

COUNCIL

Thursday, 25 February 2021

COUNCIL TAX RESOLUTIONS 2021/22

Report of the Chief Financial Officer

RECOMMENDATIONS

It is recommended that Council approves the Council Tax Resolutions as set out within this report which brings together the Borough's Council Tax Requirement, including special expenses and that of the other major preceptors (Hampshire County Council, Hampshire and Isle of Wight Fire and Rescue and The Police and Crime Commissioner for Hampshire) and sets the Council Tax charges for 2021/22.

Council Tax Resolutions

1. The revenue estimates for 2021/22 were considered at Cabinet on Monday 22 February 2021 and the minutes will be made available at Council.
2. Any expenses incurred by the Council in performing in part of its area a function performed elsewhere in its area by a Parish Council/Town Council shall not be treated as special expenses for the purpose of Section 35 of the Local Government Finance Act 1992, except in the case of the following special items relating to the non-parished area the aggregate amount of which is £667,784 and which is shown as part of the total of special items at paragraph (5) (e) below:
 - (a) Playing Fields
 - (b) Allotments
 - (c) Cemeteries
 - (d) Town Centre Christmas Lighting
 - (e) Children's Play Areas
 - (f) Public Toilets
 - (g) Bus Shelters
 - (h) Bowls Facilities
 - (i) Eastleigh Town Centre Christmas Event
 - (j) Community Safety

- (k) Countryside sites
- (l) Open Spaces, Parks and Recreation Areas
- (m) Tree Management and Maintenance
- (n) Town Centre Maintenance
- (o) Local Area Manager Support
- (p) Cable Works Community Centre
- (q) Energy Youth Centre

and the following special items relating to individual Parishes the aggregate amount of which is £600,327 and which is also shown as part of special items at paragraph (5) (e) below:

- (r) Cemeteries
- (s) Children's Play Areas
- (t) Public Toilets
- (u) Bus Shelters
- (v) Playing Fields
- (w) Countryside sites
- (x) Open Spaces, Parks and Recreation Areas
- (y) Tree Management and Maintenance
- (z) Community Safety
- (aa) Other Specific Community Assets

3. That it be should be noted that using delegated powers the Chief Financial Officer has calculated the following amounts for the year 2021/22 [Item T in the formula in Section 31B(1) of the Local Government Finance Act 1992, as amended (the "Act")]:-

- (a) 47,774.37 being the amount of Band D equivalent properties calculated by the Council, in accordance with regulation 3 of the Local Authorities

(Calculation of Council Tax Base) (England) Regulations 2012, as its Council Tax Base for the year;

- (b) The individual Tax Base elements of the Council's Area – dwellings in Parishes and the Non-Parished area

	Tax Base
Allbrook & North Boyatt	734.51
Bishopstoke	3,542.55
Botley	2,549.67
Bursledon	2,821.93
Chandler's Ford	9,165.72
Fair Oak & Horton Heath	4,193.74
Hamble-Le-Rice	1,926.07
Hedge End	7,974.76
Hound	2,190.05
West End	4,564.29
Non-Parished Area	8,111.08
	<u>47,774.37</u>

4. The budgeted Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) is £6,181,705.
5. That the following amounts be calculated for the year 2021/22 in accordance with Sections 31 and sections 34 to 36 of the Act:

(a)	£67,320,858	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)	£57,662,890	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£9,657,968	Being the amount by which the aggregate at 5(a) above exceeds the aggregate at 5(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(1) of the Act).
(d)	£202.15	Being the amount at 5(c) above (Item R), all divided by Item T (3(a) above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).

(e)	£4,744,374	Being the aggregate amount of all special items (Special expenses and Parish precepts) referred to in Section 34 of the Act
(f)	£102.85	Being the amount at 5(d) above less the result given by dividing the amount at 5(e) above divided by Item T (3(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 all areas (Special expenses and/or Parish precept apply in all areas in excess of this basic Council Tax amount).

Detail of how the amounts are calculated in the above table at Section 5 is provided at Appendix A to this report

(g) Parts of the Council's Area – Band D Council Taxes

<u>Parish</u>	Basic Tax	Special Expenses Tax	Eastleigh BC total Council Tax	Parish Council Council Tax	Total Eastleigh BC & Parish Council Tax
	Col 1	Col 2	Col 3	Col 4	Col 5
	£ p	£ p	£ p	£ p	£ p
Allbrook & North Boyatt	102.85	12.89	115.74	68.67	184.41
Bishopstoke	102.85	20.63	123.48	65.32	188.80
Botley	102.85	10.48	113.33	110.17	223.50
Bursledon	102.85	20.22	123.07	70.82	193.89
Chandler's Ford	102.85	13.20	116.05	55.19	171.24
Fair Oak and Horton Heath	102.85	12.91	115.76	103.11	218.87
Hamble-Le-Rice	102.85	19.50	122.35	125.78	248.13
Hedge End	102.85	9.50	112.35	94.42	206.77
Hound	102.85	28.94	131.79	141.42	273.21
West End	102.85	18.00	120.85	103.07	223.92
All other parts of the Council's Area	102.85	82.33	185.18	-	185.18

being the amounts at Column 3 of the above table given by adding to the amount at 5(f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3(b) 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 to which one or more special items relate. Column 4 shows the Parish/Town Council Tax, and Column 5 shows the total Council Taxes for both Eastleigh Borough Council together with each individual Parish/Town Council.

(h) Parts of the Council's Area – Council Tax Bands A – H

being the amounts given by multiplying the amounts at 5(g) (Column 5) 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.

6. That it be noted that for the year 2021/22 Hampshire County Council (including Adult Social Care), Hampshire and Isle of Wight Fire and Rescue and the Police and Crime Commissioner for Hampshire have stated the precepts to be issued to the Council, in accordance with Section 40 of the Act, and these precepts are provided in detail at Appendix B to this report and produce a Council Tax charge for each of the categories of dwellings shown below:

Part of the Council's Area	Valuation Bands							
	A	B	C	D	E	F	G	H
Parish	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Allbrook & North Boyatt	122.94	143.43	163.92	184.41	225.39	266.37	307.35	368.82
Bishopstoke	125.87	146.84	167.82	188.80	230.76	272.71	314.67	377.60
Botley	149.00	173.84	198.67	223.50	273.16	322.83	372.50	447.00
Bursledon	129.26	150.80	172.35	193.89	236.98	280.07	323.15	387.78
Chandler's Ford	114.16	133.19	152.22	171.24	209.29	247.35	285.40	342.48
Fair Oak and Horton Heath	145.91	170.24	194.55	218.87	267.50	316.15	364.78	437.74
Hamble-Le-Rice	165.42	192.99	220.56	248.13	303.27	358.41	413.55	496.26
Hedge End	137.85	160.82	183.80	206.77	252.72	298.66	344.62	413.54
Hound	182.14	212.49	242.86	273.21	333.93	394.63	455.35	546.42
West End	149.28	174.16	199.04	223.92	273.68	323.44	373.20	447.84
All other parts of the Council's area	123.45	144.03	164.60	185.18	226.33	267.48	308.63	370.36

7. That, having calculated the aggregate in each case of the amounts at 5(h) and 6 above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the following amounts as the amounts of Council Tax for the year 2021/2022 for each of the categories of dwellings shown below:
8. The amount of Band D Council Tax levied in respect of special expenses and Parish Councils in each Parish is as follows:

Parish	Parish Precept	Special Expenses	Total
	£ p	£ p	£ p
Allbrook & North Boyatt	68.67	12.89	81.56
Bishopstoke	65.32	20.63	85.95
Botley	110.17	10.48	120.65
Bursledon	70.82	20.22	91.04
Chandler's Ford	55.19	13.20	68.39
Fair Oak & Horton Heath	103.11	12.91	116.02

Parish	Parish Precept	Special Expenses	Total
	£ p	£ p	£ p
Hamble-Le-Rice	125.78	19.50	145.28
Hedge End	94.42	9.50	103.92
Hound	141.42	28.94	170.36
West End	103.07	18.00	121.07
All other parts of the Borough	0.00	82.33	82.33

NOTE

(not part of the Resolutions)

- (i.) The basic Band D amount of Council Tax for Borough Council expenditure for all dwellings in the Borough, excluding special items, is £102.85.
- (ii.) The average Band D Council Tax for the Borough, including special expenses is £129.39.
- (iii.) It is not intended to make any changes to the current Council Tax Reduction Scheme for 2021/22 with the exception of the uprating in line with DWP uprating guidance. Annual uprating is provided for within the original scheme rules.

Statutory Powers

9. Local Government Finance Act 1992 (as amended)
The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012) SI 2012/2914

SARAH KING

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Date: 04 February 2021

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Appendices attached: Two

APPENDIX A

SOURCE OF FIGURES SHOWN IN SECTION 5 OF THE REPORT

(a) (b) (c) For the purposes of the recommendation, the estimated total net revenue expenditure of the Council for 2021/22 is shown including the General Fund and Town/Parish Council precepts:

	Expenditure	Income	Council Tax Requirement
	£	£	£
General Fund	63,844,595	(57,662,890)	6,181,705
Town/Parish Precepts	3,476,263	-	3,476,263
Total	67,320,858	(57,662,890)	9,657,968
	(a)	(b)	(c)

(d) This is the combined District Council and Town/Parish Council Tax at Band D:

	£
Borough (basic £102.85 + average special expenses £26.54)	129.39
Average Town/Parish Council	72.76
	202.15

(e) £4,744,374 is the total of the Town/Parish Council precepts added to Eastleigh Borough Council's special expenses (total of all Parishes = £3,476,263. total of Eastleigh Borough Council's Special Expenses = £1,268,111)

(f) £102.85 is the basic element of the District Council Tax at Band D.

APPENDIX B

**HAMPSHIRE COUNTY COUNCIL, POLICE AND CRIME COMMISSIONER FOR
HAMPSHIRE AND HAMPSHIRE AND ISLE OF WIGHT FIRE & RESCUE
PRECEPTS AND COUNCIL TAXES FOR 2021/22**

Hampshire County Council

1. Hampshire County Council will meet on Thursday 25th February 2021 and are expected to set their precept at £64.5M (including the precept element relating to Adult Social Care), having been informed that they receive a favourable Collection Fund contribution of £1,091,413.69 for council tax, and a Collection Fund deficit of £3,120,336 for national non-domestic rates. This results in a Band D Council Tax of £1,350.45 (composed of Band D Council Tax of £1,200.04 plus a specific element of Band D Council Tax of £150.41 related to Adult Social Care).

Hampshire Police and Crime Commissioner

2. The Hampshire Police and Crime Commissioner have set their HPCC precept at £10.8M on Wednesday 10 February, having been informed that the HPCC will receive a favourable Collection Fund contribution of £179,424.65 for council tax. This results in a Band D Council Tax of £226.46.

Hampshire and Isle of Wight Fire & Rescue

3. Hampshire & Isle of Wight Fire and Rescue Authority met on Wednesday 10th February 2021 to approve a precept at £3.4M, having been informed that they will receive a favourable Collection Fund contribution of £58,597.68 for council tax, and a Collection Fund deficit of £346,704 for national non-domestic rates. This results in a Band D Council Tax of £70.43.