

HUMAN RESOURCES AND COUNCIL TAX COMMITTEE

24 FEBRUARY 2022

REPORT OF ASSISTANT DIRECTOR (FINANCE AND IT)

A.1 FORMAL CONFIRMATION OF COUNCIL TAX AMOUNTS FOR 2022/23 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 2022/23 including the precepts issued for 2022/23 by Essex County Council, Essex Police and Essex Fire.

EXECUTIVE SUMMARY

At its meeting on the 15 February 2022, Council considered the Executive's Budget and Council Tax proposals for 2022/23 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 2022/23. The total Council Tax for the year is made up of the District and Parish / Town Council amounts approved by Council on 15 February 2022 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 2022/23 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 2022/23 shown at Appendix C for each of the categories of dwellings are confirmed.

PART 2 – SUPPORTING INFORMATION

CONFIRMATION OF COUNCIL TAX AMOUNTS 2022/23 - 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 2022/23, these were approved by Full Council on 15 February 2022 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	£1,401.12	4.49%
Essex Fire Services	£75.33	1.95%
Essex Police Services	£218.52	4.79%

When added to the amounts relating to the District and Parish / Town Council Services as approved by Council on 15 February 2022, the average Band D Tax totals **£1,923.17** for 2022/23. **Appendix A** sets out the full precept details.

Appendix C sets out for confirmation the 2022/23 Council Tax amounts including the precepts from the major precepting authorities by property band for the unparished and parished areas of the district.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A - Precepts on the Collection Fund

Appendix B - District and Parish/Town Council Tax Amounts 2022/23 (as approved by Council on 15 February 2022)

Appendix C - County, Fire, Police, District and Parish/Town Council Tax Amounts 2022/23

PRECEPTS ON THE COLLECTION FUND

2021/22			2022/23		
48,435.6		Council Tax Base	49,892.2		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
8,517	175.84	Total Net Budget	9,398	188.37	
(5,931)	(122.45)	Less Government Support/Business Rates	(3,477)	(69.69)	
2,586	53.39	Net District Council Expenditure	5,921	118.68	
6,018	124.25	Less Collection Fund deficit	3,191	63.96	
8,604	177.64	District Council Services	9,112	182.64	2.81%
8,043	166.05	District General Expenses	8,540	171.18	3.09%
561	11.59	District Special Expenses	572	11.46	-1.12%
8,604	177.64	Council Tax Requirement (TDC)	9,112	182.64	2.81%
2,101	43.37	Parish Council Services	2,273	45.56	5.05%
10,705	221.01	Council Tax Requirement (incl. parishes)	11,385	228.20	3.25%
64,948	1,340.91	County Council Services	69,905	1,401.12	4.49%
3,579	73.89	Essex Fire Services	3,758	75.33	1.95%
10,100	208.53	Essex Police Services	10,903	218.52	4.79%
89,332	1,844.34	Total Average District Tax	95,951	1,923.17	4.27%

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

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2022/23

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	127.68	148.96	170.24	191.52	234.08	276.64	319.20	383.04
Parishes of :								
Alresford	179.79	209.76	239.72	269.69	329.62	389.55	449.48	539.38
Ardleigh	156.52	182.61	208.69	234.78	286.95	339.13	391.30	469.56
Beaumont-cum-Moze	137.31	160.19	183.08	205.96	251.73	297.50	343.27	411.92
Great Bentley	204.15	238.17	272.20	306.22	374.27	442.32	510.37	612.44
Little Bentley	132.85	154.99	177.13	199.27	243.55	287.83	332.12	398.54
Bradfield	204.33	238.38	272.44	306.49	374.60	442.71	510.82	612.98
Brightlingsea	157.57	183.84	210.10	236.36	288.88	341.41	393.93	472.72
Great Bromley	151.90	177.22	202.53	227.85	278.48	329.12	379.75	455.70
Little Bromley	125.23	146.11	166.98	187.85	229.59	271.34	313.08	375.70
Little Clacton	165.19	192.73	220.26	247.79	302.85	357.92	412.98	495.58
Elmstead	151.23	176.43	201.64	226.84	277.25	327.66	378.07	453.68
Frating	138.58	161.68	184.77	207.87	254.06	300.26	346.45	415.74
Frinton and Walton	177.79	207.42	237.05	266.68	325.94	385.20	444.47	533.36
Harwich	149.63	174.57	199.51	224.45	274.33	324.21	374.08	448.90
Lawford	170.36	198.75	227.15	255.54	312.33	369.11	425.90	511.08
Manningtree	153.76	179.39	205.01	230.64	281.89	333.15	384.40	461.28
Mistley	171.33	199.89	228.44	257.00	314.11	371.22	428.33	514.00
Great Oakley	158.79	185.25	211.72	238.18	291.11	344.04	396.97	476.36
Little Oakley	149.57	174.49	199.42	224.35	274.21	324.06	373.92	448.70
Ramsey and Parkeston	182.63	213.07	243.51	273.95	334.83	395.71	456.58	547.90
St Osyth	167.29	195.17	223.05	250.93	306.69	362.45	418.22	501.86
Tendring	143.23	167.11	190.98	214.85	262.59	310.34	358.08	429.70
Thorpe-le-Soken	159.79	186.42	213.05	239.68	292.94	346.20	399.47	479.36
Thorrington	146.81	171.27	195.74	220.21	269.15	318.08	367.02	440.42
Weeley	154.27	179.98	205.69	231.40	282.82	334.24	385.67	462.80
Wix	160.77	187.56	214.36	241.15	294.74	348.33	401.92	482.30
Wrabness	133.61	155.87	178.14	200.41	244.95	289.48	334.02	400.82

A.1 APPENDIX C

COUNTY, FIRE, POLICE, DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2022/23

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	1,257.66	1,467.27	1,676.88	1,886.49	2,305.71	2,724.93	3,144.15	3,772.98
Parishes of:								
Alresford	1,309.77	1,528.07	1,746.36	1,964.66	2,401.25	2,837.84	3,274.43	3,929.32
Ardleigh	1,286.50	1,500.92	1,715.33	1,929.75	2,358.58	2,787.42	3,216.25	3,859.50
Beaumont-cum-Moze	1,267.29	1,478.50	1,689.72	1,900.93	2,323.36	2,745.79	3,168.22	3,801.86
Great Bentley	1,334.13	1,556.48	1,778.84	2,001.19	2,445.90	2,890.61	3,335.32	4,002.38
Little Bentley	1,262.83	1,473.30	1,683.77	1,894.24	2,315.18	2,736.12	3,157.07	3,788.48
Bradfield	1,334.31	1,556.69	1,779.08	2,001.46	2,446.23	2,891.00	3,335.77	4,002.92
Brightlingsea	1,287.55	1,502.15	1,716.74	1,931.33	2,360.51	2,789.70	3,218.88	3,862.66
Great Bromley	1,281.88	1,495.53	1,709.17	1,922.82	2,350.11	2,777.41	3,204.70	3,845.64
Little Bromley	1,255.21	1,464.42	1,673.62	1,882.82	2,301.22	2,719.63	3,138.03	3,765.64
Little Clacton	1,295.17	1,511.04	1,726.90	1,942.76	2,374.48	2,806.21	3,237.93	3,885.52
Elmstead	1,281.21	1,494.74	1,708.28	1,921.81	2,348.88	2,775.95	3,203.02	3,843.62
Frating	1,268.56	1,479.99	1,691.41	1,902.84	2,325.69	2,748.55	3,171.40	3,805.68
Frinton and Walton	1,307.77	1,525.73	1,743.69	1,961.65	2,397.57	2,833.49	3,269.42	3,923.30
Harwich	1,279.61	1,492.88	1,706.15	1,919.42	2,345.96	2,772.50	3,199.03	3,838.84
Lawford	1,300.34	1,517.06	1,733.79	1,950.51	2,383.96	2,817.40	3,250.85	3,901.02
Manningtree	1,283.74	1,497.70	1,711.65	1,925.61	2,353.52	2,781.44	3,209.35	3,851.22
Mistley	1,301.31	1,518.20	1,735.08	1,951.97	2,385.74	2,819.51	3,253.28	3,903.94
Great Oakley	1,288.77	1,503.56	1,718.36	1,933.15	2,362.74	2,792.33	3,221.92	3,866.30
Little Oakley	1,279.55	1,492.80	1,706.06	1,919.32	2,345.84	2,772.35	3,198.87	3,838.64
Ramsey and Parkeston	1,312.61	1,531.38	1,750.15	1,968.92	2,406.46	2,844.00	3,281.53	3,937.84
St Osyth	1,297.27	1,513.48	1,729.69	1,945.90	2,378.32	2,810.74	3,243.17	3,891.80
Tendring	1,273.21	1,485.42	1,697.62	1,909.82	2,334.22	2,758.63	3,183.03	3,819.64
Thorpe-le-Soken	1,289.77	1,504.73	1,719.69	1,934.65	2,364.57	2,794.49	3,224.42	3,869.30
Thorrington	1,276.79	1,489.58	1,702.38	1,915.18	2,340.78	2,766.37	3,191.97	3,830.36
Weeley	1,284.25	1,498.29	1,712.33	1,926.37	2,354.45	2,782.53	3,210.62	3,852.74
Wix	1,290.75	1,505.87	1,721.00	1,936.12	2,366.37	2,796.62	3,226.87	3,872.24
Wrabness	1,263.59	1,474.18	1,684.78	1,895.38	2,316.58	2,737.77	3,158.97	3,790.76