

Wiltshire Council

Council

15 February 2022

Subject: Council Tax Setting 2022/23

Cabinet member: Councillor Richard Clewer
Leader of the Council and Cabinet Member responsible for MCI, Economic Development, Heritage, Arts, Tourism and Health & Wellbeing and Interim Cabinet Member responsible for Finance & Procurement, Commissioning and Commercialisation

Key Decision: Key

Executive Summary

This report sets out, in the complex format prescribed by law, the resolutions required from the Council to set the Council Tax for the year 2022/23.

An Officer Decision was made on 3 December 2021 by Andy Brown, Corporate Director of Resources and Deputy Chief Executive (S151 Officer) to approve the tax base of 189,964.37 band D equivalent households. A draft net budget requirement of £417.703m (which in order to fund a council tax requirement of £311.192m) gives a band D council tax, inclusive of the 1% Adult Social Care Levy for 2022/23 of £1,638.16.

Fire, Police and Town/Parish precepts are in addition to the Wiltshire Council basic Council Tax.

The main body of the report sets out the statutory calculations, and shows the Fire, Police and Town/Parish precepts for every parish in the Wiltshire Council Tax Area along with the total Council Tax figures.

Proposal

That the Council approves the resolutions as set out within the report.

Reason for Proposal

To meet the statutory requirement to set the Council Tax. The calculations are as defined by law, and the figures will change only if the budget proposal is amended.

Terence Herbert
Chief Executive

Andy Brown
Corporate Director of Resources and Deputy Chief Executive (S151 Officer)

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Purpose of Report

1. The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2022/23.

Background

2. The Localism Act 2011 requires the billing authority to calculate the council tax requirement for the year.
3. An Officer Decision was made by Andy Brown, Corporate Director of Resources and Deputy Chief Executive (S151 Officer) to approve the 2022/23 Wiltshire Council tax base of 189,964.37 on 3rd December 2021.

Wiltshire Council

4. The 2022/23 Local Government Finance Settlement set out central government's decision in respect of the core principle and package of flexibilities in respect of Council Tax for 2022/22. The principles and flexibilities that apply to Wiltshire Council are:
 - (a) Unitary authorities may increase the basic element (core principle) of the council tax with a threshold of 2.00% triggering a local referendum.
 - (b) Local authorities with the responsibility for adult social care have an additional flexibility on their council tax referendum threshold to be used entirely for adult social care. These local authorities will be able to increase the adult social care precept by a further 1% on top of the basic element (core principle).
5. At the Cabinet meeting on 1 February 2022 it was recommended that Wiltshire Council increase its basic element of the band D Council Tax by 1.99% for 2022/23 (1.99% for 2021/22).
6. It was also recommended at the same meeting that Wiltshire Council take up the additional 1.00% flexibility in respect of adult social care for 2022/23.

7. The total recommended increase to the average band D Council Tax for 2022/23 is therefore 2.99% (4.99% for 2021/22). This results in an average band D Council Tax of £1,638.16 for 2022/23 (£1,590.60 for 2021/22).
8. Since the Cabinet meeting on 1 February 2020, the precept levels of other precepting authorities have been received except for the Dorset and Wiltshire Fire and Rescue Authority for which draft figures are included within this report. It is not anticipated that these draft figures will change however if changes are approved at the meeting of this authority at their meeting on 9 February an updated report will be published and presented to Full Council. The details of the other precepting authorities is shown below:

Town & Parish Councils

9. The 2022/23 Local Government Finance Settlement confirmed that no referendum principles would apply for Town & Parish Councils for 2022/23.
10. The Town & Parish Council Precepts for 2022/23 are detailed in Appendix B and total £26,854,431.57 The increase in the average band D Council Tax for Town & Parish Councils is 7.67% and results in an average band D Council Tax figure of £141.38 for 2022/23 (£131.31 for 2021/22).

Office of the Police & Crime Commissioner for Wiltshire & Swindon

11. The Office of the Police & Crime Commissioner for Wiltshire & Swindon met on 3 February 2022 and set their precept in respect of the Wiltshire area at £45,832,704 exclusive of a Council Tax Collection Fund surplus of £430,499. This results in a band D Council Tax of £241.27 for 2022/22. This represents an increase of £10.00 (4.3%) compared to £231.27 for 2021/22.

Dorset & Wiltshire Fire and Rescue Authority

12. The 2022/23 Local Government Finance Settlement confirmed that Fire & Rescue Authorities may increase the basic element of the council tax by up to 2.00% without triggering a local referendum.
13. Dorset & Wiltshire Fire and Rescue Authority are due to meet on 9 February 2022 and set their precept in respect of the Wiltshire area. At this stage the draft amount for their precept of the Wiltshire area is £15,088,869.91 exclusive of a Council Tax Collection Fund surplus of £142,127.72. This will result in a band D Council Tax of £79.43 for 2022/23. This represents an increase of £1.55 (1.99%) compared to £77.88 for 2021/22. Confirmation of any variance to these figures will be provided following the approval of their precept.

The Energy Bills rebate

14. On 4 February 2022 the government announced a scheme whereby households in England which are in council tax bands A-D will receive a £150 payment. This will be paid by local authorities as a one-off payment and is expected to be paid in April 2022. A discretionary fund was also announced with £144m available nationally to support individuals on low incomes that do not pay council tax or that pay council tax for properties in bands E-H. At this stage it is not clear how this support will be rolled out and the council await further detail from the government to support this scheme. These

schemes are outside of the council tax system and do not affect the amount of council tax households will be charged and therefore does no impact the calculations and recommendations in this resolution report.

Conclusions

15. The recommendations are set out in the formal Council Tax Resolution in Appendix A.
16. The Wiltshire Council element of the Council Tax is recommended to be increased as follows:

	2021/22 %	2022/23 %
Wiltshire Council (Basic Amount)	1.99	1.99
Wiltshire Council (Adult Social Care)	3.00	1.00
Total	4.99	2.99

17. If the formal Council Tax Resolution in Appendix A is approved, the total band D Council Tax will be as follows:

	2021/22 £	2022/23 £	Increase £	Increase
Wiltshire Council	1,590.60	1,638.16	47.56	2.99%
Office of the Police & Crime Commissioner for Wiltshire & Swindon	231.27	241.27	10.00	4.30%
Dorset & Wiltshire Fire and Rescue Authority (draft)	77.88	79.43	1.55	1.99%
Sub – Total	1,899.75	1,958.86	59.11	3.11%
Town & Parish Council (average)	131.31	141.38	10.07	7.67%
Total	2,031.06	2,100.24	69.18	3.41%

18. The Adult Social Care Precept will account for £193.12 of the 2022/23 Wiltshire Council Band D figure above (£177.21 for 2021/22).
19. These increases do not require a referendum.

Risks Assessment

20. A full risk assessment of the budget proposals has been provided to Cabinet on 1 February 2022 in the Budget 2022/23 & MTFs Report.

Equality and Diversity Impacts of the Proposal

21. None have been identified as directly arising from this report, although equality and diversity impacts have been considered by officers and portfolio holders when preparing budget proposals.

Financial Implications

22. The financial implications are outlined in the report.

Workforce Implications

23. None have been identified as arising directly from this report.

Legal Implications

24. The legal implications are outlined in the report.

Public Health Implications

25. None have been identified as arising directly from this report.

Environmental Implications

26. None have been identified as arising directly from this report.

Safeguarding Implications

27. None have been identified as arising directly from this report.

Options Considered

28. The calculations are as defined by law, and the figures will change only if the budget proposal is amended and affects the council tax requirement.

Reasons for Proposals

29. To meet the statutory requirement to set the Council Tax. The calculations are as defined by law, and the figures will change only if the budget proposal is amended.

Proposal

30. That the Council approves the resolutions as set out within the report.

Andy Brown

Corporate Director of Resources and Deputy Chief Executive (S151 Officer)

Terence Herbert

Chief Executive

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Background Papers

The following published documents set out the statutory requirements and powers relevant to the subject of this report:

Local Government Finance Act 1992

Localism Act 2011

Referendums Relating to Council Tax Increases (Principles) (England) Report 2022/23
as part of the final Local Government Finance Settlement

The following published documents have been referred to during the preparation of this report:

Wiltshire Council's Budget – Budget 2022/23 & MTFS report

Council Tax Base 2022/23 Officer Decision 3 December 2021

Appendices:

Appendix A Wiltshire Council - Council Tax Resolution 2022/23

Appendix B Wiltshire Council - Council Tax Banding Schedule by Authority 2022/23

Appendix C Wiltshire Council - Town & Parish Precepts 2022/23

The Council is recommended to resolve as follows:

1. It be noted that on 3 December 2021 an Officer Decision was made by Andy Brown Interim Corporate Director of Resources.
 - (a) the Council Tax Base 2022/23 for the whole Wiltshire Council area as 189,964.37 [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")] and,
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix.

2. Calculate that the Council Tax requirement for the Council's own purposes for 2022/23 (excluding parish precepts) is £311,192,032.36.

3. That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:
 - (a) £919,609,816 **(Gross Revenue Expenditure including transfers to reserves, parish precepts and any collection fund deficit)** 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).

 - (b) £581,560,201 **(Gross Revenue Income including transfers from reserves, General Government Grants and any collection fund surplus)** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

 - (c) £338,049,615 **(Net Revenue Expenditure including parish precepts)** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31A(4) of the Act).

 - (d) £1,779.54 **(Wiltshire Council band D tax plus average Town & Parish Councils Band D Council Tax)** being the amount at 3(c) above (Item R), all divided by Item T (2 above), 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), as shown below:

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
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£	£	£	£	£	£	£	£
1,186.35	1,384.08	1,581.81	1,779.54	2,175.00	2,570.45	2,965.90	3,559.08

(e) £26,857,582.57 **(Aggregate of Town & Parish Council Precepts)** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act (as per the attached Appendix C).

(f) £1,638.16 **(band D Council Tax for Wiltshire Council purposes only)** being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (2 above), 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, as shown below:

Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
1,092.10	1,274.12	1,456.14	1,638.16	2,002.20	2,366.23	2,730.27	3,276.32