

DRAFT SUBSTANTIVE COUNCIL TAX RESOLUTION

- (i) That the following recommendations of the Cabinet on 8th February 2021 be approved:-
- (a) The Council be recommended to approve the Budget for 2021/22
 - (b) That the council tax for 2021/22 be increased by 3.8% comprising
 - The Adult Social Care Precept at 2.5%
 - The general levy at 1.3%
 - (c) The Council be recommended to approve the Capital Programme and Strategy for 2021/22
 - (d) The Council be recommended to approve the Investment and Prudential Indicators and Treasury Strategies 2021/22 to 2023/24
- (ii) It be noted that on 11th January 2021 the Cabinet calculated
- (a) the Council Tax Base 2021/22 for the whole Council area as 76,281 (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”); and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as:

Parish Councils

The Parish of Blackrod	1,982	Band D equivalents
The Parish of Horwich	7,518	Band D equivalents
The Parish of Westhoughton	8,610	Band D Equivalents

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its Council Tax base for the year 2021/22 for dwellings in those parts of its area to which one or more special items relate.

- (iii) Calculate that the Council Tax requirement for the Council’s own purposes for 2021/22 (excluding Parish precepts) is £120,050,560
- (iv) That the following amounts be calculated for the year 2021/22 in accordance with Sections 31 to 36 of the Act.
- (a) £237,319,396 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) £116,842,835 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £120,476,561 being the amount by which the aggregate at (iv)(a) above exceeds the aggregate at (iv)(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)	£1,579.37	being the amount at (iv)(c) above (Item R), all divided by Item T ((ii)(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)	£426,001.00	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, each individual parish precept being: Blackrod £71,847 Horwich £204,559 Westhoughton £149,595
(f)	£1,573.79	being the amount at (iv)(d) above less the result given by dividing the amount at (iv)(e) above by Item T ((ii)(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.
(g)	Part of the Council's Area	Parish of Blackrod £1,610.04 Parish of Horwich £1,601.00 Parish of Westhoughton £1,591.16

being the amounts given by adding to the amount at (f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned at (e) above divided in each case by the amount at (ii) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

(i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
A	£1,073.36	£1,067.33	£1,060.77	£1,049.19
B	£1,252.26	£1,245.23	£1,237.58	£1,224.07
C	£1,431.14	£1,423.11	£1,414.36	£1,398.92
D	£1,610.04	£1,601.00	£1,591.16	£1,573.79
E	£1,967.82	£1,956.77	£1,944.74	£1,923.51
F	£2,325.62	£2,312.56	£2,298.35	£2,273.26
G	£2,683.40	£2,668.33	£2,651.93	£2,622.98
H	£3,220.08	£3,202.00	£3,182.32	£3,147.58

being the amounts given by multiplying the amounts at (f) and (g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands

- (v) That it be noted that for the year 2021/22 the Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (including Fire Services) have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Precepting Authority

Valuation Bands	Mayoral General Precept (including Fire Services)	Mayoral Police and Crime Commissioner Precept
A	£60.63	£145.53
B	£70.73	£169.78
C	£80.84	£194.04
D	£90.95	£218.30
E	£111.16	£266.81
F	£131.37	£315.32
G	£151.58	£363.83
H	£181.90	£436.60

- (vi) That, having calculated the aggregate in each case of the amounts at (iv), (f), (i), and (v), the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2021/22 for each of the categories of dwellings shown below:-

(i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westthroughton	All other parts of the Council's area
A	£1,279.52	£1,273.49	£1,266.93	£1,255.35
B	£1,492.77	£1,485.74	£1,478.09	£1,464.58
C	£1,706.02	£1,697.99	£1,689.24	£1,673.80
D	£1,919.29	£1,910.25	£1,900.41	£1,883.04
E	£2,345.79	£2,334.74	£2,322.71	£2,301.48
F	£2,772.31	£2,759.25	£2,745.04	£2,719.95
G	£3,198.81	£3,183.74	£3,167.34	£3,138.39
H	£3,838.58	£3,820.50	£3,800.82	£3,766.08

- (vii) That the Council's basic amount of Council Tax for 2021/22 at an increase of 3.80% is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

- (viii) That the Deputy Chief Executive be delegated authority to collect revenues and disburse monies from the relevant accounts.

- (ix) That it be noted that the Government have set a National Non-Domestic Rate of 49.9p in the pound for small businesses and 51.2p in the pound for larger businesses for the financial year 2021/22.

- (x) That the Council's current policy in respect of discretionary relief for charitable organisations, as approved by the Cabinet on the 8th February 2021, be reaffirmed and that the Deputy Chief Executive be delegated authority to determine applications for such relief.

- (xi) That War Disablement Pensions and War Widows' Pensions be disregarded for the purposes of the Council Tax Support Scheme.

- (xii) That Council approves the following definition for the 'minimum occupancy period' for Council Tax Discount Class C properties, to apply from 1st April 2021:

“For the purposes of Discount Class C, in considering whether a dwelling has been vacant for any period, any one period, not exceeding six weeks, during which it was not vacant shall be disregarded”.

(xiii) That the minutes of the proceedings of the undermentioned Scrutiny Committee regarding their consideration of the budgets be noted:-

Corporate Cultural and External Issues 11th February 2021