AGENDA ITEM NO. 12

COUNCIL TAX RESOLUTION

Council Tax 2021/22

Following consideration of the report to this Council on 23 February 2021 and the setting of the Revenue Budget for 2021/22, the Council is required to pass the resolution below to set the Council Tax requirement.

RESOLVED

(1) it be noted that the Tax Base for the year 2021/22 has been calculated in accordance with the Local Government Finance Act 1992 and associated regulations as follows:

(a) 30,143 being the amount calculated by the Council as its Council Tax Base for the year, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended).

(b) Part of the Council's area

Parish	Tax Base
Benwick	350
Chatteris	3,364
Christchurch	275
Doddington	843
Elm	1,193
Gorefield	397
Leverington	1,135
Manea	890
March	6,606
Newton	241
Parson Drove	455
Tydd St Giles	389
Whittlesey	5,610
Wimblington	787
Wisbech	6,427
Wisbech St Mary	1,181
TOTAL	30,143

being the amounts calculated by the Council, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate, in accordance with regulation 6 of the Regulations.

(2) The Council calculates that the Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) is £7,851,042.

(3) That the following amounts be now calculated by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government & Finance Act 1992 (as amended):

(a) 46,651,653 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act **[Gross Expenditure including benefits & Town/Parish Precepts]**

(b) 37,352,123 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act **[Revenue Income including reimbursement of benefits, specific & general grants & use of reserves]**

(c) 9,299,530 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year **[Net Expenditure, including Parish Precepts]**

(d) 308.51 being the amount at 3(c) above divided by the Council Tax Base at 1(b) above, in accordance with Section 31B(1) of the Act, **[basic amount of its Council Tax for the year, including Parish precepts]**

(e) £1,448,488 being the aggregate amount of all special items referred to in Section 35(1) of the Act **[Parish Precepts]**

(f) 260.46 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount at (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 special item relates

(g) Part of the Council's area:

Parish	**Band D**
Benwick	297.18
Chatteris	305.35
Christchurch	306.82
Doddington	327.43
Elm	285.61
Gorefield	308.32
Leverington	308.04
Manea	329.00
March	308.90
Newton	314.40
Parson Drove	305.65
Tydd St Giles	291.31
Whittlesey	290.94
Wimblington	344.13
Wisbech	317.86
Wisbech St Mary	328.30

being the amounts given by adding to the amount at 3(f) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(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.

(h) Part of the Council's area

	Valuation Band							
Parish of	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
BENWICK	198.12	231.14	264.16	297.18	363.22	429.26	495.30	594.36
CHATTERIS	203.57	237.49	271.42	305.35	373.21	441.06	508.92	610.70
CHRISTCHURCH	204.55	238.64	272.73	306.82	375.00	443.18	511.37	613.64
DODDINGTON	218.29	254.67	291.05	327.43	400.19	472.95	545.72	654.86
ELM	190.41	222.14	253.88	285.61	349.08	412.55	476.02	571.22
GOREFIELD	205.55	239.80	274.06	308.32	376.84	445.35	513.87	616.64
LEVERINGTON	205.36	239.59	273.81	308.04	376.49	444.95	513.40	616.08
MANEA	219.33	255.89	292.44	329.00	402.11	475.22	548.33	658.00
APRIL	205.93	240.26	274.58	308.90	377.54	446.19	514.83	617.80
NEWTON IN THE ISLE	209.60	244.53	279.47	314.40	384.27	454.13	524.00	628.80
PARSON DROVE	203.77	237.73	271.69	305.65	373.57	441.49	509.42	611.30
TYDD ST.GILES	194.21	226.57	258.94	291.31	356.05	420.78	485.52	582.62
WHITTLESEY	193.96	226.29	258.61	290.94	355.59	420.25	484.90	581.88
WIMBLINGTON	229.42	267.66	305.89	344.13	420.60	497.08	573.55	688.26
WISBECH	211.91	247.22	282.54	317.86	388.50	459.13	529.77	635.72
WISBECH ST. MARY	218.87	255.34	291.82	328.30	401.26	474.21	547.17	656.60

being the amounts given by multiplying the amounts at 3(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 **[Council Tax relating to the District Council & Parish expenditure]**

(4) it be noted that for the year 2021/22 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act, 1992, for each of the categories of dwellings shown below:

	Valuation Band							
Precepting Authority	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
	£	£	£	£	£	£	£	£
Police & Crime Commissioner for Cambridgeshire	165.06	192.57	220.08	247.59	302.61	357.63	412.65	495.18
Cambridgeshire & Peterborough Fire Authority	49.02	57.19	65.36	73.53	89.87	106.21	122.55	147.06
Cambridgeshire County Council	933.18	1,088.71	1,244.24	1,399.77	1,710.83	2,021.89	2,332.95	2,799.54
Total	1,147.26	1,338.47	1,529.68	1,720.89	2,103.31	2,485.73	2,868.15	3,441.78

(5) having calculated the aggregate in each case of the amounts at 3(h) & 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act, 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2021/22 for each of the categories of dwellings shown below:

	Valuation Band							
Parish of	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
	£	£	£	£	£	£	£	£
BENWICK	1,345.38	1,569.61	1,793.84	2,018.07	2,466.53	2,914.99	3,363.45	4,036.14
CHATTERIS	1,350.83	1,575.96	1,801.10	2,026.24	2,476.52	2,926.79	3,377.07	4,052.48
CHRISTCHURCH	1,351.81	1,577.11	1,802.41	2,027.71	2,478.31	2,928.91	3,379.52	4,055.42
DODDINGTON	1,365.55	1,593.14	1,820.73	2,048.32	2,503.50	2,958.68	3,413.87	4,096.64
ELM	1,337.67	1,560.61	1,783.56	2,006.50	2,452.39	2,898.28	3,344.17	4,013.00
GOREFIELD	1,352.81	1,578.27	1,803.74	2,029.21	2,480.15	2,931.08	3,382.02	4,058.42
LEVERINGTON	1,352.62	1,578.06	1,803.49	2,028.93	2,479.80	2,930.68	3,381.55	4,057.86
MANEA	1,366.59	1,594.36	1,822.12	2,049.89	2,505.42	2,960.95	3,416.48	4,099.78
MARCH	1,353.19	1,578.73	1,804.26	2,029.79	2,480.85	2,931.92	3,382.98	4,059.58
NEWTON IN THE ISLE	1,356.86	1,583.00	1,809.15	2,035.29	2,487.58	2,939.86	3,392.15	4,070.58
PARSON DROVE	1,351.03	1,576.20	1,801.37	2,026.54	2,476.88	2,927.22	3,377.57	4,053.08
TYDD ST.GILES	1,341.47	1,565.04	1,788.62	2,012.20	2,459.36	2,906.51	3,353.67	4,024.40
WHITTLESEY	1,341.22	1,564.76	1,788.29	2,011.83	2,458.90	2,905.98	3,353.05	4,023.66
WIMBLINGTON	1,376.68	1,606.13	1,835.57	2,065.02	2,523.91	2,982.81	3,441.70	4,130.04
WISBECH	1,359.17	1,585.69	1,812.22	2,038.75	2,491.81	2,944.86	3,397.92	4,077.50
WISBECH ST. MARY	1,366.13	1,593.81	1,821.50	2,049.19	2,504.57	2,959.94	3,415.32	4,098.38

(6) authorise the publication of the amounts

(7) authorise the appropriate officer to demand the amounts in accordance with the Council Tax (Administration and Enforcement) Regulations 1992

(8) This Council hereby determines that its relevant basic amount of Council Tax for 2021/22 is not excessive in accordance with Section 52ZB of the Local Government Finance Act 1992, as amended by section 5 of the Localism Act 2011.