

REVISED AGENDA ITEM 10G

DIRECTOR OF STRATEGY,
PERFORMANCE AND
GOVERNANCE'S OFFICE
DIRECTOR OF STRATEGY, PERFORMANCE
AND GOVERNANCE
Paul Dodson

12 February 2020

Dear Councillor

COUNCIL - 13 February 2020

Please be advised that the following report and its related appendix due to be considered by the Council at its meeting on 13 February 2020 have been **revised** following receipt of an updated Parish Council Precept Demand form by the Council.

- 10 **2020 / 21 Budget, Medium Term Financial Strategy and Council Tax setting**
g) Council Tax 2020 / 21 (Pages 3 - 12)

Yours faithfully

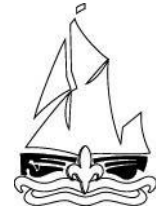


Director of Strategy, Performance and Governance

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REVISED

12/02/20



**REPORT of
INTERIM SECTION 151 OFFICER**

to
**COUNCIL
13 FEBRUARY 2020**

COUNCIL TAX 2020 / 21

1. PURPOSE OF THE REPORT

- 1.1 The Council is required to set out the total amount that needs to be raised from Council Tax in the forthcoming year. This is known as the Council Tax precept (Council Tax Requirement) for Maldon District Council and forms part of the funding that supports the services provided by the Council. Ultimately, this report sets the amount of Council Tax charged to each household in the District.
- 1.2 The report not only details the average amount of Council Tax charged by Maldon but also includes the total amounts of Council Tax expected to be collected for Essex County Council, the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority (EPFCCFRA) for both Fire and Police services, and the various Parish Councils within the District.

2. RECOMMENDATIONS

- (i) that Maldon District Council's Council Tax Requirement for 2020 / 21 is set at £5,078,378;
- (ii) that the Maldon District Council's Band D Council Tax (excluding Parish precepts) is set at £202.40, reflecting an increase of £5.00, all other bands being determined in accordance with the relevant Sections of the Local Government Finance Act 1992, as amended;
- (iii) that the precept demands and level of Band D Council Tax of the Essex County Council, the EPFCCFRA for both Police and Fire, and the various Parish Councils within the District be determined as set out in the report, all other bands being determined in accordance with the relevant Sections of the Local Government Finance Act 1992, as amended;
- (iv) that the Council agrees the resolution set out at **APPENDIX A**.

3. SUMMARY OF KEY ISSUES

- 3.1 The Council is statutorily required to determine its own Council Tax Requirement and, including precepts determined by the other precepting authorities, to determine the Council Tax for the 2020/21 financial year (**APPENDIX A**).

- 3.2 Setting the level of council tax to be charged and calculating the total amount of council tax to be drawn from the collection fund is the final stage of the budget process. Council tax is a major form of funding that pays for the services provided to residents. The amount of funding the council may raise in council tax is limited by:
- the number and council tax valuation band of the properties in the district on which a charge for council tax can be applied (referred to as the council tax base); and
 - the maximum increase that may be applied to the current council tax level (without a referendum being triggered).

3.3 Maldon’s council tax base for 2020 / 21 expressed as Band D equivalent properties is 25,090.8 and was agreed by the Council on 19 December 2019.

3.4 The Government laid before the House of Commons a written ministerial statement on the Final Referendum Principles for approval. For Maldon District Council, if it wished to raise its relevant basic amount of Council Tax for 2020 / 21 by:

- (a) 2%, or more than 2%, greater than its relevant basic amount of council tax for 2019-20; and
- (b) more than £5 greater than its relevant basic amount of council tax for 2019 / 20

then a referendum of the local electorate would be required to approve or veto the increase.

3.5 The Council is intending to increase its own Council Tax by £5, which is within the referendum thresholds. The table below illustrates the impact of the £5 increase for each of the council tax bands:

A	C	C	D	E	F	G	H
£3.33	£3.89	£4.44	£5.00	£6.11	£7.23	£8.33	£10.00

3.6 Essex County Council agreed its budget and precept including for the Adult Social Care Precept on 11 February 2020. The Essex Police Fire and Crime Commissioner and Fire and Rescue Services Authority agreed their budgets and precept on 6 February 2020 and so the details contained in the tables for those preceptors are final.

3.7 This report and **APPENDIX A** replaces the one published on 5 February 2020 due to because the Council has been notified by Great Totham Parish Council that it submitted an incorrect precept amount on its Precept Demand form to the Council. A corrected form has now been received and therefore the amount of Council Tax for Great Totham is now different to that published on 5 February. **APPENDIX A** to this report sets out the corrected amounts.

3.8 Maldon District Council's Council Tax Requirement 2020/21

3.8.1 The Council Tax Requirement as calculated and recommended is £5,078,378. The table below illustrates the calculation:

	2019/20	2020/21
	£	£
Maldon District Council Net Budget Requirement	7,973,358	8,252,125
Government Grant		
Baseline Business Rates	(1,507,917)	(1,532,486)
Business Rates Retention Scheme	(804,435)	(859,282)
Renewable Energy	(669,513)	(746,164)
Collection Fund Net Surplus	(148,000)	(35,815)
Maldon District Council Council Tax Requirement	4,843,493	5,078,378

3.8.2 The Council Tax Requirement including all preceptors is shown in the table below. The percentage increase is due to both an increase in the Tax Base and the Budget Requirement.

Precepting and Billing Authority	2019/20 £	2020/21 £	Change %
Essex County Council	31,171,643	33,147,707	6.34%
Essex Fire Authority	1,777,640	1,853,959	4.29%
Office of the Police and Crime Commissioner for Essex	4,734,486	4,983,786	5.27%
Maldon District Council	4,843,493	5,078,378	4.85%
Parish Council's (Aggregate)	1,463,085	1,562,128	6.77%
Total	43,990,347	46,625,957	5.99%

3.8.3 The Average Council Tax for each household is calculated by taking the precept requirement and dividing it by the Council Tax Base. The average is always shown as Band D equivalent. All other bands are calculated by applying a ratio to the Band D Council Tax.

3.8.4 The table below shows the resulting Band D Council Tax amount for each of the precepting authorities that make up the Council Tax bill. The Parish element is not shown in this table as it will be different for each Parish area depending on the amount of the Parish precept. The individual Parish Precepts are show in **APPENDIX A section 3 (g)**.

Precepting and Billing Authority	2019/20 £	2020/21 £	Change %
Essex County Council	1,270.44	1,321.11	3.99%
Essex Fire Authority	72.45	73.89	1.99%
Office of the Police and Crime Commissioner for Essex	192.96	198.63	2.94%
Maldon District Council	197.40	202.40	2.53%
Total	1,733.25	1,796.03	3.62%

- 3.8.5 The average Parish Band D Council Tax equates to £62.26 and gives an overall Band D average charge of £1,858.29 compared to the current year Band D average charge of £1,792.88
- 3.8.6 In accordance with Section 30-36 of the Local Government and Finance Act, 1992, as amended, the Council Tax payable for each band of property by Parish taking into account the individual precept requirement for each Parish Council has been calculated as set out in **APPENDIX A – Table A**.

4. CONCLUSION

- 4.1 The Council as the billing authority is statutorily required to determine its own Council Tax Requirement and include the precepts determined and notified to the Council by the precepting authorities, to determine the Council Tax for the 2020/21 financial year. This report and the Appendices do that.

5. IMPACT ON CORPORATE GOALS

- 5.1 This report discharges the Council's statutory function as a Council Tax billing authority.

6. IMPLICATIONS

- (i) **Impact on Customers** – The report and the Appendices sets out the Council Tax that will be payable by residents of the District for the financial year commencing 1 April 2020.
- (ii) **Impact on Equalities** – None arising directly from this report.
- (iii) **Impact on Risk** – Significant legal and statutory default risk if the Council fails to set the Council Tax for its area for 2020 / 21.
- (iv) **Impact on Resources (financial)** – Significant financial and statutory default risk if the Council fails to set the Council Tax for its area for 2020 / 21.
- (v) **Impact on Resources (human)** – None arising from this report.
- (vi) **Impact on the Environment** – None arising directly from this report.

Background Papers: Revised 2019/20 Estimates and Original 2020/21 Budget Estimates and Council Tax 2020/21 report to the Strategy and Resources Committee (29 January 2020).

Enquiries to: Kamal Mehta, Interim Section 151 Officer. (Tel. 01621 875762).

REVISED

12/02/20

COUNCIL TAX 2020 / 21 RESOLUTION

The Council is recommended to resolve as follows:

1. That it be noted that at its meeting on 19 December 2019 the Council calculated its Council Tax Base for the year 2020/21:
 - (a) for the whole district as 25,090.8 [Item T in the formula in Section 31B of the Local Government Finance Act 1992 (the Act), as amended by the Localism Act 2011; and
 - (b) for dwellings in those parts of its district to which a Parish precept relates as listed below:

Althorne	523.3
Asheldham	61.8
Bradwell-on-Sea	337.6
Burnham-on-Crouch	3,288.3
Cold Norton	499.2
Dengie	49.4
Goldhanger	311.6
Great Braxted	178.7
Great Totham	1,274.2
Hazeleigh	57.2
Heybridge	2,781.6
Heybridge Basin	280.3
Langford	85.3
Latchingdon	478.5
Little Braxted	84.8
Little Totham	193.4
Maldon	5,430.2
Mayland	1,487.7
Mundon	146.8
North Fambridge	410.0
Purleigh	567.6
Southminster	1,544.8
St. Lawrence	596.6
Steeple	193.1
Stow Maries	84.3
Tillingham	402.0
Tollesbury	1,013.2
Tolleshunt D'arcy	443.3
Tolleshunt Knights	421.3
Tolleshunt Major	277.2

Ulting	68.8
Wickham Bishops	994.6
Woodham Mortimer	253.2
Woodham Walter	270.9
Total	25,090.8

2. Calculate that the Council Tax Requirement for the Council's own purposes for 2020/21 (excluding Parish precepts) is £5,078,378
3. That the following amounts be calculated by the Council for the year 2020/21 in accordance with new Sections 31 to 36 of the Act as amended:
 - (a) £33,044,385 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 (**i.e. gross expenditure including Parish precepts**)
 - (b) £26,403,879 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act (**i.e. gross income including government grants**)
 - (c) £6,640,506 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 31B of the Act) (**i.e. Council Tax Requirement including Parish precepts**).
 - (d) £264.66 being the amount at 3(c) above (Item R) divided by the amount at 1(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (**i.e. average Band D Council Tax including Parish precepts**)
 - (e) £1,562,128 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (**i.e. Parish Council precepts**)
 - (f) £202.40 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 (**i.e. District Council Band D Council Tax excluding Parish precepts**).

(g) Basic Amount of Council Tax by Parish 2020/21

Town/Parish	Local Precept	Town/Parish Band D	District + Town/Parish Band D
Althorne	18,000.00	34.40	236.80
Asheldham	3,437.35	55.62	258.02
Bradwell-on-Sea	27,000.00	79.98	282.38
Burnham-on-Crouch	203,441.00	61.87	264.27
Cold Norton	31,083.00	62.27	264.67
Dengie	2,747.65	55.62	258.02
Goldhanger	8,850.00	28.40	230.80
Great Braxted	8,160.00	45.66	248.06
Great Totham	19,572.00	15.36	217.76
Hazeleigh	882.14	15.42	217.82
Heybridge	210,000.00	75.50	277.90
Heybridge Basin	24,374.00	86.96	289.36
Langford	4,985.00	58.44	260.84
Latchingdon	50,000.00	104.49	306.89
Little Braxted	3,950.00	46.58	248.98
Little Totham	8,200.00	42.40	244.80
Maldon	385,170.00	70.93	273.33
Mayland	99,256.00	66.72	269.12
Mundon	4,750.00	32.36	234.76
North Fambridge	15,310.00	37.34	239.74
Purleigh	42,000.00	74.00	276.40
Southminster	140,990.00	91.27	293.67
St. Lawrence	24,570.00	41.18	243.58
Steeple	8,915.00	46.17	248.57
Stow Maries	6,500.00	77.11	279.51
Tillingham	35,000.00	87.06	289.46
Tollesbury	85,204.00	84.09	286.49
Tolleshunt D'arcy	21,515.24	48.53	250.93
Tolleshunt Knights	9,500.00	22.55	224.95
Tolleshunt Major	8,400.00	30.30	232.70
Ulting	3,295.00	47.89	250.29
Wickham Bishops	20,276.00	20.39	222.79
Woodham Mortimer	3,904.86	15.42	217.82
Woodham Walter	22,890.00	84.50	286.90

being the amounts given by adding to the amount at 3(f) above, the amounts of the special item or items relating to dwellings in those parts of the Councils area mentioned above divided in each case by the amount at 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.

(h) Calculation of Basic Amounts of Council Tax by Parish for Different Valuation Bands

PARISH	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Althorne	157.86	184.18	210.49	236.80	289.42	342.05	394.66	473.60
Asheldham	172.01	200.68	229.35	258.02	315.36	372.70	430.03	516.04
Bradwell-on-Sea	188.25	219.63	251.00	282.38	345.13	407.89	470.63	564.76
Burnham-on-Crouch	176.18	205.54	234.91	264.27	323.00	381.73	440.45	528.54
Cold Norton	176.44	205.85	235.26	264.67	323.49	382.31	441.11	529.34
Dengie	172.01	200.68	229.35	258.02	315.36	372.70	430.03	516.04
Goldhanger	153.86	179.51	205.15	230.80	282.09	333.38	384.66	461.60
Great Braxted	165.37	192.93	220.50	248.06	303.19	358.31	413.43	496.12
Great Totham	145.17	169.37	193.56	217.76	266.15	314.55	362.93	435.52
Hazeleigh	145.21	169.41	193.62	217.82	266.23	314.63	363.03	435.64
Heybridge	185.26	216.14	247.02	277.90	339.66	401.42	463.16	555.80
Heybridge Basin	192.90	225.06	257.21	289.36	353.66	417.97	482.26	578.72
Langford	173.89	202.87	231.86	260.84	318.81	376.77	434.73	521.68
Latchingdon	204.59	238.69	272.79	306.89	375.09	443.29	511.48	613.78
Little Braxted	165.98	193.65	221.31	248.98	304.31	359.64	414.96	497.96
Little Totham	163.20	190.40	217.60	244.80	299.20	353.60	408.00	489.60
Maldon	182.22	212.59	242.96	273.33	334.07	394.81	455.55	546.66
Mayland	179.41	209.31	239.22	269.12	328.93	388.73	448.53	538.24
Mundon	156.50	182.59	208.67	234.76	286.93	339.10	391.26	469.52
North Fambridge	159.82	186.46	213.10	239.74	293.02	346.30	399.56	479.48
Purleigh	184.26	214.98	245.69	276.40	337.82	399.25	460.66	552.80
Southminster	195.78	228.41	261.04	293.67	358.93	424.19	489.45	587.34
St. Lawrence	162.38	189.45	216.51	243.58	297.71	351.84	405.96	487.16
Steeple	165.71	193.33	220.95	248.57	303.81	359.05	414.28	497.14
Stow Maries	186.34	217.39	248.45	279.51	341.63	403.74	465.85	559.02
Tillingham	192.97	225.13	257.30	289.46	353.79	418.11	482.43	578.92
Tollesbury	190.99	222.82	254.66	286.49	350.16	413.82	477.48	572.98
Tolleshunt D'arcy	167.28	195.17	223.05	250.93	306.69	362.46	418.21	501.86
Tolleshunt Knights	149.96	174.96	199.95	224.95	274.94	324.93	374.91	449.90
Tolleshunt Major	155.13	180.99	206.84	232.70	284.41	336.13	387.83	465.40
Ulting	166.86	194.67	222.48	250.29	305.91	361.53	417.15	500.58
Wickham Bishops	148.52	173.28	198.03	222.79	272.30	321.81	371.31	445.58
Woodham Mortimer	145.21	169.41	193.62	217.82	266.23	314.63	363.03	435.64
Woodham Walter	191.26	223.14	255.02	286.90	350.66	414.42	478.16	573.80

being the amounts given by multiplying the amounts at 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.

APPENDIX A

4. That it be noted for the year 2020/21 the major precepting authorities have issued precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated in the table below:

Precepting Authority	Valuation Bands			
Essex County Council	A	£880.74	E	£1,614.69
	B	£1,027.53	F	£1,908.27
	C	£1,174.32	G	£2,201.85
	D	£1,321.11	H	£2,642.22
Essex PFCC F&RA Essex Police and Crime Commissioner	A	£132.42	E	£242.77
	B	£154.49	F	£286.91
	C	£176.56	G	£331.05
	D	£198.63	H	£397.26
Essex PFCC F&RA Essex Fire and Rescue Authority	A	£49.26	E	£90.31
	B	£57.47	F	£106.73
	C	£65.68	G	£123.15
	D	£73.89	H	£147.78

5. That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 as amended, hereby sets the following amounts as the amounts of Council Tax for the year 2020/21 for each part of its area and for each of the categories of dwelling shown in Table A attached.
6. Determines that the Council's basic amount of Council Tax for 2020/21 is not excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992, as amended.

As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2020/21 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992, as amended.

TABLE A**Total Council Tax Amounts (£) by Band and Area 2020/21**

Parish/Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Althorne	1,220.28	1,423.67	1,627.05	1,830.43	2,237.19	2,643.96	3,050.71	3,660.86
Asheldham	1,234.43	1,440.17	1,645.91	1,851.65	2,263.13	2,674.61	3,086.08	3,703.30
Bradwell-on-Sea	1,250.67	1,459.12	1,667.56	1,876.01	2,292.90	2,709.80	3,126.68	3,752.02
Burnham-on-Crouch	1,238.60	1,445.03	1,651.47	1,857.90	2,270.77	2,683.64	3,096.50	3,715.80
Cold Norton	1,238.86	1,445.34	1,651.82	1,858.30	2,271.26	2,684.22	3,097.16	3,716.60
Dengie	1,234.43	1,440.17	1,645.91	1,851.65	2,263.13	2,674.61	3,086.08	3,703.30
Goldhanger	1,216.28	1,419.00	1,621.71	1,824.43	2,229.86	2,635.29	3,040.71	3,648.86
Great Braxted	1,227.79	1,432.42	1,637.06	1,841.69	2,250.96	2,660.22	3,069.48	3,683.38
Great Totham	1,207.59	1,408.86	1,610.12	1,811.39	2,213.92	2,616.46	3,018.98	3,622.78
Hazeleigh	1,207.63	1,408.90	1,610.18	1,811.45	2,214.00	2,616.54	3,019.08	3,622.90
Heybridge	1,247.68	1,455.63	1,663.58	1,871.53	2,287.43	2,703.33	3,119.21	3,743.06
Heybridge Basin	1,255.32	1,464.55	1,673.77	1,882.99	2,301.43	2,719.88	3,138.31	3,765.98
Langford	1,236.31	1,442.36	1,648.42	1,854.47	2,266.58	2,678.68	3,090.78	3,708.94
Latchingdon	1,267.01	1,478.18	1,689.35	1,900.52	2,322.86	2,745.20	3,167.53	3,801.04
Little Braxted	1,228.40	1,433.14	1,637.87	1,842.61	2,252.08	2,661.55	3,071.01	3,685.22
Little Totham	1,225.62	1,429.89	1,634.16	1,838.43	2,246.97	2,655.51	3,064.05	3,676.86
Maldon	1,244.64	1,452.08	1,659.52	1,866.96	2,281.84	2,696.72	3,111.60	3,733.92
Mayland	1,241.83	1,448.80	1,655.78	1,862.75	2,276.70	2,690.64	3,104.58	3,725.50
Mundon	1,218.92	1,422.08	1,625.23	1,828.39	2,234.70	2,641.01	3,047.31	3,656.78
North Fambridge	1,222.24	1,425.95	1,629.66	1,833.37	2,240.79	2,648.21	3,055.61	3,666.74
Purleigh	1,246.68	1,454.47	1,662.25	1,870.03	2,285.59	2,701.16	3,116.71	3,740.06
Southminster	1,258.20	1,467.90	1,677.60	1,887.30	2,306.70	2,726.10	3,145.50	3,774.60
St. Lawrence	1,224.80	1,428.94	1,633.07	1,837.21	2,245.48	2,653.75	3,062.01	3,674.42
Steeple	1,228.13	1,432.82	1,637.51	1,842.20	2,251.58	2,660.96	3,070.33	3,684.40
Stow Maries	1,248.76	1,456.88	1,665.01	1,873.14	2,289.40	2,705.65	3,121.90	3,746.28
Tillingham	1,255.39	1,464.62	1,673.86	1,883.09	2,301.56	2,720.02	3,138.48	3,766.18
Tollesbury	1,253.41	1,462.31	1,671.22	1,880.12	2,297.93	2,715.73	3,133.53	3,760.24
Tolleshunt D'arcy	1,229.70	1,434.66	1,639.61	1,844.56	2,254.46	2,664.37	3,074.26	3,689.12
Tolleshunt Knights	1,212.38	1,414.45	1,616.51	1,818.58	2,222.71	2,626.84	3,030.96	3,637.16
Tolleshunt Major	1,217.55	1,420.48	1,623.40	1,826.33	2,232.18	2,638.04	3,043.88	3,652.66
Ulting	1,229.28	1,434.16	1,639.04	1,843.92	2,253.68	2,663.44	3,073.20	3,687.84
Wickham Bishops	1,210.94	1,412.77	1,614.59	1,816.42	2,220.07	2,623.72	3,027.36	3,632.84
Woodham Mortimer	1,207.63	1,408.90	1,610.18	1,811.45	2,214.00	2,616.54	3,019.08	3,622.90
Woodham Walter	1,253.68	1,462.63	1,671.58	1,880.53	2,298.43	2,716.33	3,134.21	3,761.06