

Somerset West and Taunton Council

Full Council – 19 February 2020

Council Tax Setting 2020/21

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

Report Author: Emily Collacott, Finance Business Partner and 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 2020/21.

2 Recommendations

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

	2019/20	2020/21	Increase
	£	£	%
Somerset West and Taunton Council	157.88	162.88	3.17
Somerset West and Taunton Council - SRA	1.75	1.75	0.00
Somerset County Council	1,138.80	1,163.47	1.99
Somerset County Council – Social Care	88.09	112.89	2.00
Somerset County Council – SRA	12.84	12.84	0.00
Police and Crime Commissioner	217.81	227.81	4.59
Devon and Somerset Fire Authority	86.52	88.24	1.99
Sub-Total	1,703.69	1,769.88	3.89
Town and Parish Council (average)	37.42	43.86	17.21
Total	1,741.11	1,813.74	4.17

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 Under changes to the Local Government Finance Act 1992 introduced through the Localism Act 2011, billing authorities are required to calculate a Council Tax Requirement for the year.

Precept Levels

Town and Parish Councils

- 4.2 The 2020/21 Town and Parish Council Precepts are detailed in Appendix C and total £2,475,668. The increase in the average Band D Council Tax for Town and Parish Councils is 17.21% and results in an average Band D Council Tax figure of £43.86 (£37.42 for 2019/20).

Police and Crime Commissioner

- 4.3 The Police and Crime Commissioner approved its council tax requirement on 4 February 2020. The precept will be £12,859,844.88 which results in a Band D Council Tax of £227.81, an increase of 4.59%. The Precept will be adjusted by a Collection Fund deficit of £70,607. 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 19 February 2020 and be requested to set its precept at £72,775,172.40 which will be adjusted by a Collection Fund deficit of £401,881. This is calculated as an increase of 1.99% for the general precept and 2% for Adult Social Care and results in a total Band D Council Tax of £1,289.20. This figure also includes a precept of £12.84 in respect of the Somerset Rivers Authority which is unchanged from the 2019/20 precept. Details of the Council Tax charge can be seen in Appendix B.

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 February 2020 and will be requested to set its precept at £4,981,137; an increase of 1.99%, adjusted by a Collection Fund deficit of £28,047. This results in a Band D Council Tax of £88.24 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 £9,293,342.10 for SWT for 2020/21, which equates to a Band D equivalent of £164.63; a total increase of £5.00 (3.13%) for 2020/21. The total of £164.63 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 15th 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 £564,412. Somerset West and Taunton Council's share of this amounts to £63,877, 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 requirement.

Democratic Path:

- **Corporate Scrutiny – No**
- **Executive – No**
- **Full Council – Yes**

Reporting Frequency: Annually

List of Appendices (delete if not applicable)

Appendix A	Council Tax Calculation and Bandings 2020/21
Appendix B	Council Tax Schedule Per Valuation Band 2020/21
Appendix C	Town and Parish Precepts 2020/21

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