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EXECUTIVE DECISION RECORD

A1 Service Area	Revenues, Benefits & Customer Contacts
A2 Title	Council Tax Base 2020/21
A3 Decision Taken By	Leader/ Chief Officer
A4 Chief Officer	Please print name: Sal Khan Please sign name: 
A5 Leader / Deputy Leader	Please print name: Cllr Duncan Goodfellow Please 
A6 Date of Decision	15th November 2019

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.	Paragraph []

Scrutiny

A8 Which Scrutiny Committee should this decision be submitted to?	(Please tick as appropriate) ✓
Scrutiny (Audit & Value for Money Council Services) Committee	✓
Scrutiny (Community Regeneration, Environment and Health and Well Being) Committee	<input type="checkbox"/>

B1 What is the Decision?	To approve the Council Tax base for 2020/21 38,388.5. To approve the allocation of the Local Council Tax Support Grant of £59,336 as per appendix 4 of the Council Tax Base report.
B2 What are the reasons for the Decision?	The Council Tax Base is the preliminary stage in setting the Council Tax for the new financial year. Without calculating these figures the level of Council Tax for 2020/21 cannot be set.
B3 What are the contributions to Corporate Priorities?	Council Tax is a primary source of revenue to the Council and therefore underpins all priorities.
B4 What are the Human Rights considerations?	There are no Human Rights issues arising from this decision.

Financial Implications

B5 What are the financial implications?	<p>The main financial issues arising from this decision are as follows:</p> <ul style="list-style-type: none"> • The tax base has a direct effect on the level of Council Tax levied for 2020/21. The tax base calculations assume a collection rate of 98%, which current collection shows will be achieved in 2019/20, despite the risks associated with local Council Tax Support fluctuating demand levels. • The proposed tax base is slightly higher than the figure that has been anticipated within the Medium Term Financial Strategy (MTFS), largely due to updated information in relation to the estimated number of additional properties. Overall, this represents a 3% increase in the taxbase on the previous year. <p>The allocation of Council tax Support Grant, set out in appendix 4, is broadly consistent with the approved MTFS.</p>
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Revenue	2019/20	2020/21	2021/22
<i>As outlined above</i>			

Capital	2019/20	2020/21	2021/22

<p>The finance section has been approved by the following member of the Financial Management Unit:</p>	<p>Please print name: Lisa Turner, Chief Accountant</p> <p>Please sign name: <div style="background-color: black; width: 150px; height: 20px; margin: 5px 0;"></div> </p>
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Policy Framework

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

Equalities Implications

B8 What are the Equalities implications:
B8.1 Positive (Opportunities/Benefits):N/A
B8.2 Negative (Threats):N/A
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 the figure anticipated 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 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 either already incorporated into the risk register or do not specifically need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above

Legal Considerations

B10 What are the Legal Considerations:
B10.1 The main legal issues arising from this decision are as follows: The Council is legally obliged to calculate the Council Tax Base and failure to do so would place the Council in breach of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

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

Please print name:
Angela Wakefield, Solicitor to the Council, Monitoring Officer

Please sign name:



Sustainability Implications

B11 What are the Sustainability implications: N/A
B11.1 The proposal [would/would not] result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures). The positive/negative impacts are set out below (please refer to guidance notes).
B11.2 Positive (Opportunities/Benefits):
B11.3 Negative (Threats):

Health & Safety Implications

B12 What are the Health & Safety implications:
B12.1 A Risk Assessment has not been carried out and entered into Harriet for all significant hazards and risks because there are no significant hazards or risks arising from this decision.
B12.2 [The significant hazards and risks have been identified in the Safety Media Risk Assessment numbered []. Any financial implications to mitigate against these hazards and risks are considered above.] N/A
B12.3 [Control measures and an action plan have been identified for any significant hazards and risks identified in the risk assessment. The positive/negative impacts are set out below] N/A
B12.3.1 Positive (Benefits)
B12.3.2 Negative (Threats)

Key Decision

B13 Is this a Key Decision?	No
<p>Note: A Key Executive Decision is one where:</p> <ol style="list-style-type: none"> 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 andrea.davies@eaststaffsbc.gov.uk

