
EXCERPT FROM THE MINUTES OF THE EXECUTIVE HELD ON 5 JULY 2021

EX.49/21 **COUNCIL TAX OUTTURN 2020/21**
(Key Decision – KD.09/21)

Portfolio Finance, Governance and Resources

Relevant Scrutiny Panel Business and Transformation

Subject Matter

The Deputy Leader submitted report RD.04/21 summarising the 2020/21 provisional outturn and performance position for Council Tax.

Section 2 recorded that, for 2020/21 budget, the position on the collection fund was estimated to be a surplus of £238,653, with the Council's share being £29,438. When the final position was calculated at the end of 2019/20 the surplus on the Council Tax Collection Fund was actually £50,781 of which the Council's share was £6,197. The decrease in the surplus was taken into account and redistributed in the budgeted estimate for 2021/22.

The actual collection fund position for 2020/21 had been calculated and the surplus had decreased, and was in deficit, now standing at £1,202,144.91 with the Council's share being £144,909.44. The worsening position was a result of the effects of the Covid 19 pandemic and the Council's ability to recover Council tax debt. Legislation had been passed that would allow the Council to spread the deficit position over the following three years to ease the impact on the General Fund and allow time for arrears to be recovered.

The Deputy Leader concluded his presentation by moving the recommendations, which were seconded by the Leader.

Summary of options rejected None

DECISION

That the Executive:

- (i) Noted the provisional outturn position at 31 March 2021 for Council Tax and also noted the position with regard to business rates and to write offs and bad debt trends, as detailed within Report RD.04/21.
- (ii) Noted that those figures, as presented, were subject to change pending the completion of the NNDR3 return and final confirmation of any business rates pooling gains for 2020/21.
- (iii) Approved the creation of new earmarked reserves of £69,048 for the income received for the Tax Income Guarantee scheme as detailed at 2.1.5 for recommendation to Council.

Reasons for Decision

To inform the Executive of the provisional outturn position and comments on performance which would feed into the overall revenue accounts for 2020/21