

TEWKESBURY BOROUGH COUNCIL

Report to:	Council
Date of Meeting:	22 February 2022
Subject:	Council Tax 2022/23
Report of:	Head of Finance and Asset Management
Corporate Lead:	Head of Finance and Asset Management
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	Three

Executive Summary:

The purpose of this report is to approve and set the Council Tax requirement for 2022/23 as set out in Appendix A.

Recommendation:

To APPROVE the resolution as set out in Appendix A.

Reasons for Recommendation:

To comply with the statutory requirement to set the Council Tax requirement for the forthcoming year as per the Local Government Finance Act 1992.

Resource Implications:

Failure to agree the Council Tax resolution at this meeting would delay the preparation of council tax bills and the collection of the payments from residents.

Legal Implications:

These are set out in the report.

Risk Management Implications:

None.

Performance Management Follow-up:

None.

Implications for Biodiversity:

None.

1.0 INTRODUCTION/BACKGROUND

- 1.1** The Localism Act 2011 made changes to the Local Government Act 1992. It now requires the billing authority to calculate a Council Tax Requirement for the year rather than a budget requirement as in previous years.
- 1.2** The Council agreed the budget and level of Council Tax for 2022/23 at its meeting on 22 February 2022. The Council is now required to formally approve the total Council Tax for residents of Tewkesbury Borough, including the Council Tax requirements of the precepting organisations; Gloucestershire County Council (GCC), Gloucestershire Police and the Town and Parish Councils.

2.0 OTHER PRECEPTING BODIES

- 2.1** Since the meeting of the Executive Committee on 2 February 2022, the precept levels of other precepting bodies have been received. These are detailed below:

2.2 Town and Parish Councils

The Town and Parish Council Precepts for 2022/23 are detailed in the Appendix C and total £2,433,311. The increase in the average Band D Council Tax for Town and Parish Councils is £4.62 or 7.30% and results in an average Band D Council Tax figure of £67.95 for 2022/23.

2.3 Gloucestershire County Council

Gloucestershire County Council met on 16 February 2022 and set its precept at £51,974,864. This results in a Band D Council Tax of £1,451.36 which is an increase of £42.14 or 3.0%. This includes an additional 1% levy for Adult Social Care (ASC) which is equivalent to £14.10 at Band D and gives a total ASC levy for 2022/23 of £169.82.

2.4 The Police and Crime Commissioner for Gloucestershire

The Police and Crime Commissioner for Gloucestershire met on 4 February 2022 and set its precept at £10,030,006. This results in a Band D Council Tax of £280.08 which is an increase of £10.00 or 3.70%.

3.0 CONCLUSION

- 3.1** Following the earlier approval of this Council's budget for 2022/23 and the confirmation of other major and minor precepting authorities' requirements, the total Band D council tax will be as follows:

	2021/22	2022/23	Increase	Increase
Tewkesbury Borough Council	£129.36	£134.36	3.87%	£5.00
Gloucestershire County Council	£1,409.22	£1,451.36	3.00%	£42.14
The Police and Crime Commissioner for Gloucestershire	£270.08	£280.08	3.70%	£10.00
Sub-Total	£1,808.66	£1,865.80	3.16%	£57.14
Town and Parish Council (average)	£63.33	£67.95	7.30%	£4.62
Total	£1,871.99	£1,933.75	3.30%	£61.76

4.0 CONSULTATION

4.1 Individual bodies are responsible for their own budget consultations.

5.0 RELEVANT COUNCIL POLICIES/STRATEGIES

5.1 Medium Term Financial Strategy.

6.0 RELEVANT GOVERNMENT POLICIES

6.1 Local Government Finance Act 1992 as amended by The Localism Act 2011.

7.0 RESOURCE IMPLICATIONS (Human/Property)

7.1 None.

8.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

8.1 None directly.

9.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

9.1 None directly.

10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

10.1 Approval of Medium Term Financial Strategy and budget for 2022-23

Background Papers: None.

Appendices: A – Council tax resolution.
B – Council tax by Parish.
C – Parish precepts.