

additional papers 1



Executive Committee

Mon 21 Feb
2022
6.30 pm

Council Chamber,
Town Hall
Redditch



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**If you have any queries on this Agenda please contact
Jess Bayley-Hill**

**Town Hall, Walter Stranz Square, Redditch, B98 8AH
Tel: (01527) 64252 (Ext. 3072)**

e.mail: jess.bayley-hill@bromsgroveandredditch.gov.uk



Executive

Monday, 21st February, 2022

6.30 pm

Council Chamber Town Hall

Agenda

Membership:

Cllrs:

Matthew Dormer
(Chair)
Gemma Monaco
(Vice-Chair)
Joanne Beecham
Aled Evans
Peter Fleming

Anthony Lovell
Nyear Nazir
Mike Rouse
Craig Warhurst

7. Council Tax Resolutions 2022/23 (to follow) (Pages 1 - 8)

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REDDITCH BOROUGH COUNCIL

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COUNCIL TAX RESOLUTIONS 2022/23

Relevant Portfolio Holder	Councillor Mike Rouse Portfolio Holder for Finance and Enabling Services
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester Head of Finance and Customer Services
Report Author	Name: Chris Forrester Job Title: Head of Finance and Customer Services Contact email: chris.forrester@bromsgroveandredditch.gov.uk Contact Tel: 01527 881208
Wards Affected	Yes
Ward Councillor(s) consulted	Yes
Relevant Strategic Purpose(s)	All
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

1.1 Executive is asked to **NOTE** that at its meeting on 11th January 2022, the Executive Committee calculated the Council Tax Base 2022-23 as:

(a) for the whole Council area as 26,546.63 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the "Act")]; and

(b) for dwellings in those parts of its area to which a Parish precept relates; this being Feckenham Parish as 374.52.

1.2 Executive is asked to **RECOMMEND** to Council that they approve:

1.2.1 The calculation for the Council Tax requirement for the Council's own purposes for 2022-23 (excluding Parish precepts) as **£6,746,772.92**.

1.2.2 That the following amounts be calculated for the year 2022-23 in accordance with sections 31 to 36 of the Act:

(a) £46,984,027 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act (taking into account all precepts issued to it by Parish Councils) (*i.e.*, *Gross expenditure*)

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- (b) £40,222,255 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (*i.e.*, *Gross income*)
 - (c) £6,761,772 being the amount by which the aggregate of 1.2.2(a) above exceeds the aggregate at 1.2.2(b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - (d) £254.71 being the amount at 1.2.2 (c) above (Item R), all divided by Item T (1.1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £15,000 being the aggregate amount of all special items (Feckenham Parish precept) referred to in Section 34 (1) of the Act.
 - (f) £254.15 being the amount at 1.2.2 (d) above less the result given by dividing the amount at 1.2.2 (e) above by Item T (1.1 (a) above), calculated by the Council, in accordance with Section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
 - (g) £294.20 being the amount given by adding to the amount at 1.2.2(f), the amount of the special item relating to the Parish of Feckenham 1.2.2(e), divided by the amount in 1.1(b) above.
 - (h) The amounts below given by multiplying the amounts at 1.2.2(f) and 1.2.2(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band, divided by the number which in that proportion is applicable to dwellings listed in Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwelling listed in different valuation bands.

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Valuation Band	Proportion of Band D tax paid	Parish of Feckenham £	All other parts of the Council's area £
A	6/9	196.13	169.43
B	7/9	228.82	197.67
C	8/9	261.51	225.91
D	1	294.20	254.15
E	11/9	359.58	310.63
F	13/9	424.96	367.11
G	15/9	490.33	423.58
H	18/9	588.40	508.30

- 1.2.3 It be noted that for the year 2022-23, Worcestershire County Council, Police and Crime Commissioner for West Mercia and Hereford and Worcester Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Worcestershire County Council	931.19	1,086.38	1,241.58	1,396.78	1,707.18	2,017.57	2,327.97	2,793.56
Police and Crime Commissioner for West Mercia	166.44	194.18	221.92	249.66	305.14	360.62	416.10	499.32
Hereford and Worcester Fire Authority	59.60	69.53	79.47	89.40	109.27	129.13	149.00	178.80

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- 1.2.4. That having calculated the aggregate in each case of the amounts at 1.2.2(h) and 1.2.3 above, that Redditch Borough Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown below as the amounts of Council Tax for 2022-23. for each part of its area and for each of the categories of dwellings:

Valuation Band	Proportion of Band D tax paid	Parish of Feckenham £	All other parts of the Council's area £
A	6/9	1,353.36	1,326.66
B	7/9	1,578.91	1,547.76
C	8/9	1,804.48	1,768.88
D	1	2,030.04	1,989.99
E	11/9	2,481.17	2,432.22
F	13/9	2,932.28	2,874.43
G	15/9	3,383.40	3,316.65
H	18/9	4,060.08	3,979.98

- 1.2.5. That the Executive Director Finance & Resources be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2022 to March 2023 as detailed below:

	Precept £	Deficit on Collection Fund £	Total to pay £
Worcestershire County Council	37,079,802.00	970,233.00	38,050,035.00
Police and Crime Commissioner for West Mercia	6,627,631.65	173,751.00	6,801,382.65
Hereford & Worcester Fire Authority	2,373,271.31	66,447.00	2,439,718.31

- 1.2.6 That the Executive Director Finance & Resources be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £6,941,602 being the Council's own demand on the Collection Fund

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(£6,746,773) and Parish Precept (£15,000) and the distribution of the surplus on the Collection Fund (£179,829).

- 1.2.7 That the Executive Director Finance & Resources be authorised to make payments from the General Fund to Feckenham Parish Council the sums listed above (£15,000) by instalment after 1 April 2022 in respect of the precept levied on the Council.
- 1.2.8. That the above resolutions to be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
- 1.2.9 Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.
- 1.2.10 That authority be delegated to the Head of Finance and Customer Services (Interim S151) following consultation with the finance portfolio holder to amend the resolution should the Hereford and Worcester Fire Authority Service not approve the estimated figure that is being used in this report. This is due to the Fire service having their approval meeting after this resolution report has been brought to Council.

2. BACKGROUND

The report is to seek approval of the appropriate formal resolutions to determine the levels of Council Tax for Redditch Borough Council for Financial year 2022-23. The levels of tax take account of the requirements of Redditch Borough Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and Feckenham Parish Council.

3. FINANCIAL IMPLICATIONS

- 3.1 It is necessary to formally set Council Tax levels throughout the area for the spending requirements of Redditch Borough Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and Feckenham Parish Council.
- 3.2 Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2022-23. The amounts of the precepts are set out below:

	£
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Worcestershire County Council	37,079,802.00
Police and Crime Commissioner for West Mercia	6,627,631.65
Hereford & Worcester Fire Authority	2,373,271.31
Redditch Borough Council	6,746,772.92
Parish precept	15,000.00
Total	52,842,477.88

- 3.3 If the Council approves the recommendations set out above the average band D Council Tax in 2022-23 will be £2,030.04, made up as follows:

Authority	2021/22 £	2022-23 £	Increase %
Redditch Borough Council	249.15	254.15	2.01
Worcestershire County Council	1,343.83	1,396.78	3.94
Police and Crime Commissioner for West Mercia	240.19	249.66	3.94
Hereford & Worcester Fire Authority	87.68	89.40	1.96
Feckenham Parish Council	27.23	40.05	47.08
Total Council Tax	1,948.08	2,030.04	4.21

The % increases all relate to the change from current year levels.

4. LEGAL IMPLICATIONS

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as was previously the case.

5. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 5.1 The Strategic purposes are included in the Council's corporate plan and guides the Council's approach to budget making ensuring we focus on the issues and what are most important for the borough and our communities. Our MTFP and strategies are integrated within all of our Strategic Purposes.

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2022**21st February**Climate Change Implications**

- 5.2 The green thread runs through the Council plan. The MTFP has implications on climate change and these will be addressed and reviewed when relevant by climate change officers to ensure the correct procedures have been followed to ensure any impacts on climate change are fully understood.

6. OTHER IMPLICATIONS**Equalities and Diversity Implications**

- 6.1 Any impact on the customer of savings over the 4 years period will be managed via impact assessments and in discussion and consultation with the customer as to the most effective and supportive way of managing reductions in funding and potentially service delivery.

Operational Implications

- 6.2 The MTFP will enable services to be maintained and, where achievable, improvements to the community.

7. RISK MANAGEMENT

- 7.1 The risks associated with the budget estimations are included in the MTFP report as presented to Executive on 21st February 2022.

9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Mike Rouse, Portfolio Holder for Finance and Enabling	Various
Lead Director / Head of Service	Chris Forrester, Head of Finance and Customer Services	Various
Financial Services	Chris Forrester, Head of Finance and Customer Services	Various

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Legal Services	Claire Felton	Various
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