



BROMSGROVE DISTRICT COUNCIL

MEETING OF THE CABINET

WEDNESDAY 24TH FEBRUARY 2021, AT 4.30 P.M.

MICROSOFT TEAMS - VIRTUAL

SUPPLEMENTARY DOCUMENTATION 1

The attached papers were specified as "to follow" and/or are an additional item to be added to the Agenda previously distributed relating to the above mentioned meeting.

5. **Council Tax Resolution** (to follow) (Pages 1 - 14)

K. DICKS
Chief Executive

Parkside
Market Street
BROMSGROVE
Worcestershire
B61 8DA

23rd February 2021

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Cabinet
2021

24th February

COUNCIL TAX RESOLUTIONS 2021/22

Relevant Portfolio Holder	Councillor Geoff Denaro Portfolio Holder for Finance and Enabling Services
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester Head of Finance and Customer Services
Report Author	Name: Kate Goldey Job Title: Senior Business Support Accounting Technician Contact email: k.goldey@bromsgroveandredditch.gov.uk Contact Tel: 01527 881208
Wards Affected	Yes
Ward Councillor(s) consulted	Yes
Relevant Strategic Purpose(s)	All
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	
This report contains exempt information as defined in Paragraph(s) of Part I of Schedule 12A to the Local Government Act 1972, as amended	

1. RECOMMENDATIONS

That Cabinet RECOMMEND that: -

- 1.1 Cabinet is asked to **NOTE** that at its meeting on 13th January 2021 they approved the calculated Council Tax Base 2021/22 as:
 - (a) for the whole Council area as 37,186.55 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates the amounts as shown in Column 4 of the attached **Schedule 1**.
- 1.2 Cabinet is asked to **RECOMMEND** to Council that they approve:
 - 1.2.1 the calculation for the Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) as **£8,664,624.08**.

- 1.2.2 That the following amounts be calculated for the year 2021/22 in accordance with sections 31 to 36 of the Act:
- (a) £43,940,922 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) (*i.e.*, *Gross expenditure*)
 - (b) £34,224,101 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (*i.e.*, *Gross income*)
 - (c) £9,716,821 being the amount by which the aggregate of 1.2.2(a) above exceeds the aggregate at 1.2.2(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) £261.30 being the amount at 1.2.2 (c) above (Item R), all divided by Item T (1.1(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) £1,052,198 being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act (as per the attached **Schedule 3**).
 - (f) £233.00 being the amount at 1.2.2 (d) above less the result given by dividing the amount at 1.2.2 (e) above by Item T (1.1 (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) The amounts shown in Column 3 of **Schedule 1**. These are the basic amounts of the council tax for the year for dwellings in those parts of the Council's area shown in Column 1 of the schedule respectively to which special items relate, calculated by the Council in accordance with Section 34(3) of the Act. (District and Parish combined at Band D).

- (h) The amounts shown in Column 5 of **Schedule 1** being the amount given by multiplying the amounts at 2.2.2(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, 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;

- 1.2.3 It be noted that for the year 2021/22, Worcestershire County Council, Police and Crime Commissioner for West Mercia and Hereford and Worcester Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Worcestershire County Council	895.89	1,045.20	1,194.52	1,343.83	1,642.46	1,941.09	2,239.72	2,687.66
Police and Crime Commissioner for West Mercia	160.13	186.81	213.50	240.19	293.57	346.94	400.32	480.38
Hereford and Worcester Fire Authority	58.45	68.20	77.94	87.68	107.16	126.65	146.13	175.36

- 1.2.4. That having calculated the aggregate in each case of the amounts at 1.2.2(h) and 1.2.3 above, that Bromsgrove District Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for 2021/22. for each part of its area and for each of the categories of dwellings:

- 1.2.5. That the Executive Director Finance & Resources be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2021 to March 2022 as detailed below:

	Precept £	Deficit on Collection Fund £	Total to pay £
Worcestershire County Council	49,972,401.00	-183,950.00	49,788,451.00
Police and Crime Commissioner for West Mercia	8,931,837.44	-31,596.78	8,900,240.66
Hereford & Worcester Fire Authority	3,260,346.04	-12,065.05	3,248,280.99

- 1.2.6 That the Executive Director Finance & Resources be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £9,681,240 being the Council's own demand on the Collection Fund (£8,664,623.06) and Parish Precepts (£1,052,197) and the distribution of the Deficit on the Collection Fund (£35,580).
- 1.2.7 That the Executive Director Finance & Resources be authorised to make payments from the General Fund to Parish Councils the sums listed on **Schedule 3** by two equal instalment on 1 April 2021 and 1 October 2021 in respect of the precept levied on the Council.
- 1.2.8. That the above resolutions to be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
- 1.2.9 Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.
- 1.2.10 That authority be delegated to the Head of Finance and Customer Services (Interim S151) following consultation with the finance portfolio holder to amend the resolution should the Hereford and Worcester Fire Authority Service not approve the estimated figure that is being used in this report. This is due to the Hereford and Worcester Authority Service

having their approval meeting after this resolution report has been brought to Council.

2. BACKGROUND

The report is to seek approval of the appropriate formal resolutions to determine the levels of Council Tax for Bromsgrove District Council for Financial year 2021/22. The levels of tax take account of the requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and the various Parish Councils.

3. FINANCIAL IMPLICATIONS

- 3.1 It is necessary to formally set Council Tax levels throughout the area for the spending requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and the various Parish Councils.
- 3.2 Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2021/22. The amounts of the precepts are set out below:

	£
Worcestershire County Council	49,972,401.00
Police and Crime Commissioner for West Mercia	8,931,837.44
Hereford & Worcester Fire Authority	3,260,346.04
Bromsgrove District Council	8,664,624.08
Parish precepts	1,052,197.86
Total	71,881,406.42

The Parish Council Precepts for 2021/22 are detailed in the attached **Schedule 3**.

- 3.3 If the Council approves the recommendations set out above the average band D Council Tax in 2021/22 will be £1,933.00, made up as follows:

Authority	2020/21 £	2021/22 £	Increase %
Bromsgrove District Council	228.00	233.00	2.19
Worcestershire County Council	1,311.05	1,343.83	2.50
Police and Crime Commissioner for West Mercia	225.20	240.19	6.66
Hereford & Worcester Fire Authority	85.99	87.68	1.97
Parish Councils (average)	24.82	28.30	14.00
Total Council Tax	1,875.06	1,933.00	3.09

The % increases all relate to the change from current year levels.

4. LEGAL IMPLICATIONS

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as was previously the case.

5. STRATEGIC PURPOSES - IMPLICATIONS

Relevant Strategic Purpose

- 5.1 The Strategic purposes are included in the Council's corporate plan and guides the Council's approach to budget making ensuring we focus on the issues and what are most important for the borough and our communities. Our MTFP and strategies are integrated within all of our Strategic Purposes.

Climate Change Implications

- 5.2 The green thread runs through the Council plan. The MTFP has implications on climate change and these will be addressed and reviewed when relevant by climate change officers to ensure the correct procedures have been followed to ensure any impacts on climate change are fully understood.

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 Any impact on the customer of savings over the 4 years period will be managed via impact assessments and in discussion and consultation with the customer as to the most effective and supportive way of managing reductions in funding and potentially service delivery.

Operational Implications

- 6.2 The MTFP will enable services to be maintained and, where achievable, improvements to the community.

7. RISK MANAGEMENT

- 7.1 The risks associated with the budget estimations are included in the MTFP report as presented to Cabinet on 17th February 2021.

Cabinet
2021

24th February

9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Geoff Denaro, Portfolio Holder for Finance and Enabling	Various
Lead Director / Head of Service	Chris Forrester, Head of Finance and Customer Services	Various
Financial Services	Chris Forrester, Head of Finance and Customer Services	Various
Legal Services	Claire Felton	Various
Policy Team (if equalities implications apply)	n/a	
Climate Change Officer (if climate change implications apply)	n/a	

**BROMSGROVE DISTRICT COUNCIL TAX
INCLUDING PARISH PRECEPTS 2021/22**

SCHEDULE 1

Column 1	Column 2	Column 3	Column 4	Column 5 – by valuation band							
				Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Part of the Council's Area	Parish Band D £	Basic Amount of Council Tax Band D (District + Parish) £	Taxbase	£	£	£	£	£	£	£	£
Alvechurch	76.00	309.00	2319.86	206.00	240.33	274.67	309.00	377.67	446.34	515.00	618.00
Barnt Green	63.10	296.10	1030.11	197.40	230.30	263.20	296.10	361.90	427.70	493.50	592.20
Belbroughton and Fairfield	53.85	286.85	1207.16	191.23	223.10	254.98	286.85	350.60	414.34	478.08	573.70
Bentley Pauncefoot	35.75	268.75	199.40	179.16	209.03	238.89	268.75	328.47	388.20	447.91	537.50
Beoley	34.22	267.22	456.81	178.14	207.84	237.53	267.22	326.60	385.99	445.36	534.44
Bournheath	49.22	282.22	216.97	188.14	219.50	250.86	282.22	344.94	407.66	470.36	564.44
Catshill & North Marlbrook	30.53	263.53	2325.36	175.68	204.97	234.25	263.53	322.09	380.66	439.21	527.06
Clent	91.38	324.38	545.53	216.25	252.29	288.34	324.38	396.47	468.55	540.63	648.76
Coffton Hackett	43.93	276.93	1116.87	184.62	215.39	246.16	276.93	338.47	400.01	461.55	553.86
Dodford with Grafton	28.22	261.22	406.77	174.14	203.17	232.19	261.22	319.27	377.32	435.36	522.44
Finstall	25.69	258.69	320.71	172.46	201.20	229.95	258.69	316.18	373.67	431.15	517.38
Frankley	44.98	277.98	46.62	185.32	216.20	247.09	277.98	339.76	401.53	463.30	555.96
Hagley	63.77	296.77	3183.43	197.84	230.82	263.79	296.77	362.72	428.67	494.61	593.54
Hunnington	56.22	289.22	234.71	192.81	224.95	257.08	289.22	353.49	417.77	482.03	578.44
Lickey & Blackwell	23.70	256.70	2109.89	171.13	199.65	228.18	256.70	313.75	370.79	427.83	513.40
Romsley	84.36	317.36	659.98	211.57	246.83	282.10	317.36	387.89	458.41	528.93	634.72
Stoke	31.43	264.43	1815.98	176.28	205.67	235.05	264.43	323.19	381.96	440.71	528.86
Tutnall & Copley	19.82	252.82	367.28	168.54	196.64	224.73	252.82	309.00	365.19	421.36	505.64
Wythall	28.10	261.10	4786.23	174.06	203.08	232.09	261.10	319.12	377.15	435.16	522.20
Urban	N/A	N/A	13836.88	155.33	181.22	207.11	233.00	284.78	336.56	388.33	466.00
Taxbase Total			37,186.55								

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**COUNCIL TAX SCHEDULE FOR THE BROMSGROVE DISTRICT AREA INCLUDING BROMSGROVE D C,
WORCESTERSHIRE C C, POLICE AND CRIME COMMISSIONER FOR WEST MERCIA, HEREFORD &
WORCESTER FIRE & RESCUE AUTHORITY, PARISH PRECEPTS 2021/22**

SCHEDULE 2

	Taxbase	Precept £	Council Tax per Valuation Band							
			Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Worcestershire County Council	37,186.55	49,972,401.00	895.89	1,045.20	1,194.52	1,343.83	1,642.46	1,941.09	2,239.72	2,687.66
Police and Crime Commissioner for West Mercia	37,186.55	8,931,837.44	160.13	186.81	213.50	240.19	293.57	346.94	400.32	480.38
Hereford & Worcester Fire & Rescue Authority	37,186.55	3,260,346.04	58.45	68.20	77.94	87.68	107.16	126.65	146.13	175.36
Bromsgrove District Council	37,186.55	8,664,624.08	155.33	181.22	207.11	233.00	284.78	336.56	388.33	466.00
Total Unparished			1,269.80	1,481.43	1,693.07	1,904.70	2,327.97	2,751.24	3,174.50	3,809.40
		Precept £	Total Bill Band A £ (6/9)	Total Bill Band B £ (7/9)	Total Bill Band C £ (8/9)	Total Bill Band D £ (9/9)	Total Bill Band E £ (11/9)	Total Bill Band F £ (13/9)	Total Bill Band G £ (15/9)	Total Bill Band H £ (18/9)
Parish										
Alvechurch	2,319.86	176,299.00	1,320.47	1,540.54	1,760.63	1,980.70	2,420.86	2,861.02	3,301.17	3,961.40
Barnt Green	1,030.11	65,000.00	1,311.87	1,530.51	1,749.16	1,967.80	2,405.09	2,842.38	3,279.67	3,935.60
Belbroughton and Fairfield	1,207.16	65,000.00	1,305.70	1,523.31	1,740.94	1,958.55	2,393.79	2,829.02	3,264.25	3,917.10
Bentley Pauncefoot	199.40	7,129.00	1,293.63	1,509.24	1,724.85	1,940.45	2,371.66	2,802.88	3,234.08	3,880.90
Beoley	456.81	15,630.00	1,292.61	1,508.05	1,723.49	1,938.92	2,369.79	2,800.67	3,231.53	3,877.84
Bournheath	216.97	10,680.00	1,302.61	1,519.71	1,736.82	1,953.92	2,388.13	2,822.34	3,256.53	3,907.84
Catshill & North Marlbrook	2,325.36	71,000.00	1,290.15	1,505.18	1,720.21	1,935.23	2,365.28	2,795.34	3,225.38	3,870.46
Clent	545.53	49,850.00	1,330.72	1,552.50	1,774.30	1,996.08	2,439.66	2,883.23	3,326.80	3,992.16
Cofton Hackett	1,116.87	49,059.00	1,299.09	1,515.60	1,732.12	1,948.63	2,381.66	2,814.69	3,247.72	3,897.26
Dodford with Grafton	406.77	11,478.00	1,288.61	1,503.38	1,718.15	1,932.92	2,362.46	2,792.00	3,221.53	3,865.84
Finstall	320.71	8,240.00	1,286.93	1,501.41	1,715.91	1,930.39	2,359.37	2,788.35	3,217.32	3,860.78
Frankley	46.62	2,096.86	1,299.79	1,516.41	1,733.05	1,949.68	2,382.95	2,816.21	3,249.47	3,899.36
Hagley	3,183.43	203,000.00	1,312.31	1,531.03	1,749.75	1,968.47	2,405.91	2,843.35	3,280.78	3,936.94
Hunnington	234.71	13,195.00	1,307.28	1,525.16	1,743.04	1,960.92	2,396.68	2,832.45	3,268.20	3,921.84
Lickey & Blackwell	2,109.89	50,000.00	1,285.60	1,499.86	1,714.14	1,928.40	2,356.94	2,785.47	3,214.00	3,856.80
Romsley	659.98	55,675.00	1,326.04	1,547.04	1,768.06	1,989.06	2,431.08	2,873.09	3,315.10	3,978.12
Stoke	1,815.98	57,079.00	1,290.75	1,505.88	1,721.01	1,936.13	2,366.38	2,796.64	3,226.88	3,872.26
Tutnall & Cobley	367.28	7,280.00	1,283.01	1,496.85	1,710.69	1,924.52	2,352.19	2,779.87	3,207.53	3,849.04
Wythall	4,786.23	134,507.00	1,288.53	1,503.29	1,718.05	1,932.80	2,362.31	2,791.83	3,221.33	3,865.60
Urban	13,836.88		1,269.80	1,481.43	1,693.07	1,904.70	2,327.97	2,751.24	3,174.50	3,809.40
Total	37,186.55	1,052,197.86								

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Parish Precepts 2020/21

SCHEDULE 3

	2020/21 Precept	2020/21 Taxbase	2020/21 Levy per Band D Equivalent	2021/22 Precept	Percentage Change in Band D	Percentage Change in Precept Amount	2021/22 Taxbase	2021/22 Levy per Band D Equivalent
	£			£	%	%		£
Alvechurch	129,210.00	2,322.37	55.64	176,299.00	36.59%	36.44	2,319.86	76.00
Barnt Green	64,000.00	1,024.47	62.47	65,000.00	1.01%	1.56	1,030.11	63.10
Belbroughton and Fairfield	65,000.00	1,209.47	53.74	65,000.00	0.20%	0.00	1,207.16	53.85
Bentley Pauncefoot	7,129.00	192.70	37.00	7,129.00	-3.38%	0.00	199.40	35.75
Beoley	14,176.00	452.69	31.32	15,630.00	9.26%	10.26	456.81	34.22
Bournheath	10,680.00	216.93	49.23	10,680.00	-0.02%	0.00	216.97	49.22
Catshill & North Marlborough	51,866.00	2,361.74	21.96	71,000.00	39.03%	36.89	2,325.36	30.53
Clent	49,850.00	545.22	91.43	49,850.00	-0.05%	0.00	545.53	91.38
Cofton Hackett	47,290.00	1,088.55	43.44	49,059.00	1.13%	3.74	1,116.87	43.93
Dodford with Grafton	11,478.00	404.24	28.39	11,478.00	-0.60%	0.00	406.77	28.22
Finstall	8,240.00	315.70	26.10	8,240.00	-1.57%	0.00	320.71	25.69
Frankley	2,096.86	49.23	42.59	2,096.86	5.61%	0.00	46.62	44.98
Hagley	183,000.00	3,186.79	57.42	203,000.00	11.06%	10.93	3,183.43	63.77
Hunnington	13,000.00	237.16	54.82	13,195.00	2.55%	1.50	234.71	56.22
Lickey & Blackwell	49,000.00	2,108.95	23.23	50,000.00	2.02%	2.04	2,109.89	23.70
Romsley	54,850.00	666.48	82.30	55,675.00	2.50%	1.50	659.98	84.36
Stoke	53,097.00	1,763.20	30.11	57,079.00	4.38%	7.50	1,815.98	31.43
Tutnall & Cobley	7,280.00	363.98	20.00	7,280.00	-0.90%	0.00	367.28	19.82
Wythall	130,589.00	4,784.57	27.29	134,507.00	2.97%	3.00	4,786.23	28.10
Total	951,831.86	23,294.44		1,052,197.86		10.54	23,349.67	

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