

Allerdale Borough Council

Council – 23 February 2022

Council Tax Resolution 2022-23

Portfolio holder	Councillor Colin Sharpe PH Finance and Legal
Report from	Catherine Nicholson, Chief Officer - Assets (s151 Officer) telephone no: 01900-702503 email: catherine.nicholson@allerdale.gov.uk
Wards affected	All
Is this a key decision	Yes

1.0 The reason for the decision

- 1.1 To approve the necessary resolutions for Council Tax setting in accordance with Sections 31 – 36 of the Local Government Finance Act 1992.

2.0 Recommendations

- 2.1 That the resolutions, set out in Appendix A be approved.

3.0 Background and Introduction

- 3.1 The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2022-23, as required by The Local Government Finance Act 1992 (as amended).

Town and Parish Councils

- 3.2 The Town and Parish Council Precepts for 2022-23 are detailed in Appendix C and total £2,773,693.95. This results in an average Band D Council Tax of £89.38 for 2022-23.
- 3.3 Under section 41(4) of the Local Government Finance Act 1992 a local precepting authority has until the 1 March to submit their Precept to the billing authority.
- 3.4 The Precept figure included in Appendix A and Appendix C is based on the information that the has Council received from Town and Parish Councils in respect of their 2022-23 Precepts. As of the date of this report, all Town and Parish Councils have submitted their Precept for 2022-23.

Cumbria County Council

- 3.5 Based on information that the Council has received from Cumbria County Council, their precept is £47,416,621, this results in a Band D Council Tax of £1,528.00.

Police and Crime Commissioner for Cumbria

- 3.6 Based on information that the Council has received from The Police and Crime Commissioner for Cumbria, their precept is £8,755,628, this results in a Band D Council Tax of £282.15.

2.0 Proposed Tax Levels

- 2.1 The recommendations are set out in the formal Council Tax resolution in Appendix A.
- 2.2 If the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be as follows:

	2021-22 £	2022-23 £	Increase £	Increase %
Allerdale Borough Council	179.72	179.72	0	0
Cumbria County Council	1,498.04	1,528.00	29.96	2.00
Police & Crime Commissioner for Cumbria	272.16	282.15	9.99	3.67
Sub Total	1,949.92	1,989.87	39.95	2.05
Town and Parish Council (average)	83.11	89.38	6.27	7.54
TOTAL	2,033.03	2,079.25	46.22	2.27

3.0 Other Options

- 3.1 The Localism Act 2011 makes provision for Council Tax referendums to be held if an authority increases its basic amount of Council Tax (Town and Parish Council precepts are excluded when making this calculation) in excess of principles determined by the Secretary of State. The referendum threshold levels above which Council Tax would be considered excessive are set each year by Central Government, for 2022-23 a referendum will be triggered if Allerdale Borough Council set a Council Tax increase which by the higher of 2% or £5, above its 2021-22 level.

4.0 Delivery arrangements

4.1 Not applicable to this decision/report

5.0 Implications and Impact

Contribution to Council Strategy Priorities, Outputs and Outcomes

5.1 Setting the Council Tax enables the Council to collect the income it needs to fulfil its key aims and objectives.

Finance/Resource implications

5.2 The Council is required to set the Council Tax each year in accordance with the legislative requirements summarised in this report. The Council will be required to hold a referendum if Members decide to increase the Council Tax by the higher of 2% or £5, above its 2021-22 level.

5.3 If the Council Tax is not set in accordance with the legislation then there is a risk the Council will be unable to bill in a timely manner with a consequential loss of revenue that may affect, adversely on the prudent management of the Council's financial affairs.

Legal and governance implications

5.4 Statutory requirement to set the Council Tax.

Risk analysis

5.5 Not applicable to this decision/report.

Increasing satisfaction and service

5.6 Not applicable to this decision/report.

Equality impacts

5.7 Considered in entitlement to certain discounts and benefits.

Health and Safety impacts

5.8 Not applicable to this decision/report.

Health, wellbeing and community safety impacts

5.9 Not applicable to this decision/report.

Environmental/sustainability impacts

5.10 Not applicable to this decision/report.

Other significant implications

5.11 There are no other significant implications arising from report.

Appendices attached to this report

Appendix	Title of appendix
A	Recommendations for Council approval
B-1	The amount of Council Tax which relates to the Parish Precepts applicable to each valuation band
B-2	Aggregate of the Council Tax for Allerdale Borough Council and Parish Precept by valuation band
B-3	The total amount of Council Tax to be levied in 2022-23, inclusive of Cumbria County Council and the Police & Crime Commissioner for Cumbria Precept, applicable to each valuation band in each part of Borough
C	Parish Precept Council Tax Band D charge for 2022-23

Background documents available

Name of background document	Where it is available
Working papers within Financial Services and Revenues,	-
Calculation of Council Tax Base for 2022-23 was approved at Council on 26 January 2022.	-

Report author(s) and contact officer(s):

Catherine Nicholson
Chief Officer - Assets & s151 Officer
telephone no: 01900-702503
email: <mailto:catherine.nicholson@allerdale.gov.uk>

Barry Lennox
Senior Manager - Finance (Deputy s151 Officer)
Financial Services Manager
telephone no: 01900-702586
email: <mailto:barry.lennox@allerdale.gov.uk>