

Council Tax Resolution 2021-22

Council	25 February 2021
Report Author	Tim Willis, Deputy Chief Executive and S151 officer
Portfolio Holder	Cllr Rob Yates, Cabinet Member for Financial Services and Estates
Status	For Decision
Classification:	Unrestricted
Key Decision	Yes
Reasons for Key	Budget and Policy Framework
Ward:	All Wards

Executive Summary:

This report enables the Council to set the Council Tax for 2021-22 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:

COUNCIL TAX PER PROPERTY BAND FOR 2021-22								
BAND	A	B	C	D	E	F	G	H
Proportion of band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Annual Charge	162.09	189.10	216.12	243.13	297.16	351.19	405.22	486.26

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

CORPORATE IMPLICATIONS

Financial and Value for Money	The financial implications for the General Fund are laid out in the budget report that went to Council on 11th February 2021.
Legal	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.
-0 Corporate	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.

Equalities Act 2010 & Public Sector Equality Duty	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.		

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

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

1.1 Council Tax Setting

1.2 At the Cabinet meeting on 14 January 2021, Cabinet approved the formal resolution determining the Council Tax Base for 2021-22. It has been determined that the Council Tax Base for the whole Council area is 44,155.70, 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").

1.3 The Council's budget for 2021-22 was approved by Council on 11 February 2021. The budget is predicated on a Council Tax requirement for the council's own purposes for 2021-22 (excluding Parish precepts) of £10,735,575. This is determined after taking into account the council's net budget requirement and other available funding sources including our share of retained business rates, government grants and the council's share of the Collection Fund deficit. The calculation for 2021-22 is set out in Table 1.

Table 1 - CALCULATION OF COUNCIL TAX REQUIREMENT FOR 2021-22

	£'000
Net Budget Requirement for 2021-22	17,165
Less:	
Government Funding (including retained business rates, RSG and New Homes Bonus)	-6,135
Other Grants	-961
Collection Fund Deficit	671
Council Tax Requirement	10,740
Divided by Tax Base	44,156
Council Tax for Band D property 2021-22	£243.13
Compared to Council Tax for Band D in 2020-21	£238.14
Increase in Council Tax charge (at Band D)	£4.99
Percentage Increase	(2.10%)

- 1.3 The following amounts have been calculated for the year 2021-22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- 1.3.1 £79,810,147 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 £66,924,990 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 £12,885,152 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 £291.81 being the amount at 1.3.3 above divided by the tax base of 44,155.70 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 £2,149,577 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- 1.3.6 £243.13 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 44,155.70 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	302.80
Birchington	271.84
Broadstairs	311.53
Cliffsend	264.64
Manston	279.85
Margate	252.31
Minster	312.43
Monkton	293.53
Ramsgate	323.77
St Nicholas-at-Wade and Sarre	292.09
Westgate	303.34

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	201.87	235.51	269.16	302.80	370.09	437.38	504.67	605.60
Birchington	181.23	211.43	241.64	271.84	332.25	392.66	453.07	543.68
Broadstairs	207.69	242.30	276.92	311.53	380.76	449.99	519.22	623.06
Cliffsend	176.43	205.83	235.24	264.64	323.45	382.26	441.07	529.28
Manston	186.57	217.66	248.76	279.85	342.04	404.23	466.42	559.70
Margate	168.21	196.24	224.28	252.31	308.38	364.45	420.52	504.62
Minster	208.29	243.00	277.72	312.43	381.86	451.29	520.72	624.86
Monkton	195.69	228.30	260.92	293.53	358.76	423.99	489.22	587.06
Ramsgate	215.85	251.82	287.80	323.77	395.72	467.67	539.62	647.54
St Nicholas-at-Wade and Sarre	194.73	227.18	259.64	292.09	357.00	421.91	486.82	584.18
Westgate	202.23	235.93	269.64	303.34	370.75	438.16	505.57	606.68

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 2021-22 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

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Kent County Council	945.84	1,103.48	1,261.12	1,418.76	1,734.04	2,049.32	2,364.60	2,837.52
Kent Police and Crime Commissioner	145.43	169.67	193.91	218.15	266.63	315.11	363.58	436.30
Kent Fire and Rescue	53.88	62.86	71.84	80.82	98.78	116.74	134.70	161.64
Total	1,145.15	1,336.01	1,526.87	1,717.73	2,099.45	2,481.17	2,862.88	3,435.46

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 2021-22 for each of the categories of dwellings shown in Table 5.

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

Parish/Charter Trustees	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Acol	1,347.02	1,571.52	1,796.03	2,020.53	2,469.54	2,918.55	3,367.55	4,041.06
Birchington	1,326.38	1,547.44	1,768.51	1,989.57	2,431.70	2,873.83	3,315.95	3,979.14
Broadstairs	1,352.84	1,578.31	1,803.79	2,029.26	2,480.21	2,931.16	3,382.10	4,058.52
Cliffsend	1,321.58	1,541.84	1,762.11	1,982.37	2,422.90	2,863.43	3,303.95	3,964.74
Manston	1,331.72	1,553.67	1,775.63	1,997.58	2,441.49	2,885.40	3,329.30	3,995.16
Margate	1,313.36	1,532.25	1,751.15	1,970.04	2,407.83	2,845.62	3,283.40	3,940.08
Minster	1,353.44	1,579.01	1,804.59	2,030.16	2,481.31	2,932.46	3,383.60	4,060.32
Monkton	1,340.84	1,564.31	1,787.79	2,011.26	2,458.21	2,905.16	3,352.10	4,022.52
Ramsgate	1,361.00	1,587.83	1,814.67	2,041.50	2,495.17	2,948.84	3,402.50	4,083.00
St Nicholas-at-Wade and Sarre	1,339.88	1,563.19	1,786.51	2,009.82	2,456.45	2,903.08	3,349.70	4,019.64
Westgate	1,347.38	1,571.94	1,796.51	2,021.07	2,470.20	2,919.33	3,368.45	4,042.14

2.0 Council Tax Increases

- 2.1 The average Council Tax for the Council for a Band D property for 2021-22 will be £2,009.54.
- 2.2 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service have issued precepts of £62.646m, £9.633m and £3.569m respectively. KCC have increased their Council Tax charge by 5.00%, whereas Kent Police and Kent Fire have increased their Council Tax charges by 7.38% and 1.93% respectively.
- 2.3 The average total tax at Band D is summarised in table 6, showing an overall increase of £89.04. This is primarily due to changes to KCC and Kent Police precepts. Thanet's share of the bill represents only 12.1% of the overall total.

Table 6 - Average Total Council Tax at Band D

	2021-22 £	2020-21 £	Increase £	Increase %
Thanet District Council	243.13	238.14	4.99	2.10
Town & Parish Councils	48.68	48.66	0.02	0.04
Total District Council	291.81	286.80	5.01	2.14
Kent County Council	1,418.76	1,351.26	67.50	5.00
Kent Police and Crime Commissioner	218.15	203.15	15.00	7.38
Kent and Medway Fire & Rescue Service	80.82	79.29	1.53	1.93
Overall Total	2,009.54	1,920.50	89.04	4.64

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Background Papers

Title	Details of where to access copy
N/A	

Corporate Consultation

Finance	N/A
Legal	Estelle Culligan, Director of Law and Governance