

# Council Tax Resolution 2020-21

Council	<b>27 February 2020</b>
Report Author	<b>Tim Willis, Deputy Chief Executive and S151 officer</b>
Portfolio Holder	<b>Cllr Rob Yates, Cabinet Member for Financial Services and Estates</b>
Status	<b>For Decision</b>
Classification:	<b>Unrestricted</b>
Key Decision	<b>Yes</b>
Reasons for Key	<b>Budget and Policy Framework</b>
Ward:	<b>All Wards</b>

## Executive Summary:

This report enables the Council to set the Council Tax for 2020-21 for each part of its area, after taking into account the precepts of the Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service.

## Recommendations:

- (i) That Members approve the Thanet District Council element of Council Tax charges as set out below for the listed property bands:

<b>COUNCIL TAX PER PROPERTY BAND FOR 2020-21</b>								
<b>BAND</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>Proportion of band D</b>	<b>6/9</b>	<b>7/9</b>	<b>8/9</b>	<b>9/9</b>	<b>11/9</b>	<b>13/9</b>	<b>15/9</b>	<b>18/9</b>
<b>Annual Charge</b>	<b>158.76</b>	<b>185.22</b>	<b>211.68</b>	<b>238.14</b>	<b>291.06</b>	<b>343.98</b>	<b>396.90</b>	<b>476.28</b>

- (ii) That Members approve the determinations at Section 1 of this report.

## CORPORATE IMPLICATIONS

<b>Financial and Value for Money</b>	The financial implications for the General Fund are laid out in the budget report that went to Council on 6th February 2020.
<b>Legal</b>	The Local Government Finance Act 1992 requires that the above statutory resolution be made. The requirements of other relevant statute have been referenced within the body of this report, where relevant.
<b>Corporate</b>	Corporate priorities can only be delivered with robust finances. The budget and the level of reserves recommended are believed to be sufficient to meet these priorities and develop Services.

<b>Equalities Act 2010 &amp; Public Sector Equality Duty</b>	Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to the aims of the Duty at the time the decision is taken. The aims of the Duty are: (i) eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act, (ii) advance equality of opportunity between people who share a protected characteristic and people who do not share it, and (iii) foster good relations between people who share a protected characteristic and people who do not share it.	
	Protected characteristics: age, gender, disability, race, sexual orientation, gender reassignment, religion or belief and pregnancy & maternity. Only aim (i) of the Duty applies to Marriage & civil partnership.	
	Please indicate which aim is relevant to the report.	
	Eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act,	
	Advance equality of opportunity between people who share a protected characteristic and people who do not share it	
Foster good relations between people who share a protected characteristic and people who do not share it.		

<b>CORPORATE PRIORITIES (tick those relevant) ✓</b>	
A clean and welcoming Environment	✓
Promoting inward investment and job creation	✓
Supporting neighbourhoods	✓

<b>CORPORATE VALUES (tick those relevant) ✓</b>	
Delivering value for money	✓
Supporting the workforce	✓
Promoting open communications	✓

**1.1 Council Tax Setting**

1.2 At the Cabinet meeting on 14 January 2020, Cabinet approved the formal resolution determining the Council Tax Base for 2020-21. It has been determined that the Council Tax Base for the whole Council area is 44,546.40, calculated in accordance with Section 31B(3) of the Local Government Finance Act 1992, The calculation of the Tax Base has been undertaken in accordance with the current Regulations, "Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012:2914)", which came into force in November 2012 as amended (the "Act"). The Council Tax requirement for the council's own purposes for 2020-21 (excluding Parish precepts) is £10,608,280. This is determined after taking into account the council's allocation of business rates, revenue support grant and the council's share of the Collection Fund surplus. The calculation for 2020-21 is set out in Table 1.

**Table 1 - CALCULATION OF COUNCIL TAX REQUIREMENT FOR 2020-21**

	<b>£'000</b>
Net Budget Requirement for 2020-21	17,068
Financed from:	
Settlement Funding	6,128
Other Grants	210
Collection Fund Surplus	120
<b>Council Tax Requirement</b>	<b>10,610</b>
Divided by Tax Base	44,546.40
Council Tax for Band D property 2020-21	£238.14
Compared to Council Tax for Band D in 2019-20	£233.19
Increase in Council Tax charge (at Band D)	£4.95
Percentage Increase	(2.12%)

- 1.3 The following amounts have been calculated for the year 2020-21 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- 1.3.1 £81,721,454 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.
- 1.3.2 £68,945,690 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- 1.3.3 £12,775,764 being the amount by which the aggregate at 1.3.1 above exceeds the aggregate at 1.3.2 above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- 1.3.4 £286.80 being the amount at 1.3.3 above divided by the tax base of 44,546.40 calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- 1.3.5 £2,167,484 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- 1.3.6 £238.14 being the amount at 1.3.4 above less the result given by dividing the amount at 1.3.5 above by the tax base of 44,546.40 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.

1.3.7 **Table 2 - Part of the Council's Area (District and Parish combined at Band D)**

Parish/Charter Trustees of

	£
Acol	284.67
Birchington	265.41
Broadstairs	306.54
Cliffsend	260.28
Manston	278.91
Margate	249.75
Minster	303.12
Monkton	288.54
Ramsgate	317.16
St Nicholas-at-Wade and Sarre	290.97
Westgate	294.75

Being the amounts given by adding to the amount at 1.3.6 above the amounts of special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the appropriate tax base calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

1.3.8 **Table 3 - Part of The Council's Area Valuation Bands**

Parish/Charter Trustees	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Acol	189.78	221.41	253.04	284.67	347.93	411.19	474.45	569.34
Birchington	176.94	206.43	235.92	265.41	324.39	383.37	442.35	530.82
Broadstairs	204.36	238.42	272.48	306.54	374.66	442.78	510.90	613.08
Cliffsend	173.52	202.44	231.36	260.28	318.12	375.96	433.80	520.56
Manston	185.94	216.93	247.92	278.91	340.89	402.87	464.85	557.82
Margate	166.50	194.25	222.00	249.75	305.25	360.75	416.25	499.50
Minster	202.08	235.76	269.44	303.12	370.48	437.84	505.20	606.24
Monkton	192.36	224.42	256.48	288.54	352.66	416.78	480.90	577.08
Ramsgate	211.44	246.68	281.92	317.16	387.64	458.12	528.60	634.32
St Nicholas-at-Wade and Sarre	193.98	226.31	258.64	290.97	355.63	420.29	484.95	581.94
Westgate	196.50	229.25	262.00	294.75	360.25	425.75	491.25	589.50

Being the amounts given by multiplying the amounts at 1.3.6 and 1.3.7 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 valuation 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 dwellings listed in different valuation bands.

1.3.9 Members should note that for the year 2020-21 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown in Table 4.

**Table 4 - Precepting Authorities Valuation Bands**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Kent County Council	900.84	1,050.98	1,201.12	1,351.26	1,651.54	1,951.82	2,252.10	2,702.52
Kent Police and Crime Commissioner	135.43	158.01	180.58	203.15	248.29	293.44	338.58	406.30
Kent Fire and Rescue	52.86	61.67	70.48	79.29	96.91	114.53	132.15	158.58
<b>Total</b>	<b>1,089.13</b>	<b>1,270.66</b>	<b>1,452.18</b>	<b>1,633.70</b>	<b>1,996.74</b>	<b>2,359.79</b>	<b>2,722.83</b>	<b>3,267.40</b>

1.3.10 Having calculated the aggregate in each case of the amounts at 1.3.8 and 1.3.9 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts of Council Tax for the year 2020-21 for each of the categories of dwellings shown in Table 5.

**Table 5 - Part of the Council's Area Valuation Bands**

<b>Parish/ Charter Trustees</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Acol	1,278.91	1,492.07	1,705.22	1,918.37	2,344.67	2,770.98	3,197.28	3,836.74
Birchington	1,266.07	1,477.09	1,688.10	1,899.11	2,321.13	2,743.16	3,165.18	3,798.22
Broadstairs	1,293.49	1,509.08	1,724.66	1,940.24	2,371.40	2,802.57	3,233.73	3,880.48
Cliffsend	1,262.65	1,473.10	1,683.54	1,893.98	2,314.86	2,735.75	3,156.63	3,787.96
Manston	1,275.07	1,487.59	1,700.10	1,912.61	2,337.63	2,762.66	3,187.68	3,825.22
Margate	1,255.63	1,464.91	1,674.18	1,883.45	2,301.99	2,720.54	3,139.08	3,766.90
Minster	1,291.21	1,506.42	1,721.62	1,936.82	2,367.22	2,797.63	3,228.03	3,873.64
Monkton	1,281.49	1,495.08	1,708.66	1,922.24	2,349.40	2,776.57	3,203.73	3,844.48
Ramsgate	1,300.57	1,517.34	1,734.10	1,950.86	2,384.38	2,817.91	3,251.43	3,901.72
St Nicholas-at-Wade and Sarre	1,283.11	1,496.97	1,710.82	1,924.67	2,352.37	2,780.08	3,207.78	3,849.34
Westgate	1,285.63	1,499.91	1,714.18	1,928.45	2,356.99	2,785.54	3,214.08	3,856.90

## 2.0 Council Tax Increases

- 2.1 The average Council Tax for the Council for a Band D property for 2020-21 will be £1,920.50.
- 2.2 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service have issued precepts of £60,194k, £9,050k and £3,532k respectively. KCC have increased their Council Tax charge by 3.99%, whereas Kent Police and Kent Fire have increased their Council Tax charges by 5.18% and 1.97% respectively.
- 2.3 The average total tax at Band D is summarised in table 6, showing an overall increase of £74.78. This is primarily due to changes to town and parish precepts and the KCC and Kent Police. Thanet's share of the bill represents only 12% of the overall total.

**Table 6 - Average Total Council Tax at Band D**

	<b>2020-21 £</b>	<b>2019-20 £</b>	<b>Increase £</b>	<b>Increase %</b>
Thanet District Council	238.14	233.19	4.95	2.12
Town & Parish Councils	48.66	42.20	6.46	15.30
<b>Total District Council</b>	<b>286.80</b>	<b>275.39</b>	<b>11.41</b>	<b>4.14</b>
Kent County Council	1,351.26	1,299.42	51.84	3.99
Kent Police and Crime Commissioner	203.15	193.15	10.00	5.18
Kent and Medway Fire & Rescue Service	79.29	77.76	1.53	1.97
<b>Overall Total</b>	<b>1,920.50</b>	<b>1,845.72</b>	<b>74.78</b>	<b>4.05</b>

Contact Officer:	Tim Willis - Deputy Chief Executive and S151 Officer
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### Background Papers

Title	Details of where to access copy
N/A	

### Corporate Consultation

Finance	N/A
Legal	Tim Howes, Director of Corporate Governance