

## Decision under Delegated Powers

### Officer Making the Decision

Strategic Director of Environmental & Corporate Services (and s151 Officer)

### Recommendations

1. In accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, that the amounts calculated by Charnwood Borough Council as its Council Tax Base for the year 2021/22 shall be as shown as at Appendix A of this document.
2. That the expenses incurred by the Council in performing in Loughborough a function performed elsewhere in its area by a parish council or the chairman of a parish meeting be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992, as approved by Council in respect of the 2020/21 financial year.


### Reason

1. To set the Council's 2020/21 Council Tax Base.
2. To determine Special Expenses in Loughborough.

### Authority for Decision

The constitution of Charnwood Borough Council delegates authority for setting the council tax base to the s151 officer.

### Decision and Date



Simon Jackson

11 December 2020

### Background

#### *Council tax*

The Council Tax Base figures are used to calculate the charge payable for each band of property in order to collect sufficient revenue to meet the requirements of the precepting authority.

### *Special Expenses*

It is also necessary at this time to record where the expenses incurred by the Council in performing, in part of its area, a function performed elsewhere by a Parish Council or the Chairman of a parish meeting shall be special expenses.

The table at Appendix A shows the calculations for the parishes, the special expense area of Loughborough and Charnwood Borough Council as a whole. This includes the effect of estimated Council Tax reductions for 2018/19 (funded through the Council's Local Scheme of Council Tax Support) on each Parish Council Tax Base. The Council Tax Base figure shown at the foot of the table in Appendix A will be used to calculate the Band D Charnwood precept for 2021/22.

### **Financial Implications**

There are no direct financial implications. However, the calculation of the Council Tax base is critical in the process of setting the Council Tax and creation of the budget.

### **Risk Management**

No specific risks have been identified with this report.

Key Decision: Not applicable

Appendices:

A: Council Tax Base For Financial Year 2021/22

B: Calculation of Council Tax Benefit adjustment – for information

## APPENDIX A – 2021/22 COUNCIL TAX BASE

	<u>Band D Equivalent Properties</u>	<u>Benefit Band D</u>	<u>Adjusted Band D Figure</u>	<u>Collection Rate</u>	<u>Council Tax Base 2021/22</u>
Anstey	2856.6	189.3	2667.3	98.5%	2627.3
Barkby	151.8	5.3	146.5	98.5%	144.3
Barkby Thorpe	16.4	1.0	15.4	98.5%	15.2
Barrow-upon-Soar	2670.8	148.9	2521.9	98.5%	2484.1
Beeby	44.4	1.4	43.0	98.5%	42.4
Birstall	4900.6	266.0	4634.6	98.5%	4565.1
Burton-on-the-Wolds	529.5	6.3	523.2	98.5%	515.4
Cossington	232.0	11.8	220.2	98.5%	216.9
Cotes	25.1	0.6	24.5	98.5%	24.1
East Goscote	998.8	47.8	951.0	98.5%	936.7
Hamilton Lea	304.8	19.1	285.7	98.5%	281.4
Hathern	953.3	42.4	910.9	98.5%	897.2
Hoton	156.50	7.2	149.3	98.5%	147.1
Mountsorrel	3243.4	208.3	3035.1	98.5%	2989.6
Newtown Linford	551.1	10.7	540.4	98.5%	532.3
Prestwold	15.8	0.3	15.5	98.5%	15.3
Queniborough	1303.6	51.9	1251.7	98.5%	1232.9
Quorndon	2556.2	84.0	2472.2	98.5%	2435.1
Ratcliffe-on-the-Wreake	93.1	1.3	91.8	98.5%	90.4
Rearsby	503.3	10.3	493.0	98.5%	485.6
Rothley	2413.5	88.3	2325.2	98.5%	2290.3
Seagrave	285.5	5.7	279.8	98.5%	275.6
Shepshed	5301.0	337.2	4963.8	98.5%	4889.3
Sibley	3025.1	217.0	2808.1	98.5%	2766.0
South Croxton	137.5	1.4	136.1	98.5%	134.1
Stonebow Village	9.2	0.6	8.6	98.5%	8.5
Swithland	166.0	3.2	162.8	98.5%	160.4
Syston	4810.2	377.2	4433.0	98.5%	4366.5
Thrussington	270.6	9.2	261.4	98.5%	257.5
Thurcaston & Cropston	977.1	20.1	957.0	98.5%	942.6
Thurmaston	3176.0	296.3	2879.7	98.5%	2836.5
Ulverscroft	61.5	0.5	61.0	98.5%	60.1
Walton-on-the-Wolds	133.4	1.9	131.5	98.5%	129.5
Wanlip	91.7	3.2	88.5	98.5%	87.2
Woodhouse	1030.2	37.6	992.6	98.5%	977.7
Wymeswold	639.4	18.8	620.6	98.5%	611.3
Loughborough	18940.6	1869.1	17071.5	98.5%	16815.4
	<b>63575.6</b>	<b>4401.2</b>	<b>59174.4</b>	<b>98.5%</b>	<b>58286.9</b>

Calc per  
Appx B

**APPENDIX B – CT Benefit adjustment (for information)**

<b>Parish</b>	<b>Current Years Benefit</b>	<b>Band D Charge current yr</b>	<b>Equivalent Band D Properties</b>
Anstey	357,245.00	1887	189.3
Barkby	9,647.00	1835	5.3
Barkby Thorpe	1,840.00	1835	1.0
Barrow-upon-Soar	276,745.00	1859	148.9
Beeby	2,544.00	1771	1.4
Birstall	496,688.00	1867	266.0
Burton-on-the-Wolds	11,524.00	1825	6.3
Cossington	21,681.00	1838	11.8
Cotes	1,034.00	1825	0.6
East Goscote	87,603.00	1834	47.8
Hamilton Lea	33,834.00	1771	19.1
Hathern	77,363.00	1823	42.4
Hoton	13,296.00	1849	7.2
Mountsorrel	404,920.00	1944	208.3
Newtown Linford	20,007.00	1866	10.7
Prestwold	566.00	1825	0.3
Queniborough	94,543.00	1820	51.9
Quorndon	158,092.00	1883	84.0
Ratcliffe-on-the-Wreake	2,328.00	1804	1.3
Rearsby	18,707.00	1814	10.3
Rothley	161,989.00	1834	88.3
Seagrave	10,502.00	1840	5.7
Shepshed	619,381.00	1837	337.2
Sileby	401,727.00	1851	217.0

South Croxton	2,557.00	1858	1.4
Stonebow Village	981.00	1771	0.6
Swithland	5,671.00	1799	3.2
Syston	712,481.00	1889	377.2
Thrussington	16,677.00	1818	9.2
Thurcaston & Cropston	36,360.00	1813	20.1
Thurmaston	566,827.00	1913	296.3
Ulverscroft	878.00	1771	0.5
Walton-on-the-Wolds	3,461.00	1806	1.9
Wanlip	5,804.00	1806	3.2
Woodhouse	69,729.00	1855	37.6
Wymeswold	34,434.00	1834	18.8
Loughborough	3,454,164.00	1848	1869.1
	<b>8,193,830.00</b>		<b>4401.1</b>