

Somerset West and Taunton Council

Full Council – 23 February 2021

Council Tax Setting 2021/22

This matter is the responsibility of Executive Councillor Henley, Corporate Resources

Report Author: Emily Collacott, Lead Finance Business Partner (Deputy S151 Officer)

1 Executive Summary

- 1.1 The purpose of this report is for Full Council to approve the calculation and setting of the Council Tax for 2021/22. This incorporates the precepts approved by all the local authorities for whom SWTC collects the council tax – county, district, town, parish, charter trustees, police and fire authorities.
- 1.2 At the time of published this report the County Council, Devon and Somerset Fire Authority, and Avon and Somerset Police and Crime Commissioner have not formally approved their final precepts. If any of these precepts are not approved before this meeting then the financial regulations provide for Full Council to delegate the final approval of the Council Tax Setting report to the Leader to agree any amendments resulting from other preceptor demand notifications.

2 Recommendations

- 2.1 Full Council approve the formal Council Tax Resolution in Appendix A.
- 2.2 Full Council notes that if the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be (subject to final approval of each of the preceptors):

	2020/21	2021/22	Increase
	£	£	%
Somerset West and Taunton Council	162.88	167.88	3.04
Somerset West and Taunton Council – SRA	1.75	1.75	0.00
Somerset County Council	1,163.47	1,189.13	1.99
Somerset County Council – Social Care	112.89	151.56	3.00
Somerset County Council – SRA	12.84	12.84	0.00
Police and Crime Commissioner	227.81	242.81	6.58
Devon and Somerset Fire Authority	88.24	90.00	1.99
Sub-Total	1,769.88	1,855.97	4.86
Town and Parish Council (average)	43.86	45.35	3.42
Total	1,813.74	1,901.32	4.83

- 2.3 Full Council delegates authority to the Council Leader to approve a revised tax resolution if there are any amendments to preceptor demand notifications following this meeting.

3 Risk Assessment

- 3.1 The key risk is that the Council does not approve the council tax requirement in the correct format. The mitigation for this is that the Council uses the CIPFA format to approve the council tax requirement.

4 Background Information

- 4.1 Billing authorities are required to calculate a Council Tax Requirement for the year.

Precept Levels

Town and Parish Councils

- 4.2 The 2021/22 Town and Parish Council Precepts are detailed in Appendix C and total £2,537,452. The increase in the average Band D Council Tax for Town and Parish Councils is 3.42% and results in an average Band D Council Tax figure of £45.35 (£43.86 for 2020/21).

Police and Crime Commissioner

- 4.3 The Avon and Somerset Police and Crime Commissioner is due to approve its final precept by 1 March 2021. This report is prepared based on the provisional proposed precept of £13,584,702.31, which results in a Band D Council Tax of £242.81, an increase of 6.58%. The figures in appendices A and B in respect of the council tax charges per parish and band will need to be revised if the final approved precept is different. The Precept will be adjusted by a 2020/21 Collection Fund surplus of £8,506. Details of the Council Tax charge can be seen in Appendix B.

Somerset County Council

- 4.4 The County Council is due to approve its Council Tax requirement on 17 February 2021 and be requested to set its precept at £75,727,120.48 which will be adjusted by a estimated 2020/21 Collection Fund surplus of £48,139. 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. Details of the Council Tax charge can be seen in Appendix B. The total increase for the SCC precept when combining all three elements is 4.99%. The figures in appendices A and B in respect of the council tax charges per parish and band will need to be revised if the final approved precept is different.

Devon and Somerset Fire and Rescue Service

- 4.5 The Devon and Somerset Fire and Rescue Authority is due to approve its Council Tax requirement on 19 February 2021 and will be requested to set its precept at £5,035,308.30; an increase of 1.99%, adjusted by a 2020/21 estimated Collection Fund surplus of £3,295. This results in a Band D Council Tax of £90.00 and details can be found in Appendix B to this report. The figures in appendices A and B in respect of the council tax charges per parish and band will need to be revised if the final approved precept is different.

Somerset West and Taunton Council

- 4.6 Members are being asked to approve a total Council Tax requirement, at the Full Council meeting on 18 February 2021, of £9,490,437.19 for SWT for 2021/22, which equates to a Band D equivalent of £169.63; a total increase of £5.00 (3.04%) for 2021/22. The total of £169.63 includes £1.75 in respect of the Somerset Rivers Authority.

Collection Fund Surpluses and Deficits

- 4.7 The estimated balance on the Council Tax Collection Fund is forecast on 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 to our precept levels.
- 4.8 The estimated balance on the Council Tax Collection Fund is a surplus of £67,725. Somerset West and Taunton Council's share of this amounts to £7,785, and this is reflected in the General Fund revenue estimates.

5 Links to Corporate Aims / Priorities

- 5.1 None for the purposes of this report.

6 Finance / Resource Implications

- 6.1 This is a finance report and there are no additional comments.

7 Legal Implications

- 7.1 The requirement to set the annual determination is set out in the Local Government Finance Act 1992, as amended by the Localism Act 2011, and this report complies with those requirements.

Democratic Path:

- **Scrutiny – No**
- **Executive – No**
- **Full Council – Yes**

Reporting Frequency: Annually

List of Appendices (delete if not applicable)

Appendix A	Council Tax Calculation and Bandings 2021/22
Appendix B	Council Tax Schedule Per Valuation Band 2021/22
Appendix C	Town and Parish Precepts 2021/22

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