

Report to Council

Report reference: C-2021/22
Date of meeting: 24 February 2022



Portfolio: Finance, Qualis Client and Economic Development – Cllr J. Philip
Subject: Council Tax Setting 2022/23
Responsible Officer: Andrew Small (07548 145665).
Democratic Services: Jackie Leither (01992 564756).

Recommendations/Decisions Required:

- (1) To note that under delegated authority, the Strategic Director and Section 151 Officer, has calculated the Council Tax Base for 2022/23 for the whole Council area as 54,865.3 (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 2022/23 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:**
 - (a) £111,981,897 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) £99,455,621 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act**
 - (c) £12,526,276 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) £228.31 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) £3,887,186 being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act**
 - (f) £157.46 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 2022/23 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 £157.46 for 2022/23, representing an increase of £5.00 compared to 2021/22 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	2021/22 Charge	2022/23 Charge	Increase/(Decrease)	
	£'s	£'s	£'s	%
Epping Forest District Council	152.46	157.46	5.00	3.28
District Council Tax	152.46	157.46	5.00	3.28
Parish Councils*	69.68	70.85	1.17	1.68
Average Local Council Tax	222.14	228.31	6.17	2.78
Essex County Council (including Adult Social Care Precept)	1,340.91	1,401.12	60.21	4.49
Essex Police, Fire and Crime Commissioner	208.53	218.52	9.99	4.79
Essex County Fire and Rescue Service	73.89	75.33	1.44	1.95
Total Council Tax	1,845.47	1,923.28	77.81	4.22

*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 2022/23 budget proposals, including the recommended Council Tax increase has been the subject of extensive scrutiny and consultation. The Cabinet – at its meeting held on 7th February 2022 – considered comments on the budget proposals, made by the Stronger Council Select Committee at its meeting held on 18th January 2022.

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
- Parish precepts
- Essex County Council precept (including Adult Social Care Services)
- Essex Police, Fire and Crime Commissioner precept; and
- Essex County Fire and Rescue Service 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 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 2022/23 is 54,865.3 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 £1,334,499 at 31st March 2022 (adjusted to £1,371,649 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, Essex Fire and Rescue Service 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 2021/22 surplus is £165,000.

8. Epping Forest District Council Tax

8.1 The Cabinet recommended a District Council Tax increase of £5.00 (3.28%) for 2022/23 at its meeting on 7th February 2022. This involved setting a General Fund net expenditure budget of £15,631,364.

8.2 The amount of Council Tax that Epping Forest District Council is to levy is £8,639,090 as presented in the table below.

Description	Value
	£'s
Budgeted Net Expenditure 2022/23	15,631,364
Add: Contribution to General Fund Reserve	336,789
Subtract: Collection Fund Surplus (Council Tax)	(165,000)
Subtract: Collection Fund Surplus (Business Rates)	(323,020)
Net Expenditure to be Financed	15,480,133
Add Back: Collection Fund Surplus (Business Rates)*	323,020
Less: Retained Business Rates	(5,010,617)
Less: External Financing	(2,153,446)
Council Tax Requirement	8,639,090

*Taken directly to Collection Fund Deficit Reserve (Coronavirus related)

8.3 The Epping Forest District Council Band D Council Tax is therefore £157.46 for 2022/23 (the Council Tax Requirement divided by the Tax Base of 54,865.3). This represents an increase of £5.00 (3.28%) when compared to the Council Tax levied in 2021/22.

9. Parish Precepts

9.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes is £3,887,186, which produces an average Band D Council Tax of £70.85. 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 Precepts

10.1 The total precept demand issued by Essex County Council for 2022/23 is £76,872,869 which produces a Band D Council Tax of £1,401.12. This represents an increase of £60.21 (4.49%) when compared to the Council Tax levied in 2021/22.

11. Essex Police, Fire and Crime Commissioner

11.1 The precept demand issued by Essex Police, Fire and Crime Commissioner for 2022/23 is £11,989,165, which produces a Band D Council Tax of £218.52. This represents an increase of £9.99 (4.79%) when compared to the Council Tax levied in 2021/22.

12. Essex Fire and Rescue Service

12.1 The precept demand issued by Essex Fire and Rescue Service for 2022/23 is £4,133,003, which produces a Band D Council Tax of £75.33. This represents an increase of £1.44 (1.95%) when compared to the Council Tax levied in 2021/22.

Appendix A

Town, Parish & Local Council Tax 2022/23

Town/Parish	2022/23				
	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	236.9	5,610	23.68	157.46	181.14
Buckhurst Hill	5,254.3	349,839	66.58	157.46	224.04
Chigwell	6,298.0	294,557	46.77	157.46	204.23
Epping Town	5,293.1	538,414	101.72	157.46	259.18
Epping Upland	407.6	21,492	52.73	157.46	210.19
Fyfield	410.7	13,534	32.96	157.46	190.42
High Ongar	602.1	11,145	18.51	157.46	175.97
Lambourne	904.6	40,240	44.49	157.46	201.95
Loughton Town	12,732.8	829,663	65.16	157.46	222.62
Matching	458.7	18,040	39.32	157.46	196.78
Moreton, Bobbingworth and the Lavers	609.9	22,000	36.07	157.46	193.53
Nazeing	2,148.6	92,263	42.94	157.46	200.40
North Weald Bassett	2,596.6	229,766	88.49	157.46	245.95
Ongar Town	2,843.6	295,052	103.76	157.46	261.22
Roydon	1,384.8	35,876	25.91	157.46	183.37
Sheering	1,356.3	41,180	30.36	157.46	187.82
Stanford Rivers	364.4	21,087	57.87	157.46	215.33
Stapleford Abbots	570.3	11,204	19.64	157.46	177.10
Stapleford Tawney	88.8	1,537	17.31	157.46	174.77
Theydon Bois	2,002.7	130,342	65.08	157.46	222.54
Theydon Garnon	88.5	1,000	11.30	157.46	168.76
Theydon Mount	115.3	3,400	29.50	157.46	186.96
Waltham Abbey Town	7,842.5	874,360	111.49	157.46	268.95
Willingale	254.4	5,585	21.96	157.46	179.42
Town, Parish and Local Council Tax Totals	54,865.3	3,887,186	70.85	157.46	228.31

Appendix B

Local Council Tax 2022/23: 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	120.76	140.89	161.01	181.14	221.39	261.64	301.90	362.28
Buckhurst Hill	149.36	174.25	199.14	224.04	273.83	323.61	373.40	448.08
Chigwell	136.15	158.85	181.53	204.23	249.61	295.00	340.38	408.46
Epping Town	172.78	201.59	230.38	259.18	316.77	374.37	431.96	518.36
Epping Upland	140.12	163.48	186.83	210.19	256.90	303.61	350.31	420.38
Fyfield	126.94	148.11	169.26	190.42	232.73	275.05	317.36	380.84
High Ongar	117.31	136.87	156.41	175.97	215.07	254.18	293.28	351.94
Lambourne	134.63	157.07	179.51	201.95	246.83	291.70	336.58	403.90
Loughton Town	148.41	173.15	197.88	222.62	272.09	321.56	371.03	445.24
Matching	131.18	153.05	174.91	196.78	240.51	284.24	327.96	393.56
Moreton, Bobbingworth and the Lavers	129.02	150.52	172.02	193.53	236.54	279.54	322.55	387.06
Nazeing	133.60	155.87	178.13	200.40	244.93	289.46	334.00	400.80
North Weald Bassett	163.96	191.30	218.62	245.95	300.60	355.26	409.91	491.90
Ongar Town	174.14	203.17	232.19	261.22	319.27	377.32	435.36	522.44
Roydon	122.24	142.62	162.99	183.37	224.12	264.87	305.61	366.74
Sheering	125.21	146.08	166.95	187.82	229.56	271.29	313.03	375.64
Stanford Rivers	143.55	167.48	191.40	215.33	263.18	311.03	358.88	430.66
Stapleford Abbotts	118.06	137.75	157.42	177.10	216.45	255.81	295.16	354.20
Stapleford Tawney	116.51	135.93	155.35	174.77	213.61	252.44	291.28	349.54
Theydon Bois	148.36	173.09	197.81	222.54	271.99	321.44	370.90	445.08
Theydon Gamon	112.87	131.69	150.49	169.31	206.93	244.56	282.18	338.62
Theydon Mount	124.64	145.41	166.18	186.96	228.51	270.05	311.60	373.92
Waltham Abbey Town	179.30	209.18	239.06	268.95	328.72	388.48	448.25	537.90
Willingale	119.61	139.55	159.48	179.42	219.29	259.16	299.03	358.84
Town and Parish Total	47.23	55.11	62.98	70.85	86.59	102.34	118.08	141.70
District, Town and Parish Total	152.21	177.57	202.94	228.31	279.05	329.78	380.52	456.62

Appendix C

Total Council Tax 2022/23: 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 Abbotts	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 Gamon	1,242.85	1,450.00	1,657.13	1,864.28	2,278.56	2,692.85	3,107.13	3,728.56
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
Average (all preceptors)	1,282.19	1,495.88	1,709.58	1,923.28	2,136.98	2,350.68	2,564.37	2,778.07