

Council Tax Setting 2021-22

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Purpose of the Report

1. Full Council is asked to approve the Council Tax resolution for 2021/22.

Public Interest

2. The purpose of this report is for Full Council to approve the calculation and setting of the Council Tax for 2021/22.

Recommendations

3. That 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 as follows:

	2020/21 £	2021/22 £	Increase %
South Somerset District Council	172.11	177.11	2.91
Somerset County Council	1,176.31	1,201.97	4.99
Somerset County Council (Adult Social Care)	112.89	151.56	
Avon and Somerset Police and Crime Commissioner	227.81	241.20	5.88
Devon and Somerset Fire and Rescue Authority	88.24	90.00	1.99
	1,777.36	1,861.84	4.75
Town and Parish Council (average)	97.09	100.16	3.16
	1,874.45	1,962.00	4.67

- c. Council is requested to delegate authority to the Chief Executive in consultation with the Leader of the Council to amend, if necessary, the level of precept required by the Avon and Somerset Police and Crime Commissioner in our resolution to that sum finally set by the PCC and adjust the council tax bills accordingly. (See paragraph 7)



Background

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

Precept Levels

5. Members are asked to approve a total Council Tax requirement of £10,830,786 for South Somerset District Council for 2021/22. This equates to a Band D equivalent of £177.11; a total increase of £5.00 (2.91%) for 2021/22. The total of £177.11 includes £1.85 in respect of Somerset Rivers Authority.
6. Somerset County Council is due to approve its Council Tax requirement on 17th February 2021 and will be requested to set its precept at £82,772,352.41. This is calculated as an increase of 1.99% for the general precept and 3% for Adult Social Care and results in a total Band D Council Tax of £1,353.53. This figure also includes a precept of £12.84 in respect of the Somerset Rivers Authority which is unchanged from the 2020/21 precept.
7. The Avon and Somerset Police and Crime Commissioner is due to approve its Council Tax requirement by the 1st March 2021. The precept will be £14,750,091.54 which results in a Band D Council Tax of £241.20, an increase of 5.88%. (NB. There has been a delay in the setting of this precept which may result in a late change to our Council Tax billing figures. This is referred to in the recommendations).
8. The Devon and Somerset Fire and Rescue Authority is due to approve its Council Tax requirement on 19th February 2021 and will be requested to set its precept at £5,503,765.00. This results in a Band D Council Tax of £90.00, an increase of 1.99%.
9. The 2021/22 Town and Parish Councils Precepts (including special expenses) total £6,124,804. This results in an average Band D Council Tax figure of £100.16, an increase in the average Band D Council Tax for Town and Parish Councils of 3.16%.
10. Details of the Council Tax charges can be seen in Appendix B.
11. The estimated balance of the Council Tax Collection Fund is forecast on the 15th 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.
12. Our share of the deficit can be found in the accompanying 2021/22 Draft Budget and Medium Term Financial Plan Update report included on this agenda.

Financial Implications



13. These are contained within the report.

Legal implications (if any) and details of Statutory Powers

14. These are contained within the report

Council Plan Implications

15. These are contained within the report

Carbon Emissions and Climate Change Implications

16. There are no implications in this report.

Equality and Diversity Implications

17. There are no implications in this report.

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. 2021/22 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 2021-22 Draft