

## **Report to Council**

**Date of meeting: 28 February 2023**

**Portfolio: Finance – Cllr J Philip**

**Subject: Council Tax Setting 2023/24**

**Responsible Officer: Andrew Small (07548 145665).**

**Democratic Services: Jackie Leither (01992 564756).**

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### **Recommendations/Decisions Required:**

- (1) To note that under delegated authority, the Strategic Director and Section 151 Officer, has calculated the Council Tax Base for 2023/24 for the whole Council area as 54,883.6 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended) and for dwellings in those parts of its area to which a Parish Precept relates as set out in Appendix A**
- (2) That the following amounts be calculated for the year 2023/24 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:**
  - (a) £116,839,907 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) £103,758,904 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act**
  - (c) £13,081,003 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 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) £238.34 being the amount at 2(c) above (Item R), all divided by Item T (the amount at (1) above, the tax base), 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) £4,181,627 being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act**
  - (f) £162.15 being the amount at 2(c) above less the result given by dividing the amount at 2 (e) above by Item T (1) 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) That it be noted that Essex County Council, Essex Police, Fire & Crime Commissioner and Essex Fire & Rescue Service have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the category of dwellings in the Council's area**

- (h) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts in Appendix C as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings; and
- (i) That in accordance with section 52ZB of the Local Government Finance Act 1992, the Council determines that the amount of Council Tax shown at 2 (f) of £162.15 for 2023/24, representing an increase of £4.69 (2.98%) compared to 2022/23 is not excessive and therefore there is no requirement to hold a local referendum.

## 1. Executive Summary

1.1 The average Council Tax to be charged to taxpayers in Band D is summarised in the table below.

Element	2022/23 Charge	2023/24 Charge	Increase/(Decrease)	
	£'s	£'s	£'s	%
Epping Forest District Council	157.46	162.15	4.69	2.98
<b>District Council Tax</b>	<b>157.46</b>	<b>162.15</b>	<b>4.69</b>	<b>2.98</b>
Parish Councils*	70.85	76.19	5.34	7.54
<b>Average Local Council Tax</b>	<b>228.31</b>	<b>238.34</b>	<b>10.03</b>	<b>4.39</b>
Essex County Council (including Adult Social Care Precept)	1,401.12	1,450.17	49.05	3.50
Essex Police, Fire and Crime Commissioner (Police Authority)	218.52	233.46	14.94	6.84
Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority)	75.33	80.28	4.95	6.57
<b>Total Council Tax</b>	<b>1,923.28</b>	<b>2,002.25</b>	<b>78.97</b>	<b>4.11</b>

\*Parish council charges vary between parishes and are shown as average values in the table for illustration purposes

## **2. Resource Implications**

2.1 There are significant resource implications, which are covered in detail in the report.

## **3. Legal and Governance Implications**

3.1 The procedure for Setting the Council Tax is subject to the detailed requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011). This report complies with those requirements, with legislative references made where appropriate throughout the report.

## **4. Safer, Cleaner and Greener Implications**

4.1 None.

## **5. Consultation Undertaken**

5.1 The preparation of the 2023/24 budget proposals, including the recommended Council Tax increase has been the subject of extensive scrutiny and consultation. The Cabinet – at its meeting held on 6th February 2023 – considered comments on the budget proposals, made by the Stronger Council Select Committee at its meeting held on 24th January 2023.

## **6. Background and Introduction**

6.1 As a district council, Epping Forest District Council is responsible for the billing and collection of all Council Tax due from local taxpayers. This means that the Council is required to collect Council Tax to cover not only its own services but also the precepts set by other authorities. The Council Tax levied therefore comprises five separate elements:

- Epping Forest District Council element
- Town and Parish Council precepts
- Essex County Council precept (including Adult Social Care Services)
- Essex Police, Fire and Crime Commissioner (Police Authority) precept; and
- Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority) precept.

6.2 The setting of the Council Tax follows a prescribed timetable, commencing with the setting of the tax base in November, and ending with the formal setting of the Council Tax, which is required has to be completed by no later than 11th March prior to the start of the forthcoming financial year.

6.3 The procedure adheres to the requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011) and the level of Council Tax is directly related to the net expenditure of the Council after deducting income from Government grants and other sources of income. Council resolutions also adhere to legislative requirements and recommendations are therefore written in very formal language.

## 7. Council Tax Base and Collection Fund Deficit

7.1 The Council Tax Base for 2023/24 is 54,883.6 and a breakdown of the calculation by parish can be seen in the first column in **Appendix A**.

7.2 After taking account of previous distributions and recoupments, the Council Tax element of the Collection Fund is predicted to have a total surplus of £829,391 at 31st March 2023 (adjusted to £792,241 in accordance with temporary 'spreading arrangements' introduced by Government due to losses caused by the Covid-19 pandemic). The surplus is shared amongst the major precepting authorities i.e., Essex County Council, Essex Police, Fire and Crime Commissioner (both Police and Fire & Rescue authorities) and this Council. The distribution of the surplus is made in proportion to the level of each authority's precept for the year. The Epping Forest District Council share of the 2022/23 surplus is £93,912.

## 8. Epping Forest District Council Tax

8.1 The Cabinet recommended a District Council Tax increase of £4.69 (2.98%) for 2023/24 at its meeting on 6th February 2023. This involved setting a General Fund net expenditure budget of £17,641,020.

8.2 The amount of Council Tax that Epping Forest District Council is to levy is £8,899,376 as presented in the table below.

Description	Value
	£'s
Budgeted Net Expenditure 2023/24	17,641,020
Subtract: Net Contribution from Reserves	(450,260)
Subtract: Collection Fund Surplus (Council Tax)	(93,912)
Subtract: Collection Fund Surplus (Business Rates)	(551,114)
<b>Net Expenditure to be Financed</b>	<b>16,545,734</b>
Less: Retained Business Rates	(5,766,000)
Less: External Financing	(1,880,358)
<b>Council Tax Requirement</b>	<b>8,899,376</b>

8.3 The Epping Forest District Council Band D Council Tax is therefore £162.15 for 2023/24 (the Council Tax Requirement divided by the Tax Base of 54,883.6). This represents an increase of £4.69 (2.98%) when compared to the Council Tax levied in 2022/23.

## 9. Parish Precepts

9.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes for 2023/24 is £4,181,627, which produces an average Band D Council Tax of £76.19. The actual amount levied will vary from parish to parish. A detailed breakdown of the precept requirements and the Band D charge for each parish can be seen in the third and fourth columns in **Appendix A**.

## **10. Essex County Council Precept**

10.1 The total precept demand issued by Essex County Council for 2023/24 is £79,590,550 which produces a Band D Council Tax of £1,450.17. This represents an increase of £49.05 (3.50%) when compared to the Council Tax levied in 2022/23.

## **11. Essex Police, Fire and Crime Commissioner (Police Authority) Precept**

11.1 The precept demand issued by Essex Police, Fire and Crime Commissioner (Police Authority) for 2023/24 is £12,813,125, which produces a Band D Council Tax of £233.46. This represents an increase of £14.94 (6.84%) when compared to the Council Tax levied in 2022/23.

## **12. Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority) Precept**

12.1 The precept demand issued by Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority) for 2023/24 is £4,406,055, which produces a Band D Council Tax of £80.28. This represents an increase of £4.95 (6.57%) when compared to the Council Tax levied in 2022/23.

## Appendix A

### Town, Parish & Local Council Tax 2023/24

Town/Parish	2023/24				
	Tax Base	Town/Parish Precept (£'s)	Parish Band D Charge (£'s)	District Band D Charge (£'s)	Local Council Tax Band D Charge (£'s)
Abbess, Berners and Beauchamp Roding	237.9	5,722	24.05	162.15	186.20
Buckhurst Hill	5,197.7	353,337	67.98	162.15	230.13
Chigwell	6,332.8	298,000	47.06	162.15	209.21
Epping Town	5,283.0	589,513	111.59	162.15	273.74
Epping Upland	409.2	32,650	79.79	162.15	241.94
Fyfield	407.0	13,534	33.25	162.15	195.40
High Ongar	612.6	11,339	18.51	162.15	180.66
Lambourne	895.5	42,943	47.95	162.15	210.10
Loughton Town	12,667.9	904,300	71.39	162.15	233.54
Matching	461.8	18,384	39.81	162.15	201.96
Moreton, Bobbingworth and the Lavers	625.3	24,800	39.66	162.15	201.81
Nazeing	2,169.4	98,721	45.51	162.15	207.66
North Weald Bassett	2,611.5	231,084	88.49	162.15	250.64
Ongar Town	2,846.3	295,332	103.76	162.15	265.91
Roydon	1,398.4	53,814	38.48	162.15	200.63
Sheering	1,348.8	44,970	33.34	162.15	195.49
Stanford Rivers	374.7	21,684	57.87	162.15	220.02
Stapleford Abbots	576.4	9,268	16.08	162.15	178.23
Stapleford Tawney	102.3	1,537	15.02	162.15	177.17
Theydon Bois	1,984.8	139,900	70.49	162.15	232.64
Theydon Gamon	92.8	1,000	10.78	162.15	172.93
Theydon Mount	118.6	6,000	50.59	162.15	212.74
Waltham Abbey Town	7,878.8	977,990	124.13	162.15	286.28
Willingale	249.9	5,805	23.23	162.15	185.38
<b>Town, Parish &amp; Local Council Tax Totals</b>	<b>54,883.6</b>	<b>4,181,627</b>	<b>76.19</b>	<b>162.15</b>	<b>238.34</b>

## Appendix B

### Local Council Tax 2023/24: All Bands

Town/Parish	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s
Abbess, Berners and Beauchamp Roding	124.13	144.83	165.51	186.20	227.57	268.96	310.33	372.40
Buckhurst Hill	153.42	178.99	204.56	230.13	281.27	332.41	383.55	460.26
Chigwell	139.47	162.72	185.96	209.21	255.70	302.20	348.68	418.42
Epping Town	182.49	212.91	243.32	273.74	334.57	395.41	456.23	547.48
Epping Upland	161.29	188.18	215.05	241.94	295.70	349.47	403.23	483.88
Fyfield	130.27	151.98	173.69	195.40	238.82	282.25	325.67	390.80
High Ongar	120.44	140.52	160.58	180.66	220.80	260.96	301.10	361.32
Lambourne	140.07	163.41	186.75	210.10	256.79	303.48	350.17	420.20
Loughton Town	155.69	181.65	207.59	233.54	285.43	337.34	389.23	467.08
Matching	134.64	157.08	179.52	201.96	246.84	291.72	336.60	403.92
Moreton, Bobbingworth and the Lavers	134.54	156.97	179.38	201.81	246.65	291.51	336.35	403.62
Nazeing	138.44	161.52	184.58	207.66	253.80	299.96	346.10	415.32
North Weald Bassett	167.09	194.95	222.79	250.64	306.33	362.04	417.73	501.28
Ongar Town	177.27	206.82	236.36	265.91	325.00	384.10	443.18	531.82
Roydon	133.75	156.05	178.33	200.63	245.21	289.80	334.38	401.26
Sheering	130.33	152.05	173.77	195.49	238.93	282.38	325.82	390.98
Stanford Rivers	146.68	171.13	195.57	220.02	268.91	317.81	366.70	440.04
Stapleford Abbotts	118.82	138.63	158.42	178.23	217.83	257.45	297.05	356.46
Stapleford Tawney	118.11	137.80	157.48	177.17	216.54	255.92	295.28	354.34
Theydon Bois	155.09	180.95	206.79	232.64	284.33	336.04	387.73	465.28
Theydon Garnon	115.29	134.50	153.71	172.93	211.36	249.79	288.22	345.86
Theydon Mount	141.83	165.47	189.10	212.74	260.01	307.29	354.57	425.48
Waltham Abbey Town	190.85	222.67	254.47	286.28	349.89	413.52	477.13	572.56
Willingale	123.59	144.19	164.78	185.38	226.57	267.77	308.97	370.76
<b>Town and Parish Total</b>	<b>50.79</b>	<b>59.26</b>	<b>67.72</b>	<b>76.19</b>	<b>93.12</b>	<b>110.05</b>	<b>126.98</b>	<b>152.38</b>
<b>District, Town and Parish Total</b>	<b>158.89</b>	<b>185.38</b>	<b>211.86</b>	<b>238.34</b>	<b>291.30</b>	<b>344.27</b>	<b>397.23</b>	<b>476.68</b>

## Appendix C

### Total Council Tax 2023/24: All Bands

Town/Parish	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s
Abbess, Berners and Beauchamp Roding	1,250.74	1,459.20	1,667.65	1,876.11	2,293.02	2,709.93	3,126.85	3,752.22
Buckhurst Hill	1,279.34	1,492.56	1,705.78	1,919.01	2,345.46	2,771.90	3,198.35	3,838.02
Chigwell	1,266.13	1,477.16	1,688.17	1,899.20	2,321.24	2,743.29	3,165.33	3,798.40
Epping Town	1,302.76	1,519.90	1,737.02	1,954.15	2,388.40	2,822.66	3,256.91	3,908.30
Epping Upland	1,270.10	1,481.79	1,693.47	1,905.16	2,328.53	2,751.90	3,175.26	3,810.32
Fyfield	1,256.92	1,466.42	1,675.90	1,885.39	2,304.36	2,723.34	3,142.31	3,770.78
High Ongar	1,247.29	1,455.18	1,663.05	1,870.94	2,286.70	2,702.47	3,118.23	3,741.88
Lambourne	1,264.61	1,475.38	1,686.15	1,896.92	2,318.46	2,739.99	3,161.53	3,793.84
Loughton Town	1,278.39	1,491.46	1,704.52	1,917.59	2,343.72	2,769.85	3,195.98	3,835.18
Matching	1,261.16	1,471.36	1,681.55	1,891.75	2,312.14	2,732.53	3,152.91	3,783.50
Moreton, Bobbingworth and the Lavers	1,259.00	1,468.83	1,678.66	1,888.50	2,308.17	2,727.83	3,147.50	3,777.00
Nazeing	1,263.58	1,474.18	1,684.77	1,895.37	2,316.56	2,737.75	3,158.95	3,790.74
North Weald Bassett	1,293.94	1,509.61	1,725.26	1,940.92	2,372.23	2,803.55	3,234.86	3,881.84
Ongar Town	1,304.12	1,521.48	1,738.83	1,956.19	2,390.90	2,825.61	3,260.31	3,912.38
Roydon	1,252.22	1,460.93	1,669.63	1,878.34	2,295.75	2,713.16	3,130.56	3,756.68
Sheering	1,255.19	1,464.39	1,673.59	1,882.79	2,301.19	2,719.58	3,137.98	3,765.58
Stanford Rivers	1,273.53	1,485.79	1,698.04	1,910.30	2,334.81	2,759.32	3,183.83	3,820.60
Stapleford Abbots	1,248.04	1,456.06	1,664.06	1,872.07	2,288.08	2,704.10	3,120.11	3,744.14
Stapleford Tawney	1,246.49	1,454.24	1,661.99	1,869.74	2,285.24	2,700.73	3,116.23	3,739.48
Theydon Bois	1,278.34	1,491.40	1,704.45	1,917.51	2,343.62	2,769.73	3,195.85	3,835.02
Theydon Garnon	1,242.48	1,449.57	1,656.64	1,863.73	2,277.89	2,692.05	3,106.21	3,727.46
Theydon Mount	1,254.62	1,463.72	1,672.82	1,881.93	2,300.14	2,718.34	3,136.55	3,763.86
Waltham Abbey Town	1,309.28	1,527.49	1,745.70	1,963.92	2,400.35	2,836.77	3,273.20	3,927.84
Willingale	1,249.59	1,457.86	1,666.12	1,874.39	2,290.92	2,707.45	3,123.98	3,748.78
<b>Average (all preceptors)</b>	<b>1,334.83</b>	<b>1,557.31</b>	<b>1,779.78</b>	<b>2,002.25</b>	<b>2,224.72</b>	<b>2,447.19</b>	<b>2,669.67</b>	<b>2,892.14</b>