

EXECUTIVE DECISION RECORD

REF No 525/22

A1 Service Area	Revenues, Benefits and Customer Contacts
A2 Title	Council Tax Base for Borough & Parish Councils – 2023/2024
A3 Decision Taken By	Cabinet Member - Finance, Treasury Management & Communications
A4 Chief Officer	Please print name: Sal Khan Please sign name: Approval by email 081222
A5 Leader / Deputy Leader	Please print name: Cllr Steve Sankey Please sign name: Approval by email 081222
A6 Date of Decision	08/12/22

Confidentiality

A7 Is this Decision confidential by containing exempt information as described in Schedule 12A of the Local Government Act 1972?	No
A7.1 If yes, please state relevant paragraph from Schedule 12A LGA 1972.	N/A

Scrutiny

A8 Which Scrutiny Committee should this decision be submitted to? *(Please tick as appropriate)*

Scrutiny (Value For Money Council) Committee ✓

<p>B1 What is the Decision?</p>	<p>To approve the amount of the Council Tax Base for East Staffordshire Borough Council and the individual parishes within the borough for the financial year 2023-24, including the allocation of Local Council Tax Support Grant to Parish Councils:</p> <p>The amount calculated by East Staffordshire Borough Council as its Council Tax Base for the year 2023-24 shall be 40,060..</p> <p>The allocation of the council tax support grant to local preceptors of £59,336 and that this be apportioned in line with appendix 4.</p>
<p>B2 What are the reasons for the Decision?</p>	<p>The Council Tax Base is the preliminary stage in setting the Council Tax for the new financial year from 1st April 2023 to 31st March 2024.</p> <p>In accordance with the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012, the Authority is required to calculate its tax base for each financial year and notify Staffordshire County Council, Staffordshire Police and County Crime Commissioner and the Staffordshire Commissioner for Fire and Rescue of the figure by 31st January 2023.</p> <p>The detail is provided in the appended Council Tax Base Report 2023-24 and appendices 1-4.</p>
<p>B3 What are the contributions to Corporate Priorities?</p>	<p>Council Tax collection is a primary source of revenue to the Council and therefore underpins all priorities.</p>
<p>B4 What are the Human Rights considerations?</p>	<p>There are no Human Rights issues arising from this decision</p>

Financial Implications

<p>B5 What are the financial implications?</p>	<p>The tax base has a direct effect on the level of Council Tax levied for 2023-24 and will also have an impact on the council tax setting for both Parish Councils and major preceptors. For example, a lower tax base means that less council tax income will be generated even if the rate of council tax chargeable to residents remains the same and vice versa.</p> <p>The proposed tax base is higher than the figure that has been anticipated within the Medium Term Financial Strategy (MTFS). This is largely due to both higher actual and forecast housing growth than previously forecast.</p>
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<p>The finance section has been approved by the following member of the Financial Management Unit:</p>	<p>Please print name: Lisa Turner</p> <p>Please sign name: Approval by email 071222</p>
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Policy Framework

<p>B6 Is the Decision wholly in accordance with the Council's policy framework?</p>	<p>Yes</p>
<p>B6.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?</p>	<p>NA</p>
<p>B6.2 Has it got the appropriate approvals under those provisions?</p>	<p>Yes</p>
<p>B7 Is the Decision wholly in accordance with the Council's budget?</p>	<p>Yes</p>
<p>B7.1 If No, does it fall within the urgency provisions (Part 3 of the Constitution)?</p>	<p>NA</p>
<p>B7.2 Has it got the appropriate approvals under those provisions?</p>	<p>NA</p>

Equalities Implications

B8 What are the Equalities implications: N/A The subject of this Report is not a policy, strategy, function or service that is new or being revised
B8.1 Positive (Opportunities/Benefits): NA
B8.2 Negative (Threats): NA
B8.3 The subject of this decision is not a policy, strategy, function or service that is new or being revised. An equality impact assessment is not required
B8.4 [The equality impact assessment identified the following actions to be carried out:] N/A

Risk Assessment

B9 What are the Risk Assessment implications:
B9.1 Positive (Opportunities/Benefits): The tax base calculations are broadly in line with estimates made within the Medium Term Financial Strategy.
B9.2 Negative (Threats): Failure to calculate the Council Tax Base would lead to an inability to raise revenue by means of Council Tax. Higher demand associated with the Council Tax Support Scheme or increased discounts/exemptions than assumed in the calculation could result in a deficit on the Council Tax Account which would need to be met in future years.
B9.3 The risks are already incorporated into the Corporate/ Strategic risk register

Legal Considerations

B10 What are the Legal Considerations:

B10.1 The Tax Base must be calculated in accordance with regulations under Section 33(5) of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) Regulations 2012. The Council is legally obliged to calculate the Council Tax Base and failure to do so would place the Council in breach of the 2012 Regulations.

This section has been approved by the following member of the Legal Team

Please print name: John Teasdale

Please sign name: Approval by email 071222

Sustainability Implications

B11 What are the Sustainability implications: N/A
B11.1
B11.2 Positive (Opportunities/Benefits):
B11.3 Negative (Threats): None

Health & Safety Implications

B12 What are the Health & Safety implications: None
B12.1 A Risk Assessment has not been carried out and entered into Safety Media for all significant hazards and risks because there are no significant hazards or risks arising from this decision
B12.2 NA
B12.3 NA
B12.3.1 Positive (Benefits) NA
B12.3.2 Negative (Threats) NA

Key Decision

B13 Is this a Key Decision? No

Note: A Key Executive Decision is one where:

1. **REVENUE** – Any contract or proposal with an annual payment or saving of more than £100,000
2. **CAPITAL** – Any capital project with a value in excess of £150,000
3. A decision which significantly affects communities living or working in an area comprising two or more wards.

B13.1 If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?	NA
B13.2 If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in?	NA

NOTE: If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.

Please send the original signed document to
monica.henchcliffe@eaststaffsbc.gov.uk