

Hambleton District Council

Report To: Council

Date: 22 February 2022

Subject: **Council Tax 2022/23**

Portfolio Holder: Economic Development and Finance
Councillor P R Wilkinson

Wards Affected: All Wards

1.0 Purpose and Background

- 1.1 This report is to set the 2022/23 Council Tax to be levied across the District of Hambleton.
- 1.2 The budget and the Financial Strategy recommended by Cabinet on 8 February 2022 to Council and discussed earlier on the agenda approved a net revenue budget for 2022/23 of £11,366,370 for Hambleton District Council. After allowing for retained business rates, Government Grants and use of internal reserves the Council Tax Requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) is determined as £4,529,176.15.
- 1.3 The Council Tax Base was calculated at 15th January 2022 for 2022/23 as 37,907.40 Band D equivalent properties liable for council tax. Based upon these numbers the proposed Band D council tax for solely Hambleton District Council services is £119.48 which represents a £5 increase on 2021/22.
- 1.4 North Yorkshire County Council, the North Yorkshire Fire and Rescue Authority and the Police and Crime Commissioner North Yorkshire have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 to meet the council tax requirements to deliver their services. These precepts are detailed in Annex A(1) and also shown below for each category of dwellings in the Council's area.
- 1.5 Ninety-two Parish Council and Meetings have also issued Precepts to the Council. For the purposes of this formal council setting report they are aggregated and shown in paragraph 3.1 3(e) below. The total council tax for each parish and each component are detailed in Annex A(2).

2.0 Risk Assessment

- 2.1 There are no major risks associated with the recommendations in this report.

3.0 Recommendations

- 3.1 That Council approves the following:

- (1) Hambleton District Council calculated the Council Tax Base for 2022/23 of 37,907.40 as calculated on 15 January 2022.
 - (a) for dwellings in those parts of its area to which a Parish precept relates as in the attached Annex A(1).
- (2) That the Council has calculated the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) as £4,529,176.15.
- (3) That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
 - (a) **District/Parish Gross Expenditure**
£ 39,743,192.77 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) **District/Parish Gross Income (including Government Grants, use of Reserves and Collection Fund Surpluses etc)**
£ 33,462,173.85 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) **District/Parish Net Expenditure**
£ 6,281,018.92 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) **Basic Amount of Tax (including average Parish Precepts)**
£ 165.6937 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) **Parish Precepts**
£ 1,751,842.77 being the aggregate of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Annex 'A')

(f) **Basic Amount of Tax (Unparished Areas)**

£119.4800

being the amount at 3(d) above less the result given by dividing the amount at 4(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

That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts 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 the dwellings.

Hambleton District Council

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
79.65	92.93	106.20	119.48	146.03	172.58	199.13	238.96

North Yorkshire County Council – excluding Adult Social Care

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
865.88	1,010.19	1,154.51	1,298.82	1,587.45	1,876.07	2,164.70	2,597.64

North Yorkshire County Council – Adult Social Care

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
112.35	131.08	149.80	168.53	205.98	243.43	280.88	337.06

North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
50.41	58.81	67.21	75.61	92.41	109.21	126.02	151.22

Police, Fire and Crime Commissioner for North Yorkshire - Police

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
187.37	218.60	249.83	281.06	343.52	405.98	468.43	562.12

(4) **Excessive Council Tax**

That the Council determines that the Council's basic amount of Council Tax for 2022/23 (at 3(f) above) is not excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992.

Noel O'Neill
Interim Director of Finance (s151 Officer)

Background papers: 2022/23 Revenue Budget
2022/23 Capital Programme
Precept Returns

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