

**27 February 2019**

**Ordinary Council**

**Council Tax Resolution 2019/20**

*Report of:* Jacqueline Van Mellaerts, Interim Chief Finance Officer

*Wards Affected:* All

*This report is:* Public

**1. Executive Summary**

1.1 This Council is the billing authority for the Borough of Brentwood and is required to set a Council Tax that will not only cover its own requirements, but also those of Essex County Council (ECC), Police, Fire & Crime Commissioner for Essex (PFCC), and Essex Police Fire & Crime Commissioner Fire and Rescue Authority (EPFCCFRA) and the Parish Councils.

1.2 The Council Tax requirements for 2019/20 are outlined in Table 1.

**Table 1 - Council Tax Requirements**

	<b>2018/19 £</b>	<b>2019/20 £</b>
Brentwood Borough Council	5,969,009	6,198,985
Essex County Council	39,820,009	41,750,724
Police, Fire and Crime Commissioner for Essex	5,508,801	6,341,283
Essex PFCC Fire and Rescue Authority	2,293,867	2,380,939
Parishes	516,646	548,667

1.3 A schedule of the Parish Precepts is attached as Appendix B.

1.4 At the time of publication, Essex County Council have not issued their formal precept requirement to the Council. However, the Council are aware of the recommended Band D, which is subject for final approval. If the Precept demand is not received by the Ordinary Council meeting, then it is recommended that the Section 151 Officer sets the overall Council Tax level for 2019/20 in Accordance Section 40 of the Local Government Finance Act 1992 (as amended) ("the Act").

## **2. Recommendation(s)**

- 2.1 The net Council Tax requirement of £ 6,198,985 for 2019/20 after taking into account a redistributed surplus from the Collection Fund of £43,717.**
- 2.2 The average requirement for Council Tax for borough purposes for 2019/20 be £188.63 Band D equivalent as set out in Appendix A (2.99% increase).**
- 2.3 The Council approve the formal Council Tax resolution for Brentwood Borough Council and Parishes as contained in Appendix A.**
- 2.4 That it be noted that for the year 2019/20 Police, Fire and Crime Commissioner for Essex and Essex Police, Fire and Crime Commissioner Fire and Rescue Authority have issued the following precept requirements to the Council, in accordance with Section 40 of the Local Government Finance Act 1992 (as amended) (“the Act”) for each of the categories of dwellings (valuation band) shown in Table 2.**
- 2.5 It be noted that for the year 2019/20 Essex County Council has not yet issued their precept requirement to the Council, at the time of publication, in accordance with Section 40 of the Local Government Finance Act 1992 (as amended) (“the Act”) for each of the categories of dwellings (valuation band) as shown in Table 2.**

**Table 2 - Precept Schedule**

<b>Valuation Band</b>	<b>Essex County Council £</b>	<b>Police and Crime Commissioner £</b>	<b>Essex Fire Authority £</b>
A	846.96	128.64	48.30
B	988.12	150.08	56.35
C	1,129.28	171.52	64.40
D	1,270.44	192.96	72.45
E	1,552.76	235.84	88.55
F	1,835.08	278.72	104.64
G	2,117.40	321.60	120.75
H	2,540.88	385.92	144.90

- 2.6 That having calculated the aggregate in each case of the amounts calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands and the amounts in Table 2 above, the Council, in accordance with Section 40 of the Act, hereby sets the amounts in Table 3 as the amounts of Council Tax for the year 2019/20 for each of the categories of dwellings shown:**

**Table 3 - 2019/20 Council Tax for Each Categories of Dwellings**

	<b>Band A £</b>	<b>Band B £</b>	<b>Band C £</b>	<b>Band D £</b>	<b>Band E £</b>	<b>Band F £</b>	<b>Band G £</b>	<b>Band H £</b>
Blackmore	1,186.23	1,383.94	1,581.64	1,779.35	2,174.76	2,570.18	2,965.58	3,558.70
Doddinghurst	1,189.47	1,387.72	1,585.96	1,784.21	2,180.70	2,577.20	2,973.68	3,568.42
Herongate	1,174.73	1,370.52	1,566.31	1,762.10	2,153.68	2,545.26	2,936.83	3,524.20
Ingatestone and Fryerning	1,197.69	1,397.31	1,596.92	1,796.54	2,195.77	2,595.01	2,994.23	3,593.08
Kelvedon	1,196.65	1,396.09	1,595.54	1,794.98	2,193.87	2,592.75	2,991.63	3,589.96
Mountnessing	1,190.93	1,389.42	1,587.91	1,786.40	2,183.38	2,580.36	2,977.33	3,572.80
Navestock	1,210.03	1,411.70	1,613.38	1,815.05	2,218.40	2,621.74	3,025.08	3,630.10
Stondon Massey	1,191.46	1,390.03	1,588.61	1,787.19	2,184.35	2,581.50	2,978.65	3,574.38
West Horndon	1,181.74	1,378.69	1,575.65	1,772.61	2,166.53	2,560.44	2,954.35	3,545.22
Unparished	1,149.65	1,341.26	1,532.87	1,724.48	2,107.70	2,490.92	2,874.13	3,448.96

- 2.7 In the absence of a formal precept demand notice from Essex County Council by Ordinary Council. Delegated Authority is given to the Section 151 Officer to notify all members of the Council once the precept demand is received from Essex County Council; and to set the overall Council Tax level for 2019/20 should there be any changes that effect Table 2 & Table 3.**

### **3. Introduction and Background**

- 3.1 The Local Government Finance Act 1992, as amended by the Localism Act 2011, requires the Council, as billing authority, to determine and agree the combined Council Tax requirement for the year which incorporates preceptors' requirements.
- 3.2 The tax base for 2019/20 has been calculated as 32,863.20 (agreed by the Section 151 Officer on 7 December 2017 under delegated authority)
- 3.3 The estimated surplus on the Collection Fund as at 31 March 2019, has been calculated at £364,723 (Council Tax element) to be distributed in respect of Council Tax during 2019/20 is shown in Table 4.

**Table 4 - Estimated Surplus on Collection Fund (Council Tax)**

<b>Authority</b>	<b>Amount £</b>
Brentwood Borough Council	43,717
Essex County Council	268,411
Police and Crime Commissioner	37,133
Essex Fire Authority	15,462

- 3.4 The estimated deficit on the Collection Fund (Business Rates Retention) as at 31 March 2019, has been calculated at £942,644. This is the figure that has been estimated in the NNDR1 submission to government at the end of January.

### **4 Issue, Options and Analysis of Options**

- 4.1 Brentwood Borough Council's requirement is £6,198,985 after taking into account a redistributed surplus from the Collection Fund of £43,717. This results in an average Band D Council Tax of £188.63 (2.99% increase).
- 4.2 Parish Council requirements total £548,667. This results in an average Band D Council Tax of £16.70 (5.36% increase).
- 4.3 Essex County Council's requirement is £41,750,724 after taking into account a redistributed surplus from the Collection Fund of £268,411. This results in an average Band D Council Tax of £1,270.44 (3.99% increase).
- 4.4 Essex Police and Crime Commissioner's requirement is £6,341,283 after taking into account a redistributed surplus from the Collection Fund of £37,133. This results in an average Band D Council Tax of £192.96 (14.16% increase).

- 4.5 Essex Fire Authority's requirement is £2,380,939 after taking into account a redistributed surplus from the Collection Fund of £15,462. This results in an average Band D Council Tax of £72.45 (2.94% increase).
- 4.6 The combined Band D Council Tax for 2019/20 compared with last year is shown in Table 5.

**Table 5 - Combined Band D Council Tax**

	<b>2018/19 £</b>	<b>2019/20 £</b>
Brentwood Borough Council	183.14	188.63
Essex County Council	1,221.75	1,270.44
Police and Crime Commissioner	169.02	192.96
Fire Authority	70.38	72.45
<b>Sub-Total</b>	<b>1,644.29</b>	<b>1,724.48</b>
Parish Councils (average)	15.85	16.70
<b>TOTAL</b>	<b>1,660.14</b>	<b>1,741.18</b>

## **5 Reasons for Recommendation**

- 5.1 The Council has a legal requirement to set the Council Tax for its area by 11 March 2019.

## **6 Consultation**

- 6.1 None.

## **7 References to Corporate Plan**

- 7.1 Good financial management underpins all priorities within the Corporate Plan.

## **8 Implications**

### **Financial Implications**

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- 8.1 The financial implications are set out in the report.

### **Legal Implications**

**Name & Title:** Daniel Toohey, Head of Legal Services and Monitoring Officer.

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- 8.2 The Council is required to set a Council Tax for 2019/20 before 11 March 2019.

## **9 Background Papers**

- 9.1 Policy, Projects and Resources Committee dated 5<sup>th</sup> February 2019 –  
Medium Term Financial Plan 2019/20

## **10 Appendices to this report**

Appendix A – Formal Council Tax (Brentwood Borough Council and  
Parishes) Resolution 2019/20

Appendix B – Schedule of Parish Precepts

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