165.76	189.44	213.12	260.48	307.84	355.20	426.24
Ramsey and Parkeston	178.33	208.05	237.77	267.49	326.93	386.37	445.82	534.98
St Osyth	161.84	188.81	215.79	242.76	296.71	350.65	404.60	485.52
Tendring	141.05	164.55	188.06	211.57	258.59	305.60	352.62	423.14
Thorpe-le-Soken	156.35	182.41	208.47	234.53	286.65	338.77	390.88	469.06
Thorrington	138.90	162.05	185.20	208.35	254.65	300.95	347.25	416.70
Weeley	150.49	175.58	200.66	225.74	275.90	326.07	376.23	451.48
Wix	157.24	183.45	209.65	235.86	288.27	340.69	393.10	471.72
Wrabness	129.81	151.44	173.08	194.71	237.98	281.25	324.52	389.42

APPENDIX C

COUNTY, FIRE, POLICE, DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2021/22

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	1,206.55	1,407.65	1,608.74	1,809.83	2,212.01	2,614.20	3,016.38	3,619.66
Parishes of:								
Alresford	1,261.62	1,471.89	1,682.16	1,892.43	2,312.97	2,733.51	3,154.05	3,784.86
Ardleigh	1,220.19	1,423.55	1,626.92	1,830.28	2,237.01	2,643.74	3,050.47	3,660.56
Beaumont-cum-Moze	1,214.76	1,417.22	1,619.68	1,822.14	2,227.06	2,631.98	3,036.90	3,644.28
Great Bentley	1,264.25	1,474.96	1,685.67	1,896.38	2,317.80	2,739.22	3,160.63	3,792.76
Little Bentley	1,211.65	1,413.59	1,615.53	1,817.47	2,221.35	2,625.23	3,029.12	3,634.94
Bradfield	1,275.31	1,487.86	1,700.41	1,912.96	2,338.06	2,763.16	3,188.27	3,825.92
Brightlingsea	1,236.35	1,442.41	1,648.47	1,854.53	2,266.65	2,678.77	3,090.88	3,709.06
Great Bromley	1,230.71	1,435.83	1,640.95	1,846.07	2,256.31	2,666.55	3,076.78	3,692.14
Little Bromley	1,204.43	1,405.16	1,605.90	1,806.64	2,208.12	2,609.59	3,011.07	3,613.28
Little Clacton	1,244.23	1,451.61	1,658.98	1,866.35	2,281.09	2,695.84	3,110.58	3,732.70
Elmstead	1,228.95	1,433.78	1,638.60	1,843.43	2,253.08	2,662.73	3,072.38	3,686.86
Frating	1,221.41	1,424.98	1,628.55	1,832.12	2,239.26	2,646.40	3,053.53	3,664.24
Frinton and Walton	1,255.45	1,464.70	1,673.94	1,883.18	2,301.66	2,720.15	3,138.63	3,766.36
Harwich	1,228.49	1,433.24	1,637.99	1,842.74	2,252.24	2,661.74	3,071.23	3,685.48
Lawford	1,238.83	1,445.31	1,651.78	1,858.25	2,271.19	2,684.14	3,097.08	3,716.50
Manningtree	1,227.92	1,432.57	1,637.23	1,841.88	2,251.19	2,660.49	3,069.80	3,683.76
Mistley	1,253.10	1,461.95	1,670.80	1,879.65	2,297.35	2,715.05	3,132.75	3,759.30
Great Oakley	1,240.63	1,447.40	1,654.17	1,860.94	2,274.48	2,688.02	3,101.57	3,721.88
Little Oakley	1,224.30	1,428.35	1,632.40	1,836.45	2,244.55	2,652.65	3,060.75	3,672.90
Ramsey and Parkeston	1,260.55	1,470.64	1,680.73	1,890.82	2,311.00	2,731.18	3,151.37	3,781.64
St Osyth	1,244.06	1,451.40	1,658.75	1,866.09	2,280.78	2,695.46	3,110.15	3,732.18
Tendring	1,223.27	1,427.14	1,631.02	1,834.90	2,242.66	2,650.41	3,058.17	3,669.80
Thorpe-le-Soken	1,238.57	1,445.00	1,651.43	1,857.86	2,270.72	2,683.58	3,096.43	3,715.72
Thorrington	1,221.12	1,424.64	1,628.16	1,831.68	2,238.72	2,645.76	3,052.80	3,663.36
Weeley	1,232.71	1,438.17	1,643.62	1,849.07	2,259.97	2,670.88	3,081.78	3,698.14
Wix	1,239.46	1,446.04	1,652.61	1,859.19	2,272.34	2,685.50	3,098.65	3,718.38
Wrabness	1,212.03	1,414.03	1,616.04	1,818.04	2,222.05	2,626.06	3,030.07	3,636.08