



Report of:	Meeting	Date
The Leader of the Council (Councillor Henderson)	Council	11 March 2021

Council Tax 2021/22

1. Purpose of report

- 1.1 The determination of the Council Tax for the Borough for the 2021/22 financial year.

2. Outcomes

- 2.1 The total Council Tax for 2021/22 for the District, County, Police and Fire purposes.

3. Recommendations

- 3.1 That the formal Council Tax resolution as agreed by Cabinet 17 February 2021, as set out in Appendix 1 attached, be agreed.
- 3.2 That this Council's Band D equivalent Council Tax for the 2021/22 financial year of £209.74 together with parish precepts, as submitted in the report on the Budget, be approved for each of the valuation bands as follows:

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Barnacre-with-Bonds	145.44	169.67	193.92	218.15	266.63	315.11	363.59	436.30
Bleasdale	149.90	174.88	199.87	224.85	274.82	324.79	374.75	449.70
Cabus	150.74	175.86	200.99	226.11	276.36	326.61	376.85	452.22
Catterall	200.80	234.27	267.74	301.20	368.13	435.07	502.00	602.40
Cloughton-on-Brock	170.88	199.36	227.84	256.32	313.28	370.24	427.20	512.64
Fleetwood	161.68	188.63	215.58	242.52	296.41	350.31	404.20	485.04
Forton	161.80	188.77	215.74	242.70	296.63	350.57	404.50	485.40
Garstang	173.48	202.38	231.30	260.21	318.04	375.86	433.69	520.42
Great Eccleston	164.98	192.48	219.98	247.47	302.46	357.46	412.45	494.94
Hambleton	165.19	192.72	220.25	247.78	302.84	357.91	412.97	495.56
Inskip-with-Sowerby	157.71	183.99	210.28	236.56	289.13	341.70	394.27	473.12
Kirkland	196.74	229.53	262.32	295.11	360.69	426.27	491.85	590.22
Myerscough and Bilsborrow	162.68	189.78	216.90	244.01	298.24	352.46	406.69	488.02
Nateby	145.14	169.32	193.52	217.70	266.08	314.46	362.84	435.40
Nether Wyresdale	179.48	209.38	239.30	269.21	329.04	388.86	448.69	538.42
Out Rawcliffe	156.36	182.42	208.48	234.54	286.66	338.78	390.90	469.08
Pilling	197.44	230.34	263.25	296.15	361.96	427.77	493.59	592.30
Preesall	174.68	203.79	232.91	262.02	320.25	378.48	436.70	524.04
Stalmine-with-Staynall	174.17	203.19	232.23	261.25	319.31	377.36	435.42	522.50
Upper Rawcliffe-with-Taranacre	155.82	181.78	207.76	233.72	285.66	337.60	389.54	467.44
Winmarleigh	159.29	185.83	212.39	238.93	292.03	345.12	398.22	477.86
All other area of the Borough	139.83	163.13	186.44	209.74	256.35	302.96	349.57	419.48

- 3.3** That it be noted that for the year 2021/22 the major precepting authorities have stated the following amounts in precepts, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings in the Council's area as shown below:-

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Lancashire County Council	970.79	1132.59	1294.39	1456.19	1779.79	2103.39	2426.98	2912.38
Police and Crime Commissioner for Lancashire	150.97	176.13	201.29	226.45	276.77	327.09	377.42	452.90
Lancashire Combined Fire Authority	48.18	56.21	64.24	72.27	88.33	104.39	120.45	144.54

- 3.4** That having calculated the aggregate in each case of the amounts at 3.2 and 3.3 above, and in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, the following amounts are set as the Council Tax for the year 2021/22 for each part of its area and for each of the categories of dwellings shown below:-

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Barnacre-with-Bonds	1315.38	1534.60	1753.84	1973.06	2411.52	2849.98	3288.44	3946.12
Bleasdale	1319.84	1539.81	1759.79	1979.76	2419.71	2859.66	3299.60	3959.52
Cabus	1320.68	1540.79	1760.91	1981.02	2421.25	2861.48	3301.70	3962.04
Catterall	1370.74	1599.20	1827.66	2056.11	2513.02	2969.94	3426.85	4112.22
Claughton-on-Brock	1340.82	1564.29	1787.76	2011.23	2458.17	2905.11	3352.05	4022.46
Fleetwood	1331.62	1553.56	1775.50	1997.43	2441.30	2885.18	3329.05	3994.86
Forton	1331.74	1553.70	1775.66	1997.61	2441.52	2885.44	3329.35	3995.22
Garstang	1343.42	1567.31	1791.22	2015.12	2462.93	2910.73	3358.54	4030.24
Great Eccleston	1334.92	1557.41	1779.90	2002.38	2447.35	2892.33	3337.30	4004.76
Hambleton	1335.13	1557.65	1780.17	2002.69	2447.73	2892.78	3337.82	4005.38
Inskip-with-Sowerby	1327.65	1548.92	1770.20	1991.47	2434.02	2876.57	3319.12	3982.94
Kirkland	1366.68	1594.46	1822.24	2050.02	2505.58	2961.14	3416.70	4100.04
Myerscough and Bilsborrow	1332.62	1554.71	1776.82	1998.92	2443.13	2887.33	3331.54	3997.84
Nateby	1315.08	1534.25	1753.44	1972.61	2410.97	2849.33	3287.69	3945.22
Nether Wyresdale	1349.42	1574.31	1799.22	2024.12	2473.93	2923.73	3373.54	4048.24
Out Rawcliffe	1326.30	1547.35	1768.40	1989.45	2431.55	2873.65	3315.75	3978.90
Pilling	1367.38	1595.27	1823.17	2051.06	2506.85	2962.64	3418.44	4102.12
Preesall	1344.62	1568.72	1792.83	2016.93	2465.14	2913.35	3361.55	4033.86
Stalmine	1344.11	1568.12	1792.15	2016.16	2464.20	2912.23	3360.27	4032.32
Upper Rawcliffe-with-Tarnacre	1325.76	1546.71	1767.68	1988.63	2430.55	2872.47	3314.39	3977.26
Winmarleigh	1329.23	1550.76	1772.31	1993.84	2436.92	2879.99	3323.07	3987.68
All other areas of the Borough	1309.77	1528.06	1746.36	1964.65	2401.24	2837.83	3274.42	3929.30

4. Background

- 4.1** The Council Tax for Wyre Borough Council for 2021/22 as recommended by the Cabinet at their meeting of the 17 February 2021 is detailed below:-

	£m
Net Expenditure (Before Other Government Grants)	12.358
Less Contribution from NDR Earmarked Reserve	(3.275)
Less New Homes Bonus	(1.073)
Less Baseline Funding	(3.409)
Less Lower Tier Grant	(0.145)
Less NDR Grant (net of contributions to the Lancashire Pool)	(1.909)
Less EZ growth (transferred to a ring-fenced reserve)	(0.081)
	2.466
Add Projected NDR below Baseline Funding (offset above)	0.085
Add Collection Fund – Council Tax and NDR	5.205
	7.756
Amount Required from Council Tax	7.756
Divided by Council Tax Base at Band D equivalent	36,981
Council Tax for 2021/22	£209.74
Council Tax for 2020/21	£204.74
Increase from 2020/21	£5.00

5. Key issues and proposals

5.1 Under the provisions of the Local Government Finance Act 1992 as amended, Wyre Borough Council, as billing authority, is required to determine a Council Tax for the services provided by Lancashire County Council, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority, Wyre Borough Council and where appropriate, Parish Councils. The expenditure levels, government contributions and other adjustments to arrive at the calculation of the full Council Tax are as follows:-

	Total for County	Total for Police	Total for Combined Fire	Total for WBC	Total Band D Excl. Parishes	Av. Band D Parish Precept	Total Band D Incl. Parishes
	£m	£m	£m	£m			
Precept	540,158	100,256	31,996	7.756			
		No. of properties					
Council Tax Base (Band D equivalent)	370,939	442,731	442,731	36,981			
	£	£	£	£	£	£	£
COUNCIL TAX 2021/22	1,456.19	226.45	72.27	209.74	1,964.65	21.20	1,985.85
COUNCIL TAX 2020/21	1,400.32	211.45	70.86	204.74	1,887.37	20.49	1,907.86
Increase/Reduction(-)	55.87	15.00	1.41	5.00	77.28	0.71	77.99
	3.99%	7.09%	1.99%	2.44%	4.09%	3.47%	4.09%
					or £1.49 per week		
2021/22 Council Tax as a proportion of total bill	74.1%	11.5%	3.7%	10.7%	100%		
2021/22 Council Tax as a proportion of total bill	73.3%	11.4%	3.6%	10.6%		1.1%	100%

5.2 The Council Tax for each property band based on the £1,964.65 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,309.77	66.6667
B	1,528.06	77.7778
C	1,746.36	88.8889
D	1,964.65	100
E	2,401.24	122.2222
F	2,837.83	144.4444
G	3,274.42	166.6667
H	3,929.30	200

5.3 The local authority is required each year to estimate whether there will be a surplus or deficit on its Collection Fund. Surpluses or deficits attributable to Council Tax are apportioned between the County, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority and the District. Surpluses or deficits attributable to Non-Domestic Rates are apportioned between Central Government, the County, the Combined Fire Authority and the District. The estimated deficits attributable to Wyre in 2020/21 (the impact is felt in 2021/22) are anticipated to be £21,510 in relation to Council Tax and £5,183,910 in relation to Non-Domestic Rates. The deficit position in relation to Non-Domestic Rates is as a result of reliefs and discounts provided to rate payers during 2020/21, owing to the pandemic. The council received s.31 grants from central government to recompense us for the loss of income; these monies are outside of the Collection Fund. At year-end funds will be set aside in the NDR Equalisation Reserve and will be drawn down during 2021/22 to offset this deficit position. Both of these have been taken into account for the Borough Council's purposes in 2021/22. A collection rate of 97%, a reduction of 1% on that budgeted in 2020/21, has been assumed in the calculation of the Council Tax base. The Collection Fund Statement is shown at Appendix 2(a) for Council Tax and Appendix 2(b) for Non-Domestic Rates with a sample Council Tax Bill at Appendix 3.

Financial and legal implications	
Finance	Considered in detail in the report above.
Legal	In accordance with the Council's Policy Framework, decisions as to the Council's budget and setting the Council Tax are reserved to the Council. The recommendations contained within the report, if agreed, enable the Council to comply with the Policy Framework and also meet its statutory obligations.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

risks/implications	✓ / x
community safety	x
equality and diversity	x
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
ICT	x
data protection	x

Processing Personal Data

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a 'privacy impact assessment (PIA)' is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

report author	telephone no.	email	date
Clare James	01253 887308	Clare.James@wyre.gov.uk	26.02.21

List of background papers:		
name of document	date	where available for inspection
None		

List of appendices

Appendix 1 – Formal Council Tax Resolution agreed at Cabinet 17 February, 2021

Appendix 2(a) – Collection Fund Statement – Council Tax

Appendix 2(b) – Collection Fund Statement – Non-Domestic Rates

Appendix 3 – Example of Council Tax Bill