

Title: The Setting of the Council Tax for the Area of Warwick District
Council 2022/23

Lead Officer: Mike Snow / Andrew Rollins

Portfolio Holder: Councillor Hales

Wards of the District directly affected: All

Summary

The report sets the Council Tax for the area of Warwick District, incorporating its own Budget which is borne by Council Tax, along with the precepts from the other authorities within the area.

Recommendation(s)

- (1)** That the following, as set out in the Revenue and Capital Budget 2022/23 (Cabinet recommendations, 10 February 2022 and Appendix 3) and 2022/23 Budget Book (forwarded electronically – Appendix 4), be approved:-
 - (a) the Revenue Budgets for 2022/23
 - (b) the Capital Programme for 2022/23
 - (2)** That Council notes the amounts for the 2022/23 Warwick District Tax Base (Section 1.1)
 - (3)** That Council agrees the amounts and calculation for the 2022/23 Warwick District Council's Council Tax, including parish / town council precepts (Section 1.2 and Appendix 1)
 - (4)** That Council notes the amounts for the 2022/23 Warwickshire County Council and Warwickshire Police and Crime Commissioner Precepts (Section 1.3)
 - (5)** To Council approves the total Council Tax for the District for each band in each Parish / Town Council (Section 1.4 and Appendix 2).
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1 Background/Information

1.1 Warwick District Tax Base

The Council notes the following amounts for the year 2022/23, in accordance with regulations made under Section 31B (5) of the Local Government Finance Act 1992:-

- (a) 56,399.56 being the amount calculated, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 as amended, as its council tax base for the year.

Parish / Town Council	Tax Base 2022/23
Baddesley Clinton	111.96
Baginton	316.60
Barford, Sherbourne & Wasperton	953.96
Beausale, Haseley, Honiley & Wroxall	340.96
Bishops Tachbrook	2,440.53
Bubbenhall	313.04
Budbrooke	863.84
Burton Green	689.60
Bushwood (No Parish Council)	14.40
Cubbington	1,517.75
Eathorpe, Hunningham, Offchurch, Wappenbury	330.95
Hatton	931.98
Kenilworth	9,864.18
Lapworth	999.40
Leamington Spa	17,000.07
Leek Wootton	522.22
Norton Lindsey	225.02
Old Milverton & Blackdown	161.86
Radford Semele	1,061.35
Rowington	568.46
Shrewley	425.60
Stoneleigh & Ashow	450.26
Warwick	12,529.30
Weston-under-Wetherley	192.06
Whitnash	3,574.18
Total Warwick District Council Area	56,399.56

- (b) Part of the Council's Area being the amounts calculated, in accordance with regulation 6 of the Regulations as amended, as the amounts of its council tax base for the year for dwellings in those parts of its area.

1.2 Calculation of Warwick District Council's Council Tax, including Parish / Town Council precepts.

That the following amounts be now calculated by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended:-

(a) £100,262,604.70

being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2)(a) to (f) of the Act (Gross Expenditure including parish/town council precepts).

(b) £88,285,873.82

being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act (Gross Income).

(c) £11,976,730.88

being the amount by which the aggregate at 1.2(a) above exceeds the aggregate at 1.2(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year.

(d) £212.36

being the amount at 1.2(c) above divided by the amount at 1.1(a) above, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its council tax for the year (Average Warwick District Council Tax, including parish/town precepts).

(e) £2,001,904.70

being the aggregate amount of all special items referred to in Section 34(1) of the Act (Total parish/town council precepts).

(f) £176.86

being the amount at 1.2(d) above less the result given by dividing the amount at 1.2(e) above by the amount at 1.1(a) 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 special item relates (Warwick District Council Tax excluding parish/town council precepts).

(g) Part of the Council's Area

being the amounts given by adding to the amount at 1.2(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above 1.2(e) divided in each case by the amount at 1.1(b) above, 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 (Warwick District Council plus parish/town council's Council Tax for each parish/town council at Band D).

Parish / Town Council	Band D 2022/23 £
Baddesley Clinton	208.12
Baginton	231.12
Barford, Sherbourne & Wasperton	236.56
Beausale, Haseley, Honiley & Wroxall	198.86
Bishops Tachbrook	232.11
Bubbenhall	234.36
Budbrooke	219.34
Burton Green	204.92
Bushwood	176.86
Cubbington	213.07
Eathorpe, Hunningham, Offchurch, Wappenbury	222.54
Hatton	192.29
Kenilworth	197.57
Lapworth	199.77
Royal Leamington Spa	201.67
Leek Wootton	215.42
Norton Lindsey	221.30
Old Milverton & Blackdown	223.20
Radford Semele	210.38
Rowington	212.80
Shrewley	190.73
Stoneleigh & Ashow	217.62
Warwick	221.65
Weston-under-Wetherley	234.13
Whitnash	256.43

- (h) The amounts shown in Appendices 1 and 1a, attached, being the amounts given by multiplying the amounts at 1.2(g) 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 (Warwick District Council plus parish/town council Council's Tax for each parish/town council for each Band).

1.3 Warwickshire County Council and Warwickshire Police and Crime Commissioner Precepts

That it be noted for the year 2022/23, Warwickshire County Council and Warwickshire Police and Crime Commissioner 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 below:-

Band	Warwickshire County Council	Warwickshire Police & Crime Commissioner
	£	£
A	1,060.62	175.139847
B	1,237.39	204.329821
C	1,414.16	233.519796
D	1,590.93	262.709770
E	1,944.47	321.089719
F	2,298.01	379.469668
G	2,651.55	437.849617
H	3,181.86	525.419540

1.4 Total Council Tax for the District for each Band in each Parish / Town Council

That having calculated the aggregate in each case of the amounts at 1.2(g) and 1.3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix 2 as the amounts of council tax for the year 2022/23 for each of the categories of dwellings shown.

- 1.5** The Cabinet papers for 10 February 2022, contain all the background information on the budget within Item 6, 'General Fund 2022/23 Budget and Council Tax'. The recommendations in this report combine Warwick District Council's element of the Council Tax, with Council Tax levels agreed by Warwickshire County Council, Warwickshire Police and Crime Commissioner, and the town/parish councils for 2022/23. With all these constituent parts, the Council should now be in a position to set the overall levels of Council Tax for the District.

2 Alternative Options available to Council

- 2.1** No alternative options are presented

3 Consultation and Member's comments

- 3.1** The Warwick District Council element of Council Tax (1.2(f)) has been discussed as part of the Revenue and Capital Budgets 2022/23 Report (Cabinet 10 February 2022 – Item 6).

4 Implications of the proposal

4.1 Legal/Human Rights Implications

- (a) The proposals are in line with current legislation where applicable.

4.2 Financial

- (a) The whole of the Council's budget is concerned with the financing of its priorities. The formal setting of the tax is the arithmetic and technical process of aggregating the council tax levels set for each band by the County Council and the Police and Crime Commissioner with those required by this Council, including parish/town councils. The Chief Financial Officer reports directly to Council in order that the council tax can be set in accordance with section 30 of the Local Government Finance Act 1992.

4.3 Council Plan

- (a) In respect of Warwick District Council's Business Plan this proposal will have the following relevance and impact as set out below.

External:

- (b) People - Health, Homes, Communities. The General Fund aims to support the provision of improved health and wellbeing within cohesive and active communities, housing needs being met for all and impressive cultural and sporting activities / events.
- (c) Services - Green, Clean, Safe. Whilst this report does not directly include proposals to address the climate emergency the 2022/23 budget, supported by Council Tax, will factor in funding to support the ongoing work relating to Climate Change.
- (d) Money - Infrastructure, Enterprise, Employment. The recommendations aim to support a dynamic and diverse local economy, with vibrant town centres, improved performance / productivity of the local economy and increase levels of employment and prosperity.

Internal:

- (e) People – Effective Staff. Ensuring the necessary resourcing is in place to support delivery of services.
- (f) Services – Maintain or Improve Services. The Council's Budget seeks to allocate the Council's financial resources to ensure the Council's services continue to be provided in accordance with Council policies and priorities, and resources for projects are similarly prioritised.
- (g) Money - Firm Financial Footing over the Longer Term. The Council's Medium Term Financial Strategy seeks to allocate the Council's financial resources, including Council Tax, to ensure the Council's services continue to be provided in accordance with Council policies and priorities, and resources for projects are similarly prioritised.

4.4 Environmental/Climate Change Implications

- (a) WDC has a budget of £500,000 per annum for Climate Change. It is proposed to utilise this for 2022/23 and 2023/24, in conjunction with Stratford District Council's Climate Change Fund to support a number of priorities within the Climate Change Action programme.
- (b) Proposals for the use of this budget were outlined in the Climate Change Action Programme report presented to Cabinet on 4 November (Item 11).

4.5 Analysis of the effects on Equality

- (a) Not relevant.

4.6 Data Protection

- (a) Not relevant.

4.7 Health and Wellbeing

- (a) Not relevant.

5 Risk Assessment

- 5.1** The Council's Risks, Controls and Mitigations from the proposals are outlined in section 5 of the 10 February Cabinet Revenue and Capital 2022/23 Budget Report.

6 Conclusion/Reasons for the Recommendation

- 6.1** The recommendations contained within the report will enable the Council to ensure members and other stakeholders are informed of the Council Tax for the area of Warwick District, incorporating its own Budget which is borne by Council Tax, along with the precepts from the other authorities within the area.

Background papers:

Revenue and Capital Budgets 2022/23 (Cabinet 10 February 2022 – Item 6)

WCC and WPCCC Precepts – received February 2022

Parish and town council precepts – received December 2021 – February 2022.

Supporting documents:

Appendix 1 – Calculation of Warwick District Council Element including Special Expenses

Appendix 1a – District and Parish/Town Council precept by Band

Appendix 2 - Council Tax Calculations 2022/23 Warwick District Council including Warwickshire County Council And Warwickshire Police and Crime Commissioner precepts

Appendix 3 – General Fund Summary 2022/23 (updated to include precepts)

Appendix 4 – Budget Book 2022/23 (updated to include precepts)

Report Information Sheet

Please complete and submit to Democratic Services with draft report

Committee/Date		
Title of report		
Consultations undertaken		
Consultee *required	Date	Details of consultation /comments received
Ward Member(s)		
Portfolio Holder WDC		Councillor Hales
Financial Services *		Andrew Rollins
Legal Services *		
Other Services		
Chief Executive(s)		Chris Elliot
Head of Service(s)		Mike Snow
Section 151 Officer		Mike Snow
Monitoring Officer		Phil Grafton
CMT (WDC)		
Leadership Co-ordination Group (WDC)		
Other organisations		
Final decision by this Committee or rec to another Ctte/Council?		Recommendation to :Cabinet / Council F&A Committee
Contrary to Policy/Budget framework		No
Does this report contain exempt info/Confidential? If so, which paragraph(s)?		No
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?		No
Accessibility Checked?		Yes