

REPORT TO: SPECIAL COUNCIL

DATE: 25 FEBRUARY 2021

TITLE: COUNCIL TAX RESOLUTION 2021/22

LEAD OFFICER(S): SIMON FREEMAN, HEAD OF FINANCE AND PROPERTY AND DEPUTY TO THE CHIEF EXECUTIVE (01279) 446228

RECOMMENDED that:

A The Council Tax Resolution for 2021/22 as set out in Appendix A is approved.

BACKGROUND

1. Under the Local Government Finance Act 1992 as amended by the Localism Act 2011 a billing authority must calculate and set a Council Tax Requirement for the forthcoming year.
2. Since Council agreed the Council Tax Requirement as part of the Council Budget at its meeting held on 28 January 2021 the demands for the remaining Essex precepting bodies have now been received. These are set out below:
 - a) Essex County Council
 - i) The County Council meeting will be held on 23 February 2020 and it is expected at the time of writing this report that the precept will be set at £36,722,161. This results in a Band D Council Tax of £1,340.91. Should there be any change then an update will be provided at the meeting.
 - b) Police, Fire and Crime Commissioner for Essex
 - i) The Police, Fire and Crime Panel met on 4 February 2021 and set the precept of the Police, Fire and Crime Commissioner at £5,710,803. This results in a Band D Council Tax of £208.53.
 - c) Essex Police, Fire and Crime Commissioner Fire and Rescue Authority
 - i) The Essex Police, Fire and Crime Commissioner Fire and Rescue Authority met on 4 February 2021 and set the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority's precept at £2,023,552. This results in a Band D Council Tax of £73.89.
3. The Council Tax for Harlow is based upon all of the above Council Tax Requirements.

4. Under the Localism Act 2011 a Council Tax referendum is required if an authority's Council Tax increase in 2021/22 exceeds the Council Tax excessiveness principles. The Secretary of State has set a threshold of 2.0% or £5.00 for the purposes of determining if an increase is excessive for all English billing authorities. Harlow's relevant basic amount of Council Tax (as set out in section 52ZX of the 1992 Act) was £283.26 in 2020/21 and is proposed to be £288.90 in 2021/22 which represents a 1.99% Council Tax increase. As such the Council is not required to hold a referendum under the principles approved under Section 52ZB Local Government Finance Act 1992.

ISSUES/PROPOSALS

5. The Council Tax Resolution is set out at Appendix A and, if approved, the total Band D Council Tax will be as follows:

	2020/21 £	2021/22 £	Increase £	Increase %
Harlow Council	283.26	288.90	5.64	1.99%
Essex County Council	1,321.11	1,340.91	19.80	1.50%
PFCC for Essex	198.63	208.53	9.90	4.98%
EPFCC Fire & Rescue Authority	73.89	73.89	0.00	0.00%
Total	1,876.89	1,912.23	35.34	1.88%

IMPLICATIONS

Environment and Planning (Includes Sustainability)

None specific

Author: Andrew Bramidge, Head of Environment and Planning

Finance (Includes ICT, and Property and Facilities)

The resolution enables the 2021/22 Council Tax to be set as required under the legislation.

Author: Simon Freeman, Head of Finance and Property and Deputy to the Chief Executive

Housing

None specific.

Author: Andrew Murray, Head of Housing

Community Wellbeing (Includes Equalities and Social Inclusion)

None specific.

Author: Jane Greer, Head of Community Wellbeing

Governance (Includes HR)

None beyond those contained in the report.

Author: Simon Hill, Head of Governance

Appendices

Appendix A – Council Tax Resolution 2021/22

Background Papers

None.

Glossary of terms/abbreviations used

None.