
SETTING THE COUNCIL TAX 2021/22

1 SUMMARY

- 1.1 This report seeks authorisation from Council to set the Council Tax for the year 2021/22.

2 INTRODUCTION

- 2.1 At the Extraordinary Council meeting held on 16 February 2021 the Council agreed the Medium Term Financial Strategy Report 2021/22 -2025/26 and to increase Rochford District Council's element of the Council Tax by 2.1%, resulting in a Band D property charge of £240.21 for 2021/22.
- 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 2021/22 COUNCIL TAX

- 3.1 As set out at paragraph 7.19 of the Medium Term Financial Strategy Report 2021/22, the Assistant Director, Resources has delegated authority to set the Council Tax base, which for 2021/22 is 32,051.9, 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 2021/22 is not excessive in accordance with principles approved under Section 52ZB and 52ZY of the Act and Section 4ZA of the Act: Referendums relating to Council Tax Increases.
- 3.3 For 2021/22 the level deemed to be excessive, as determined by the Referendums Relating to Council Tax Increases (Principles) Report (England) 2021/22, 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 2021/22 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 2021/22 charge compared to 2020/21 is shown below:

	2020/21 £	2021/22 £	Increase £	Increase %
Essex County Council*	1,204.92	1,204.92	-	-
Essex County Council Social Care Levy*	116.19	135.99	19.8	1.5
Essex County Fire and Rescue	73.89	73.89	-	-
Essex Police, Fire & Crime Commissioner	198.63	208.53	9.9	4.98
Town/Parish Councils (average)	51.74	52.25	0.51	0.99
Rochford District Council	235.26	240.21	4.95	2.1
Total	1,880.63	1,915.79		

* Essex County Council figures are provisional, subject to agreement by their Full Council on 23 February 2021

- 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 £273.58 (Rayleigh) to £394.06 (Sutton). The average increase for these combined elements is 2.1%.
- 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 2021/22.
- 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)	
	2020/21	2021/22	£	%
Ashingdon	85.23	86.98	1.75	2.05%
Barling Magna	91.00	101.38	10.38	11.41%
Canewdon	81.47	81.47	-	0.00%
Foulness	44.70	46.88	2.18	4.88%
Great Wakering	35.66	35.66	-	0.00%
Hawkwell	39.49	39.04	(0.45)	(1.14%)
Hockley	75.50	75.50	-	0.00%
Hullbridge	76.33	78.17	1.84	2.41%
Paglesham	65.90	65.09	(0.81)	(1.23%)
Rawreth	75.48	84.59	9.11	12.07%
Rayleigh	33.37	33.37	-	0.00%
Rochford	65.76	65.76	-	0.00%
Stambridge	143.85	142.41	(1.44)	(1.00%)
Sutton	154.29	153.85	(0.44)	(0.29%)

4 EQUALITY AND DIVERSITY IMPLICATIONS

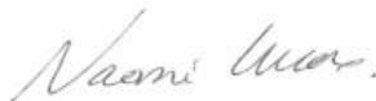
- 4.1 An Equality Impact Assessment has been completed and found there to be no impacts (either positive or negative) on protected groups, as defined under the Equality Act 2010.

5 RECOMMENDATION

- 5.1 It is proposed that the Council **RESOLVES**

That the following amounts be now calculated by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Act:-

- a) £ 32,010,425 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 the precepts issued to it by Parish/Town Councils.
- b) £ 22,636,463 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
- c) £ 9,373,962 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31 A (4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act)
- d) £ 292.46 being the amount at (c) above (Item R), divided by Item T (paragraph 2.2 above), calculated by the Council, in accordance with Section 31 B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts)
- e) £ 1,674,776 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, as detailed above.
- f) £ 240.21 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 precept relates.



Naomi Lucas

Assistant Director, Resources

Background Papers: -

None.

For further information please contact Naomi Lucas on: -

Tel: - 01702 546366

E-Mail: - naomi.lucas@rochford.gov.uk

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

BUDGET SUMMARY AND BALANCES 2021/22

	2020/21		2021/22	
	Estimate	Per Band D Property	Estimate	Per Band D Property
	£	£	£	£
IT, Tourism, Housing & Parking	1,037,087	41.65	1,119,974	34.94
Community	515,600	50.02	551,750	17.21
Commercial, Business, Local Economy & Leisure	750,341	(21.15)	758,100	23.65
Environment & Place	2,988,950	95.23	3,250,200	101.40
Financial Services	1,126,850	35.29	1,351,783	42.17
Leader/Deputy Leader	3,145,815	98.51	2,980,850	93.00
Strategic Planning	427,300	13.41	436,400	13.62
Add to Reserves / (Use of Reserves)	497,947	15.60	(2,485,535)	(77.55)
Add to General Balance / (Use of General Balance)	69,000	2.16	8,720	0.27
Net Committee Expenditure	10,558,890	330.71	7,972,242	248.73
Collection Fund Deficit/Surplus	(17,865)	(0.56)	3,300,860	102.98
Reversal of Capital Charges	0.00	0.00	0.00	0.00
Salary Savings	(200,000)	(6.26)	(250,000)	(7.80)
Net Expenditure	10,341,025	323.89	11,023,102	343.91
Less: Retained Business Rates	(2,332,003)	(73.04)	(2,232,171)	(69.64)
New Homes Bonus Grant	(497,847)	(15.59)	(584,131)	(18.22)
LCTS Grant	0.00	0.00	(92,574)	(2.89)
Lower Tier Services Grant	0.00	0.00	(74,000)	(2.31)
COVID-19 Grant	0.00	0.00	(341,040)	(10.64)
Council Tax Requirement	7,511,175	235.26	7,699,186	240.21
Add: Parish Council Expenditure	1,651,952	51.74	1,674,776	52.25
Council Tax Requirement including local precepts	9,163,127	287.00	9,373,962	292.46
Taxbase		31,927.80		32,051.90

Statement of Revenue Balances

	General Fund £
Brought forward 1st April 2020	1,116,289
Contribution to/(from) Balances 2020/21	69,000
Estimated Balance 1st April 2021	1,185,289
Contribution to/(from) Balances 2021/22	8,720
Estimated Balance 31st March 2022	1,194,009

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

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,202.90	104,632	86.98	240.21	327.19
Barling	608.90	61,732	101.38	240.21	341.59
Canewdon	566.40	46,145	81.47	240.21	321.68
Foulness Island	64.00	3,000	46.88	240.21	287.09
Great Wakering	2,098.20	74,822	35.66	240.21	275.87
Hawkwell	4,776.50	186,475	39.04	240.21	279.25
Hockley	3,887.30	293,492	75.50	240.21	315.71
Hullbridge	2,340.20	182,941	78.17	240.21	318.38
Paglesham	106.00	6,900	65.09	240.21	305.30
Rawreth	561.50	47,500	84.59	240.21	324.80
Rayleigh	12,235.40	408,295	33.37	240.21	273.58
Rochford	3,327.90	218,843	65.76	240.21	305.97
Stambridge	224.70	32,000	142.41	240.21	382.62
Sutton	52.00	8,000	153.85	240.21	394.06
	<u>32,051.90</u>	<u>1,674,776</u>			

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

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,202.90	104,632	86.98	240.21	327.19
Barling	608.90	61,732	101.38	240.21	341.59
Canewdon	566.40	46,145	81.47	240.21	321.68
Foulness Island	64.00	3,000	46.88	240.21	287.09
Great Wakering	2,098.20	74,822	35.66	240.21	275.87
Hawkwell	4,776.50	186,475	39.04	240.21	279.25
Hockley	3,887.30	293,492	75.50	240.21	315.71
Hullbridge	2,340.20	182,941	78.17	240.21	318.38
Paglesham	106.00	6,900	65.09	240.21	305.30
Rawreth	561.50	47,500	84.59	240.21	324.80
Rayleigh	12,235.40	408,295	33.37	240.21	273.58
Rochford	3,327.90	218,843	65.76	240.21	305.97
Stambridge	224.70	32,000	142.41	240.21	382.62
Sutton	52.00	8,000	153.85	240.21	394.06
	<u>32,051.90</u>	<u>1,674,776</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
Ashingdon	218.13	254.48	290.84	327.19	399.90	472.61	545.32	654.38
Barling	227.73	265.68	303.64	341.59	417.50	493.41	569.32	683.18
Canewdon	214.45	250.20	285.94	321.68	393.16	464.65	536.13	643.36
Foulness Island	191.39	223.29	255.19	287.09	350.89	414.69	478.48	574.18
Great Wakering	183.91	214.57	245.22	275.87	337.17	398.48	459.78	551.74
Hawkwell	186.17	217.19	248.22	279.25	341.31	403.36	465.42	558.50
Hockley	210.47	245.55	280.63	315.71	385.87	456.03	526.18	631.42
Hullbridge	212.25	247.63	283.00	318.38	389.13	459.88	530.63	636.76
Paglesham	203.53	237.46	271.38	305.30	373.14	440.99	508.83	610.60
Rawreth	216.53	252.62	288.71	324.80	396.98	469.16	541.33	649.60
Rayleigh	182.39	212.78	243.18	273.58	334.38	395.17	455.97	547.16
Rochford	203.98	237.98	271.97	305.97	373.96	441.96	509.95	611.94
Stambridge	255.08	297.59	340.11	382.62	467.65	552.67	637.70	765.24
Sutton	262.71	306.49	350.28	394.06	481.63	569.20	656.77	788.12

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
1,204.92					1,204.92	803.28	937.16	1,071.04	1,204.92	1,472.68	1,740.44	2,008.20	2,409.84
	135.99				135.99	90.66	105.77	120.88	135.99	166.21	196.43	226.65	271.98
		208.53			208.53	139.02	162.19	185.36	208.53	254.87	301.21	347.55	417.06
			73.89		73.89	49.26	57.47	65.68	73.89	90.31	106.73	123.15	147.78
				240.21	240.21	160.14	186.83	213.52	240.21	293.59	346.97	400.35	480.42

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
Ashingdon	1,202.90	104,632	86.98	240.21	1,204.92	135.99	73.89	208.53	1,950.52
Barling	608.90	61,732	101.38	240.21	1,204.92	135.99	73.89	208.53	1,964.92
Canewdon	566.40	46,145	81.47	240.21	1,204.92	135.99	73.89	208.53	1,945.01
Foulness Island	64.00	3,000	46.88	240.21	1,204.92	135.99	73.89	208.53	1,910.42
Great Wakering	2,098.20	74,822	35.66	240.21	1,204.92	135.99	73.89	208.53	1,899.20
Hawkwell	4,776.50	186,475	39.04	240.21	1,204.92	135.99	73.89	208.53	1,902.58
Hockley	3,887.30	293,492	75.50	240.21	1,204.92	135.99	73.89	208.53	1,939.04
Hullbridge	2,340.20	182,941	78.17	240.21	1,204.92	135.99	73.89	208.53	1,941.71
Paglesham	106.00	6,900	65.09	240.21	1,204.92	135.99	73.89	208.53	1,928.63
Rawreth	561.50	47,500	84.59	240.21	1,204.92	135.99	73.89	208.53	1,948.13
Rayleigh	12,235.40	408,295	33.37	240.21	1,204.92	135.99	73.89	208.53	1,896.91
Rochford	3,327.90	218,843	65.76	240.21	1,204.92	135.99	73.89	208.53	1,929.30
Stambridge	224.70	32,000	142.41	240.21	1,204.92	135.99	73.89	208.53	2,005.95
Sutton	52.00	8,000	153.85	240.21	1,204.92	135.99	73.89	208.53	2,017.39
	<u>32,051.9</u>	<u>1,674,776</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
Ashingdon	1,300.35	1,517.07	1,733.80	1,950.52	2,383.97	2,817.42	3,250.87	3,901.04
Barling	1,309.95	1,528.27	1,746.60	1,964.92	2,401.57	2,838.22	3,274.87	3,929.84
Canewdon	1,296.67	1,512.79	1,728.90	1,945.01	2,377.23	2,809.46	3,241.68	3,890.02
Foulness Island	1,273.61	1,485.88	1,698.15	1,910.42	2,334.96	2,759.50	3,184.03	3,820.84
Great Wakering	1,266.13	1,477.16	1,688.18	1,899.20	2,321.24	2,743.29	3,165.33	3,798.40
Hawkwell	1,268.39	1,479.78	1,691.18	1,902.58	2,325.38	2,748.17	3,170.97	3,805.16
Hockley	1,292.69	1,508.14	1,723.59	1,939.04	2,369.94	2,800.84	3,231.73	3,878.08
Hullbridge	1,294.47	1,510.22	1,725.96	1,941.71	2,373.20	2,804.69	3,236.18	3,883.42
Paglesham	1,285.75	1,500.05	1,714.34	1,928.63	2,357.21	2,785.80	3,214.38	3,857.26
Rawreth	1,298.75	1,515.21	1,731.67	1,948.13	2,381.05	2,813.97	3,246.88	3,896.26
Rayleigh	1,264.61	1,475.37	1,686.14	1,896.91	2,318.45	2,739.98	3,161.52	3,793.82
Rochford	1,286.20	1,500.57	1,714.93	1,929.30	2,358.03	2,786.77	3,215.50	3,858.60
Stambridge	1,337.30	1,560.18	1,783.07	2,005.95	2,451.72	2,897.48	3,343.25	4,011.90
Sutton	1,344.93	1,569.08	1,793.24	2,017.39	2,465.70	2,914.01	3,362.32	4,034.78