

ITEM NO 9

ITEM NO 9

Report of:	Interim Head of Finance
Contact Officer:	Tim Willis
Telephone No:	-
Ward Interest:	Nil
Report Track:	Council 22/02/22 (Only)

COUNCIL
22 FEBRUARY 2022
Council Tax 2022/23

1 Purpose of Report

- 1.1 To set out the proposed Council Tax for the year 2022/23.

2 Recommendation

- 2.1 That the proposed Council Tax as set out in the Council Tax Resolution **APPENDIX** be approved.
- 2.2 That in accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 a named vote is taken in relation to the proposed Council Tax.

3 Key Issues and Reasons for Recommendation

- 3.1 Council at its meeting on 1 February 2022 determined its Budget for 2022/23 and set a Band D Council Tax at £165.38.
- 3.2 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March 2022 unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act, 1992 have been determined.
- 3.3 The Council has recently received formal notification from the major precepting authorities of the relevant precepts.

4 Relationship to Corporate Business Objectives

- 4.1 Not Applicable

5 Report Detail

- 5.1 In setting a budget for any year the Council must comply with the Budget and Council Tax setting requirements as reflected in the Local Government Finance Act 1992 as amended by the Localism Act 2011.
- 5.2 The Localism Act 2011 has made significant changes to the 1992 Act with the main impact for setting a Council Tax being that a billing authority (Stafford Borough Council) is required to calculate a Council Tax Requirement rather than a Budget Requirement.
- 5.3 This primarily affects the Council Tax Resolution to be made by Council and is a technical rather than procedural issue.
- 5.4 In accordance with regulations the Council is required to:
 - (a) Calculate its Council Tax Requirement (Section 31A) - Replacing budget requirement (Section 32) and determination of the Borough Council element of Council Tax (Section 33)
 - (b) Set the overall level of Council Tax inclusive of Staffordshire County Council; Police and Crime Commissioner Staffordshire; Staffordshire Commissioner Fire and Rescue Authority, and other precepts (Section 30)
- 5.5 The determination of the Council Tax Requirement (Requirement (a)) is a function of all authorities; however, Requirement (b) is purely a function of this Council as a billing authority
- 5.6 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March, 2022 unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act 1992 have been determined.
- 5.7 Council at its meeting on 1 February 2022 approved the General Fund Revenue Budget for 2022/23 and determined the Council Tax for the Borough at £165.38.
- 5.8 Staffordshire County Council approved its precept at its meeting on 10 February 2022 and the precept proposal for the Staffordshire Commissioner Police, Fire and Crime portfolio was accepted by the Police, Fire and Crime Panel on 14 February 2022.

All Town and Parish Precepts have been received.
- 5.9 The overall Council Tax Resolution is attached as an **APPENDIX** to this report.
- 5.10 In determining the overall Council tax Requirement the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 require that a named vote is taken.

6	Implications
----------	---------------------

6.1	Financial	As detailed in the attached APPENDIX
	Legal	Nil
	Human Resources	Nil
	Human Rights Act	Nil
	Data Protection	Nil
	Risk Management	In setting the overall level of Council Tax the Council must be in receipt of the precept from all relevant authorities.

6.2	Community Impact Assessment Recommendations	<p>The Borough Council considers the effect of its actions on all sections of our community and has addressed all of the following Equality Strands in the production of this report, as appropriate:-</p> <p>Age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation.</p>
-----	--	---

Previous Consideration - Nil

Background Papers - File available in Finance
--

COUNCIL
22 FEBRUARY 2022
Council Tax 2022/23

Following Minute No C54 of the Council of 1 February 2022 determining the level of net spending for the General Fund Revenue Budget and Transfer to Working Balances for 2022/2023; the Council is recommended to make a Council Tax for 2022/2023 by formally approving the following resolution:-

- 1 It be noted that under the power delegated to the Council's Section 151 Officer, the Council calculated the Council Tax Base 2022/23
 - (a) ***for the whole Council area as 48,490.39 [Item T in the formula in Section 31B 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 shown below***

Parish	Taxbase
Adbaston	222.07
Barlaston	1,031.43
Berkswich	798.51
Bradley	223.68
Brocton	557.62
Chebsey	254.97
Church Eaton	286.75
Colwich	1,844.65
Creswell	660.47
Doxey	1,006.63
Eccleshall	2,168.75
Ellenhall	61.48
Forton	141.62
Fradswell	86.53
Fulford	2,319.10
Gayton	74.35
Gnosall	2,030.86
Haughton	459.86
High Offley	391.04
Hilderstone	272.08
Hixon	745.16
Hopton and Coton	858.42
Hyde Lea	188.22
Ingestre	85.73

Parish	Taxbase
Marston	89.49
Milwich	201.00
Norbury	202.12
Ranton	183.17
Salt and Enson	193.49
Sandon and Burston	163.64
Seighford	778.42
Standon	337.61
Stone Town	6,296.62
Stone Rural	732.59
Stowe by Chartley	196.79
Swynnerton	1,364.49
Tixall	130.03
Weston	480.17
Whitgreave	90.15
Yarnfield and Cold Meece	824.50
	29,034.26
Unparished	
Stafford Town	18,977.63
MOD Contribution in Lieu	478.50
Council Tax Base	48,490.39

- 2 That the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) is calculated at £8,019,520.00.
- 3 That the following amounts are calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:
 - (a) £46,621,211.17 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) £37,325,690.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £9,295,521.17 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).
 - (d) £191.70 being the amount at 3(c) above (Item R), all divided by Item T (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 (including Parish precepts).

- (e) £1,276,001.17 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- (f) £165.38 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 Parish precept relates.
- (g) For the following parts of the Council's Area

Parish	Band D £ p
Adbaston	179.88
Barlaston	228.79
Berkswich	197.69
Bradley	218.73
Brocton	190.95
Chebsey	190.65
Church Eaton	185.52
Colwich	255.15
Creswell	191.50
Doxey	187.03
Eccleshall	201.88
Ellenhall	169.36
Forton	172.49
Fradswell	182.28
Fulford	207.00
Gayton	214.75
Gnosall	214.79
Haughton	211.17
High Offley	177.67
Hilderstone	208.11
Hixon	208.97
Hopton and Coton	208.96
Hyde Lea	200.47
Ingestre	195.90
Marston	165.38
Milwich	189.74
Norbury	184.26
Ranton	189.34
Salt and Enson	205.51
Sandon and Burston	223.37
Seighford	189.66
Standon	196.63
Stone Town	221.89
Stone Rural	185.64
Stowe by Chartley	239.57

Parish	Band D £ p
Swynnerton	187.67
Tixall	185.35
Weston	236.61
Whitgreave	180.18
Yarnfield and Cold Meece	196.79

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 Council's 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) For the following parts of the Council's area

Parish	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Adbaston	99.93	119.92	139.91	159.89	179.88	219.85	259.83	299.80	359.76
Barlaston	127.11	152.53	177.95	203.37	228.79	279.63	330.47	381.32	457.58
Berkswich	109.83	131.79	153.76	175.72	197.69	241.62	285.55	329.48	395.38
Bradley	121.52	145.82	170.12	194.43	218.73	267.34	315.94	364.55	437.46
Brocton	106.08	127.30	148.52	169.73	190.95	233.38	275.82	318.25	381.90
Chebsey	105.92	127.10	148.28	169.47	190.65	233.02	275.38	317.75	381.30
Church Eaton	103.07	123.68	144.29	164.91	185.52	226.75	267.97	309.20	371.04
Colwich	141.75	170.10	198.45	226.80	255.15	311.85	368.55	425.25	510.30
Creswell	106.39	127.67	148.94	170.22	191.50	234.06	276.61	319.17	383.00
Doxey	103.91	124.69	145.47	166.25	187.03	228.59	270.15	311.72	374.06
Eccleshall	112.16	134.59	157.02	179.45	201.88	246.74	291.60	336.47	403.76
Ellenhall	94.09	112.91	131.72	150.54	169.36	207.00	244.63	282.27	338.72
Forton	95.83	114.99	134.16	153.32	172.49	210.82	249.15	287.48	344.98
Fradswell	101.27	121.52	141.77	162.03	182.28	222.79	263.29	303.80	364.56
Fulford	115.00	138.00	161.00	184.00	207.00	253.00	299.00	345.00	414.00
Gayton	119.31	143.17	167.03	190.89	214.75	262.47	310.19	357.92	429.50
Gnosall	119.33	143.19	167.06	190.92	214.79	262.52	310.25	357.98	429.58
Haughton	117.32	140.78	164.24	187.71	211.17	258.10	305.02	351.95	422.34

Parish	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
High Offley	98.71	118.45	138.19	157.93	177.67	217.15	256.63	296.12	355.34
Hilderstone	115.62	138.74	161.86	184.99	208.11	254.36	300.60	346.85	416.22
Hixon	116.09	139.31	162.53	185.75	208.97	255.41	301.85	348.28	417.94
Hopton and Coton	116.09	139.31	162.52	185.74	208.96	255.40	301.83	348.27	417.92
Hyde Lea	111.37	133.65	155.92	178.20	200.47	245.02	289.57	334.12	400.94
Ingestre	108.83	130.60	152.37	174.13	195.90	239.43	282.97	326.50	391.80
Marston	91.88	110.25	128.63	147.00	165.38	202.13	238.88	275.63	330.76
Milwich	105.41	126.49	147.58	168.66	189.74	231.90	274.07	316.23	379.48
Norbury	102.37	122.84	143.31	163.79	184.26	225.21	266.15	307.10	368.52
Ranton	105.19	126.23	147.26	168.30	189.34	231.42	273.49	315.57	378.68
Salt and Enson	114.17	137.01	159.84	182.68	205.51	251.18	296.85	342.52	411.02
Sandon and Burstons	124.09	148.91	173.73	198.55	223.37	273.01	322.65	372.28	446.74
Seighford	105.37	126.44	147.51	168.59	189.66	231.81	273.95	316.10	379.32
Standon	109.24	131.09	152.93	174.78	196.63	240.33	284.02	327.72	393.26
Stone	123.27	147.93	172.58	197.24	221.89	271.20	320.51	369.82	443.78
Stone Rural	103.13	123.76	144.39	165.01	185.64	226.89	268.15	309.40	371.28
Stowe-by-Chartley	133.09	159.71	186.33	212.95	239.57	292.81	346.05	399.28	479.14
Swynnerton	104.26	125.11	145.97	166.82	187.67	229.37	271.08	312.78	375.34
Tixall	102.97	123.57	144.16	164.76	185.35	226.54	267.73	308.92	370.70
Weston	131.45	157.74	184.03	210.32	236.61	289.19	341.77	394.35	473.22
Whitgreave	100.10	120.12	140.14	160.16	180.18	220.22	260.26	300.30	360.36
Yarnfield & Cold Meece	109.33	131.19	153.06	174.92	196.79	240.52	284.25	327.98	393.58
All other parts of the Council's area	91.88	110.25	128.63	147.00	165.38	202.13	238.88	275.63	330.76

Being the amounts given by multiplying the amounts at (3)(f) and (3)(g) above by the number by 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.

- 4 To note that the County Council, the Office of the Police and Crime Commissioner and the Fire Authority 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.

Valuation Bands

	A £ p	B £ p	C £ p	D £ p	E £ p	F £ p	G £ p	H £ p
Staffordshire County Council	934.20	1,089.90	1,245.60	1,401.30	1,712.70	2,024.10	2,335.50	2,802.60
Office of the Police and Crime Commissioner	165.71	193.33	220.95	248.57	303.81	359.05	414.28	497.14
Stoke-on-Trent and Staffs Fire Authority	53.57	62.49	71.42	80.35	98.21	116.06	133.92	160.70

- 5 That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings.

Parish	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Adbaston	1,061.16	1,273.40	1,485.63	1,697.86	1,910.10	2,334.57	2,759.04	3,183.50	3,820.20
Barlaston	1,088.34	1,306.01	1,523.67	1,741.34	1,959.01	2,394.35	2,829.68	3,265.02	3,918.02
Berkswich	1,071.06	1,285.27	1,499.48	1,713.69	1,927.91	2,356.34	2,784.76	3,213.18	3,855.82
Bradley	1,082.75	1,299.30	1,515.84	1,732.40	1,948.95	2,382.06	2,815.15	3,248.25	3,897.90
Brocton	1,067.31	1,280.78	1,494.24	1,707.70	1,921.17	2,348.10	2,775.03	3,201.95	3,842.34
Chebsey	1,067.15	1,280.58	1,494.00	1,707.44	1,920.87	2,347.74	2,774.59	3,201.45	3,841.74
Church Eaton	1,064.30	1,277.16	1,490.01	1,702.88	1,915.74	2,341.47	2,767.18	3,192.90	3,831.48
Colwich	1,102.98	1,323.58	1,544.17	1,764.77	1,985.37	2,426.57	2,867.76	3,308.95	3,970.74
Creswell	1,067.62	1,281.15	1,494.66	1,708.19	1,921.72	2,348.78	2,775.82	3,202.87	3,843.44
Doxey	1,065.14	1,278.17	1,491.19	1,704.22	1,917.25	2,343.31	2,769.36	3,195.42	3,834.50
Eccleshall	1,073.39	1,288.07	1,502.74	1,717.42	1,932.10	2,361.46	2,790.81	3,220.17	3,864.20
Ellenhall	1,055.32	1,266.39	1,477.44	1,688.51	1,899.58	2,321.72	2,743.84	3,165.97	3,799.16
Forton	1,057.06	1,268.47	1,479.88	1,691.29	1,902.71	2,325.54	2,748.36	3,171.18	3,805.42
Fradswell	1,062.50	1,275.00	1,487.49	1,700.00	1,912.50	2,337.51	2,762.50	3,187.50	3,825.00
Fulford	1,076.23	1,291.48	1,506.72	1,721.97	1,937.22	2,367.72	2,798.21	3,228.70	3,874.44
Gayton	1,080.54	1,296.65	1,512.75	1,728.86	1,944.97	2,377.19	2,809.40	3,241.62	3,889.94
Gnosall	1,080.56	1,296.67	1,512.78	1,728.89	1,945.01	2,377.24	2,809.46	3,241.68	3,890.02
Haughton	1,078.55	1,294.26	1,509.96	1,725.68	1,941.39	2,372.82	2,804.23	3,235.65	3,882.78
High Offley	1,059.94	1,271.93	1,483.91	1,695.90	1,907.89	2,331.87	2,755.84	3,179.82	3,815.78
Hilderstone	1,076.85	1,292.22	1,507.58	1,722.96	1,938.33	2,369.08	2,799.81	3,230.55	3,876.66
Hixon	1,077.32	1,292.79	1,508.25	1,723.72	1,939.19	2,370.13	2,801.06	3,231.98	3,878.38
Hopton and Coton	1,077.32	1,292.79	1,508.24	1,723.71	1,939.18	2,370.12	2,801.04	3,231.97	3,878.36
Hyde Lea	1,072.60	1,287.13	1,501.64	1,716.17	1,930.69	2,359.74	2,788.78	3,217.82	3,861.38
Ingestre	1,070.06	1,284.08	1,498.09	1,712.10	1,926.12	2,354.15	2,782.18	3,210.20	3,852.24
Marston	1,053.11	1,263.73	1,474.35	1,684.97	1,895.60	2,316.85	2,738.09	3,159.33	3,791.20
Milwich	1,066.64	1,279.97	1,493.30	1,706.63	1,919.96	2,346.62	2,773.28	3,199.93	3,839.92
Norbury	1,063.60	1,276.32	1,489.03	1,701.76	1,914.48	2,339.93	2,765.36	3,190.80	3,828.96
Ranton	1,066.42	1,279.71	1,492.98	1,706.27	1,919.56	2,346.14	2,772.70	3,199.27	3,839.12
Salt and Enson	1,075.40	1,290.49	1,505.56	1,720.65	1,935.73	2,365.90	2,796.06	3,226.22	3,871.46
Sandon & Burston	1,085.32	1,302.39	1,519.45	1,736.52	1,953.59	2,387.73	2,821.86	3,255.98	3,907.18
Seighford	1,066.60	1,279.92	1,493.23	1,706.56	1,919.88	2,346.53	2,773.16	3,199.80	3,839.76
Standon	1,070.47	1,284.57	1,498.65	1,712.75	1,926.85	2,355.05	2,783.23	3,211.42	3,853.70
Stone	1,084.50	1,301.41	1,518.30	1,735.21	1,952.11	2,385.92	2,819.72	3,253.52	3,904.22
Stone Rural	1,064.36	1,277.24	1,490.11	1,702.98	1,915.86	2,341.61	2,767.36	3,193.10	3,831.72
Stowe-by- Chartley	1,094.32	1,313.19	1,532.05	1,750.92	1,969.79	2,407.53	2,845.26	3,282.98	3,939.58
Swynnerton	1,065.49	1,278.59	1,491.69	1,704.79	1,917.89	2,344.09	2,770.29	3,196.48	3,835.78
Tixall	1,064.20	1,277.05	1,489.88	1,702.73	1,915.57	2,341.26	2,766.94	3,192.62	3,831.14
Weston	1,092.68	1,311.22	1,529.75	1,748.29	1,966.83	2,403.91	2,840.98	3,278.05	3,933.66
Whitgreave	1,061.33	1,273.60	1,485.86	1,698.13	1,910.40	2,334.94	2,759.47	3,184.00	3,820.80

Parish	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Yarnfield & Cold Meece	1,070.56	1,284.67	1,498.78	1,712.89	1,927.01	2,355.24	2,783.46	3,211.68	3,854.02
All other parts	1,053.11	1,263.73	1,474.35	1,684.97	1,895.60	2,316.85	2,738.09	3,159.33	3,791.20

- 6 That it is determined in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2022/23 is not excessive in accordance with the principles determined by the Secretary of State under Section 52ZC of that Act.