

Report to Council

Date of meeting 9 February 2022

By the Cabinet Member for Finance



DECISION REQUIRED

Not exempt

COUNCIL TAX RESOLUTION 2022/23

Executive Summary

This report seeks approval to the formal 2022/23 Council Tax resolution, setting out the Council Tax to be levied in each parish and for each property band. It is proposed to increase the District-wide Council Tax by £4.57 from £157.52 to £162.09 and to set the Special Charge in the unparished area at £26.83. Precepts from West Sussex County Council, West Sussex Police and Crime Commissioner and parishes have been received and form part of the overall Council Tax.

Note that West Sussex County Council will formally approve the County's Council Tax precept at their Council meeting on 18 February 2022.

Recommendations

The Council is recommended to resolve:

1. The Council Tax Base 2022/23 be noted
 - a. for the whole Council area as 64,021.5 (Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended (the "Act") and
 - b. for dwellings in those parts of its area to which as Parish Precept or Special Expenses relates as shown below:

Parish	2022/23 tax base
Amberley	326.5
Ashington	1,160.9
Ashurst	144.5
Billingshurst	4,370.0
Bramber	416.8
Broadbridge Heath	2,335.0
Coldwaltham	477.3
Colgate	1,727.0
Cowfold	870.0
Henfield	2,741.3
Itchingfield	784.1
Lower Beeding	556.5
North Horsham	8,755.2
Nuthurst	1,081.3
Parham	127.4
Pulborough	2,593.6
Rudgwick	1,454.6
Rusper	943.7
Shermanbury	308.1
Shipley	644.8
Slinfold	941.8
Southwater	4,653.9
Steyning	2,602.2
Storrington & Sullington	3,350.0
Thakeham	1,082.0
Upper Beeding	1,457.8
Warnham	1,018.4
Washington	1,108.0
West Chiltington	2,238.9
West Grinstead	1,318.9
Wiston	104.9
Woodmancote	275.7
Horsham Town	12,050.7
Total	64,021.5

2. That the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Special Expenses and Parish precepts) is £162.09
3. That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:
 - (a) £93,248,878 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 precepts issued to it by Parish Councils.

- (b) £78,594,309 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £14,654,569 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
- (d) £228.90 being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £4,277,354 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
- (f) £162.09 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1(a) 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.

(g)				
Parish	Precept Amount £	Council Tax at Band D		
		Parish Precept / Special charge for Unparished Area £	Basic Amount of District Council Tax £	Total £
Amberley	31,341.00	95.99	162.09	258.08
Ashington	102,984.00	88.71	162.09	250.80
Ashurst	13,200.00	91.35	162.09	253.44
Billingshurst	444,735.00	101.77	162.09	263.86
Bramber	28,141.42	67.52	162.09	229.61
Broadbridge Heath	127,701.00	54.69	162.09	216.78
Coldwaltham	16,668.00	34.92	162.09	197.01
Colgate	28,530.00	16.52	162.09	178.61
Cowfold	69,980.00	80.44	162.09	242.53
Henfield	277,355.00	101.19	162.09	263.28
Itchingfield	72,000.00	91.83	162.09	253.92
Lower Beeding	37,385.00	67.18	162.09	229.27
North Horsham	349,011.00	39.86	162.09	201.95
Nuthurst	52,498.00	48.55	162.09	210.64
Parham	5,413.00	42.49	162.09	204.58
Pulborough	257,362.00	99.23	162.09	261.32
Rudgwick	105,424.00	72.48	162.09	234.57
Rusper	41,788.00	44.28	162.09	206.37
Shermanbury	25,329.00	82.21	162.09	244.30
Shipley	29,175.42	45.25	162.09	207.34
Slinfold	62,770.00	66.65	162.09	228.74
Southwater	537,522.00	115.50	162.09	277.59
Steyning	332,357.00	127.72	162.09	289.81
Storrington & Sullington	252,489.50	75.37	162.09	237.46
Thakeham	62,780.00	58.02	162.09	220.11
Upper Beeding	212,850.00	146.01	162.09	308.10
Warnham	92,755.72	91.08	162.09	253.17
Washington	42,347.76	38.22	162.09	200.31
West Chiltington	152,514.00	68.12	162.09	230.21
West Grinstead	72,500.00	54.97	162.09	217.06
Wiston	4,156.00	39.62	162.09	201.71
Woodmancote	13,141.00	47.66	162.09	209.75
Horsham Town - Special charge	323,330.00	26.83	162.09	188.92

being the amounts given by adding to the amount at (f) above the amounts of the special items relating to the dwellings in those parts of the Council's area mentioned above, calculated by the Council, in accordance with section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

4. To note that the County Council have proposed precepts and the Sussex Police and Crime Commissioner has notified precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below:

Band Authority	A	B	C	D	E	F	G	H
West Sussex County Council	1,037.16	1,210.02	1,382.88	1,555.74	1,901.46	2,247.18	2,592.90	3,111.48

Band Authority	A	B	C	D	E	F	G	H
Sussex Police and Crime Commissioner	149.94	174.93	199.92	224.91	274.89	324.87	374.85	449.82

- a. to delegate authority to the Director of Corporate Resources and S151 officer to amend the County precept in section 4 of the report and the aggregate amounts in section 5 of the report, if so notified by West Sussex County Council following the County's budget setting meeting at Council on 18 February 2022.

The Horsham District Figures are shown below:-

Band Authority	A	B	C	D	E	F	G	H
Horsham District Council	108.06	126.07	144.08	162.09	198.11	234.13	270.15	324.18

5. That, having calculated the aggregate in each case of the amounts at 3 and 4 above the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings:

BAND	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Amberley	1,359.15	1,585.68	1,812.21	2,038.73	2,491.78	2,944.83	3,397.88	4,077.46
Ashington	1,354.30	1,580.02	1,805.73	2,031.45	2,482.88	2,934.32	3,385.75	4,062.90
Ashurst	1,356.06	1,582.07	1,808.08	2,034.09	2,486.11	2,938.13	3,390.15	4,068.18
Billingshurst	1,363.01	1,590.17	1,817.34	2,044.51	2,498.85	2,953.18	3,407.52	4,089.02
Bramber	1,340.17	1,563.53	1,786.90	2,010.26	2,456.98	2,903.71	3,350.43	4,020.52
Broadbridge Heath	1,331.62	1,553.56	1,775.49	1,997.43	2,441.30	2,885.18	3,329.05	3,994.86
Coldwaltham	1,318.44	1,538.18	1,757.92	1,977.66	2,417.14	2,856.62	3,296.10	3,955.32
Colgate	1,306.17	1,523.87	1,741.56	1,959.26	2,394.65	2,830.04	3,265.43	3,918.52
Cowfold	1,348.78	1,573.58	1,798.38	2,023.18	2,472.77	2,922.37	3,371.96	4,046.35
Henfield	1,362.62	1,589.72	1,816.82	2,043.93	2,498.13	2,952.34	3,406.55	4,087.86
Itchingfield	1,356.38	1,582.44	1,808.50	2,034.57	2,486.69	2,938.82	3,390.94	4,069.13
Lower Beeding	1,339.95	1,563.27	1,786.59	2,009.92	2,456.57	2,903.22	3,349.86	4,019.84
North Horsham	1,321.74	1,542.02	1,762.31	1,982.60	2,423.18	2,863.76	3,304.34	3,965.21
Nuthurst	1,327.53	1,548.78	1,770.04	1,991.29	2,433.80	2,876.31	3,318.82	3,982.58
Parham	1,323.49	1,544.07	1,764.65	1,985.23	2,426.39	2,867.55	3,308.71	3,970.46
Pulborough	1,361.31	1,588.20	1,815.08	2,041.97	2,495.74	2,949.51	3,403.28	4,083.94
Rudgwick	1,343.48	1,567.39	1,791.30	2,015.22	2,463.04	2,910.87	3,358.69	4,030.43
Rusper	1,324.68	1,545.46	1,766.24	1,987.02	2,428.58	2,870.14	3,311.70	3,974.04
Shermanbury	1,349.97	1,574.96	1,799.96	2,024.95	2,474.94	2,924.93	3,374.92	4,049.90
Shipley	1,325.32	1,546.21	1,767.10	1,987.99	2,429.76	2,871.54	3,313.31	3,975.97
Slinfold	1,339.59	1,562.86	1,786.12	2,009.39	2,455.92	2,902.45	3,348.98	4,018.78
Southwater	1,372.16	1,600.85	1,829.55	2,058.24	2,515.63	2,973.01	3,430.40	4,116.48
Steyning	1,380.31	1,610.36	1,840.41	2,070.46	2,530.56	2,990.67	3,450.77	4,140.92
Storrington & Sullington	1,345.41	1,569.64	1,793.88	2,018.11	2,466.58	2,915.05	3,363.52	4,036.22
Thakeham	1,333.84	1,556.15	1,778.46	2,000.76	2,445.38	2,889.99	3,334.60	4,001.52
Upper Beeding	1,392.50	1,624.58	1,856.66	2,088.75	2,552.91	3,017.08	3,481.25	4,177.50
Warnham	1,355.88	1,581.86	1,807.84	2,033.82	2,485.78	2,937.74	3,389.70	4,067.64
Washington	1,320.64	1,540.75	1,760.85	1,980.96	2,421.17	2,861.39	3,301.60	3,961.92
West Chiltington	1,340.57	1,564.00	1,787.43	2,010.86	2,457.72	2,904.58	3,351.43	4,021.72
West Grinstead	1,331.81	1,553.77	1,775.74	1,997.71	2,441.65	2,885.58	3,329.52	3,995.42
Wiston	1,321.57	1,541.83	1,762.10	1,982.36	2,422.88	2,863.41	3,303.93	3,964.72
Woodmancote	1,326.94	1,548.09	1,769.25	1,990.40	2,432.72	2,875.03	3,317.34	3,980.81
Horsham Town - Special charge	1,313.05	1,531.89	1,750.73	1,969.57	2,407.25	2,844.93	3,282.62	3,939.14

6. To note that the Council's basic amount of Council Tax for 2022/23 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

Horsham District Council Tax Band D, inclusive of the special charge, as reported to Government.

2021/22	2022/23	Council Tax increase
£162.43	£167.14	£4.71 (or 2.9%)

As the billing Authority the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2022/23 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 522K Local Government Act 1992.

7. To approve the Council Tax discount policies which remain unchanged.

Reasons for Recommendations

To meet the Council's statutory requirement to set a Council Tax.

Background Papers **Report to Cabinet 27 January 2022**

Consultation **None**
Wards Affected **All**
Contact **Jane Eaton, Director of Corporate Resources.**
 Dominic Bradley, Head of Finance and Performance
 01403 215302

Background Information

1 Introduction

- 1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2022/23.

Background / actions taken to date

- 1.2 The Cabinet met on 27 January 2022 and received a report from the Cabinet Member for Finance and the Director of Corporate Resources on the 2022/23 Budget and the Medium-Term Financial Strategy. The report was accepted and recommendations made to Council to agree the revenue and capital budgets for 2022/23 and the Special Expenses for the unparished area. The recommendation was to increase the District-wide Council Tax by £4.57 from £157.52 to £162.09 and set the Special Charge on the unparished area at £26.83.

2 Statutory and Policy Background

- 2.1 The statutory requirements for the Council Tax resolution are contained in the Local Government Finance Act 1992 as amended by the Localism Act 2011. The Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 came into force on 25 February 2014 and require that immediately after any vote is taken at a budget decision meeting of an authority there must be recorded in the minutes of the proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.

3 Details

- 3.1 Precept requirements have been received from all the parishes within the district and from West Sussex County Council and the Sussex Police and Crime Commissioner. These figures, together with the proposed District tax and Special Charge are incorporated in the detailed tables included in the Council Tax resolution.
- 3.2 The Council Tax discount policies are summarised below:
- Horsham District Council will not award any discount period on empty and unfurnished homes; 100% council tax will be payable.
 - Horsham District Council will not award any discretionary discount for vacant property; 100% council tax will be payable.
 - Horsham District Council has determined that Council Tax payable in respect of long-term empty properties over 2 years will be 100% of Council Tax due plus an additional premium of 50% of Council Tax due.
 - Horsham District Council has determined that Council Tax payable in respect of long-term empty properties over 5 years will be 100% of Council Tax due, plus an additional premium of 100% of Council Tax due.
 - Horsham District Council has determined that Council Tax payable in respect of long-term empty properties over 10 years will be 100% of Council Tax due, plus an additional premium of 200% of Council Tax due.

- Horsham District Council will not award a Council Tax discount on second homes; 100% council tax will be payable.

4 Other courses of action considered but rejected

- 4.1 The Council is legally required to set a Council Tax. No other course of action has been considered.

5 Resource consequences

- 5.1 The financial consequences of the proposed budget have been included in the report to Cabinet. The staffing consequences of the proposed budget have been included in the report to Cabinet.

6 Legal consequences

- 6.1 The Council Tax in England and Wales is provided for and governed by the provisions of the Local Government Finance Act 1992. Within this Act, the Council is designated as a “Billing Authority”, responsible for the billing, collection and enforcement of Council Tax.

7 Risk assessment

- 7.1 The Council’s reliance on central government-controlled funding and balancing the Medium-Term Financial Strategy is captured on the Corporate Risk Register at CRR01. This is regularly reviewed and updated and is monitored at every Audit Committee meeting.

8 Equalities and Human Rights implications / Public Sector Equality Duty

- 8.1 The Equality Act 2010 includes a public sector equality duty which requires Councils when exercising functions to have due regard to the need to eliminate discrimination, harassment and victimisation and other conduct prohibited under the Act and to advance equality of opportunity and foster good relations between those who share a “protected characteristic and those who do not share that protected characteristic”. When a Budget proposal has implications for people covered by the Equality Act 2010, the Council must take account of the Equality Duty and any particular impact on the protected group. There are no equality implications in regards to this proposed budget.

9 Environmental implications

- 9.1 There are no environmental consequences from these decisions.

10 Other considerations

- 10.1 There are no other considerations arising from these decisions.