Report to: COUNCIL

Relevant Officer: Steve Thompson, Director of Resources

Relevant Cabinet Member: Councillor Lynn Williams, Leader of the Council

Date of Meeting: 8 March 2021

COUNCIL TAX 2021/2022

1.0 Purpose of the report:

To consider the recommendations of the Executive in relation to the draft General Fund Revenue Budget and the setting of a Council Tax for the 2021/ 2022 Financial Year.

2.0 Recommendation(s):

To consider the recommendations of the Executive from its meetings on the 8 February 2021 and on 25 February 2021, as summarised in Appendix 8(c).

3.0 Reasons for recommendation(s):

- The setting of the General Fund Revenue Budget and the level of Council Tax is consistent with the principles approved by the Executive at its meeting on 8 February 2021.
- 3.2 Is the recommendation contrary to a plan or strategy adopted or approved by the Council?
- 3.3 Is the recommendation in accordance with the Council's approved budget?

Not applicable the report once approved will become part of the Council's new approved budget

4.0 Other alternative options to be considered:

A different makeup of the Revenue budget could be applied. The eight guiding principles of the Council's Medium Term Financial Strategy are referred to in the report to the Executive of 8 February 2021 and 25 February 2021 and how they have been balanced.

5.0 Council Priority:

5.1 The relevant Council Priorities are 'The economy: Maximising growth and opportunity across Blackpool' and 'Communities: Creating stronger communities and increasing resilience.'

6.0 Background Information

- 6.1 The purpose of this report is to determine the overall level of net expenditure to be included in the General Fund Revenue Budget for 2021/ 2022 and to identify a budget savings plan that will ensure a balanced Budget.
- All Members of the Council should have received copies of the papers considered by the Executive at its meeting on 8 February 2021, in connection with the General Fund Revenue Budget <u>available via this link</u>. Attached at Appendix 8(a) is the decision notice from the meeting of the Executive on 8 February 2021. A copy of the Executive agenda for the 25 February 2021 meeting was also sent to all members on Wednesday 17 February 2021 and is <u>available via this link</u>. Attached at Appendix 8(b) is the decision notice arising from the 25 February 2021 meeting of the Executive.
- 6.3 Following the Executive meeting on 25 February 2021, a copy of the recommendations from that meeting together with a summary Appendix 8(c) detailing the full recommendations to Council has been produced.
- 6.4 In accordance with The Local Authorities (Standing Orders) (England)(Amendment)
 Regulations 2014, the Council is asked to note that a recorded vote is required on all budget decisions taken by Council including any amendment to it.
- 6.5 Does the information submitted include any exempt information?

No

7.0 **List of Appendices:**

Appendix 8(a) – Executive Decision Notice EX12/2021 – General Fund Revenue Budget 2021/2022 – Monday 8 February 2021.

Appendix 8(b) – Executive Decision Notice EX14/20221– Council Tax 2021/2022- Thursday 25 February 2021.

Appendix 8(c) – A summary document detailing all the recommendations for Council to consider relating to the setting of a Council Tax in accordance with the Localism Act 2011.

Appendix 8(d)- An extended order of proceedings for the Council Tax report- to be circulated separately.

8.0 Financial considerations:

8.1 As outlined in the Budget report, which was circulated with the Executive agenda for its meeting on 8 February 2021 and the Council Tax report circulated with the Executive agenda for the meeting on 25 February 2021.

9.0 Legal considerations:

- 9.1 It is a Council function to determine the level of Council Tax and to set a budget.
- 9.2 Section 106 of the Local Government Finance Act 1992 makes it a criminal offence for a Councillor in Council Tax arrears (with at least two months unpaid bills) to vote at a meeting of the Council, a Committee or of the Council's Executive where financial matters relating to Council Tax are being considered. It is also an offence if any such Councillor present, who is aware of the arrears, fails to disclose that they are in arrears of Council Tax of at least two months.

10.0 Risk Management considerations:

10.1 As outlined in the Budget, which was circulated with the Executive agenda for its meeting on 8 February 2021.

11.0 Equalities considerations:

An Equalities Analysis forms was produced for the budget report, which was circulated with the Executive agenda for its meeting on 8 February 2021.

12.0 Sustainability, climate change and environmental considerations:

12.1 None directly from the report.

13.0 Internal/External Consultation undertaken:

Details of the consultation undertaken is listed within the Council Tax report circulated with the Executive agenda for the meeting on 25 February 2021.

14.0 Background papers:

14.1 Budget working papers.

Resident Budget Engagement – comments.
Stakeholder Budget Engagement – comments.