

REPORT TO: SPECIAL COUNCIL

DATE: 24 FEBRUARY 2022

TITLE: COUNCIL TAX RESOLUTION 2022/23

LEAD OFFICER(S): SENIOR MANAGEMENT BOARD

**SIMON FREEMAN, DIRECTOR OF FINANCE AND
DEPUTY TO THE CHIEF EXECUTIVE
(01279) 446228**

RECOMMENDED that:

A The Council Tax Resolution for 2022/23 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 Harlow Council's Council Tax Requirement as part of the Council Budget at its meeting held on 3 February 2022 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 met on 10 February 2022 and set its precept at £39,161,304. This results in a Band D Council Tax of £1,401.12 inclusive of a Social Care precept of £169.47.
 - b) Police and Crime Commissioner for Essex
 - i) The Police Fire and Crime Panel met on 3 February 2022 and set the precept of the Police Fire and Crime Commissioner at £6,107,634. This results in a Band D Council Tax of £218.52.
 - 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 3 February 2022 and set the EPFCC Fire and Rescue Authority's precept at £2,105,474. This results in a Band D Council Tax of £75.33.
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 2022/23 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 £288.90 in 2021/22 and is proposed to be £288.90 in 2021/22 which represents a Zero 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:

	2021/22 £	2022/23 £	Increase £	Increase %
Harlow Council	288.90	288.90	0.00	0.00%
Essex County Council	1,340.91	1,401.12	60.21	4.49%
PCC for Essex	208.53	218.52	9.99	4.79%
EPFCC Fire & Rescue Authority	73.89	75.33	1.44	1.95%
Total	1,912.23	1,983.87	71.64	3.75%

IMPLICATIONS

Strategic Growth and Regeneration

None specific.

Author: Andrew Bramidge, Director of Strategic Growth and Regeneration

Finance

The resolution enables the 2022/23 Council Tax to be set as required under the legislation.

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

Housing

As contained in the report.

Author: Andrew Murray, Director of Housing

Communities and Environment

None specific.

Author: Jane Greer, Director of Communities and Environment

Governance and Corporate Services

As contained in the report.

Author: Simon Hill, Director of Governance and Corporate Services

Appendices

Appendix A – Council Tax Resolution 2022/23

Background Papers

None.

Glossary of terms/abbreviations used

None.