

Meeting Date: 2nd March 2021
Portfolio: Finance, Governance and Resources
Key Decision:
Within Policy and
Budget Framework YES
Public / Private Public

Title: COUNCIL TAX 2021/22
Report of: CORPORATE DIRECTOR OF FINANCE AND RESOURCES
Report Number: RD61/20

Summary & Recommendations:

This report sets out the calculations to be made by the City Council in setting:

- a) The level of basic Council Tax in 2021/22 in respect of City Council Services at £242.63 and the amount to be levied in non-parished areas at £222.20;
- b) The level of Basic (City) Council Tax which will be charged in different parts of the City Council's area to reflect Special Items (Parish Precepts) – **Appendix A**;
- c) The Basic amount of (City) Council Tax applicable to each category of dwelling in each part of the City Council's area;
- d) The total amount of Council Tax to be levied in 2021/22, inclusive of Cumbria County Council and Police and Crime Commissioner for Cumbria Precept, applicable to each category of dwelling in each part of the City Council's area;
- e) The Council Tax surplus/deficit - **Appendix B**
- f) The Council's Local Council Tax Reduction Scheme and War Pensions voluntary disregard as set out in **Appendix D**;
- g) Discounts and Premiums in accordance with the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 and The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 as set out at **Appendix D**, with Council confirming that:
 - i. The higher amount for long-term empty dwellings that have been unoccupied and substantially unfurnished for a continuous period of more than 10 years (long-term empty premium) to be set at 300% from 1st April 2021.

Council is asked to approve:

- h) The formal Council Tax Resolution as set out in **Appendix C**

Tracking

Council:	2 March 2021
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1. INTRODUCTION

- 1.1 This meeting marks the third and final stage in the financial and budgetary process introduced by the Local Government Finance Act 1992, and amended by the Localism Act 2011, and culminates in the setting of the Council Tax levels to be applied throughout the Carlisle District for 2021/22.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was delegated to the Corporate Director of Finance and Resources and calculated, for 2021/22, as at 15 January 2021.
- 1.3 Stage 2 required the City Council (as the billing authority) to calculate a council tax requirement for the year and this was undertaken at its meeting on 17 February 2021.
- 1.4 The Parish Council Precepts for 2021/22 are detailed in **Appendix A** and total £708,289.
- 1.5 Cumbria County Council is similarly required to calculate its Council Tax requirement, and this was determined at its meeting on 18 February 2021. The precept was set at £51,931,669. This results in a Band D Council Tax of £1,498.04 (1.99% increase for 2021/22 plus 2% Adult Social Care Precept).
- 1.6 The Police and Crime Commissioner for Cumbria is also required to calculate its Council Tax requirement separately from the County Council and this was determined at its meeting on 19 February 2021. The precept was set at £9,434,810. This results in a Band D Council Tax of £272.16 (an increase of 2.47%).
- 1.7 Finally, the City Council as “Billing Authority” is required under Section 30, to set an overall amount of Council Tax, by reference to the aggregate of its own Tax and that set by the Cumbria County Council and the Police and Crime Commissioner for Cumbria.
- 1.8 It should be noted that the City Council has increased its share of Council Tax by £5 (2.30%) for 2021/22. The County Council has raised its share for 2021/22 by 1.99% and 2% for the Adult Social Care Precept. The Police and Crime Commissioner has raised its Council Tax rates for 2021/22 by 2.47%.

2. RELEVANT CALCULATIONS

- 2.1 The legislation is framed in a way, which requires that the relevant calculations are made by the City Council.
- 2.2 Where the information required to support the calculations is complex or lengthy, it is contained in the appendices attached to this report.
- 2.3 The remainder of this report is in the form of a commentary on the relevant calculations, concluding with a recommendation as to the terms in which the City Council should make the appropriate resolution.

3. COUNCIL TAX BASE

The Council Tax Base is a measure of the City Council's taxable resources and is expressed in terms of the equivalent number of 2-person Band D properties. This was calculated by the City Council to be 34,666.41 for the whole of the area. The amount calculated for each parish is set out in **Appendix A**.

4. COUNCIL TAX REQUIREMENT

The City Council's Council Tax Requirement 2021/22 has been determined as £7,702,876.

5. GRANT INCOME

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2021/22. These have been notified as: -

	£
Retained Business Rates Baseline / S.31 Grant	3,508,955
Total	3,508,955

- 5.2 Under Council Tax regulations, transactions relating to any surplus or deficit arising from the previous year's Council Tax are to be aggregated and incorporated in the amount of Council Tax set by the billing authority. This is to be achieved by increasing the amount of grant income by the amount of any anticipated surplus on the Collection Fund at 31 March 2021. If a deficiency is anticipated, or the transactions to be accounted for in 2021/22 gave rise to a reduction in liability, then the aggregate of grant income is to be reduced.
- 5.2.1 **Appendix B** summarises the anticipated position on the collection of Council Tax. In accordance with the authority delegated to the Corporate Director of Finance and Resources by the Council, the overall estimated deficit on Council Tax for 2020/21 has been determined at £1,204,081. However, Government has

announced that any deficit can be recovered over a three-year period and the revised deficit to be collected in 2021/22 has therefore been determined at £526,608. The County Council's share of this deficit has been certified and rounded as £390,369, the Police and Crime Commissioner for Cumbria's Share certified and rounded as £71,971, leaving a balance of £64,268 for the City Council.

The Corporate Director of Finance and Resources has determined the budget for 2021/22 will include a deficit of £64,300 reducing to £41,300 in 2022/23 and 2023/24 and a recurring surplus of £50,000 from 2024/25 onwards for the City Council in the MTFP.

5.3 On this basis, total estimated grant income should be calculated as **£3,444,655**.

6. CITY COUNCIL BASIC COUNCIL TAX

6.1 Basic Council Tax is the average tax for the whole area in respect of the City Council's Council Tax Requirement after first deducting estimated grant income. Its relevance is as a basis for comparison since it will not actually be levied in any part of the Council's area.

6.2 Basic Council Tax is calculated by subtracting grant income from Budget Requirement and dividing the result by the Tax Base: -

	£
Budget Requirement	14,555,820
Less BR Estimate Pooling/Growth (note 1)	2,700,000
Less Grant Income	3,444,655
Net Requirement from Collection Fund	8,411,165
Divided by Tax Base	34,666.41
Basic Tax	242.63

Note 1 – The assumed level of Business Rate income because of economic growth combined with joining the Cumbria Pool for Business Rate Retention.

6.3 Next, it is necessary to calculate the level of Tax which will be levied in various parts of the City Council's area, according to whether there are special items (parish precepts) to be charged in the area.

6.4 By setting aside the total value of special items from the amount required from the Collection Fund, and recalculating the result in the same way as calculating the Basic Tax in 6.2, the result is the amount of Tax which will be levied in the Urban Area and in any parish area for which no precept is required:

	£
Net Requirement from Collection Fund	8,411,165
Less Special Items	708,289
Net requirement excluding Special Items	7,702,876
Divided by Tax Base	34,666.41
Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept	222.20

6.5 A similar calculation is required to be made in respect of each parish area for which a special item is to be charged and these are set out in detail within **Appendix C (Council Tax Resolution)**.

7. COUNCIL TAX APPLICABLE TO EACH PROPERTY BAND

7.1 Having calculated the “headline” Tax for each part of the area, it is now necessary to set the level of Tax for each of the eight property bands in each part of the area.

7.2 This is done by setting the Tax in proportion to that set for Band D, in the proportions set out in the legislation: -

Valuation Bands								
	A	B	C	D	E	F	G	H
Proportion to 9	6	7	8	9	11	13	15	18

7.2.1 The results of carrying out the above calculations are set out in **Appendix C (Council Tax Resolution)**.

8. CUMBRIA COUNTY COUNCIL PRECEPT

The County Council has issued a precept upon the City Council in the sum of £51,931,669 and set its basic Council Tax as £1,498.04 to be charged against each category of dwelling as follows: -

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£998.69	£1,165.15	£1,331.59	£1,498.04	£1,830.93	£2,163.84	£2,496.73	£2,996.08

9. POLICE AND CRIME COMMISSIONER FOR CUMBRIA PRECEPT

The Police and Crime Commissioner for Cumbria has issued a precept upon the City Council in the sum of £9,434,810 and set its basic Council Tax as £272.16 to be charged against each category of dwelling as follows: -

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£181.44	£211.68	£241.92	£272.16	£332.64	£393.12	£453.60	£544.32

10. TOTAL AMOUNT OF COUNCIL TAX 2021/22

10.1 The amount of Council Tax to be levied in 2021/22 in respect of each category of dwelling in each part of the City Council's area is arrived at by adding together the amounts calculated at paragraph 6.4 to the amount set by Cumbria County Council as notified and set out in paragraph 8 and the amount set by the Police and Crime Commissioner for Cumbria and set out in Paragraph 9. i.e.

	Band D Council Tax Levels			% of Council Tax
	£	% Increase		
City	222.20	2.30		11.1%
County*	1,498.04	3.99		75.2%
Police	272.16	2.47		13.7%
Total	1,992.40			100.0%

*Includes 2% Adult Social Care Precept

10.2 The amounts are set out in **Appendix C (Council Tax Resolution)**.

11. CONSULTATION

11.1 Consultation to Date.
Not applicable.

11.2 Consultation proposed.
Not applicable.

12. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

12.1 To ensure that a balanced budget is set.

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**Appendices
attached to report:**

Appendix A The level of Basic (City) Council Tax which will be charged in different parts of the City Council's area to reflect Special Items (Parish Precepts)

Appendix B Council Tax surplus/deficit calculation

Appendix C The Formal Council Tax Resolution for 2021/22

Appendix D In accordance with the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012

Note: in compliance with section 100d of the Local Government Act 1972 the report has been prepared in part from the following papers:

- None

CORPORATE IMPLICATIONS:

LEGAL – The Council must have a balanced budget to deliver its services and also achieve and sustain an appropriate level of reserves. The setting of the overall Council Tax for the Carlisle District is the final stage of the budget process and it is the responsibility of full Council to approve the aggregate charge by the statutory date of 11th March each year, in accordance with Section 30 of the Local Government and Finance Act 1992.

PROPERTY SERVICES – There are no property asset implications.

FINANCE – included within the main body of the report

EQUALITY – This report raises no explicit issues relating to the public sector Equality Duty.

INFORMATION GOVERNANCE – There are no information governance implications.

APPENDIX A

SPECIAL AMOUNTS DUE TO PARISH COUNCILS

PARISH/AREA	SPECIAL ITEMS (Parish Precepts) £	TAX BASE	BASIC AMOUNT OF COUNCIL TAX £
Arthuret	59,121	732.14	80.75
Askerton	0	54.04	0.00
Beaumont	8,300	196.73	42.19
Bewcastle	4,500	138.76	32.43
Brampton	179,793	1,568.30	114.64
Burgh By Sands	17,200	508.87	33.80
Burtholme	2,400	90.28	26.58
Carlatton & Cumrew	1,700	60.61	28.05
Castle Carrock	6,273	141.59	44.30
Cummersdale	12,160	548.87	22.15
Cumwhitton	5,145	135.66	37.93
Dalston	77,933	1,166.61	66.80
Denton Nether	8,000	102.56	78.00
Denton Upper	1,216	35.49	34.26
Farlam	7,275	227.05	32.04
Hayton	16,500	897.07	18.39
Hethersgill	7,000	134.89	51.89
Irthington	8,501	319.34	26.62
Kingmoor	9,853	428.84	22.98
Kingwater	970	63.62	15.25
Kirkandrews	8,471	155.26	54.56
Kirklington	2,500	147.42	16.96
Midgeholme	0	25.01	0.00
Nicholforest	6,000	136.31	44.02
Orton	7,250	179.90	40.30
Rockcliffe	7,103	310.24	22.90
Scaleby	5,400	135.80	39.76
Solport & Stapleton	2,800	144.56	19.37
Stanwix Rural	46,500	1,422.95	32.68
St Cuthbert Without	25,500	1,881.51	13.55
Walton	7,725	108.71	71.06
Waterhead	1,200	48.50	24.74
Westlinton	2,000	141.05	14.18
Wetheral	152,000	2,673.53	56.85
Total	708,289		

APPENDIX B

2020/21 Council Tax Deficit to be collected in 2021/22					
	£	£	£	£	%
Income into Fund 2020/21					
Council Tax Payments (inc MOD)	63,727,943				
Plus Arrears to be Collected 2021/22 Onwards	2,426,518				
Net Transfers from Council Fund	0				
Rebates Including Second Adult	0				
Total Estimated Income 2020/21	66,154,461				
Expenditure from Fund 2020/21					
Police Authority Precept	9,154,518				13.7%
County Precept	49,654,101				74.1%
City Including Parish Precepts	8,174,780				12.2%
	66,983,399				
Estimated (Deficit)/Surplus on Fund as at 15/01/21	(828,938)				
1. Deficit to be Collected 2021/22	Total	2021/22	2022/23	2023/24	
(Surplus) on Collection Fund 31/03/20	(50,781)	(50,781)	0	0	
Deficit/(Surplus) 1993-2019	187,272	62,424	62,424	62,424	
Deficit/(Surplus) 2020/21 (See Above)	828,938	276,313	276,313	276,313	
Less (Deficit)/Surplus Distributed to 2019/20	238,653	238,653	0	0	
Deficit/(Surplus) to be Returned 2021/22	1,204,081	526,608	338,737	338,737	
Police Authority Share	164,559.96	71,970.77	46,294.60	46,294.60	
County Council Share	892,573.15	390,369.42	251,101.87	251,101.87	
City Council Share	146,948.37	64,268.29	41,340.04	41,340.04	
	1,204,081.48	526,608.47	338,736.50	338,736.50	

Note 1 – The Corporate Director of Finance and Resources has determined a deficit of £64,300 for 2021/22, a deficit of £41,300 for 2022/23 and 2023/24 and a recurring surplus of £50,000 from 2024/25 onwards for the City Council in its MTFP.

COUNCIL TAX RESOLUTION 2021/22

1. That it be noted that at its meeting on 2 March 2021 the City Council calculated the Council Tax Base 21/22:
- For the whole Council area as 34,666.41 (Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (The “Act”), and;.
 - For dwellings in those parts of its area to which a Parish Precept relates as below:

Parish of:	
Arthuret	732.14
Askerton	54.04
Beaumont	196.73
Bewcastle	138.76
Brampton	1,568.30
Burgh By Sands	508.87
Burtholme	90.28
Carlatten & Cumrew	60.61
Castle Carrock	141.59
Cummersdale	548.87
Cumwhitton	135.66
Dalston	1,166.61
Denton Nether	102.56
Denton Upper	35.49
Farlam	227.05
Hayton	897.07
Hethersgill	134.89
Irthington	319.34
Kingmoor	428.84
Kingwater	63.62
Kirkandrews	155.26
Kirklington	147.42
Midgeholme	25.01
Nicholforest	136.31
Orton	179.90
Rockcliffe	310.24
Scaleby	135.80
Solport & Stapleton	144.56
Stanwix Rural	1,422.95
St Cuthbert Without	1,881.51
Walton	108.71
Waterhead	48.50
Westlinton	141.05
Wetheral	2,673.53
& for the urban area of CARLISLE	19,604.34
Total	34,666.41

2. Calculate that the Council Tax requirement for the Council’s own purposes for 2021/22 (excluding Parish Precepts) is £7,702,876

3. That the following amounts be now calculated by the City Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended):
 - (a) 14,555,820 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) £3,508,955 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) £8,411,165 Being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(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 31A(4) of the Act).
 - (d) £242.63 Being the amount at 3(c) above (Item R), all divided by Item T (1 above) calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts).
 - (e) £708,289 Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
 - (f) £222.20 Being the amount at 3(d) above, less the result given by dividing the amount at 3(e) above by Item T (2 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.
4. To note that the County Council and the Police and Crime Commissioner for Cumbria have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.
5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2021/22 for each part of its area and for each of the categories of dwellings.

BASIC AMOUNT OF COUNCIL TAX FOR CITY COUNCIL SERVICES APPLICABLE TO EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	201.96	235.63	269.29	302.95	370.27	437.60	504.91	605.90
ASKERTON	148.13	172.82	197.51	222.20	271.58	320.96	370.33	444.40
BEAUMONT	176.26	205.63	235.01	264.39	323.15	381.90	440.65	528.78
BEWCASTLE	169.75	198.04	226.34	254.63	311.22	367.80	424.38	509.26
BRAMPTON	224.56	261.98	299.41	336.84	411.70	486.55	561.40	673.68
BURGH BY SANDS	170.66	199.11	227.55	256.00	312.89	369.78	426.66	512.00
BURTHOLME	165.85	193.49	221.14	248.78	304.07	359.35	414.63	497.56
CARLATTON & CUMREW	166.83	194.64	222.44	250.25	305.86	361.48	417.08	500.50
CASTLE CARROCK	177.66	207.28	236.89	266.50	325.72	384.95	444.16	533.00
CUMMERSDALE	162.90	190.05	217.20	244.35	298.65	352.95	407.25	488.70
CUMWHITTON	173.42	202.32	231.23	260.13	317.94	375.75	433.55	520.26
DALSTON	192.66	224.78	256.89	289.00	353.22	417.45	481.66	578.00
DENTON NETHER	200.13	233.49	266.84	300.20	366.91	433.63	500.33	600.40
DENTON UPPER	170.97	199.47	227.96	256.46	313.45	370.45	427.43	512.92
FARLAM	169.49	197.74	225.99	254.24	310.74	367.24	423.73	508.48
HAYTON	160.39	187.12	213.86	240.59	294.06	347.52	400.98	481.18
HETHERSGILL	182.72	213.18	243.63	274.09	335.00	395.91	456.81	548.18
IRTHINGTON	165.88	193.52	221.17	248.82	304.12	359.41	414.70	497.64
KINGMOOR	163.45	190.69	217.94	245.18	299.67	354.15	408.63	490.36
KINGWATER	158.30	184.68	211.07	237.45	290.22	342.99	395.75	474.90
KIRKANDREWS	184.50	215.26	246.01	276.76	338.26	399.77	461.26	553.52
KIRKLINTON	159.44	186.01	212.59	239.16	292.31	345.46	398.60	478.32
MIDGEHOLME	148.13	172.82	197.51	222.20	271.58	320.96	370.33	444.40
NICHOLFOREST	177.48	207.06	236.64	266.22	325.38	384.54	443.70	532.44
ORTON	175.00	204.16	233.33	262.50	320.84	379.17	437.50	525.00
ROCKCLIFFE	163.40	190.63	217.87	245.10	299.57	354.04	408.50	490.20
SCALEBY	174.64	203.74	232.85	261.96	320.18	378.39	436.60	523.92
SOLPORT & STAPLETON	161.04	187.89	214.73	241.57	295.25	348.94	402.61	483.14
STANWIX RURAL	169.92	198.24	226.56	254.88	311.52	368.16	424.80	509.76
ST CUTHBERT WITHOUT	157.16	183.36	209.55	235.75	288.14	340.53	392.91	471.50
WALTON	195.50	228.09	260.67	293.26	358.43	423.60	488.76	586.52
WATERHEAD	164.62	192.06	219.50	246.94	301.82	356.70	411.56	493.88
WESTLINTON	157.58	183.85	210.11	236.38	288.91	341.44	393.96	472.76
WETHERAL	186.03	217.04	248.04	279.05	341.06	403.08	465.08	558.10
All other parts of the City Council's area	148.13	172.82	197.51	222.20	271.58	320.96	370.33	444.40

Precepting Authority	VALUATION BANDS							
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Cumbria County Council	998.69	1,165.15	1,331.59	1,498.04	1,830.93	2,163.84	2,496.73	2,996.08
Police & Crime Commissioner for Cumbria	181.44	211.68	241.92	272.16	332.64	393.12	453.60	544.32

Aggregate of Council Tax requirements

AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2021/22 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS				BAND E	BAND F	BAND G	BAND H
	BAND A	BAND B	BAND C	BAND D				
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	1,382.09	1,612.46	1,842.80	2,073.15	2,533.84	2,994.56	3,455.24	4,146.30
ASKERTON	1,328.26	1,549.65	1,771.02	1,992.40	2,435.15	2,877.92	3,320.66	3,984.80
BEAUMONT	1,356.39	1,582.46	1,808.52	2,034.59	2,486.72	2,938.86	3,390.98	4,069.18
BEWCASTLE	1,349.88	1,574.87	1,799.85	2,024.83	2,474.79	2,924.76	3,374.71	4,049.66
BRAMPTON	1,404.69	1,638.81	1,872.92	2,107.04	2,575.27	3,043.51	3,511.73	4,214.08
BURGH BY SANDS	1,350.79	1,575.94	1,801.06	2,026.20	2,476.46	2,926.74	3,376.99	4,052.40
BURTHOLME	1,345.98	1,570.32	1,794.65	2,018.98	2,467.64	2,916.31	3,364.96	4,037.96
CARLATTON & CUMREW	1,346.96	1,571.47	1,795.95	2,020.45	2,469.43	2,918.44	3,367.41	4,040.90
CASTLE CARROCK	1,357.79	1,584.11	1,810.40	2,036.70	2,489.29	2,941.91	3,394.49	4,073.40
CUMMERSDALE	1,343.03	1,566.88	1,790.71	2,014.55	2,462.22	2,909.91	3,357.58	4,029.10
CUMWHITTON	1,353.55	1,579.15	1,804.74	2,030.33	2,481.51	2,932.71	3,383.88	4,060.66
DALSTON	1,372.79	1,601.61	1,830.40	2,059.20	2,516.79	2,974.41	3,431.99	4,118.40
DENTON NETHER	1,380.26	1,610.32	1,840.35	2,070.40	2,530.48	2,990.59	3,450.66	4,140.80
DENTON UPPER	1,351.10	1,576.30	1,801.47	2,026.66	2,477.02	2,927.41	3,377.76	4,053.32
FARLAM	1,349.62	1,574.57	1,799.50	2,024.44	2,474.31	2,924.20	3,374.06	4,048.88
HAYTON	1,340.52	1,563.95	1,787.37	2,010.79	2,457.63	2,904.48	3,351.31	4,021.58
HETHERSGILL	1,362.85	1,590.01	1,817.14	2,044.29	2,498.57	2,952.87	3,407.14	4,088.58
IRTHINGTON	1,346.01	1,570.35	1,794.68	2,019.02	2,467.69	2,916.37	3,365.03	4,038.04
KINGMOOR	1,343.58	1,567.52	1,791.45	2,015.38	2,463.24	2,911.11	3,358.96	4,030.76
KINGWATER	1,338.43	1,561.51	1,784.58	2,007.65	2,453.79	2,899.95	3,346.08	4,015.30
KIRKANDREWS	1,364.63	1,592.09	1,819.52	2,046.96	2,501.83	2,956.73	3,411.59	4,093.92
KIRKLINTON	1,339.57	1,562.84	1,786.10	2,009.36	2,455.88	2,902.42	3,348.93	4,018.72
MIDGEHOLME	1,328.26	1,549.65	1,771.02	1,992.40	2,435.15	2,877.92	3,320.66	3,984.80
NICHOLFOREST	1,357.61	1,583.89	1,810.15	2,036.42	2,488.95	2,941.50	3,394.03	4,072.84
ORTON	1,355.13	1,580.99	1,806.84	2,032.70	2,484.41	2,936.13	3,387.83	4,065.40
ROCKCLIFFE	1,343.53	1,567.46	1,791.38	2,015.30	2,463.14	2,911.00	3,358.83	4,030.60
SCALEBY	1,354.77	1,580.57	1,806.36	2,032.16	2,483.75	2,935.35	3,386.93	4,064.32
SOLPORT & STAPLETON	1,341.17	1,564.72	1,788.24	2,011.77	2,458.82	2,905.90	3,352.94	4,023.54
STANWIX RURAL	1,350.05	1,575.07	1,800.07	2,025.08	2,475.09	2,925.12	3,375.13	4,050.16
ST CUTHBERT WITHOUT	1,337.29	1,560.19	1,783.06	2,005.95	2,451.71	2,897.49	3,343.24	4,011.90
WALTON	1,375.63	1,604.92	1,834.18	2,063.46	2,522.00	2,980.56	3,439.09	4,126.92
WATERHEAD	1,344.75	1,568.89	1,793.01	2,017.14	2,465.39	2,913.66	3,361.89	4,034.28
WESTLINTON	1,337.71	1,560.68	1,783.62	2,006.58	2,452.48	2,898.40	3,344.29	4,013.16
WETHERAL	1,366.16	1,593.87	1,821.55	2,049.25	2,504.63	2,960.04	3,415.41	4,098.50
All other parts of the City Council's area	1,328.26	1,549.65	1,771.02	1,992.40	2,435.15	2,877.92	3,320.66	3,984.80

COUNCIL'S POLICY ON DISCOUNTS AND PREMIUMS:

Council Tax Reduction Scheme

The Council operates a local Council Tax Reduction Scheme under Section 13A and Schedule 1a of the Local Government Finance Act 1992. The scheme for pension age applicants is the Central Government scheme, as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) (Regulations 2012). The continuation of the current scheme for 2021/22 was approved as part of the budget setting process.

Modified Schemes – War Pensions Disregard

Housing Benefit and Council Tax Reduction Scheme assessments are determined in accordance with the Modified Scheme provisions, under which a 100% voluntary disregard is applicable of War Disablement Pensions, War Widows Pensions and War Widowers' Pensions, under Section 134(8) and 139(6) of the Social Security Administration Act 1992.

The regulations and explanations regarding the setting of The Council Tax Prescribed Classes of Dwellings, for England, for the purposes of Section 11A and 11B of the Local Government Finance Act 1992, as set out below:

Section 11A of the Local Government Finance Act 1992

Classes A and B:

Class A - unoccupied and furnished properties with a planning restriction of at least 28 days (second homes)

Class B –unoccupied and furnished properties which are not restricted by a planning condition (second homes).

Class A and Class B – no discount - 100% charge applies.

Classes C & D:

Class C – unoccupied and unfurnished.

Class D – unoccupied unfurnished properties requiring major repairs for a period up to 12 months.

Class C discount unchanged, to remain set at 50% for a period up to 6 months then 25% for a period up to 2 years and zero discount thereafter.

Class D discount unchanged, to remain set at 75%

Classes E & F:

Class E – A property excluded from the long term empty premium due to the relevant person residing elsewhere in accommodation provided for and in connection with their employment with the Ministry of Defence.

Class F – A property which forms part of an annexe to another property and is being used as part of that main residence.

Class E discount unchanged, to remain set at 50% for a period up to 6 months then 25% for a period up to 2 years and zero discount thereafter.

Class F discount unchanged, to remain set at 50% for a period up to 6 months then 25% for a period up to 2 years and zero discount thereafter.

Long Term Empty Premium

A long-term empty dwelling is a dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 2 years. A lower rate premium applies for dwellings unoccupied and substantially unfurnished for up to 5 years and a medium rate premium applies to dwellings unoccupied and substantially unfurnished for at least 5 years and less than 10 years. A higher rate premium applies to dwellings unoccupied and substantially unfurnished for 10 years or more.

The lower amount for long term empty dwellings to be set at 100%, the medium amount to be set at 200% and the higher amount to be set at 300%.

REGULATIONS:

The Local Government Finance Act 2012 - Regulations published:

- The Council Tax (Exempt Dwelling) (England) (Amendment) Order 2012
SI 2012/2965 – came into force on 1st April 2013
This amendment removed two of the classes from the order (Classes A and C) so they are no longer exempt from Council Tax.
- The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 - SI 2012/2964 - came into force on 1st April 2013.

S11(2) of the LGFA 1992 ("The Act") makes provision for empty homes discounts of 50%. Section 11A of the Act makes special provision for England, in relation to the empty homes discounts, providing for the discounts to be reduced in relation to certain classes of dwelling prescribed by the Secretary of State.

Section 11B of the Act (inserted by the LGFA 2012) makes provision for an empty homes premium to be charged in relation to such classes of long-term empty dwellings as the billing authority choose, subject to exceptions prescribed by the Secretary of State.

These regulations relate to England and prescribe one additional class of dwelling for the purposes of S11A of the Act and two further classes of dwelling for the purposes of Section 11B of the Act

The Prescribed Classes:

Class A - unoccupied and furnished properties with a planning restriction of at least 28 days (second homes)

Class B – unoccupied and furnished properties which are not restricted by a planning condition (second homes)

Paragraph (3) of regulation 2 prescribes Classes A and B in the 2003 Regulations for the purposes of Section 11A(4) of the Act. Billing authorities in England will be able to reduce or end the council tax discount for chargeable dwellings which are **unoccupied and furnished**, and the occupation of which is restricted by a planning condition preventing occupation for a continuous period of at least 28 days in the relevant year and therefore fall within Class A. Billing Authorities will also be able to reduce or end the Council Tax discount for chargeable dwellings which are **unoccupied and furnished**, and the occupation of which is not restricted by a planning condition preventing

occupancy for a continuous period of at least 28 days in the relevant year and therefore fall within class B.

In relation to dwellings of any class prescribed by the Secretary of State for the purposes of Section 11A(4A) of the Act (inserted by section 11 of the Local Government Finance Act 2012) an English billing authority may determine that the Council Tax discounts applicable where there is no resident of the dwelling shall be replaced by any percentage of Council Tax up to 100%.

Class C – unoccupied and unfurnished.

Class D – Unoccupied unfurnished properties requiring major repairs for a period up to 12 months.

Classes C and D are prescribed by paragraph (3) of regulation 2 for the purposes of section 11A(4A). Class D is an additional class inserted into the 2003 Regulations by paragraph (4) of regulation 2 of these Regulations. Billing authorities in England will be able to decide what percentage of Council Tax to charge in relation to these classes of dwelling instead of the discount, up to the full amount. Dwellings which are unoccupied and substantially unfurnished will fall into Class D where they are undergoing, or have undergone within the last six months, major repairs, but they will only fall into this class for a maximum period of 12 months. Dwellings, which are unoccupied and substantially unfurnished will fall into Class C.

Class E – Sole or main residence of an individual where:

That individual is a qualifying person in relation to another dwelling provided by the Secretary of State for defence for the purposes of armed forces accommodation and for which that individual is job-related (no empty homes premium)

Would be the sole or main residence of an individual if that individual were not a qualifying person in relation to another dwelling provided by the Secretary of State for Defence for the purposes of armed forces accommodation and for which that individual is job-related (no empty homes premium).

Class F – property which forms part of a single property which includes at least one other dwelling and which is being used by a resident of that other dwelling, or as the case may be, one of those other dwellings as part of their sole or main residence (no empty homes premium).

Classes E and F are prescribed by paragraph (3) of regulation 2 for the purposes of section 11B(2) of the Act. These classes are inserted into the 2003 Regulations by

paragraph (4) of regulation 2 of these Regulations. Billing Authorities in England will not be able to charge an empty homes premium in relation to a dwelling which would be the sole or main residence of a person but which is empty while that person resides in accommodation provided by the Ministry of Defence by reason of their employment i.e. service personnel posted away from home (described by Class E and the definitions and schedule currently in the 2003 Regulations). Billing Authorities will also be prevented from charging an empty homes premium in relation to dwellings which form annexes in a property which are being used as part of the main residence or dwelling in that property (described by Class F in the Regulations).

- The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 - Came into force on 1st April 2019

Higher amount for a long-term empty dwelling is prescribed by Section 12 of the LGFA 2012 which inserted Section 11B into the LGFA 1992. A long-term empty dwelling is a dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 2 years. The maximum percentage by which Council tax may be increased is as follows:

- For the financial year beginning on 1 April 2019 the relevant maximum is **100%**
- For the financial year beginning on 1 April 2020 the relevant maximum is **100%** for long-term empty dwellings that have been unoccupied and substantially unfurnished for less than 5 years.
- For the financial year beginning on 1 April 2020 the relevant maximum is **200%** for long-term empty dwellings that have been unoccupied and substantially unfurnished for at least 5 years.
- For the financial year beginning on 1 April 2021 the relevant maximum is **100%** for long-term empty dwellings that have unoccupied and substantially unfurnished for less than 5 years.
- For the financial year beginning on 1 April 2021 the relevant maximum is **200%** for long-term empty dwellings that have been unoccupied and substantially unfurnished for at least 5 years and less than 10 years.
- For the financial year beginning on 1 April 2021 the relevant maximum is **300%** for long-term empty dwellings that have been unoccupied and substantially unfurnished for at least 10 years.