

# Full Council

26 February 2020

Is the final decision on the recommendations in this report to be made at this meeting?

Yes

## Council Tax 2020/21

<b>Final Decision-Maker</b>	Full Council
<b>Portfolio Holder(s)</b>	Councillor Tom Dawlings, Portfolio Holder for Finance and Governance
<b>Lead Director</b>	Lee Colyer, Director of Finance, Policy and Development
<b>Head of Service</b>	Sheila Coburn, Head of Revenues and Benefits
<b>Lead Officer/Author</b>	Lee Colyer, Director of Finance, Policy and Development
<b>Classification</b>	Non-exempt
<b>Wards affected</b>	All

### This report makes the following recommendations to the final decision-maker:

1. That Council approve the Council Tax for 2020/21 as set out in the resolution in Appendix A.

### This report relates to the following Five Year Plan Key Objectives:

- A Prosperous Borough
- A Green Borough
- A Confident Borough

The Council's budget involves the allocation of financial resources to deliver the Council's Key Objectives.

### Timetable: Council Tax strategy formed part of the Budget report

<b>Meeting</b>	<b>Date</b>
Management Board	3 January 2020
Discussion with Portfolio Holder	7 January 2020
Finance & Governance Cabinet Advisory Board	14 January 2020
Cabinet	6 February 2020
Full Council	26 February 2020

# Council Tax 2020/21

## 1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The purpose of this report is to enable the Council to calculate the Council Tax for 2020/21.
- 1.2 If the 2020/21 Budget report elsewhere on this agenda is agreed then the Borough Council's basic amount of Council Tax at Band D for 2020/21 will be £183.76, an increase of £5.00 (2.8 per cent) on the rate for 2019/20.

Members are reminded that section 106 of the Local Government Finance Act 1992 applies to any meeting where consideration is given to matters relating to, or which might affect, the calculation of Council Tax.

Any Member of a Local Authority, who is liable to pay Council Tax, and who has any unpaid Council Tax amount overdue for at least two months, even if there is an arrangement to pay off the arrears, must declare the fact that he/she is in arrears and must not cast their vote on anything related to TWBC's Budget or Council Tax.

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## 2. INTRODUCTION AND BACKGROUND

- 2.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not just its budget requirement as previously.
- 2.2 Since the Cabinet meeting on 6 February 2020 the precept levels of other precepting bodies have been received. These are detailed below.

### **Town and Parish Councils**

- 2.3 The Town and Parish Council Precepts for 2020/21 are detailed in Appendix B and total £2,695,022. The increase in average Band D Council Tax for Town and Parish Councils is 5.5 per cent and results in an average Band D Council Tax figure of £102.28 for 2020/21.

### **Kent County Council**

- 2.4 Kent County Council met on 13 February 2020 and set their precept at £62.532 million, adjusted by a Collection Fund contribution of £180,025. This results in a Band D Council Tax of £1,351.26, a 3.99 per cent increase on the rate for 2019/20.

### **Kent Police and Crime Commissioner**

- 2.5 Kent and Medway Police and Crime Panel met on 6 February 2020 and set their precept at £9.401 million, adjusted by a Collection Fund contribution of

£26,750. This results in a Band D Council Tax of £203.15 an increase of £10 (5.2 per cent) on the rate for 2019/20.

### **Kent Fire and Rescue Service**

- 2.6 Kent Fire and Rescue Service met on 14 February 2020 and set their precept at £3.669 million, adjusted by a Collection Fund contribution of £10,775. This results in a Band D Council Tax of £79.29, a 1.97 per cent increase on the rate for 2019/20.

### **Council Tax Summary**

- 2.7 If the formal Council Tax Resolution at Appendix A is approved, the relevant budget or precept will be divided by the taxbase. The resulting basic amount of Council Tax at Band D will be as follows (Note: For TWBC this statutory calculation is an average charge across the Borough):

	<b>2019/20</b>	<b>2020/21</b>	<b>Increase</b>
	£	£	%
General Expenses	126.96	130.52	
Special Expenses - average if charged to all	51.80	53.24	
<b>Total Tunbridge Wells Borough Council</b>	<b>178.76</b>	<b>183.76</b>	<b>2.8</b>
KCC excluding Social Care levy	1,206.72	1,232.64	
KCC Social Care levy	92.70	118.62	
<b>Total Kent County Council</b>	<b>1,299.42</b>	<b>1,351.26</b>	<b>4.0</b>
Kent Police and Crime Commissioner	193.15	203.15	5.2
Kent Fire and Rescue Service	77.76	79.29	2.0
Town and Parish Council (average)	55.44	58.24	5.0
<b>Average Band D Council Tax for the Borough</b>	<b>1,804.53</b>	<b>1,875.70</b>	<b>3.9</b>

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### **3. AVAILABLE OPTIONS**

- 3.1 Whilst alternatives to the composition of the budget can be considered there are no alternatives to the Council Tax setting process available within the Council's statutory powers.

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### **4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS**

- 4.1 To agree the content and recommendations of the report to set the Council Tax across the Borough.
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## 5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 This is the fourth report in the process of setting the 2020/21 budget and builds on the previous views and recommendations of the Finance and Governance Cabinet Advisory Board and Cabinet.
- 5.2 A well-rehearsed process of public engagement has been used to encourage engagement and feedback.
- 5.3 The draft budget was subject to a survey promoted through the Local magazine. The comments and responses are included in the Budget 2020/21 report elsewhere on this agenda.
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## 6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 6.1 Full Council will make the final decision on setting the level of Council Tax which will then be placed on to the Council's website and the issuing of a Public Notice.
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## 7. CROSS-CUTTING ISSUES AND IMPLICATIONS

<b>Issue</b>	<b>Implications</b>	<b>Sign-off (name of officer and date)</b>
<b>Legal</b> including Human Rights Act	The Council is the statutory billing authority for Council Tax within the borough.	Monitoring Officer
<b>Finance</b> and other resources	This report forms part of the Council's Budget and Policy Framework.	Head of Finance and Procurement
<b>Staffing establishment</b>	Where savings proposals impact on staff then this will be managed in accordance with Human Resources policies.	Head of HR
<b>Risk management</b>	A summary of the risk factors underpinning the budget is included within the budget report. The Strategic Risk Register also includes a risk on funding streams which is being monitored by Cabinet and the Audit and Governance Committee.	Head of Audit Partnership
<b>Environment</b> and sustainability	The budget has regard to the environmental sustainability priorities within the Five Year Plan.	Sustainability Manager
<b>Community safety</b>	The budget has regard to the community safety priorities within the Five Year Plan.	Community Safety Manager
<b>Health and Safety</b>	The budget has regard to the Health and Safety obligations and priorities within the Five Year Plan.	Health and Safety Advisor
<b>Health and wellbeing</b>	The budget has regard to the health and wellbeing priorities within the Five Year Plan.	Healthy Lifestyles Co-ordinator

<b>Equalities</b>	Changes to service delivery may impact on equalities; however heads of service will ensure that an equality assessment is in place where this has been identified.	Corporate Governance Officer
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## **8. REPORT APPENDICES**

The following documents are to be published and form part of the report:

- Appendix A: Council Tax Resolution 2020/21
- Appendix B: Parish and Town Council Precepts 2020/21
- Appendix C: Sample Council Tax Bills 2020/21

## **9. BACKGROUND PAPERS**

None