

## Council Tax Setting 2022-23

Executive Portfolio Holder: Councillor Peter Seib, Finance & Legal Services  
 Strategic Director: Nicola Hix, Strategy & Support Services  
 SLT Lead: Karen Watling, Chief Financial Officer  
 Lead Officer: Hannah Brown, Specialist - Finance  
 Contact Details: [Hannah.Brown@southsomerset.gov.uk](mailto:Hannah.Brown@southsomerset.gov.uk) or 01935 462157

## Purpose of the Report

Full Council is asked to approve the Council Tax resolution for 2022/23.

## Public Interest

The purpose of this report is for Full Council to approve the calculation and setting of the Council Tax for 2022/23.

## Recommendations

The Council:

- a. Approves the formal Council Tax Resolution in Appendix A.
- b. Notes that if the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax is as follows:

	<b>2021/22</b> <b>£</b>	<b>2022/23</b> <b>£</b>	<b>Increase</b> <b>%</b>
South Somerset District Council	177.11	182.11	2.82
Somerset County Council	1,201.97	1,228.90	2.99
Somerset County Council (Adult Social Care)	151.56	165.10	
Avon and Somerset Police and Crime Commissioner	241.20	251.20	4.15
Devon and Somerset Fire and Rescue Authority	90.00	91.79	1.99
	<b>1,861.84</b>	<b>1,919.10</b>	<b>3.08</b>
Town and Parish Council (average)	100.16	101.77	7.60
	<b>1,962.00</b>	<b>2,026.87</b>	<b>3.31</b>



## South Somerset District Council Background

1. The Local Government Finance Act 1992 (amended by the Localism Act 2011) required the Billing Authority to calculate a Council Tax Requirement.

### Precept Levels

2. Members are asked to approve a total Council Tax requirement of £11,043,810 for South Somerset District Council for 2022/23. This equates to a proposed Band D equivalent charge of £182.11, which is an increase of £5.00 (2.82%) for 2022/23.
3. In 2016/17 the Government amended Somerset Council Tax levels to allow each of the Somerset authorities to raise a precept on behalf of the Somerset Rivers Authority (SRA). The Band D equivalent charge of £182.11 includes £180.26 for SSDC and £1.85 for the SRA, and the Council Tax requirement of £11,043,810 will raise £10,931,619 for SSDC and £112,191 for the SRA.
4. Somerset County Council approved its Council Tax requirement on 14 February 2022, and set its precept at £84,537,206.28. This is an increase of 1.99% for the general precept and 1% for Adult Social Care, which equates to a total Band D equivalent charge of £1,394.00. This figure includes £12.84 in respect of the Somerset Rivers Authority precept.
5. The Avon and Somerset Police and Crime Commissioner approved its Council Tax requirement on 1 February 2022. The precept will be £15,233,677.34, which results in a Band D Council Tax of £251.20, an increase of 4.15%.
6. The Devon and Somerset Fire and Rescue Authority is due to approve its Council Tax requirement on 18 February 2022, and will set its precept at £5,566,478.00. This results in a Band D Council Tax of £91.79, an increase of 1.99%.
7. The 2022/23 Town and Parish Councils Precepts (including special expenses) total £6,535,760. This results in an average Band D Council Tax figure of £107.77, an increase in the average Band D Council Tax for Town and Parish Councils of 7.60%.
8. Details of the Council Tax charges can be seen in Appendix B.
9. The estimated balance of the Council Tax Collection Fund is forecast on the 15 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 our precept levels.
10. Our share of the surplus can be found in the accompanying 2022/23 Draft Budget and Medium Term Financial Plan Update report included on this agenda.

### Financial Implications

11. These are contained within the report.



## **Legal implications (if any) and details of Statutory Powers**

12. These are contained within the report

## **Council Plan Implications**

13. These are contained within the report

## **Carbon Emissions and Climate Change Implications**

14. There are no implications in this report.

## **Equality and Diversity Implications**

17. There are no implications in this report.

Contact the Equalities Officer for assistance in completing this section. Please note: key policies must have undergone an equality impact assessment.

## **Privacy Impact Assessment**

18. There is no personal information included in this report.

## **Background Papers**

19. Background papers used in compiling this report are:

- a. 2022/23 Revenue and Capital budgets and Medium Term Financial Plan report to District Executive and Full Council
- b. Local Government Finance Act 1992 (as amended)
- c. Localism Act 2011
- d. The Referendums Relating to Council Tax Increases (Principles) (England) Report 2022/23