

# Somerset West and Taunton Council

## Special Full Council – 24 February 2022

### Council Tax Setting 2022/23

This matter is the responsibility of Executive Councillor Henley, Corporate Resources

Report Author: Emily Collacott, Lead Finance Business Partner (Deputy S151 Officer)

#### 1 Executive Summary

- 1.1 The purpose of this report is for Full Council to approve the calculation and setting of the Council Tax for 2022/23. This incorporates the precepts approved by all the local authorities for whom SWTC collects the council tax – county, district, town, parish, charter trustees, police and fire authorities.

#### 2 Recommendations

- 2.1 Full Council approve the formal Council Tax Resolution in Appendix A.
- 2.2 Full Council notes that if the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be:

	2021/22	2022/23	Increase
	£		%
Somerset West and Taunton Council	169.63	174.63	2.95
Somerset County Council	1,201.97	1,228.90	2.99
Somerset County Council – Social Care	151.56	165.10	
Police and Crime Commissioner	241.20	251.20	4.15
Devon and Somerset Fire Authority	90.00	91.79	1.99
<b>Sub-Total</b>	<b>1,854.36</b>	<b>1,911.62</b>	<b>3.09</b>
Town and Parish Council (average)	45.35	47.79	5.38
<b>Total</b>	<b>1,899.71</b>	<b>1,959.41</b>	<b>3.14</b>

- 2.3 Full Council delegates authority to the Council Leader to approve a revised tax resolution if there are any amendments to preceptor demand notifications following this meeting.

#### 3 Risk Assessment

- 3.1 The key risk is that the Council does not approve the council tax requirement in the correct format. The mitigation for this is that the Council uses the CIPFA format to approve the council tax requirement.

## **4 Background Information**

- 4.1 Billing authorities are required to calculate a Council Tax Requirement for the year.

### **Precept Levels**

#### **Town and Parish Councils**

- 4.2 The 2022/23 Town and Parish Council Precepts are detailed in Appendix C and total £2,707,167.69. The increase in the average Band D Council Tax for Town and Parish Councils is 5.38% and results in an average Band D Council Tax figure of £47.79 (£45.35 for 2021/22).

#### **Police and Crime Commissioner**

- 4.3 The Avon and Somerset Police and Crime Commissioner approved its Council Tax requirement on 03 February 2022 and set its precept at £14,230,309.18, which results in a Band D Council Tax charge of £251.20, an increase of 4.15%. The Precept will be adjusted by a 2021/22 Collection Fund deficit of £84,174. Details of the Council Tax charge can be seen in Appendix B.

#### **Somerset County Council**

- 4.4 The County Council is due to approve its Council Tax requirement on 23 February 2022 and be requested to set its precept at £78,969,152.08 which will be adjusted by an estimated 2021/22 Collection Fund deficit of £475,098. This is calculated as an increase of 1.99% for the general precept and 1% for Adult Social Care and results in a total Band D Council Tax of £1,394.00. This figure also includes a precept of £727,377.27 in respect of the Somerset Rivers Authority precept. Details of the Council Tax charge can be seen in Appendix B. The total increase for the SCC precept when combining all three elements is 2.99%.

#### **Devon and Somerset Fire and Rescue Service**

- 4.5 The Devon and Somerset Fire and Rescue Authority is due to approve its Council Tax requirement on 18<sup>th</sup> February 2022 and be requested to set its precept at £5,197,968.00; an increase of 1.99%, adjusted by a 2021/22 estimated Collection Fund deficit of £32,227. This results in a Band D Council Tax charge of £91.79 and details can be found in Appendix B to this report.

#### **Somerset West and Taunton Council**

- 4.6 Members are being asked to approve a total Council Tax requirement, of £9,892,670.75 for SWT for 2022/23, which equates to a Band D equivalent of £174.63; a total increase of £5.00 (2.95%) for 2022/23. The total of £174.63 includes £1.75 in respect of the Somerset Rivers Authority.

#### **Collection Fund Surpluses and Deficits**

- 4.7 The estimated balance on the Council Tax Collection Fund is forecast on 15<sup>th</sup> January each year. Any surplus or deficit is shared between the County Council, the Police and Crime Commissioner, the Fire Authority and ourselves, in shares relative to our precept levels.

4.8 The estimated balance on the Council Tax Collection Fund is a deficit of £667,901. Somerset West and Taunton Council's share of this amounts to £76,401 and this is reflected in the General Fund revenue estimates.

## **5 Links to Corporate Aims / Priorities**

5.1 None for the purposes of this report.

## **6 Finance / Resource Implications**

6.1 This is a finance report and there are no additional comments.

## **7 Legal Implications**

7.1 The requirement to set the annual determination is set out in the Local Government Finance Act 1992, as amended by the Localism Act 2011, and this report complies with those requirements.

### **Democratic Path:**

- **Scrutiny – No**
- **Executive – No**
- **Full Council – Yes 24 February 2022**

**Reporting Frequency: Annually**

### **List of Appendices (delete if not applicable)**

Appendix A	Council Tax Calculation and Bandings 2022/23
Appendix B	Council Tax Schedule Per Valuation Band 2022/23
Appendix C	Town and Parish Precepts 2022/23

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