

Report to Council

Date of meeting 1st March 2022

By the Chief Executive

DECISION REQUIRED

Not exempt



COUNCIL TAX RESOLUTION 2022/23

Executive Summary

Full Council approved the Council Tax Resolution 2022/2023 at the Full Council Meeting of 9 February 2022. Since that report and Meeting there was an unexpected delay to the date for West Sussex County Council's formal approval and issue of the County's Council Tax precept due to storm Eunice. West Sussex County Council has now formally approved and issued the County's Council Tax precept at their Council meeting on 28 February 2022.

The previous report sought 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 was 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. This has not changed. Precepts from West Sussex Police and Crime Commissioner and parishes had been received and formed part of the overall Council Tax as shown in the previous report, it was West Sussex County Council's precept that was outstanding.

Recommendations

The Council is recommended to reaffirm approval of the Council Tax resolution 2022/2023 as shown in report to Full Council of the 9 February 2022 now that the County's Council precept has been formally approved and issued.

Reasons for Recommendations

To meet the Council's statutory requirement to set a Council Tax in accordance with the Local Government Finance Act 1992.

Background Papers

Report to Council 9 February 2022

Consultation

None

Wards Affected

All

Contact

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Background Information

1 Introduction

- 1.1 The purpose of this report is to enable the Council to 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.
- 1.3 Full Council approved the Council Tax Resolution 2022/2033 at the Meeting of 9 February 2022. Since that report and Meeting, there was an unexpected delay to the date for West Sussex County Council's formal approval and issue of the County's Council Tax precept due to storm Eunice. West Sussex County Council has now formally approved and issued the County's Council Tax precept at their Council meeting on 28 February 2022. This has not changed the Council Tax Resolution that was approved by Full Council. Precepts from West Sussex Police and Crime Commissioner and parishes had already been received and formed part of the overall Council Tax as shown in the previous report, it was West Sussex County Council's precept that was outstanding.

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.
- 3.2 The County Council's issued precept for each category of dwellings in the Council's area is indicated in the table below. There are no changes to what was originally reported:

Band	A	B	C	D	E	F	G	H
Authority								
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

3.3 These figures, together with the proposed District tax and Special Charge are incorporated in the detailed tables included in the Council Tax resolution. That in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, this hereby sets the aggregate amounts shown in the table 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

- 3.4 For completeness and in accordance with Section 30 (7) Local Government Finance Act 1992 reaffirming approval of the Council Tax Resolution 2022/2023 is needed now the County's precept has been formally issued.

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, section 1(2) (a), 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.