



Report of the Chief Officer – Financial Services

Report to Council

Date: 24th February 2021

Subject: Council Tax 2021/22

Are specific electoral wards affected? If yes, name(s) of ward(s):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Has consultation been carried out?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Will the decision be open for call-in?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, access to information procedure rule number: Appendix number:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Summary

1. Main issues

- Section 30 of the Local Government Act 1992 imposes on the City Council a duty to set council taxes within its area. This report sets out the background to the calculations, the various steps in the process and the proposed council taxes for 2021/ 22 including the precepts issued by the Police and Crime Commissioner for West Yorkshire, the West Yorkshire Fire & Rescue Authority and the parish and town councils within the Leeds area.
- It is proposed that Leeds City Council's element of the Band D council tax charge be increased by 4.99% to £1,521.29, an increase of 1.99% to the Leeds element plus a 3% increase for the Adult Social Care precept.

2. Best Council Plan Implications (click [here](#) for the latest version of the Best Council Plan)

- The Best Council Plan is the Council's strategic plan which sets out its ambitions, outcomes and priorities for the City of Leeds and the Local Authority.
- The council tax recommendations detailed in this report have been developed to ensure that appropriate financial resources are provided to support Council policies and the Best Council Plan, as set out in the 2021/22 Revenue Budget and Council Tax report.

3. Resource Implications

- This is a financial report and the financial implications are outlined in the main body of the report and set out in detail in the 2021/22 Revenue Budget and Council Tax report.

Recommendations

- a) Council is requested to adopt the resolutions set out in **Section 6**.

1. Purpose of this report

- 1.1 This report sets out how the council tax is calculated and makes recommendations regarding Leeds' council tax requirement, the calculation of Leeds and parish elements of council tax and the setting of the overall level of council tax for Leeds for 2021/22.

2. Background information

- 2.1 Section 30 of the Local Government Finance Act 1992 requires the City Council to set the council tax within its area. The amounts paid are based upon the capital values of each dwelling and are calculated by reference to their values at 1st April 1991 prices.
- 2.2 Properties are placed in one of eight valuation bands by the Listing Officer of the Valuation Office Agency as follows:

Table 1: Valuation Bands

Value at 1st April 1991	
Band A	Not exceeding £40,000
Band B	Over £ 40,000 but not exceeding £ 52,000
Band C	Over £ 52,000 but not exceeding £ 68,000
Band D	Over £ 68,000 but not exceeding £ 88,000
Band E	Over £ 88,000 but not exceeding £120,000
Band F	Over £120,000 but not exceeding £160,000
Band G	Over £160,000 but not exceeding £320,000
Band H	Exceeding £320,000

- 2.3 When the consultation paper relating to council tax was first issued by the Government in April 1991, it was estimated that the average property value in England was about £80,000. Such a property would be in Band D and as a result, many of the calculations are carried out by reference to Band D. For example, when the level of council tax is calculated, a Band D Tax is calculated initially and the taxes for the other bands are then calculated as proportions of that. Amounts of council tax are calculated in the first instance for households with two or more adults; single adult households receive a 25% discount.

3. Main issues

3.1 Council Taxes and the Collection Fund

- 3.1.1 The City Council's net budget is funded through a combination of business rates income, council tax income and government grant. Council tax income comes via the Leeds Collection Fund, a separate account from the City Council's General Fund, set up in accordance with Section 89 of the Local Government Finance Act 1988. The Collection Fund collects council tax income and pays out the demands and precepts made upon it by the City Council, the Police and Crime Commissioner for West Yorkshire and the West Yorkshire Fire & Rescue Authority.
- 3.1.2 Leeds City Council is both a precepting and a billing authority. This means that the Council is responsible for maintaining the Collection Fund, setting the council tax, sending out council tax bills and collecting council tax. Leeds City Council, the Police and Crime Commissioner and the Fire & Rescue Authority each calculate their own element of council tax and Leeds as the billing authority then formally sets the overall tax by adding these elements together.
- 3.1.3 In the 2020 Spending Review the Chancellor of the Exchequer, announced an adult social care precept of 3% on top of the core general element of 2%. At the Provisional Local Government Finance Settlement the Government issued "The Referendums Relating to Council Tax Increases (Principles) (England) Report 2021/22: draft." This confirmed the limit this year for Leeds is up to 5%. The draft principles confirm that "the relevant basic amount of council tax of an authority ... is excessive if the authority's relevant basic amount of council tax for 2021/22 is 5% (comprising 3% for expenditure on adult social care, and 2% for other expenditure), or more than 5%, greater than its relevant basic amount of council tax for 2020/21."
- 3.1.4 The Final Local Government Settlement was published on 4th February 2021 and presented to Parliament on 10th February 2021. This suite of documents included the Final Council Tax report 2021/22 issued by Government and confirmed the principles laid out above.
- 3.1.5 In addition to this, the Final Council Tax report issued by Government indicates the referendum limit for the Police and Crime Commissioner is £15 per Band D property and the limit for the Fire & Rescue Authority is up to 2%.
- 3.1.6 The proposed council taxes (including Police and Fire elements) for a two-adult household in Leeds are shown below. A 1.99% council tax increase is proposed to the Leeds element of the tax plus an additional 3% increase in council tax for the Adult Social Care precept.
- 3.1.7 The Police and Crime Commissioner approved an increase of £15 per Band D property (7.64%) on 5th February 2021.
- 3.1.8 The Fire & Rescue Authority will consider for approval a precept increase of 1.99% on 25th February 2021. As the Fire & Rescue Full Authority meeting falls after this meeting of Council to consider this Council Tax Report, the information within this report refers to Section 30(2) of the Local Government Finance Act 1992, which indicates that, as the billing authority, Leeds City Council are entitled to take into account the Fire & Rescue Authority's "last stated" precept, in this case their precept for the 2020/21 financial year, but on the reasonable assumption that this will need to be increased in the usual permitted way. With this in mind, the Fire and Rescue Authority precept for 2020/21 was £65.87 per Band D property. The referendum limit for the Fire and Rescue Authority is up to 2%. An increase of 1.99% is therefore reasonable and within the referendum limits. An increase of

1.99% would result in a precept of £67.18 per Band D property. The information within this report reflects this increase. Council will be reassured that this also reflects the Fire & Rescue Authority's Draft Capital Investment Plan/Revenue Budget and Medium Term Financial Plan presented to their Finance and Resources Committee on 5th February 2021.

Table 2: 2021/22 Council Tax by Band

	2020/21 £	2021/22 £	Increase %
Band A	1140.76	1199.83	5.18%
Band B	1,330.89	1,399.81	5.18%
Band C	1,521.02	1,599.78	5.18%
Band D	1,711.15	1,799.75	5.18%
Band E	2,091.40	2,199.69	5.18%
Band F	2,471.65	2,599.64	5.18%
Band G	2,851.91	2,999.58	5.18%
Band H	3,422.29	3,599.50	5.18%

3.1.9 Council will be assured that the council taxes proposed for the Leeds area, as set out in **Table 2**, will not exceed the referendum limits set by the Secretary of State.

3.2 Calculation and Setting of Council Tax

3.2.1 The process of calculating and setting council tax is as follows:

- i. Calculate the "council tax requirement" following the steps set out in Section 31A of the Local Government Finance Act 1992. This takes the Council's gross budget and gross income as a starting point and is shown in abbreviated form in **Table 3**.
- ii. Divide the council tax requirement by the tax base (as agreed by Council on 13th January 2021) to give a Band D Tax that includes amounts for parishes.
- iii. Calculate separately the Band D Taxes for non-parished areas (by removing parish precepts) and for each parish.
- iv. Calculate the taxes for each property band for non-parished areas and for parishes.

3.2.2 **Table 3** includes the precepts and Band D amounts for the Police and Crime Commissioner and for the Fire & Rescue Authority. This table also includes the total of parish precepts.

Table 3: Council Tax Requirement 2021/22

	2020/21		2021/22	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	2,088,415,000		2,078,856,000	
<i>Less:</i>				
Gross Income (inc. trans. from reserves)	1,562,710,000		1,643,600,000	
Net Budget	525,705,000	2,272.07	435,256,000	1,896.63
<i>Add:</i>				
Parish Precepts	2,080,227	8.99	2,069,340	9.02
	527,785,227	2,281.06	437,325,340	1,905.65
<i>Less:</i>				
Leeds RSG	28,213,228	121.94	28,369,246	123.62
Leeds Business Rates	183,663,479	793.78	168,178,113	732.84
	315,908,520	1,365.34	240,777,981	1,049.19
<i>Add:</i>				
Tariff to Central Government	14,358,365	62.06	14,358,365	62.57
Basic amount needed from Council Tax	330,266,885	1,427.40	255,136,346	1,111.76
<i>Adjust for:</i>				
Business Rates Collection Fund (Surplus)/Deficit	5,526,702	23.89	91,856,759	400.27
Council Tax Collection Fund (Surplus)/Deficit	1,553,117	6.71	4,196,150	18.28
COUNCIL TAX REQUIREMENT (Including Parishes)	337,346,704	1,457.99	351,189,255	1,530.31
<i>Less:</i>				
Parish Precepts	2,080,227	8.99	2,069,340	9.02
COUNCIL TAX REQUIREMENT (Excluding Parishes)	335,266,477	1,449.00	349,119,915	1,521.29
<i>Add:</i>				
Police Precept	45,414,349	196.28	48,486,042	211.28
Fire Precept	15,240,048	65.87	15,417,084	67.18
TOTAL BAND D TAX (Non Parished Areas)	395,920,874	1,711.15	413,023,041	1,799.75
Total including parishes	398,001,101	1,720.14	415,092,381	1,808.77

Notes:

- The council tax base for 2021/22 as agreed by Council on 13th January 2021 and expressed as the number of Band D equivalent properties is 229,489.2.
- The precepts for individual parish and town councils and their parish Band D council taxes are set out in **Appendix I**.
- “Per Band D equivalents” shown in the table may not add due to rounding.

3.3 Local Council Tax Support Scheme

- 3.3.1 The Council Tax Support Scheme operates as a discount on the same basis as other discounts currently in place, with protected groups currently receiving a 100% discount. At its December 2016 meeting, Executive Board agreed to recommend to Full Council the replacement of the previous Council Tax Support scheme with a scheme aligned with Universal Credit. Full Council supported the adoption of the proposed scheme at its January 2017 meeting, with it taking effect from 1 April 2017. Customers now move on to this new scheme when they transfer to Universal Credit, at which time eligible customers will move off the scheme of automatic protections. Non-protected recipients of council tax benefit continue to be required to pay 25% of their council tax bills.
- 3.3.2 In 2020, the Government announced a Hardship Fund to support Council Tax Support claimants with the economic impact of COVID-19. This fund was administered by councils and Leeds City Council was granted £8.9m to undertake this task on behalf of the precepting authorities. As a consequence, Leeds City Council offered discretionary discounts to claimants who met the scheme's criteria. This was for the financial year 2020/21 and will not be carried forwards to 2021/22.
- 3.3.3 As such, no changes are proposed to the current scheme, detailed in 3.3.1 above, in 2021/22.

4. **Corporate considerations**

4.1 **Consultation and engagement**

- 4.1.1 The setting of council taxes is the final step in a budget setting process which has been underway for a number of months. Leeds City Council's proposed budget has been the subject of consultation with key stakeholders as set out in **Section 15** of the 2021/22 Revenue Budget and Council Tax report.

4.2 **Equality and diversity / cohesion and integration**

- 4.2.1 The Council is fully committed to assessing and understanding the impact of its decisions on equality and diversity issues. In order to achieve this, the Council has an agreed process in place and has particularly promoted the importance of the process when taking forward key policy or budgetary changes.
- 4.2.2 A specific Equality Impact Assessment of the budget at a strategic level has been carried out and this is attached to the 2021/22 Revenue Budget and Council Tax report included in the pack of papers available at this meeting. Separate equality impact assessments will be undertaken in respect to specific actions included in the budget where appropriate.

4.3 **Council policies and the Best Council Plan**

- 4.3.1 The council tax recommendations detailed in this report have been developed to ensure that appropriate financial resources are provided to support Council policies and the Best Council Plan, as set out in the 2021/22 Revenue Budget and Council Tax report referred to earlier.

Climate Emergency

- 4.3.2 There are no implications for the climate emergency resulting from this report.

4.4 Resources, procurement and value for money

- 4.4.1 This is a financial report and the financial implications are outlined in the main body of the report and set out in detail in the 2021/22 Revenue Budget and Council Tax report.

4.5 Legal implications, access to information, and call-in

- 4.5.1 In accordance with the Council's Budget and Policy Framework decisions as to the Council's budget and council tax are reserved to Council. Agreement of the recommendations contained in this report implies the Council's agreement to the actions necessary to deliver the budget described in the 2021/22 Revenue Budget and Council Tax report.

4.6 Risk management

- 4.6.1 A full assessment of budget risks both at directorate level and corporately has been made and is explained in **Section 15** of the 2021/22 Revenue Budget and Council Tax report.

5. Conclusions

- 5.1 This report explains how the council tax is calculated and makes recommendations regarding Leeds' council tax requirement, the calculation of Leeds and parish elements of council tax and the setting of the overall level of council tax for Leeds for 2021/22.

6. Recommendations

- 6.1 Council is asked to adopt the following resolutions.
- 6.2 That it be noted that at the meeting on 13th January 2021, Council agreed the following amounts for the year 2021/22, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-
- a) 229,489.2 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) as its council tax base for the year.

b) **Table 4: Taxbase Numbers 2021/22**

PARISH OF	<i>Taxbase Numbers 2020/21</i>	<i>Taxbase Numbers 2021/22</i>
Aberford and District	777.8	771.3
Allerton Bywater	1,491.2	1,465.6
Alwoodley	3,635.0	3,586.4
Arthington	292.9	287.9
Austhorpe	61.3	60.3
Bardsey cum Rigton	1,137.1	1,129.9
Barwick in Elmet and Scholes	2,005.4	2,026.0
Boston Spa	1,994.2	1,996.8
Bramham cum Oglethorpe	737.7	730.2
Bramhope and Carlton	1,885.9	1,990.9
Clifford	846.2	828.1
Collingham with Linton	1,704.0	1,698.2
Drighlington	1,894.6	1,896.3
East Keswick	590.7	581.1
Gildersome	1,856.7	1,829.5
Great and Little Preston	620.3	605.9
Harewood	1,850.3	1,813.2
Horsforth	7,388.6	7,323.8
Kippax	3,020.5	3,052.5
Ledsham	96.3	94.0
Ledston	152.2	148.4
Micklefield	536.7	611.8
Morley	11,087.9	10,993.3
Otley	5,053.1	5,000.4
Pool in Wharfedale	978.1	955.1
Rawdon	2,765.6	2,725.8
Scarcroft	818.0	811.5
Shadwell	974.4	958.0
Swillington	959.0	940.2
Thorner	760.9	748.5
Thorp Arch	376.1	396.8
Walton	117.3	113.9
Wetherby	4,977.4	4,986.0
Wothersome	8.1	7.6

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 for dwellings in those parts of its area to which one or more special items relate.

6.3 That the following amounts be now calculated by the Council for the year 2021/22 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- a) **£2,191,336,614** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
- b) **£1,840,147,359** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act.
- c) **£351,189,255** being the amount by which the aggregate at 6.3(a) above exceeds the aggregate at 6.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **council tax requirement** for the year.
- d) **£1,530.308418** being the amount at 6.3(c) above, divided by the amount at 6.2(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the **basic amount of its council tax for the year**.
- e) **£2,069,339.60** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) **£1,521.29** being the amount at 6.3(d) above, less the result given by dividing the amount at 6.3(e) above by the amount at 6.2(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 special item relates**.

g) **Table 5: Band D Precept by Parish**

Parish	Band D £ p
Aberford and District	1,548.52
Allerton Bywater	1,548.92
Alwoodley	1,535.29
Arthington	1,529.97
Bardsey cum Rigton	1,552.00
Barwick in Elmet and Scholes	1,539.81
Boston Spa	1,548.23
Bramham cum Oglethorpe	1,556.35
Bramhope and Carlton	1,551.79
Clifford	1,562.00
Collingham with Linton	1,577.23
Drighlington	1,549.24
East Keswick	1,554.85
Gildersome	1,534.40
Great and Little Preston	1,566.68
Harewood	1,531.30
Horsforth	1,538.25
Kippax	1,555.19
Ledsham	1,574.96
Ledston	1,549.20
Micklefield	1,619.17
Morley	1,538.48
Otley	1,612.32
Pool in Wharfedale	1,569.14
Rawdon	1,536.91
Scarcroft	1,552.95
Shadwell	1,562.00
Swillington	1,553.73
Thorner	1,560.19
Thorp Arch	1,571.69
Walton	1,576.80
Wetherby	1,579.87

being the amounts given by adding to the amount at 6.3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 6.2(b) 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.

h) Table 6: Leeds and Parish Precepts Excluding Police and Fire 2021/22

	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
LEEDS EXCEPT PARTS BELOW:	1,014.19	1,183.23	1,352.26	1,521.29	1,859.35	2,197.42	2,535.48	3,042.58
Parish of:								
Aberford and District	1,032.35	1,204.40	1,376.46	1,548.52	1,892.64	2,236.75	2,580.87	3,097.04
Allerton Bywater	1,032.61	1,204.72	1,376.82	1,548.92	1,893.12	2,237.33	2,581.53	3,097.84
Alwoodley	1,023.53	1,194.11	1,364.70	1,535.29	1,876.47	2,217.64	2,558.82	3,070.58
Arthington	1,019.98	1,189.98	1,359.97	1,529.97	1,869.96	2,209.96	2,549.95	3,059.94
Bardsey cum Rigton	1,034.67	1,207.11	1,379.56	1,552.00	1,896.89	2,241.78	2,586.67	3,104.00
Barwick in Elmet and Scholes	1,026.54	1,197.63	1,368.72	1,539.81	1,881.99	2,224.17	2,566.35	3,079.62
Boston Spa	1,032.15	1,204.18	1,376.20	1,548.23	1,892.28	2,236.33	2,580.38	3,096.46
Bramham cum Oglethorpe	1,037.57	1,210.49	1,383.42	1,556.35	1,902.21	2,248.06	2,593.92	3,112.70
Bramhope and Carlton	1,034.53	1,206.95	1,379.37	1,551.79	1,896.63	2,241.47	2,586.32	3,103.58
Clifford	1,041.33	1,214.89	1,388.44	1,562.00	1,909.11	2,256.22	2,603.33	3,124.00
Collingham with Linton	1,051.49	1,226.73	1,401.98	1,577.23	1,927.73	2,278.22	2,628.72	3,154.46
Drighlington	1,032.83	1,204.96	1,377.10	1,549.24	1,893.52	2,237.79	2,582.07	3,098.48
East Keswick	1,036.57	1,209.33	1,382.09	1,554.85	1,900.37	2,245.89	2,591.42	3,109.70
Gildersome	1,022.93	1,193.42	1,363.91	1,534.40	1,875.38	2,216.36	2,557.33	3,068.80
Great and Little Preston	1,044.45	1,218.53	1,392.60	1,566.68	1,914.83	2,262.98	2,611.13	3,133.36
Harewood	1,020.87	1,191.01	1,361.16	1,531.30	1,871.59	2,211.88	2,552.17	3,062.60
Horsforth	1,025.50	1,196.42	1,367.33	1,538.25	1,880.08	2,221.92	2,563.75	3,076.50
Kippax	1,036.79	1,209.59	1,382.39	1,555.19	1,900.79	2,246.39	2,591.98	3,110.38
Ledsham	1,049.97	1,224.97	1,399.96	1,574.96	1,924.95	2,274.94	2,624.93	3,149.92
Ledston	1,032.80	1,204.93	1,377.07	1,549.20	1,893.47	2,237.73	2,582.00	3,098.40
Micklefield	1,079.45	1,259.35	1,439.26	1,619.17	1,978.99	2,338.80	2,698.62	3,238.34
Morley	1,025.65	1,196.60	1,367.54	1,538.48	1,880.36	2,222.25	2,564.13	3,076.96
Otley	1,074.88	1,254.03	1,433.17	1,612.32	1,970.61	2,328.91	2,687.20	3,224.64
Pool in Wharfedale	1,046.09	1,220.44	1,394.79	1,569.14	1,917.84	2,266.54	2,615.23	3,138.28
Rawdon	1,024.61	1,195.37	1,366.14	1,536.91	1,878.45	2,219.98	2,561.52	3,073.82
Scarcroft	1,035.30	1,207.85	1,380.40	1,552.95	1,898.05	2,243.15	2,588.25	3,105.90
Shadwell	1,041.33	1,214.89	1,388.44	1,562.00	1,909.11	2,256.22	2,603.33	3,124.00
Swillington	1,035.82	1,208.46	1,381.09	1,553.73	1,899.00	2,244.28	2,589.55	3,107.46
Thorner	1,040.13	1,213.48	1,386.84	1,560.19	1,906.90	2,253.61	2,600.32	3,120.38
Thorp Arch	1,047.79	1,222.43	1,397.06	1,571.69	1,920.95	2,270.22	2,619.48	3,143.38
Walton	1,051.20	1,226.40	1,401.60	1,576.80	1,927.20	2,277.60	2,628.00	3,153.60
Wetherby	1,053.25	1,228.79	1,404.33	1,579.87	1,930.95	2,282.03	2,633.12	3,159.74

being the amounts given by multiplying the amounts at 6.3(f) and 6.3(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.

- 6.4 That it be noted for the year 2021/22 that the Police and Crime Commissioner has issued the following precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992. Also, that the Council have, under Section 30(2) of that Act, indicated the following Fire and Rescue Authority precepts, and that these reconcile to the precepts to be considered by the Fire and Rescue Authority on 25th February 2021. These are shown for each of the categories of dwellings shown below.

Table 7: Police and Fire Precepts 2021/22

Precepting Authority	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
Police & Crime Commissioner West Yorkshire	140.8521	164.3274	187.8027	211.2781	258.2287	305.1795	352.1302	422.5561
West Yorkshire Fire and Rescue Authority	44.786666	52.251110	59.715554	67.179999	82.108887	97.037776	111.966664	134.359997

6.5 That, having calculated the aggregate in each case of the amounts at 6.3(h) and 6.4 above, 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:

Table 8: Leeds and Parish Precepts Including Police and Fire 2021/22

	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
LEEDS EXCEPT PARTS BELOW:	1,199.83	1,399.81	1,599.78	1,799.75	2,199.69	2,599.64	2,999.58	3,599.50
Parish of:								
Aberford and District	1,217.99	1,420.98	1,623.98	1,826.98	2,232.98	2,638.97	3,044.97	3,653.96
Allerton Bywater	1,218.25	1,421.30	1,624.34	1,827.38	2,233.46	2,639.55	3,045.63	3,654.76
Alwoodley	1,209.17	1,410.69	1,612.22	1,813.75	2,216.81	2,619.86	3,022.92	3,627.50
Arthington	1,205.62	1,406.56	1,607.49	1,808.43	2,210.30	2,612.18	3,014.05	3,616.86
Bardsey cum Rigton	1,220.31	1,423.69	1,627.08	1,830.46	2,237.23	2,644.00	3,050.77	3,660.92
Barwick in Elmet and Scholes	1,212.18	1,414.21	1,616.24	1,818.27	2,222.33	2,626.39	3,030.45	3,636.54
Boston Spa	1,217.79	1,420.76	1,623.72	1,826.69	2,232.62	2,638.55	3,044.48	3,653.38
Bramham cum Oglethorpe	1,223.21	1,427.07	1,630.94	1,834.81	2,242.55	2,650.28	3,058.02	3,669.62
Bramhope and Carlton	1,220.17	1,423.53	1,626.89	1,830.25	2,236.97	2,643.69	3,050.42	3,660.50
Clifford	1,226.97	1,431.47	1,635.96	1,840.46	2,249.45	2,658.44	3,067.43	3,680.92
Collingham with Linton	1,237.13	1,443.31	1,649.50	1,855.69	2,268.07	2,680.44	3,092.82	3,711.38
Drighlington	1,218.47	1,421.54	1,624.62	1,827.70	2,233.86	2,640.01	3,046.17	3,655.40
East Keswick	1,222.21	1,425.91	1,629.61	1,833.31	2,240.71	2,648.11	3,055.52	3,666.62
Gildersome	1,208.57	1,410.00	1,611.43	1,812.86	2,215.72	2,618.58	3,021.43	3,625.72
Great and Little Preston	1,230.09	1,435.11	1,640.12	1,845.14	2,255.17	2,665.20	3,075.23	3,690.28
Harewood	1,206.51	1,407.59	1,608.68	1,809.76	2,211.93	2,614.10	3,016.27	3,619.52
Horsforth	1,211.14	1,413.00	1,614.85	1,816.71	2,220.42	2,624.14	3,027.85	3,633.42
Kippax	1,222.43	1,426.17	1,629.91	1,833.65	2,241.13	2,648.61	3,056.08	3,667.30
Ledsham	1,235.61	1,441.55	1,647.48	1,853.42	2,265.29	2,677.16	3,089.03	3,706.84
Ledston	1,218.44	1,421.51	1,624.59	1,827.66	2,233.81	2,639.95	3,046.10	3,655.32
Micklefield	1,265.09	1,475.93	1,686.78	1,897.63	2,319.33	2,741.02	3,162.72	3,795.26
Morley	1,211.29	1,413.18	1,615.06	1,816.94	2,220.70	2,624.47	3,028.23	3,633.88
Otley	1,260.52	1,470.61	1,680.69	1,890.78	2,310.95	2,731.13	3,151.30	3,781.56
Pool in Wharfedale	1,231.73	1,437.02	1,642.31	1,847.60	2,258.18	2,668.76	3,079.33	3,695.20
Rawdon	1,210.25	1,411.95	1,613.66	1,815.37	2,218.79	2,622.20	3,025.62	3,630.74
Scarcroft	1,220.94	1,424.43	1,627.92	1,831.41	2,238.39	2,645.37	3,052.35	3,662.82
Shadwell	1,226.97	1,431.47	1,635.96	1,840.46	2,249.45	2,658.44	3,067.43	3,680.92
Swillington	1,221.46	1,425.04	1,628.61	1,832.19	2,239.34	2,646.50	3,053.65	3,664.38
Thorner	1,225.77	1,430.06	1,634.36	1,838.65	2,247.24	2,655.83	3,064.42	3,677.30
Thorp Arch	1,233.43	1,439.01	1,644.58	1,850.15	2,261.29	2,672.44	3,083.58	3,700.30
Walton	1,236.84	1,442.98	1,649.12	1,855.26	2,267.54	2,679.82	3,092.10	3,710.52
Wetherby	1,238.89	1,445.37	1,651.85	1,858.33	2,271.29	2,684.25	3,097.22	3,716.66

- 6.6 That, in accordance with section 52ZB of the Local Government Finance Act 1992, following the principles set out by the Secretary of State and in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2021/22, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2021/22 is not excessive.
- 6.7 That the schedule of instalments for 2021/22 for transfers to Leeds City Council and payments to the Police and Crime Commissioner and the Fire & Rescue Authority out of the Collection Fund be determined as set out in **Appendix II** of this report.
- 7. Background documents¹**
- 7.1 There are no background documents associated with this report.

¹ The background documents listed in this section are available to download from the council's website, unless they contain confidential or exempt information. The list of background documents does not include published works.

PARISH PRECEPTS & COUNCIL TAX BAND D CHARGES 2021/22

Parish	2020/21		2021/22	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	21,000.00	27.00	21,000.00	27.23
Allerton Bywater	40,500.00	27.16	40,500.00	27.63
Alwoodley	50,890.00	14.00	50,209.60	14.00
Arthington	2,500.00	8.54	2,500.00	8.68
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	34,700.00	30.52	34,700.00	30.71
Barwick in Elmet and Scholes	37,148.00	18.52	37,530.00	18.52
Boston Spa	52,673.00	26.41	53,800.00	26.94
Bramham cum Oglethorpe	25,603.00	34.71	25,603.00	35.06
Bramhope and Carlton	57,524.00	30.50	60,730.00	30.50
Clifford	33,652.00	39.77	33,709.00	40.71
Collingham with Linton	95,000.00	55.75	95,000.00	55.94
Drighlington	50,960.00	26.90	52,998.00	27.95
East Keswick	19,500.00	33.01	19,500.00	33.56
Gildersome	24,340.00	13.11	23,980.00	13.11
Great and Little Preston	27,500.00	44.33	27,500.00	45.39
Harewood	17,280.00	9.34	18,144.00	10.01
Horsforth	125,300.00	16.96	124,201.00	16.96
Kippax	102,400.00	33.90	103,485.00	33.90
Ledsham	5,167.00	53.66	5,045.00	53.67
Ledston	3,296.00	21.66	4,142.00	27.91
Micklefield	55,967.00	104.28	59,882.00	97.88
Morley	210,000.00	18.94	189,000.00	17.19
Otley	460,000.00	91.03	455,200.00	91.03
Pool in Wharfedale	46,630.00	47.67	45,697.00	47.85
Rawdon	43,200.00	15.62	42,565.00	15.62
Scarcroft	25,900.00	31.66	25,692.00	31.66
Shadwell	39,000.00	40.02	39,000.00	40.71
Swillington	31,110.00	32.44	30,500.00	32.44
Thorer	29,600.00	38.90	29,118.00	38.90
Thorp Arch	19,200.00	51.05	20,000.00	50.40
Walton	6,328.00	53.95	6,323.00	55.51
Wetherby	286,359.00	57.53	292,086.00	58.58
Wothersome	0.00	0.00	0.00	0.00
TOTAL	2,080,227.00		2,069,339.60	

APPENDIX II

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS 2021/22

15th April 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th May 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th June 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th July 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th August 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th September 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th October 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th November 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th December 2021	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th January 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th February 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th March 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority

The amount of each instalment will be the amount of the billing authority's undischarged liability, divided by the number of instalments remaining to be paid or transferred.