

## APPENDIX 7

<b>Options</b>	<b>Key Financial Impacts</b>	<b>Key Risks</b>
<p>Option 1: To not proceed further.</p>	<p>No consequential impact or change. The Charter Trustees for Taunton would continue in existence and precept for their functions and responsibilities. The District Council would continue to precept on its behalf for proposed expenditure for mayoral duties as now, with Special Expenses levied on SWTC residents, allocated with any CIL by the Trustees in consultation with the LA.</p>	<p>The main identified risk is that there would be no Town or Parish Council stood up fully to take part in the discussions with the new unitary Council on their devolution framework as outlined in the business case. The Charter Trustees for Taunton are not able to act in the same capacity as a fully constituted Town and Parish Council to include not being able to participate fully in discussions about Local Community Networks.</p> <p>Charter Trustees were set up to maintain the continuity of Town Charters after a district with the status of a borough was abolished, until such time as a parish council was established.</p> <p>The duties of Charter Trustees are limited to ceremonial activities such as the election of a mayor and various other mayoral duties.</p> <p>As such, the Charter Trustees are not a local authority and therefore not able to:</p> <ul style="list-style-type: none"> <li>• Have consultee status from a principle council on planning and other statutory matters</li> <li>• Play an active part in the devolution of local government powers since they are not a council within the meaning of the word.</li> </ul>

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<p>Option 2A: To conduct a Community Governance Review of the Unparished Area of Taunton completing in January 2022.</p>	<p>It is estimated that the one stage review will cost £34,000. Internal Operations will look to fund this within existing resource and will report via monthly budget monitoring.</p> <p>The precept raised by SWTC on behalf of the Town Council, for 2022/23 would be similar to the current precept for the Unparished Area residents, with Special Expenses levied on SWT residents. Please see Appendix 10 for further information.</p> <p>The allotments would transfer over on vesting day, with little to no impact on budget or precept, as the service breaks even. Transitional arrangements to support governance will continue to be provided by SWTC officers. The Town Council will need to consider its budget and service delivery by October 2022 to support its 2023/24 budget setting. This will enable the required deadline of October 2022 request to the Ministry of Levelling Up, Housing &amp; Communities (formerly MHCLG) to a tax rebase to be met, with a precept in 2023/24 being requested to be levied on residents of the Unparished Area to fund services of the Town Council from 1/4/2023.</p>	<ul style="list-style-type: none"><li>• The process is undertaken on the basis of a one-stage consultation period lasting six weeks. The legislation leaves the process largely with the principle council. Whilst a two-stage consultation is the usual option it is possible to do this in one stage and such seems appropriate in this case.</li></ul>
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<p>Option 2B: To commence a Community Governance Review only of the Unparished Area of Taunton, with a view to potentially widening the scope and geographical area of the review before a determination of the initial Review is made at a Special Full Council in January 2022.</p>	<p>All financial impacts as shown above in 2A apply.</p> <p>In January 2022 if the Council decide to continue to 2B and extend the consultation the costs are estimated to be £16,000. Any stand alone elections required in 2023 will result in approximately £13,500 of cost. All additional costs should be considered in January 2022.</p>	<p>The risk in this option is that extending the review area and consultation in January with a view to a decision later in the year has several unquantifiable risks as follow:</p> <ul style="list-style-type: none"> <li>• Actions by the Secretary of State and or Boundary Commission could make the continuation of this option and the delivery of a wider Taunton Town Council impossible for example a boundary review could be brought forward and in line with the statutory guidance this CGR should not take place at the same time or in the run up to such review.</li> <li>• As at October 2021 the effect of the unquantifiable risks cannot fully be anticipated. It is likely that there will be greater certainty at the beginning of 2022, after the Structural Change Order has passed it parliamentary approval and been adopted. That greater certainty may not be as definite as members may wish in weighing up risks.</li> <li>• A supplementary and final decision on this option would need to be taken at the Council in January 2022 therefore if the Council resolve to proceed with this it would very much be an in principle decision to proceed with the wider review in January 2022 based on the information available between now and then.</li> </ul>
<p>Option 3: To undertake now a Community Governance Review of the Unparished Area of Taunton and the adjoining Parish areas</p>	<p>The cost of a two stage consultation will be more than £34,000 and are estimated at being £50,000.</p>	<p>This option involves a review that extends to the parishes that about the unparished area. There is a risk associated with this option which is as follows,</p>

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<p>together with the intention to implement a parish/town council for the whole of the Taunton urban area and the potential urban extensions due in the next five years.</p>	<p>The deadline of October 2022 to request a tax rebase and to set a budget and precept on behalf of the Town Council for 2023/24 remains, with any additional boundary adjustments impacts to be considered. Officers will need to work to required timescales to understand financial consequences of proposed service delivery and running cost arrangements for the proposed town Council, which may need to feed into a transparent consultation process. Transfer of services and tax rebase would need to be considered with any changes to boundaries being proposed, with support from parishes affected.</p>	<ul style="list-style-type: none"><li>• The Statutory Guidance, issued by the Secretary of State is clear (Paragraph 28) that a Community Governance Review should be avoided “<i>when councils should avoid starting a community governance review if a review of district, London borough or county council electoral arrangements is being, or is about to be, undertaken</i>”.</li><li>• However, Councils can disregard the Statutory guidance, with reasons but these would have to be very clear and the risk of being overruled by the Secretary of State would have to be assessed.</li><li>• The key point is that such a review by the Boundary Commission is predicated on the basis that there are already settled Parish Council boundaries.</li><li>• The draft Structural Change Order is expected to be published in November 2021. Subject to timetabling the Draft Order should receive parliamentary approval in December 2021 or January 2022.</li><li>• There is a potential risk that a scenario emerges whereby the DLUHC requests that the Boundary Commission undertake a review in 2022 instead of 2023 which could potentially lead to a request to cease work on this review, for the reason that two reviews could produce incompatible recommendations.</li></ul>
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<p>Option 4: 'TwinTrack' To undertake two separate Community Governance Reviews simultaneously for both the Unparished Area of Taunton in isolation and that area plus the adjoining Parish areas, with both commencing as soon as practicable.</p>	<p>This option would incur two lots of consultation and review costs, which are estimated at £34,000 for Option 2 and therefore it is estimated these costs would be £64,000. The deadline of October 2022 to request a tax rebase and to set a budget and precept on behalf of the Town Council for 2023/24 remains, with any additional boundary adjustments impacts to be considered. Officers will need to work to required timescales to understand financial consequences of proposed service delivery and running cost arrangements for the proposed town Council, which may need to feed into a transparent consultation process. Transfer of services and tax rebase would need to be considered with any changes to boundaries being proposed, with support from parishes affected.</p>	<ul style="list-style-type: none"><li>• There are more risks associated with this option than options 2A and 2B.</li><li>• For the wider review risks are detailed as above at Option 3.</li><li>• There is potential for confusion from those in the unparished area being consulted, on which consultation they respond to with both running simultaneously on an overlapping geographical area.</li></ul>
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