
SETTING OUT THE COUNCIL TAX 2022/23

1 SUMMARY

- 1.1 The report seeks authorisations from Council to set the Council Tax for the year 2022/23.

2 INTRODUCTION

- 2.1 At the Extraordinary Council meeting on 22 February 2022, the council will consider the Medium-Term Financial Strategy Report 2022/23 – 2026/27 and the proposed increase to Rochford District Council's element of the Council Tax of 2.06%, which would result in a Band D property charge of £245.16 for 2022/23.
- 2.2 In order to set the total Council Tax, information is required from Essex County Council, the Essex Police Fire and Crime Commissioner, Essex County Fire and Rescue Service and the Parish/Town Councils. This information is provided in Appendices A to E.

3 2022/23 COUNCIL TAX

- 3.1 As set out at paragraph 7.18 of the Medium Term Financial Strategy Report 2022/23, the Assistant Director, Resource has delegated authority to set the Council Tax base, which for 2022/23 is 32,707.6, being the amount **T** required by Section 31B of the Local Government Finance Act 1992, as amended ("the Act").
- 3.2 The Council is required to determine that the Council's basic amount of Council Tax for 2022/23 is not excessive in accordance with principles approved under Section 52ZB and 52ZY of the Act and Chapter 4ZA of the Act: Referendums relating to Council Tax Increases.
- 3.3 For 2022/23 the level deemed to be excessive, as determined by the Referendums Relating to Council Tax Increases (Principles) Report (England) 2022/23, is an increase of 2% or more, or £5 per dwelling, whichever is the greater. As such, the Council can determine, for its portion of the Council Tax that the level of Council Tax increase for 2022/23 is not excessive or requiring a local referendum.
- 3.4 When publishing council tax figures for local authority areas, it is established practice to use the Band D charge and an average charge for the Parish/Town council tax. The 2022/23 charge compared to 2021/22 is shown below:

	2021/22 £	2022/23 £	Increase £	Increase %
Essex County Council	1,204.92	1,231.65	26.73	1.99
Essex County Council Social Care Levy	135.99	169.47	33.48	2.50
Essex County Fire and Rescue	73.89	75.33	1.44	1.95
Essex Police, Fire & Crime Commissioner	208.53	218.52	9.99	4.79
Town/Parish Councils (average)	52.25	53.84	1.59	3.04
Rochford District Council	240.21	245.16	4.95	2.06
Total	1,915.79	1,993.97		

- 3.5 While the above table sets out the average charge, the total will vary across the district due to differences in charges across the Parish/Town councils.
- 3.6 The total tax for the Council and the Parish/Town Councils is set out at Appendix B. The combined Council and Parish/Town council charge will range between £278.53 (Rayleigh) to £399.60 (Sutton). The average increase for these combined elements is 2.6%.
- 3.7 The sums set out in paragraph 3.6 above for the particular valuation bands A-H is set out in the schedule shown at Appendix C.
- 3.8 The precepts issued to the Council in respect of Essex County Council, Essex Police, Fire and Crime Commissioner and Essex County Fire and Rescue Service for each valuation band A-H is set out in the schedule at Appendix D.
- 3.9 The total Council Tax for the area for each valuation band A-H is set out in Appendix E. These are the amounts set as Council Tax for the year 2022/23.
- 3.10 A breakdown of the Parish/Town councils' Band D charge and increases is set out in the table below:

	Band D Charge		Increase / (Reduction)	
	2021/22	2022/23	£	%
Ashingdon	86.98	90.78	3.80	4.37
Barling Magna	101.38	100.80	(0.58)	(0.57)
Canewdon	81.47	87.10	5.63	6.91
Foulness	46.88	47.40	0.52	1.11
Great Wakering	35.66	36.37	0.71	1.99
Hawkwell	39.04	39.54	0.50	1.28
Hockley	75.50	77.56	2.06	2.73
Hullbridge	78.17	79.48	1.31	1.68
Paglesham	65.09	70.87	5.78	8.88
Rawreth	84.59	109.03	24.44	28.89
Rayleigh	33.37	33.37	0.00	0.00
Rochford	65.76	67.01	1.25	1.90
Stambridge	142.41	143.11	0.70	0.49
Sutton	153.85	154.44	0.59	0.38

4 EQUALITY AND DIVERSITY IMPLICATIONS

- 4.1 An Equality Impact Assessment has been completed and found there to be no impacts (either positive or negative) on protected groups, as defined under the Equality Act 2010.

5 RECOMMENDATION

5.1 It is proposed that the Council **RESOLVES** that the following amounts be now calculated by the Council for the year 2022/23 in accordance with Sections 31 to 36 of the Act:-

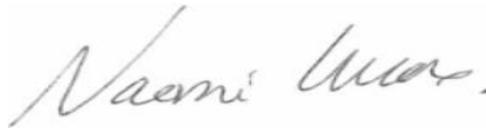
- a) £29,892,864 being the aggregate of the amounts which will the Council estimate for the items set out in Section 31A (2) of the Act taking into account all the precepts issued to it by Parish/Town Councils.
- b) £20,113,368 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
- c) £9,779,496 being the amount by which the aggregate at (a) above exceeds the aggregate at (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) £299.00 being the amount at (c) above (Item **R**), divided by Item **T** (paragraph 3.1 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) £1,760,901 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, as detailed above.
- f) £245.16 being the amount at (d) above, less the result given by dividing the amount at (e) above by Item **T** (paragraph 2.2 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 precepts relates.
- g) The amounts set out at **Appendix B** being the amounts given by adding to the amount at (f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area, as set out in Appendix B, divided in each case by Item **T** (paragraph 3.1 above), calculated by the Council, in accordance with Section 34(2) 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) The amounts set out at **Appendix C** being the amounts given by multiplying the amounts at (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 the 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.

- i) That it be noted that for the year 2022/23 Essex County Council, Essex Police, Fire and Crime Commissioner and Essex County Fire and Rescue have stated the 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 as set out at **Appendix D**.

- j) That the Council, in accordance with sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in **Appendix E** as the amount of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings.

Naomi Lucas



Assistant Director, Resources

Background Papers:-

None.

For further information please contact Naomi Lucas on:-

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If you would like this report in large print, Braille or another language please contact 01702 318111.

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APPENDIX A

BUDGET SUMMARY AND BALANCES 2022/23

	2021/22		2022/23	
	Estimate £	Per Band D Property £	Estimate £	Per Band D Property £
IT, Tourism, Housing & Parking	1,119,974	34.94	1,452,364	44.40
Community	551,750	17.21	551,000	16.85
Commercial, Business, Local Economy & Leisure	758,100	23.65	808,200	24.71
Environment & Place	3,250,200	101.40	3,130,740	95.72
Financial Services	1,351,783	42.17	1,327,227	40.58
Leader/Deputy Leader	2,980,850	93.00	2,953,681	90.31
Strategic Planning	436,400	13.62	412,150	12.60
Add to Reserves / (Use of Reserves)	(2,485,535)	(77.55)	(706,795)	(21.61)
Add to General Balance / (Use of General Balance)	8,720	0.27	(18,674)	(0.57)
Net Committee Expenditure	7,972,242	248.73	9,909,893	302.98
Collection Fund Deficit/Surplus	3,300,860	102.98	1,609,337	49.20
Salary Savings	(250,000)	(7.80)	(200,000)	(6.11)
Net Expenditure	11,023,102	343.91	11,319,230	346.07
Less: Retained Business Rates	(2,232,171)	(69.64)	(2,441,564)	(74.65)
New Homes Bonus Grant	(584,131)	(18.22)	(659,771)	(20.17)
LCTS Grant	(92,574)	(2.89)	0	0.00
Lower Tier Services Grant	(74,000)	(2.31)	(79,500)	(2.43)
Services Grant	0	0.00	(119,800)	(3.66)
COVID-19 Grant	(341,040)	(10.64)	0	0.00
Council Tax Requirement	7,699,186	240.21	8,018,595	245.16
Add: Parish Council Expenditure	1,674,776	52.25	1,760,901	53.84
Council Tax Requirement including local precepts	9,373,962	292.46	9,779,496	299.00
Taxbase		32,051.90		32,707.60
Statement of Revenue Balances		General Fund £		
Brought forward 1st April 2021		1,463,789		
Contribution to (from) balances 2021/22		8,720		
Estimated Balance 1st April 2022		1,472,509		
Contribution to (from) balances 2022/23		(18,674)		
Estimated Balance 31st March 2023		1,453,835		

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APPENDIX B

Total Council Tax for Parish/Town Council and Rochford District Council

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,212.60	110,074	90.78	245.16	335.94
Barling	624.70	62,967	100.80	245.16	345.96
Canewdon	580.20	50,536	87.10	245.16	332.26
Foulness Island	65.40	3,100	47.40	245.16	292.56
Great Wakering	2,210.70	80,403	36.37	245.16	281.53
Hawkwell	4,783.90	189,155	39.54	245.16	284.70
Hockley	3,897.50	302,296	77.56	245.16	322.72
Hullbridge	2,490.60	197,958	79.48	245.16	324.64
Paglesham	103.00	7,300	70.87	245.16	316.03
Rawreth	687.90	75,000	109.03	245.16	354.19
Rayleigh	12,337.00	411,686	33.37	245.16	278.53
Rochford	3,438.70	230,425	67.01	245.16	312.17
Stambridge	223.60	32,000	143.11	245.16	388.27
Sutton	51.80	8,000	154.44	245.16	399.60
	<u>32,707.60</u>	<u>1,760,901</u>			

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APPENDIX C

District and Parish/Town Council tax by Bands A - H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashington	1,212.60	110,074	90.78	245.16	335.94
Barling	624.70	62,967	100.80	245.16	345.96
Canewdon	580.20	50,536	87.10	245.16	332.26
Foulness Island	65.40	3,100	47.40	245.16	292.56
Great Wakering	2,210.70	80,403	36.37	245.16	281.53
Hawkwell	4,783.90	189,155	39.54	245.16	284.70
Hockley	3,897.50	302,296	77.56	245.16	322.72
Hullbridge	2,490.60	197,958	79.48	245.16	324.64
Paglesham	103.00	7,300	70.87	245.16	316.03
Rawreth	687.90	75,000	109.03	245.16	354.19
Rayleigh	12,337.00	411,686	33.37	245.16	278.53
Rochford	3,438.70	230,425	67.01	245.16	312.17
Stambridge	223.60	32,000	143.11	245.16	388.27
Sutton	51.80	8,000	154.44	245.16	399.60
	<u>32,707.60</u>	<u>1,760,901</u>			

BAND							
A	B	C	D	E	F	G	H
6/9	7/9	8/9	1	11/9	13/9	15/9	2

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Ashingdon	223.96	261.29	298.61	335.94	410.59	485.25	559.90	671.88
Barling	230.64	269.08	307.52	345.96	422.84	499.72	576.60	691.92
Canewdon	221.51	258.42	295.34	332.26	406.10	479.93	553.77	664.52
Foulness Island	195.04	227.55	260.05	292.56	357.57	422.59	487.60	585.12
Great Wakering	187.69	218.97	250.25	281.53	344.09	406.65	469.22	563.06
Hawkwell	189.80	221.43	253.07	284.70	347.97	411.23	474.50	569.40
Hockley	215.15	251.00	286.86	322.72	394.44	466.15	537.87	645.44
Hullbridge	216.43	252.50	288.57	324.64	396.78	468.92	541.07	649.28
Paglesham	210.69	245.80	280.92	316.03	386.26	456.49	526.72	632.06
Rawreth	236.13	275.48	314.84	354.19	432.90	511.61	590.32	708.38
Rayleigh	185.69	216.63	247.58	278.53	340.43	402.32	464.22	557.06
Rochford	208.11	242.80	277.48	312.17	381.54	450.91	520.28	624.34
Stambridge	258.85	301.99	345.13	388.27	474.55	560.83	647.12	776.54
Sutton	266.40	310.80	355.20	399.60	488.40	577.20	666.00	799.20

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APPENDIX D

Precepts for Essex County Council, Essex Police, Fire and Crime Commissioner, Essex County Fire and Rescue Service and Rochford District Council

ECC General Charge	ECC Adult Social Care Precept	Police Charge	Fire Charge	District Charge	Total Charge	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
1,231.65					1,231.65	821.10	957.95	1,094.80	1,231.65	1,505.35	1,779.05	2,052.75	2,463.30
	169.47				169.47	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
		218.52			218.52	145.68	169.96	194.24	218.52	267.08	315.64	364.20	437.04
			75.33		75.33	50.22	58.59	66.96	75.33	92.07	108.81	125.55	150.66
				245.16	245.16	163.44	190.68	217.92	245.16	299.64	354.12	408.60	490.32

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APPENDIX E

Total Council Tax by Bands A-H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	ECC General Charge	ECC Adult Social Care Precept	Fire Charge	Police Charge	Total Charge
Ashington	1,212.60	110,074	90.78	245.16	1,231.65	169.47	75.33	218.52	2,030.91
Barling	624.70	62,967	100.80	245.16	1,231.65	169.47	75.33	218.52	2,040.93
Canewdon	580.20	50,536	87.10	245.16	1,231.65	169.47	75.33	218.52	2,027.23
Foulness Island	65.40	3,100	47.40	245.16	1,231.65	169.47	75.33	218.52	1,987.53
Great Wakering	2,210.70	80,403	36.37	245.16	1,231.65	169.47	75.33	218.52	1,976.50
Hawkwell	4,783.90	189,155	39.54	245.16	1,231.65	169.47	75.33	218.52	1,979.67
Hockley	3,897.50	302,296	77.56	245.16	1,231.65	169.47	75.33	218.52	2,017.69
Hullbridge	2,490.60	197,958	79.48	245.16	1,231.65	169.47	75.33	218.52	2,019.61
Paglesham	103.00	7,300	70.87	245.16	1,231.65	169.47	75.33	218.52	2,011.00
Rawreth	687.90	75,000	109.03	245.16	1,231.65	169.47	75.33	218.52	2,049.16
Rayleigh	12,337.00	411,686	33.37	245.16	1,231.65	169.47	75.33	218.52	1,973.50
Rochford	3,438.70	230,425	67.01	245.16	1,231.65	169.47	75.33	218.52	2,007.14
Stambridge	223.60	32,000	143.11	245.16	1,231.65	169.47	75.33	218.52	2,083.24
Sutton	51.80	8,000	154.44	245.16	1,231.65	169.47	75.33	218.52	2,094.57
	<u>32,707.6</u>	<u>1,760,901</u>							

	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
Ashington	1,353.94	1,579.60	1,805.25	2,030.91	2,482.22	2,933.54	3,384.85	4,061.82
Barling	1,360.62	1,587.39	1,814.16	2,040.93	2,494.47	2,948.01	3,401.55	4,081.86
Canewdon	1,351.49	1,576.73	1,801.98	2,027.23	2,477.73	2,928.22	3,378.72	4,054.46
Foulness Island	1,325.02	1,545.86	1,766.69	1,987.53	2,429.20	2,870.88	3,312.55	3,975.06
Great Wakering	1,317.67	1,537.28	1,756.89	1,976.50	2,415.72	2,854.94	3,294.17	3,953.00
Hawkwell	1,319.78	1,539.74	1,759.71	1,979.67	2,419.60	2,859.52	3,299.45	3,959.34
Hockley	1,345.13	1,569.31	1,793.50	2,017.69	2,466.07	2,914.44	3,362.82	4,035.38
Hullbridge	1,346.41	1,570.81	1,795.21	2,019.61	2,468.41	2,917.21	3,366.02	4,039.22
Paglesham	1,340.67	1,564.11	1,787.56	2,011.00	2,457.89	2,904.78	3,351.67	4,022.00
Rawreth	1,366.11	1,593.79	1,821.48	2,049.16	2,504.53	2,959.90	3,415.27	4,098.32
Rayleigh	1,315.67	1,534.94	1,754.22	1,973.50	2,412.06	2,850.61	3,289.17	3,947.00

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Rochford	1,338.09	1,561.11	1,784.12	2,007.14	2,453.17	2,899.20	3,345.23	4,014.28
Stambridge	1,388.83	1,620.30	1,851.77	2,083.24	2,546.18	3,009.12	3,472.07	4,166.48
Sutton	1,396.38	1,629.11	1,861.84	2,094.57	2,560.03	3,025.49	3,490.95	4,189.14