



Agenda Item 9(b)

Council  
24 February 2021

**Title: The Setting of the Council Tax for the Area of Warwick District Council 2021/22**

**Lead Officer: Andrew Rollins / Mike Snow**

**Portfolio Holder: Councillor Hales**

**Public report / Confidential report: Public**

**Wards of the District directly affected: All**

Contrary to the policy framework: No

Contrary to the budgetary framework: No

Key Decision: Yes

Included within the Forward Plan: Yes

Equality Impact Assessment Undertaken: No

Consultation & Community Engagement: No

Final Decision: Yes

Accessibility checked: Yes

**Officer/Councillor Approval**

<b>Officer Approval</b>	<b>Date</b>	<b>Name</b>
Chief Executive/Deputy Chief Executive		Chris Elliot
Head of Service		Mike Snow
CMT		
Section 151 Officer		Mike Snow
Monitoring Officer		Andrew Jones
Finance		Andrew Rollins
Portfolio Holder(s)		Councillor Hales

## 1. Summary

- 1.1 This 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.

## 2. Recommendations

- 2.1 That the following, as set out in the General Fund Budget Report (Executive recommendations, 11th February 2021) and 2021/22 Budget Book (forwarded electronically), be approved:-

- (a) the Revenue Budgets for 2021/22
- (b) the Capital Programme for 2021/22

### 2.2 Warwick District Tax Base

The Council notes the following amounts for the year 2021/22, in accordance with regulations made under Section 31B (5) of the Local Government Finance Act 1992:-

- (a) 55,916.75 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.

<b>Parish / Town Council</b>	<b>Tax Base 21/22</b>
Baddesley Clinton	114.36
Baginton	315.50
Barford, Sherbourne & Wasperton	957.51
Beausale, Haseley, Honiley & Wroxall	352.96
Bishops Tachbrook	2,262.17
Bubbenhall	312.64
Budbrooke	770.19
Burton Green	673.03
Bushwood Not got a Parish Council	14.19
Cubbington	1,496.26
Eathorpe, Hunningham, Offchurch, Wappenbury	327.91
Hatton	929.25
Kenilworth	9,769.03
Lapworth	1,008.37
Leamington Spa	17,221.67
Leek Wootton	517.80
Norton Lindsey	227.89
Old Milverton & Blackdown	173.56
Radford Semele	991.76
Rowington	550.03
Shrewley	420.99
Stoneleigh & Ashow	442.26
Warwick	12,320.89
Weston-under-Wetherley	189.02
Whitnash	3,557.54
<b>Total Warwick District Council Area</b>	<b>55,916.75</b>

- (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.

**2.3 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) £90,517,755.13

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) £78,791,500.00

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) £11,726,255.13

being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year.

- (d) £209.71

being the amount at 2.3(c) above divided by the amount at 2.2(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) £1,836,818.72

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 2.3(d) above less the result given by dividing the amount at 2.3(e) above by the amount at 2.2(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 2.3(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above (3.e) divided in each case by the amount at 2.2(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).

<b>Parish / Town Council</b>	<b>Band D 2021 / 22 £</b>
Baddesley Clinton	207.47
Baginton	227.47
Barford, Sherbourne & Wasperton	233.50
Beusale, Haseley, Honiley & Wroxall	198.11
Bishops Tachbrook	232.12
Bubbenhall	234.43
Budbrooke	216.59
Burton Green	204.49
Bushwood	176.86
Cubbington	211.21
Eathorpe, Hunningham, Offchurch, Wappenbury	224.18
Hatton	192.14
Kenilworth	195.69
Lapworth	199.34
Royal Leamington Spa	200.80
Leek Wootton	212.26
Norton Lindsey	220.74
Old Milverton & Blackdown	220.07
Radford Semele	210.74
Rowington	214.00
Shrewley	195.63
Stoneleigh & Ashow	216.90
Warwick	217.65
Weston-under-Wetherley	235.05
Whitnash	242.75

- (h) The amounts shown in Appendices 1 and 1a, attached, being the amounts given by multiplying the amounts at 2.3(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).

## 2.4 **Warwickshire County Council and Warwickshire Police and Crime Commissioner Precepts**

That it be noted for the year 2021/22, 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:-

<b>Band</b>	<b>Warwickshire County Council £</b>	<b>Warwickshire Police &amp; Crime Commissioner £</b>
<b>A</b>	1,022.34	168.639847
<b>B</b>	1,192.73	196.746488
<b>C</b>	1,363.12	224.853129
<b>D</b>	1,533.51	252.959770
<b>E</b>	1,874.29	309.173052
<b>F</b>	2,215.07	365.386335
<b>G</b>	2,555.85	421.599617
<b>H</b>	3,067.02	505.919540

## 2.5 **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 2.3(g) and 2.4 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 2021/22 for each of the categories of dwellings shown.

## **3. Reasons for the Recommendations**

3.1 The Executive papers for 11th February 2021, which all members will have received, contain all the background information on the budget within Item 6, '2021/22 General Fund 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 2021/22. With all these constituent parts, the Council should now be in a position to set the overall levels of Council Tax for the District.

## **4. Policy Framework**

### **4.1 Fit for the Future**

4.1.1 The Council's FFF Strategy is designed to deliver the Vision for the District of making it a Great Place to Live, Work and Visit. To that end amongst other things the FFF Strategy contains several Key projects. This report shows

the way forward for implementing a significant part of one of the Council's Key projects.

- 4.1.2 The FFF Strategy has 3 strands, People, Services and Money, and each has an external and internal element to it, the details of which can be found on the Council's website. Section 4.2 below illustrates the impact of this proposal if any in relation to the Council's FFF Strategy.

## 4.2 **FFF Strands**

### 4.2.1 External impacts of proposal(s)

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.

Services - Green, Clean, Safe – Whilst this report does not directly include proposals to address the climate emergency it is expected that the 2021/22 budget, supported by Council Tax, will factor in funding to enable progress towards the Council's ambitions of becoming a net-zero carbon organisation by 2025, and also supporting the District in achieving this target by 2030.

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.

### 4.2.2 Internal impacts of the proposal(s)

Services - Maintain or Improve Services - Generating income ensures services can invest in modern processes and equipment to meet customer needs and provide the service in an efficient and effective way.

Money - Firm Financial Footing over the Longer Term – Ensuring a better return/use of our assets; full cost accounting; continued cost management; maximise income earning opportunities and to seek best value for money.

## 4.3 Supporting Strategies

- 4.3.1 The proposals within the report are key to supporting the FFF strategy. They ensure the cost of providing services is covered, ensuring full cost recovery where appropriate and allowing the Council to continue to deliver and invest in services going forward.

## 4.4 Changes to Existing Policies

- 4.4.1 There are no changes proposed to existing policies.

## 4.5 Impact Assessments

- 4.5.1 Not applicable.

## **5. Budgetary Framework**

- 5.1 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.

## **6. Risks**

- 6.1 The Council's Risks, Controls and Mitigations from the proposals are outlined in section 6 of the 11th February Executive Budget Report.

## **7. Alternative Option Considered**

- 7.1 The Council does have discretion over its own element of the Council Tax - further information is contained in section 3.6 of the 11th February Executive Budget Report. However, it has to accept the precepts and associated council tax levels set by Warwickshire County Council, Warwickshire Police and Crime Commissioner and the town/parish councils.

## **8. Background**

- 8.1 Report to Executive 11th February 2021 – 2021/22 General Fund Budget and Council Tax.  
Report to Executive 10th December 2020– General Fund Financial Update WCC and WPCC precepts – received February 2021.  
Parish and town council precepts – received December 2020 – February 2021.