



## FULL COUNCIL

Wednesday, 08 March 2023

<b>Subject</b>	Amended Council Tax Resolutions 2023/24
<b>Report by</b>	Councillor Maurice Cook Cabinet Member with responsibility for Resources
<b>Supporting Officer</b>	Brian Mew Chief Finance Officer and Section 151 Officer <a href="mailto:brian.mew@eastsuffolk.gov.uk">brian.mew@eastsuffolk.gov.uk</a>

Is the report Open or Exempt?	OPEN
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Category of Exempt Information and reason why it is <b>NOT</b> in the public interest to disclose the exempt information.	Not applicable
<b>Wards Affected:</b>	All Wards

## Purpose and high-level overview

### **Purpose of Report:**

On 22 February 2023 Full Council approved a balanced budget and set the Band D rate of Council Tax for 2023/24.

The report set out the 2023/24 Council Tax Resolutions (Appendix E) which was unanimously agreed by Full Council.

Subsequent to the report being approved an administrative error has been identified in the Council Tax Resolutions which shows the incorrect aggregate Council Tax amounts by Parish for each category of dwelling (Council Tax Banding). This information was presented in Appendix E2 of the Budget Report. The remainder of Appendix E was correct.

This report requires approval of the amended Council Tax Resolutions for 2023/24, ahead of the publication of the statutory notice for the amounts of Council Tax for 2023/24.

The correction required is presentational only.

### **Options:**

The 2023/24 Council Tax Resolutions information requires Full Council approval. No other options are available.

### **Recommendation:**

That the amended information presented as 'Appendix E2' included at **Appendix A** to this report be approved.

## Corporate Impact Assessment

### **Governance:**

Council Tax setting is a matter reserved for Full Council.

### **ESC policies and strategies that directly apply to the proposal:**

- East Suffolk Medium Term Financial Strategy.

### **Environmental:**

No impact.

### **Equalities and Diversity:**

No impact.

### **Financial:**

No impact. The amendment to the Council Tax Resolution for 2023/24 required by this report is presentation only.

### **Human Resources:**

No Impact.

**ICT:**

No impact.

**Legal:**

Approval of the Council Tax Resolutions information is a statutory requirement in accordance with Sections 30 and 36 of the Local Government Finance Act 1992. This requires that for each financial year and each category of dwellings in its area, a billing authority shall set an amount of council tax.

The Council has a statutory duty to place notice of its amounts of Council Tax for the forthcoming year and before the end of the period of 21 days beginning with the date of the determination. For the Council this is by 12 March 2023.

**Risk:**

Approval of the recommendation in this report mitigates any potential challenge of the amounts of Council Tax as per the statutory notice to be published following this report.

<b>External Consultees:</b>	Not required.
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## Strategic Plan Priorities

Select the priorities of the <a href="#">Strategic Plan</a> which are supported by this proposal: (Select only one primary and as many secondary as appropriate)		Primary priority	Secondary priorities
<b>T01</b>	<b>Growing our Economy</b>		
P01	Build the right environment for East Suffolk	<input type="checkbox"/>	<input type="checkbox"/>
P02	Attract and stimulate inward investment	<input type="checkbox"/>	<input type="checkbox"/>
P03	Maximise and grow the unique selling points of East Suffolk	<input type="checkbox"/>	<input type="checkbox"/>
P04	Business partnerships	<input type="checkbox"/>	<input type="checkbox"/>
P05	Support and deliver infrastructure	<input type="checkbox"/>	<input type="checkbox"/>
<b>T02</b>	<b>Enabling our Communities</b>		
P06	Community Partnerships	<input type="checkbox"/>	<input type="checkbox"/>
P07	Taking positive action on what matters most	<input type="checkbox"/>	<input type="checkbox"/>
P08	Maximising health, well-being and safety in our District	<input type="checkbox"/>	<input type="checkbox"/>
P09	Community Pride	<input type="checkbox"/>	<input type="checkbox"/>
<b>T03</b>	<b>Maintaining Financial Sustainability</b>		
P10	Organisational design and streamlining services	<input type="checkbox"/>	<input type="checkbox"/>
P11	Making best use of and investing in our assets	<input type="checkbox"/>	<input type="checkbox"/>
P12	Being commercially astute	<input type="checkbox"/>	<input type="checkbox"/>
P13	Optimising our financial investments and grant opportunities	<input type="checkbox"/>	<input type="checkbox"/>
P14	Review service delivery with partners	<input type="checkbox"/>	<input type="checkbox"/>
<b>T04</b>	<b>Delivering Digital Transformation</b>		
P15	Digital by default	<input type="checkbox"/>	<input type="checkbox"/>
P16	Lean and efficient streamlined services	<input type="checkbox"/>	<input type="checkbox"/>
P17	Effective use of data	<input type="checkbox"/>	<input type="checkbox"/>
P18	Skills and training	<input type="checkbox"/>	<input type="checkbox"/>

P19	District-wide digital infrastructure	<input type="checkbox"/>	<input type="checkbox"/>
<b>T05</b>	<b>Caring for our Environment</b>		
P20	Lead by example	<input type="checkbox"/>	<input type="checkbox"/>
P21	Minimise waste, reuse materials, increase recycling	<input type="checkbox"/>	<input type="checkbox"/>
P22	Renewable energy	<input type="checkbox"/>	<input type="checkbox"/>
P23	Protection, education and influence	<input type="checkbox"/>	<input type="checkbox"/>
<b>XXX</b>	<b>Governance</b>		
XXX	How ESC governs itself as an authority	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>How does this proposal support the priorities selected?</b>			
Council Tax setting is a matter reserved for Full Council as per the Council's constitution.			

## Background and Justification for Recommendation

<b>1 Background facts</b>	
1.1	On 22 February 2023 Full Council unanimously approved a balanced budget and set the Band D rate of Council Tax for 2023/24 (Report ES/1457). The report set out the 2023/24 Council Tax Resolutions which were unanimously agreed by Full Council.
<b>2 Current position</b>	
2.1	Subsequent to the Council Tax Resolutions for 2023/24 being approved on 22 February, an administrative error has been identified in the Council Tax information presented by Parish for each category of dwelling (Council Tax Banding).
2.2	It has been identified that the 2023/24 increase associated with the Police and Crime Commissioner element of the Council Tax had not been correctly uploaded into the version of the papers for Full Council.
2.3	This error has no financial implications and is a presentational correction to the information provided at Appendix E2 to the Budget report. It should be noted that all other information contained in Appendix E to the Budget report is correct and remains unchanged.
2.4	The Council has a statutory duty to place notice of its amounts of Council Tax for the forthcoming year and before the end of the period of 21 days beginning with the date of the determination. For the Council this is by 12 March 2023.
<b>3 How to address current situation</b>	
3.1	The version of the Council Tax Resolutions for 2023/24 now provided in <b>Appendix A</b> to this report contains the correct Council Tax aggregate figures. As noted above, all information in the Appendix remains unchanged from that presented at Full Council on 22 February, with the exception of the information presented under the section Appendix E2.

4 Reason/s for recommendation	
4.1	The Council Tax Resolutions for 2023/24 requires Full Council approval, ahead of the publication of the Statutory Notice for the amounts of Council Tax for 2023/24.

## Appendices

Appendices:	
<b>Appendix A</b>	Amended Council Tax Resolutions for 2023/24

Background reference papers:		
Date	Type	Available From
22 February 2023	General Fund Budget And Council Tax Report 2023/24	<a href="#">Decision Details: General Fund Budget and Council Tax Report 2023/24 (cmis.uk.com)</a>