

COUNCIL

Thursday, 24 February 2022

COUNCIL TAX RESOLUTIONS 2022/23

Report of the Chief Financial Official

RECOMMENDATIONS

It is recommended that Council approves the Council Tax Resolutions as set out within this report. This 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 2022/23.

Council Tax Resolutions

1. The revenue estimates for 2022/23 were considered at Cabinet on Thursday 17 February 2022 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 £699,999 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 £609,911 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

It should be noted that from April 2022 the Non-Parished area will be split into two new Parishes, however as the Parishes are set in operation the Council will continue to provide the services as above. This means that the new Parishes will not set a precept for 2022/23, instead as services transfer the Council will pass over the relevant value of special expenses to the relevant Parishes.

3. That it be noted that using delegated powers the Chief Financial Officer has calculated the following amounts for the year 2022/23 [Item T in the formula in Section 31B(1) of the Local Government Finance Act 1992, as amended (the "Act")]:-

- (a) 48,373.35 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	735.11
Bishopstoke	3,588.55
Botley	2,653.98
Bursledon	2,955.59
Chandler's Ford	9,208.47
Fair Oak & Horton Heath	4,409.06
Hamble-Le-Rice	1,946.36
Hedge End	7,971.51
Hound	2,213.39
West End	4,589.80
Non-Parished Area	8,101.53
	<u>48,373.35</u>

4. The budgeted Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) is £6,383,791.
5. That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 and sections 34 to 36 of the Act:

(a)	£67,476,510	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)	£57,399,046	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£10,077,464	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)	£208.33	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)	£5,003,583	Being the aggregate amount of all special items (Special expenses and Parish precepts) referred to in Section 34 of the Act
(f)	£104.89	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

Parish	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	104.89	12.89	117.78	70.04	187.82
Bishopstoke	104.89	20.63	125.52	78.38	203.90
Botley	104.89	10.48	115.37	112.48	227.85
Bursledon	104.89	20.22	125.11	74.24	199.35
Chandler's Ford	104.89	13.20	118.09	55.19	173.28
Fair Oak and Horton Heath	104.89	12.91	117.80	106.58	224.38
Hamble-Le-Rice	104.89	19.50	124.39	130.81	255.20
Hedge End	104.89	9.50	114.39	99.09	213.48
Hound	104.89	28.94	133.83	148.35	282.18
West End	104.89	18.00	122.89	107.19	230.08
All other parts of the Council's Area	104.89	86.40	191.29	-	191.29

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

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	125.21	146.09	166.95	187.82	229.55	271.30	313.03	375.64
Bishopstoke	135.93	158.59	181.24	203.90	249.21	294.53	339.83	407.80
Botley	151.90	177.21	202.53	227.85	278.49	329.12	379.75	455.70
Bursledon	132.90	155.05	177.20	199.35	243.65	287.95	332.25	398.70
Chandler's Ford	115.52	134.78	154.03	173.28	211.78	250.29	288.80	346.56
Fair Oak and Horton Heath	149.58	174.52	199.45	224.38	274.24	324.11	373.96	448.76
Hamble-Le-Rice	170.14	198.49	226.85	255.20	311.91	368.62	425.34	510.40
Hedge End	142.32	166.04	189.76	213.48	260.92	308.36	355.80	426.96
Hound	188.12	219.47	250.83	282.18	344.89	407.59	470.30	564.36
West End	153.39	178.95	204.52	230.08	281.21	332.34	383.47	460.16
All other parts of the Council's area	127.53	148.78	170.04	191.29	233.80	276.31	318.82	382.58

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 2022/23 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:

Precepting Authority	Valuation Bands							
	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Hampshire County Council	817.97	954.29	1,090.62	1,226.95	1,499.61	1,772.26	2,044.92	2,453.90
Hampshire Adult Social Care	109.27	127.49	145.70	163.91	200.33	236.76	273.18	327.82
Police & Crime Commissioner for Hampshire	157.64	183.91	210.19	236.46	289.01	341.55	394.10	472.92
Hampshire & IOW Fire and Rescue	50.29	58.67	67.05	75.43	92.19	108.95	125.72	150.86

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 2022/2023 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
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Allbrook	1,260.38	1,470.45	1,680.51	1,890.57	2,310.69	2,730.82	3,150.95	3,781.14
Bishopstoke	1,271.10	1,482.95	1,694.80	1,906.65	2,330.35	2,754.05	3,177.75	3,813.30
Botley	1,287.07	1,501.57	1,716.09	1,930.60	2,359.63	2,788.64	3,217.67	3,861.20
Bursledon	1,268.07	1,479.41	1,690.76	1,902.10	2,324.79	2,747.47	3,170.17	3,804.20
Chandler's Ford	1,250.69	1,459.14	1,667.59	1,876.03	2,292.92	2,709.81	3,126.72	3,752.06
Fair Oak and Horton Heath	1,284.75	1,498.88	1,713.01	1,927.13	2,355.38	2,783.63	3,211.88	3,854.26
Hamble-Le-Rice	1,305.31	1,522.85	1,740.41	1,957.95	2,393.05	2,828.14	3,263.26	3,915.90
Hedge End	1,277.49	1,490.40	1,703.32	1,916.23	2,342.06	2,767.88	3,193.72	3,832.46
Hound	1,323.29	1,543.83	1,764.39	1,984.93	2,426.03	2,867.11	3,308.22	3,969.86
West End	1,288.56	1,503.31	1,718.08	1,932.83	2,362.35	2,791.86	3,221.39	3,865.66
All other parts of the Council's area	1,262.70	1,473.14	1,683.60	1,894.04	2,314.94	2,735.83	3,156.74	3,788.08

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	70.04	12.89	82.93
Bishopstoke	78.38	20.63	99.01
Botley	112.48	10.48	122.96
Bursledon	74.24	20.22	94.46
Chandler's Ford	55.19	13.20	68.39
Fair Oak & Horton Heath	106.58	12.91	119.49
Hamble-Le-Rice	130.81	19.50	150.31
Hedge End	99.09	9.50	108.59
Hound	148.35	28.94	177.29
West End	107.19	18.00	125.19
All other parts of the Borough	0.00	86.40	86.40

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 £104.89.
- (ii.) The average Band D Council Tax for the Borough, including special expenses is £131.97.
- (iii.) It is not intended to make any changes to the current Council Tax Reduction Scheme for 2022/23 with the exception of the uprating in line with DWP uprating guidance. Annual uprating is provided for within the original scheme rules.
- (iv.) It should be noted that the figures above are not inclusive of the recent £150 fuel rebate announced by the Government for 2022/23. These payments will be made to the relevant tax payers during April 2022 as a separate transaction, as per Government guidance.

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

Chief Financial Officer

Date: 03 February 2022

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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 2022/23 is shown including the General Fund and Town/Parish Council precepts:

	Expenditure	Income	Council Tax Requirement
	£	£	£
General Fund	63,782,837	(57,399,046)	6,383,791
Town/Parish Precepts	3,693,673	-	3,693,673
Total	67,476,510	(57,399,046)	10,077,464
	(a)	(b)	(c)

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

	£
Borough (basic £104.89 + average special expenses £27.08)	131.97
Average Town/Parish Council	76.36
	208.33

(e) £5,003,583 is the total of the Town/Parish Council precepts added to Eastleigh Borough Council's special expenses (total of all Parishes = £3,693,673. total of Eastleigh Borough Council's Special Expenses = £1,309,910)

(f) £104.89 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 2022/23

Hampshire County Council

1. Hampshire County Council will meet on Thursday 17th February 2022 and are expected to set their precept at £67.3M (including the precept element relating to Adult Social Care), having been informed that they receive a favourable Collection Fund contribution of £1,460,342.26 for council tax, and a Collection Fund deficit of £778,235 for national non-domestic rates. This results in a Band D Council Tax of £1,390.86 (composed of Band D Council Tax of £1,226.95 plus a specific element of Band D Council Tax of £163.91 related to Adult Social Care).

Hampshire Police and Crime Commissioner

2. The Hampshire Police and Crime Commissioner is expected to set their HPCC precept at £11.4M during February, having been informed that the HPCC will receive a favourable Collection Fund contribution of £244,888.08 for council tax. This results in a Band D Council Tax of £236.46.

Hampshire and Isle of Wight Fire & Rescue

3. Hampshire & Isle of Wight Fire and Rescue Authority met on Tuesday 10th February 2022 to approve a precept at £3.6M, having been informed that they will receive a favourable Collection Fund contribution of £76,161.21 for council tax, and a Collection Fund deficit of £86,471 for national non-domestic rates. This results in a Band D Council Tax of £75.43.