

D. Council Tax Setting

1. Intended Authority Council Tax

The Section 151 Officer has based his council tax calculations on accurate and prudent budgetary information.

Noting that under delegated authority, the Interim Strategic Director (Chief Financial Officer), has calculated the Council Tax Base for 2020/21 as follows:

- (a) For the whole Council area as 54,398.0 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended); and
- (b) For dwellings in those parts of its area to which a Parish precept relates.

The following amounts be calculated for the year 2020/21 in accordance with sections 31 to 36 of the Local Government Finance Act 1992:

- (a) £116,208,277 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) £104,300,368 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
- (c) £11,907,909 being the amount by which the aggregate at 13 (a) above exceeds the aggregate at 13 (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) £227.71 being the amount at 13 (c) above (Item R), all divided by Item T (the amount at 9 (a) above), 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) £3,727,565 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- (f) £154.75 being the amount at 13 (d) above less the result given by dividing the amount at 10 (e) above by Item T (9 (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 Parish precept relates.

The noting that the County Council, the Police Authority and the Fire Authority 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.

The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts in Appendix D as the amounts of Council Tax for 2020/21 for each part of its area and for each of the categories of dwellings.

That in accordance with section 52ZB of the Local Government Finance Act 1992, Council determines that the amount of Council Tax shown at (9) (f) of £154.75 for 2020/21, being an increase of 1.5% from 2019/20 (half the predicted inflation rate, and within the Government’s referendum limit – for shire districts – of up to 2% or £5, whichever is higher).

2. Illustrative Impact of Council Tax Increase (EFDC Value Only).

The intended council tax rates are tabled below. The rates relate to this Authority only and other precepts will be added when known.

Council Tax Band	Number of predicted properties 2020/21	Rate in 2019/20	Proposed Rate in 2020/21	Notes
		£	£	<i>Assumes increase of 1.5%</i>
A	1033.1	<i>101.64</i>	103.17	
B	3229.7	<i>118.58</i>	120.36	
C	9272.0	<i>132.32</i>	137.56	
D	12884.9	<i>152.46</i>	154.75	
E	11281.3	<i>186.34</i>	189.14	
F	9408.8	<i>220.22</i>	223.53	
G	9598.6	<i>254.10</i>	257.92	
H	2221.5	<i>304.92</i>	309.50	

3. Discounts

The number and level of discounts that are forecast to be applied are as follows:

Discount	Forecast Number	% Discount
Student in full term education	146	100% if property is wholly occupied by students
Disabled individual	376	Varies
Second home	397	5% discount
Empty home	112	100% premium
Single Person Discount	17,134	25%
Hardship/LCTSS	6,231	Equates to a £6m discount