



**BRENTWOOD  
BOROUGH COUNCIL**

Council Tax Resolution  
2020/21

## Introduction

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.

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.

The tax base for 2020/21 has been calculated as 32,968.00 (2019/20 32,863.20).

The estimated surplus on the Collection Fund as at 31 March 2020, has been calculated at £319,384 (Council Tax element) to be distributed in respect of Council Tax during 2020/21 as shown below

Table 1 - Estimated Collection Fund Surplus Distribution

Authority	Amount £
Brentwood Borough Council	37,663
Essex County Council	233,037
Police and Crime Commissioner	35,395
Essex Fire Authority	13,289
<b>Total</b>	<b>319,384</b>

The Council and other precepting authorities must take the above amounts into account when setting their element of Council Tax for 2020/21. These Council Tax requirements for 2020/21 for all precepting authorities are outlined below

Table 2 - Council Tax Requirements

Authority	2019/20 £	2020/21 £
Brentwood Borough Council	6,198,985	6,383,593
Essex County Council	41,750,724	43,554,354
Police, Fire and Crime Commissioner for Essex	6,341,283	6,548,434
Essex PFCC Fire and Rescue Authority	2,380,939	2,436,006
Parishes	548,667	576,122
<b>Total</b>	<b>57,220,598</b>	<b>59,498,509</b>

The combined Band D Council Tax for 2020/21 compared with last year is shown below

Table 3 - Combined Band D Council Tax

Authorities	2019/20 £	2020/21 £
Brentwood Borough Council	188.63	193.63
Essex County Council	1,270.44	1,321.11
Police, Fire and Crime Commissioner for Essex	192.96	198.63
Essex PFCC Fire and Rescue Authority	72.45	73.89
<b>Sub-Total</b>	<b>1,724.48</b>	<b>1,787.26</b>
Parish Councils (Average)	16.70	17.48
<b>Total</b>	<b>1,741.18</b>	<b>1,804.74</b>

The full combined bandings are listed on page 7 of this document.

## Council Tax 2020/21

This document sets out the formal resolutions to be made by the Council which are:

### Council Tax Base

That the following amounts be noted that under delegated authority the Section 151 officer approved the calculation of the following amounts as the Council tax Base for 2020/21 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) regulations 2012:

<b>1a)</b> Being the amount calculated by the Council as its Council Tax Base for the year in accordance with Section 31B of the Local Government Finance Act 1992, as amended (the Act)	32,968.00
<b>1b)</b> Being the amounts calculated as the Council Tax Base for the year for dwellings in those parts of its area to which local precepts relate:	9,027.30
Blackmore	1,494.90
Doddinghurst	1,203.70
Herongate and Ingrave	1,061.70
Ingatestone and Fryerning	2,375.00
Kelvedon Hatch	1,069.60
Mounthnessing	585.40
Navestock	243.50
Stondon Massey	329.90
West Horndon	663.60

### Council Tax Calculations

That the following amounts be now calculated by the Council for the year 2020/21 in accordance with Chapter 3 of Part 1 of the Act.

#### Calculation of the Council's Council Tax Requirement

Council Tax requirement for the Council's own purposes for 2020/21 (excluding Parish precepts) to be calculated as £6,383,593.84

That the following amounts to be calculated for the year 2020/21 in accordance with Sections 32 to 36 of the Act

<b>2a)</b> being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2) of the Act taking into account all precepts issued to it by Parish Councils	35,594,980
<b>2b)</b> being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) of the Act.	28,635,309
<b>2c)</b> The Council's Council Tax Requirement for the year, being the amount which the aggregate of <b>(2a)</b> above exceeds the aggregate at <b>(2b)</b> above (Section 31A (4) of the Act)	6,959,672

#### Calculation of the Basic Amount of Council Tax

<b>3a)</b> being the amount at <b>(2c)</b> above divided by the amount at <b>1a)</b> above, calculated by the Council in accordance with Section 33(1) of the Act as the basic amount of its Council Tax for the year (including Parish precepts).	211.10
<b>3b)</b> being the aggregate of the following special items (Parish precepts) referred to in Section 35(1) of the Act:	576,121.50
Blackmore	86,330.00
Doddinghurst	75,175.00
Herongate and Ingrave	48,000.00
Ingatestone and Fryerning	173,839.00
Kelvedon Hatch	77,365.00
Mountnessing	38,060.00
Navestock	22,000.00
Stondon Massey	22,852.50
West Horndon	32,500.00

<b>3c)</b> being the amount at <b>(3a)</b> above less the result given by dividing the amount at <b>(3b)</b> above by the amount at <b>(1a)</b> 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	193.63
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**3d)** the amounts stated in column (3) below given by adding to the amount at 3f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area specified in 3e) above in each case by the amount at 1a) 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 set out in 3e) above to which one or more special items relate

Table 4 – Band D Council Tax for Parishes.

	(1)	(2)	(3)
	Council	Parish	Total
	Band D Council Tax	Band D Council Tax	Band D Council Tax
	£	£	£
Blackmore	193.63	57.75	251.38
Doddinghurst	193.63	62.45	256.08
Herongate and Ingrave	193.63	45.21	238.84
Ingatestone Fryerning	193.63	73.20	266.83
Kelvedon Hatch	193.63	72.33	265.96
Mountnessing	193.63	65.02	258.65
Navestock	193.63	90.35	283.98
Stondon Massey	193.63	69.27	262.90
West Horndon	193.63	48.98	242.61

Calculation of Council Tax for different valuation bands

**4a)** In calculating the amount of Council Tax for the year, the following amounts are to be considered under Section 30(2)(a) of the Act in respect of a category of dwellings listed in a particular valuation band. They are calculated pursuant to Section 36(1) of the Act by dividing the number which, in the proportion set in Section 5(1) of the Act, is applicable to dwellings listed in that valuation band by number which, in proportion, is applicable to dwellings listed in the valuation band D and multiplying the result by the amounts at **(3c)** and **(3d)** above.

Table 5 – Council Tax total for Council and Parish Precept.

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Brentwood Borough Council	129.09	150.60	172.12	193.63	236.66	279.69	322.72	387.26
Blackmore	167.59	195.52	223.45	251.38	307.24	363.11	418.97	502.76
Doddinghurst	170.72	199.17	227.63	256.08	312.99	369.90	426.80	512.16
Herongate	159.23	185.76	212.31	238.84	291.92	344.99	398.07	477.68
Ingatestone & Fryerning	177.89	207.53	237.19	266.83	326.13	385.42	444.72	533.66
Kelvedon Hatch	177.31	206.86	236.41	265.96	325.06	384.17	443.27	531.92
Mountnessing	172.44	201.17	229.92	258.65	316.13	373.61	431.09	517.30
Navestock	189.32	220.87	252.43	283.98	347.09	410.20	473.30	567.96
Stondon Massey	175.27	204.48	233.69	262.90	321.32	379.75	438.17	525.80
West Horndon	161.74	188.70	215.66	242.61	296.52	350.44	404.35	485.22

**4b)** In calculating the amount of Council Tax for the year, the following amounts are to be taken into account under Section 30(2)(b) of the Act in respect of a category of dwellings listed in a particular valuation band. For this purpose, the precepts issued to the Council by the major precepting authorities in accordance with Section 40 of the Act state the amounts for the year calculated by them under Sections 42A, 42B and 45 to 47 of the Act for each category of dwellings as follows

Table 6 – Council Tax from Major Precepting Authorities

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Essex County Council	880.74	1,027.53	1,174.32	1,321.11	1,614.69	1,908.27	2,201.85	2,642.22
Police, Fire & Crime Commissioner for Essex	132.42	154.49	176.56	198.63	242.77	286.91	311.05	397.26
Essex Police Fire & Crime Commissioner Fire and Rescue Authority	49.26	57.47	65.68	73.89	90.31	106.73	123.15	147.78

### Amount of Council Tax

That, having calculated the aggregate of the amounts at (4a) and (b) above for each category of dwellings, the Council in accordance with Section 30(1) of the Act hereby sets the amount of Council Tax for the year 2020/21 for each category of dwellings as follows:

Table 7 – Total Council Tax Demand

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Brentwood Borough Council Only	1,191.51	1,390.09	1,588.68	1,787.26	2,184.43	2,581.60	2,978.77	3,574.52
Blackmore	1,230.01	1,435.01	1,640.01	1,845.01	2,255.01	2,665.02	3,075.02	3,690.02
Doddinghurst	1,233.14	1,438.66	1,644.19	1,849.71	2,260.76	2,671.81	3,082.85	3,699.42
Herongate	1,221.65	1,425.25	1,628.87	1,832.47	2,239.69	2,646.90	3,054.12	3,664.94
Ingatestone & Fryerning	1,240.31	1,447.02	1,653.75	1,860.46	2,273.90	2,687.33	3,100.77	3,720.92
Kelvedon Hatch	1,239.73	1,446.35	1,652.97	1,859.59	2,272.83	2,686.08	3,099.32	3,719.18
Mountenensing	1,234.86	1,440.66	1,646.48	1,852.28	2,263.90	2,675.52	3,087.14	3,704.56
Navestock	1,251.74	1,460.36	1,668.99	1,877.61	2,294.86	2,712.11	3,129.35	3,755.22
Stondon Massey	1,237.69	1,443.97	1,650.25	1,856.53	2,269.09	2,681.66	3,094.22	3,713.06
West Horndon	1,224.16	1,428.19	1,632.22	1,836.24	2,244.29	2,652.35	3,060.40	3,672.48