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Council Tax Report 2022/23

Date: 23rd February 2022

Report of: Chief Officer Financial Services

Report to: Council

Will the decision be open for call in? Yes NoDoes the report contain confidential or exempt information? Yes No

What is this report about?

Including how it contributes to the city's and council's ambitions

- 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 2022/23 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 2.99% to £1,566.76, an increase of 1.995% to the Leeds element plus a 0.995% increase for the Adult Social Care precept.
- The Best Council Ambition, to be considered elsewhere on today's agenda, is the Council's strategic plan which sets out its ambitions, outcomes and priorities for the City of Leeds and the Local Authority and 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 Ambition, as set out in the 2022/23 Revenue Budget and Council Tax report.

Recommendations

Members are requested to:

- 1) Note that at the meeting on 12th January 2022, Council agreed the following amounts for the year 2022/23, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-
 - a) 235,758.0 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 1: Taxbase Numbers 2022/23**

PARISH OF	Taxbase Numbers 2021/22	Taxbase Numbers 2022/23
Aberford and District	771.3	772.8
Allerton Bywater	1,465.6	1,462.9
Alwoodley	3,586.4	3,633.3
Arthington	287.9	294.5
Austhorpe	60.3	60.9
Bardsey cum Rigton	1,129.9	1,146.5
Barwick in Elmet and Scholes	2,026.0	1,998.4
Boston Spa	1,996.8	1,999.1
Bramham cum Oglethorpe	730.2	744.0
Bramhope and Carlton	1,990.9	2,034.8
Clifford	828.1	840.3
Collingham with Linton	1,698.2	1,713.0
Drighlington	1,896.3	1,973.4
East Keswick	581.1	595.1
Gildersome	1,829.5	1,853.7
Great and Little Preston	605.9	616.7
Harewood	1,813.2	1,839.7
Horsforth	7,323.8	7,431.0
Kippax	3,052.5	3,102.1
Ledsham	94.0	96.9
Ledston	148.4	152.4
Micklefield	611.8	775.8
Morley	10,993.3	11,293.5
Otley	5,000.4	5,076.7
Pool in Wharfedale	955.1	974.2
Rawdon	2,725.8	2,756.0
Scarcroft	811.5	833.9
Shadwell	958.0	972.6
Swillington	940.2	957.7
Thorner	748.5	752.9
Thorp Arch	396.8	435.1
Walton	113.9	115.1
Wetherby	4,986.0	5,052.0
Wothersome	7.6	8.6

c) That the following amounts be now calculated by the Council for the year 2022/23 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- (i) **£2,282,738,366** 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.
- (ii) **£1,911,221,631** 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.

- (iii) **£371,516,735** being the amount by which the aggregate at 1(c)(i) above exceeds the aggregate at 1(c)(ii) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **council tax requirement** for the year.
- (iv) **£1,575.839357** being the amount at 1(c)(iii) above, divided by the amount at 1(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**.
- (v) **£2,139,838.20** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) **£1,566.76** being the amount at 1(c)(iv) above, less the result given by dividing the amount at 1(c)(v) above by the amount at 1(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**.

d) **Table 2: Band D Precept by Parish**

Parish	Band D £ p
Aberford and District	1,595.23
Allerton Bywater	1,598.20
Alwoodley	1,580.76
Arthington	1,576.10
Bardsey cum Rigton	1,598.54
Barwick in Elmet and Scholes	1,586.50
Boston Spa	1,594.27
Bramham cum Oglethorpe	1,602.81
Bramhope and Carlton	1,597.25
Clifford	1,608.31
Collingham with Linton	1,622.22
Drighlington	1,593.62
East Keswick	1,601.21
Gildersome	1,579.87
Great and Little Preston	1,612.24
Harewood	1,577.12
Horsforth	1,583.72
Kippax	1,602.79
Ledsham	1,625.75
Ledston	1,597.93
Micklefield	1,657.67
Morley	1,584.29
Otley	1,657.79
Pool in Wharfedale	1,616.48
Rawdon	1,582.07
Scarcroft	1,598.42
Shadwell	1,608.06
Swillington	1,599.24
Thorner	1,605.66
Thorp Arch	1,616.40
Walton	1,623.91
Wetherby	1,625.94

That being the amounts given by adding to the amount at 1(c)(vi) 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 1(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.

e) **Table 3: Leeds and Parish Precepts Excluding Police and Fire 2022/23**

	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:	1,044.51	1,218.59	1,392.68	1,566.76	1,914.93	2,263.10	2,611.27	3,133.52
Parish of:								
Aberford and District	1,063.49	1,240.73	1,417.98	1,595.23	1,949.73	2,304.22	2,658.72	3,190.46
Allerton Bywater	1,065.47	1,243.04	1,420.62	1,598.20	1,953.36	2,308.51	2,663.67	3,196.40
Alwoodley	1,053.84	1,229.48	1,405.12	1,580.76	1,932.04	2,283.32	2,634.60	3,161.52
Arthington	1,050.73	1,225.86	1,400.98	1,576.10	1,926.34	2,276.59	2,626.83	3,152.20
Bardsey cum Rigton	1,065.69	1,243.31	1,420.92	1,598.54	1,953.77	2,309.00	2,664.23	3,197.08
Barwick in Elmet and Scholes	1,057.67	1,233.94	1,410.22	1,586.50	1,939.06	2,291.61	2,644.17	3,173.00
Boston Spa	1,062.85	1,239.99	1,417.13	1,594.27	1,948.55	2,302.83	2,657.12	3,188.54
Bramham cum Oglethorpe	1,068.54	1,246.63	1,424.72	1,602.81	1,958.99	2,315.17	2,671.35	3,205.62
Bramhope and Carlton	1,064.83	1,242.31	1,419.78	1,597.25	1,952.19	2,307.14	2,662.08	3,194.50
Clifford	1,072.21	1,250.91	1,429.61	1,608.31	1,965.71	2,323.11	2,680.52	3,216.62
Collingham with Linton	1,081.48	1,261.73	1,441.97	1,622.22	1,982.71	2,343.21	2,703.70	3,244.44
Drighlington	1,062.41	1,239.48	1,416.55	1,593.62	1,947.76	2,301.90	2,656.03	3,187.24
East Keswick	1,067.47	1,245.39	1,423.30	1,601.21	1,957.03	2,312.86	2,668.68	3,202.42
Gildersome	1,053.25	1,228.79	1,404.33	1,579.87	1,930.95	2,282.03	2,633.12	3,159.74
Great and Little Preston	1,074.83	1,253.96	1,433.10	1,612.24	1,970.52	2,328.79	2,687.07	3,224.48
Harewood	1,051.41	1,226.65	1,401.88	1,577.12	1,927.59	2,278.06	2,628.53	3,154.24
Horsforth	1,055.81	1,231.78	1,407.75	1,583.72	1,935.66	2,287.60	2,639.53	3,167.44
Kippax	1,068.53	1,246.61	1,424.70	1,602.79	1,958.97	2,315.14	2,671.32	3,205.58
Ledsham	1,083.83	1,264.47	1,445.11	1,625.75	1,987.03	2,348.31	2,709.58	3,251.50
Ledston	1,065.29	1,242.83	1,420.38	1,597.93	1,953.03	2,308.12	2,663.22	3,195.86
Micklefield	1,105.11	1,289.30	1,473.48	1,657.67	2,026.04	2,394.41	2,762.78	3,315.34
Morley	1,056.19	1,232.23	1,408.26	1,584.29	1,936.35	2,288.42	2,640.48	3,168.58
Otley	1,105.19	1,289.39	1,473.59	1,657.79	2,026.19	2,394.59	2,762.98	3,315.58
Pool in Wharfedale	1,077.65	1,257.26	1,436.87	1,616.48	1,975.70	2,334.92	2,694.13	3,232.96
Rawdon	1,054.71	1,230.50	1,406.28	1,582.07	1,933.64	2,285.21	2,636.78	3,164.14
Scarcroft	1,065.61	1,243.22	1,420.82	1,598.42	1,953.62	2,308.83	2,664.03	3,196.84
Shadwell	1,072.04	1,250.71	1,429.39	1,608.06	1,965.41	2,322.75	2,680.10	3,216.12
Swillington	1,066.16	1,243.85	1,421.55	1,599.24	1,954.63	2,310.01	2,665.40	3,198.48
Thomer	1,070.44	1,248.85	1,427.25	1,605.66	1,962.47	2,319.29	2,676.10	3,211.32
Thorp Arch	1,077.60	1,257.20	1,436.80	1,616.40	1,975.60	2,334.80	2,694.00	3,232.80
Walton	1,082.61	1,263.04	1,443.48	1,623.91	1,984.78	2,345.65	2,706.52	3,247.82
Wetherby	1,083.96	1,264.62	1,445.28	1,625.94	1,987.26	2,348.58	2,709.90	3,251.88

That being the amounts given by multiplying the amounts at 1(c)(vi) and 1(d) 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.

- 2) Note that for the year 2022/23 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 this reconciles to the precept to be considered by the Fire and Rescue Authority on 24th February 2022. These are shown for each of the categories of dwellings shown below.

Table 4: Police and Fire Precepts 2022/23

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	147.5187	172.1052	196.6915	221.2781	270.4509	319.6239	368.7968	442.5561
West Yorkshire Fire and Rescue Authority	48.119999	56.139999	64.159999	72.179999	88.219998	104.259998	120.299998	144.359997

- 3) Note that, having calculated the aggregate in each case of the amounts at 1(e) and 2 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 5: Leeds and Parish Precepts Including Police and Fire 2022/23

	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:	1,240.15	1,446.84	1,653.53	1,860.22	2,273.60	2,686.98	3,100.37	3,720.44
Parish of:								
Aberford and District	1,259.13	1,468.98	1,678.83	1,888.69	2,308.40	2,728.10	3,147.82	3,777.38
Allerton Bywater	1,261.11	1,471.29	1,681.47	1,891.66	2,312.03	2,732.39	3,152.77	3,783.32
Alwoodley	1,249.48	1,457.73	1,665.97	1,874.22	2,290.71	2,707.20	3,123.70	3,748.44
Arthington	1,246.37	1,454.11	1,661.83	1,869.56	2,285.01	2,700.47	3,115.93	3,739.12
Bardsey cum Rigton	1,261.33	1,471.56	1,681.77	1,892.00	2,312.44	2,732.88	3,153.33	3,784.00
Barwick in Elmet and Scholes	1,253.31	1,462.19	1,671.07	1,879.96	2,297.73	2,715.49	3,133.27	3,759.92
Boston Spa	1,258.49	1,468.24	1,677.98	1,887.73	2,307.22	2,726.71	3,146.22	3,775.56
Bramham cum Oglethorpe	1,264.18	1,474.88	1,685.57	1,896.27	2,317.66	2,739.05	3,160.45	3,792.54
Bramhope and Carlton	1,260.47	1,470.56	1,680.63	1,890.71	2,310.86	2,731.02	3,151.18	3,781.42
Clifford	1,267.85	1,479.16	1,690.46	1,901.77	2,324.38	2,746.99	3,169.62	3,803.54
Collingham with Linton	1,277.12	1,489.98	1,702.82	1,915.68	2,341.38	2,767.09	3,192.80	3,831.36
Drighlington	1,258.05	1,467.73	1,677.40	1,887.08	2,306.43	2,725.78	3,145.13	3,774.16
East Keswick	1,263.11	1,473.64	1,684.15	1,894.67	2,315.70	2,736.74	3,157.78	3,789.34
Gildersome	1,248.89	1,457.04	1,665.18	1,873.33	2,289.62	2,705.91	3,122.22	3,746.66
Great and Little Preston	1,270.47	1,482.21	1,693.95	1,905.70	2,329.19	2,752.67	3,176.17	3,811.40
Harewood	1,247.05	1,454.90	1,662.73	1,870.58	2,286.26	2,701.94	3,117.63	3,741.16
Horsforth	1,251.45	1,460.03	1,668.60	1,877.18	2,294.33	2,711.48	3,128.63	3,754.36
Kippax	1,264.17	1,474.86	1,685.55	1,896.25	2,317.64	2,739.02	3,160.42	3,792.50
Ledsham	1,279.47	1,492.72	1,705.96	1,919.21	2,345.70	2,772.19	3,198.68	3,838.42
Ledston	1,260.93	1,471.08	1,681.23	1,891.39	2,311.70	2,732.00	3,152.32	3,782.78
Micklefield	1,300.75	1,517.55	1,734.33	1,951.13	2,384.71	2,818.29	3,251.88	3,902.26
Morley	1,251.83	1,460.48	1,669.11	1,877.75	2,295.02	2,712.30	3,129.58	3,755.50
Otley	1,300.83	1,517.64	1,734.44	1,951.25	2,384.86	2,818.47	3,252.08	3,902.50
Pool in Wharfedale	1,273.29	1,485.51	1,697.72	1,909.94	2,334.37	2,758.80	3,183.23	3,819.88
Rawdon	1,250.35	1,458.75	1,667.13	1,875.53	2,292.31	2,709.09	3,125.88	3,751.06
Scarcroft	1,261.25	1,471.47	1,681.67	1,891.88	2,312.29	2,732.71	3,153.13	3,783.76
Shadwell	1,267.68	1,478.96	1,690.24	1,901.52	2,324.08	2,746.63	3,169.20	3,803.04
Swillington	1,261.80	1,472.10	1,682.40	1,892.70	2,313.30	2,733.89	3,154.50	3,785.40
Thomer	1,266.08	1,477.10	1,688.10	1,899.12	2,321.14	2,743.17	3,165.20	3,798.24
Thorp Arch	1,273.24	1,485.45	1,697.65	1,909.86	2,334.27	2,758.68	3,183.10	3,819.72
Walton	1,278.25	1,491.29	1,704.33	1,917.37	2,343.45	2,769.53	3,195.62	3,834.74
Wetherby	1,279.60	1,492.87	1,706.13	1,919.40	2,345.93	2,772.46	3,199.00	3,838.80

- 4) Note 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 2022/23, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2022/23 is not excessive.
- 5) Note that the schedule of instalments for 2022/23 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 2** of this report.

Why is the proposal being put forward?

- 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 as at 1st April 1991 prices.
- 2 Properties are placed in one of eight valuation bands by the Listing Officer of the Valuation Office Agency as follows:

Table 6: 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

- 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.
- 4 Council Taxes and the Collection Fund
- 5 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 West Yorkshire Combined Authority (Police) and the West Yorkshire Fire & Rescue Authority.
- 6 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 West Yorkshire Combined Authority 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.
- 7 In the 2021 Spending Review the Chancellor of the Exchequer, announced an adult social care precept of 4%, less any percentage increase put into effect in 2021/22. For Leeds City Council there was an adult social care increase of 3% in 2021/22 and therefore the Council is permitted to increase the adult social care precept by a further 1% in 2022/23. This is on top of the core general element increase of up to 2%. At the provisional Local Government Finance Settlement

the Government issued “The Referendums Relating to Council Tax Increases (Principles) (England) Report 2022/23: draft.” This confirmed the limit this year for Leeds is up to 3%. 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 2022/23 is 2% + A% (comprising A% for expenditure on adult social care, and 2% for other expenditure), or more than 2% + A%” where “A% means 4% minus the percentage increase in the relevant local authority’s relevant basic amount of council tax for expenditure on adult social care for 2021/22”.

- 8 The Final Local Government Settlement was published on 7th February 2022 and presented to Parliament on 9th February 2022. This suite of documents included the Final Council Tax report 2022/23 issued by Government and confirmed the principles laid out above.
- 9 In addition to this, the Final Council Tax report issued by Government indicates the referendum limit for the West Yorkshire Combined Authority, in its role as Police and Crime Commissioner, is £10 per Band D property and the limit for the Fire & Rescue Authority is £5.
- 10 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 1% increase in council tax for the Adult Social Care precept.
- 11 The Police and Crime Commissioner approved an increase of £10 per Band D property (7.64%) on 4th February 2022.
- 12 The Fire & Rescue Authority will consider for approval a precept increase of £5 on 24th February 2022. 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 2021/22 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 2021/22 was £67.18 per Band D property. The referendum limit for the Fire and Rescue Authority is a £5 increase. An increase of £5 is therefore reasonable and within the referendum limits. An increase of £5 would result in a precept of £72.18 per Band D property. The information within this report reflects the recommendations to be placed before a full meeting of the Authority on 24th February 2022.

Table 7: 2022/23 Council Tax by Band

	2021/22 £	2022/23 £	Increase %
Band A	1,199.83	1,240.15	3.36%
Band B	1,399.81	1,446.84	3.36%
Band C	1,599.78	1,653.53	3.36%
Band D	1,799.75	1,860.22	3.36%
Band E	2,199.69	2,273.60	3.36%
Band F	2,599.64	2,686.98	3.36%
Band G	2,999.58	3,100.37	3.36%
Band H	3,599.50	3,720.44	3.36%

- 13 Council will be assured that the council taxes proposed for the Leeds area, as set out in **Table 7**, will not exceed the referendum limits set by the Secretary of State.

14 Calculation and Setting of Council Tax

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

- 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.
- Divide the council tax requirement by the tax base (as agreed by Council on 12th January 2022) to give a Band D Tax that includes amounts for parishes.
- Calculate separately the Band D Taxes for non-parished areas (by removing parish precepts) and for each parish.
- Calculate the taxes for each property band for non-parished areas and for parishes.

Table 8: Council Tax Requirement 2022/23

	2021/22		2022/23	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	2,078,856,000		2,235,814,000	
<i>Less:</i>				
Gross Income (inc. trans. from reserves)	1,643,600,000		1,713,871,500	
Net Budget	435,256,000	1,896.63	521,942,500	2,213.89
<i>Add:</i>				
Parish Precepts	2,069,340	9.02	2,139,838	9.08
	437,325,340	1,905.65	524,082,338	2,222.97
<i>Less:</i>				
Leeds RSG	28,369,246	123.62	29,252,540	124.08
Leeds Business Rates	168,178,113	732.84	168,097,591	713.01
	240,777,981	1,049.19	326,732,207	1,385.88
<i>Add:</i>				
Tariff to Central Government	14,358,365	62.57	14,358,365	60.90
Basic amount needed from Council Tax	255,136,346	1,111.76	341,090,572	1,446.78
<i>Adjust for:</i>				
Business Rates Collection Fund (Surplus)/Deficit	91,856,759	400.27	28,177,163	119.52
Council Tax Collection Fund (Surplus)/Deficit	4,196,150	18.28	2,249,000	9.54
COUNCIL TAX REQUIREMENT (Including Parishes)	351,189,255	1,530.31	371,516,735	1,575.84
<i>Less:</i>				
Parish Precepts	2,069,340	9.02	2,139,838	9.08
COUNCIL TAX REQUIREMENT (Excluding Parishes)	349,119,915	1,521.29	369,376,897	1,566.76
<i>Add:</i>				
Police Precept	48,486,042	211.28	52,168,082	221.28
Fire Precept	15,417,084	67.18	17,017,012	72.18
TOTAL BAND D TAX (Non Parished Areas)	413,023,041	1,799.75	438,561,991	1,860.22
Total including parishes	415,092,381	1,808.77	440,701,830	1,869.30

Notes:

- e) The council tax base for 2022/23 as agreed by Council on 12th January 2022 and expressed as the number of Band D equivalents properties is 235,758.0
- f) The precepts for individual parish and town councils and their parish Band D council taxes are set out in Appendix 2.
- g) “Per band D equivalents” shown in the table may not add due to rounding.

16 **Table 8** includes the precepts and Band D amounts for the Police and Crime Commissioner and for the Fire & Rescue Authority.

17 Local Council Tax Support Scheme

18 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. No changes are proposed to the current scheme in 2022/23.

What impact will this proposal have?

Wards affected:

Have ward members been consulted? Yes No

19 The 2022/23 council tax for Leeds and the parish/town councils set out in this report, alongside the indicative business rates share for 2022/23 are used to identify the Council’s Net Revenue Budget for 2022/23, which support the 2022/23 Revenue Budget and the setting of a legal Council Tax for 2022/23. The budget proposals that contained in the 2022/23 Revenue Budget are, where appropriate, the subject of the Council’s Equality Impact Assessment process and mitigating measures put in place or planned where appropriate. As such, an Equality Impact Assessment is provided alongside the 2022/23 Revenue Budget and Council Tax Report presented to Full Council.

20 The Equality Act 2010 requires the Council to have “due regard” to the need to eliminate unlawful discrimination and promote equality of opportunity. The law requires that the duty to pay due regard be demonstrated in the decision-making process. Assessing the potential equality impact of proposed changes to policies, procedures and practices is one of the key ways in which public authorities can show due regard.

21 The Council is fully committed to ensuring that equality and diversity are given proper consideration when we develop policies and make decisions. 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. Equality impact assessments also ensure that we make well informed decisions based on robust evidence.

22 The proposals within this report have been screened for relevance to equality, diversity, cohesion and integration (Appendix 3) and a full strategic analysis and assessment is undertaken on the 2022/23 Revenue Budget and Council Tax report presented to Full Council. Specific equality impact assessments will also be undertaken on all budget decisions identified as relevant to equality as they are considered during the decision-making process in 2022/23.

What consultation and engagement has taken place?

23 The Authority's financial strategy is driven by its ambitions and priorities as set out in the Best Council Plan. The current Best Council Plan was approved by Council in February 2020 following consultation with members and officers throughout its development, with additional extensive stakeholder consultation carried out on the range of supporting plans and strategies. These arrangements will continue to inform further updates to the strategic plan as it transitions to a new 'City Ambition'.

24 The approach for the public consultation on the proposed Budget for 2022/23 has followed a similar approach to that taken last year, with the primary method being an online survey. This has been carried out: with the public via the council's website, social media and the Citizens' Panel; with staff through the intranet; and with stakeholders, including representatives from the Third Sector and the Business sector. A change from recent years, the consultation was hosted through an engagement platform (YourVoice), enabling key information and participants' ideas to be shared in one place. Staff at the council's customer community hubs have provided support to members of the public requiring assistance to complete the online survey. The consultation began once the proposed Budget for 2022/23 report was initially agreed by Executive Board and ran for four weeks, with findings reported at the following meeting, prior to finalisation of the Budget. The Budget public consultation is delivered in parallel to the Best City Ambition consultation, helping residents and respondents to consider these two important matters together. Efforts have been made to cross-reference and signpost between the two consultations.

What are the resource implications?

25 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 2022/23 Revenue Budget and Council Tax report.

What are the legal implications?

26 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 2022/23 Revenue Budget and Council Tax report.

What are the key risks and how are they being managed?

27 A full assessment of budget risks both at directorate level and corporately has been made and is explained in **Section 15** of **Appendix 1** of the 2022/23 Revenue Budget and Council Tax report.

Does this proposal support the council's three Key Pillars?

Inclusive Growth

Health and Wellbeing

Climate Emergency

28 The Best Council Ambition, to be considered elsewhere on today's agenda, is the Council's strategic plan which sets out its ambitions, outcomes and priorities for the City of Leeds and for

the Local Authority. The Three Pillars of inclusive growth, health and wellbeing and the climate change emergency underpin this vision and these can only be delivered through a sound understanding of the organisation's longer-term financial sustainability which enables decisions to be made that balance the resource implications of the Council's policies against financial constraints. This is the primary purpose of the Medium-Term Financial Strategy which provides the framework for the determination of the Council's annual revenue budget.

29 This report needs to be seen in context of the requirement for the Council to be financially sustainable and deliver a balanced budget position in 2022/23 so that resources can continue to be targeted at the Council's priorities.

Options, timescales and measuring success

What other options were considered?

30 Not applicable.

How will success be measured?

31 Not applicable.

What is the timetable for implementation?

32 The statutory deadline for a billing authority to approve its council tax base for 2022/23 and inform any local or major preceptors of relevant council tax bases in its area is 11th March 2022.

Appendices

33 The following appendices are attached to this report:

- **Appendix 1** – The 2022/23 Council Tax precepts and Band D council tax charges for town and parish council
- **Appendix 2** – Schedules of payments and transfers from Leeds City Council's collection fund to its general fund and major preceptors

Background papers

34 None.

Appendix 1

The 2022/23 precepts and Band D council tax charges for town and parish councils

Parish	2021/22		2022/23	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	21,000.00	27.23	22,000.00	28.47
Allerton Bywater	40,500.00	27.63	46,000.00	31.44
Alwoodley	50,209.60	14.00	50,866.20	14.00
Arthington	2,500.00	8.68	2,750.00	9.34
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	34,700.00	30.71	36,435.00	31.78
Barwick in Elmet and Scholes	37,530.00	18.52	39,444.00	19.74
Boston Spa	53,800.00	26.94	54,991.00	27.51
Bramham cum Oglethorpe	25,603.00	35.06	26,824.00	36.05
Bramhope and Carlton	60,730.00	30.50	62,050.00	30.49
Clifford	33,709.00	40.71	34,912.00	41.55
Collingham with Linton	95,000.00	55.94	95,000.00	55.46
Drighlington	52,998.00	27.95	52,998.00	26.86
East Keswick	19,500.00	33.56	20,500.00	34.45
Gildersome	23,980.00	13.11	24,300.00	13.11
Great and Little Preston	27,500.00	45.39	28,050.00	45.48
Harewood	18,144.00	10.01	19,051.00	10.36
Horsforth	124,201.00	16.96	126,019.00	16.96
Kippax	103,485.00	33.90	111,764.00	36.03
Ledsham	5,045.00	53.67	5,716.00	58.99
Ledston	4,142.00	27.91	4,750.00	31.17
Micklefield	59,882.00	97.88	70,528.00	90.91
Morley	189,000.00	17.19	198,000.00	17.53
Otley	455,200.00	91.03	462,150.00	91.03
Pool in Wharfedale	45,697.00	47.85	48,439.00	49.72
Rawdon	42,565.00	15.62	42,192.00	15.31
Scarcroft	25,692.00	31.66	26,401.00	31.66
Shadwell	39,000.00	40.71	40,170.00	41.30
Swillington	30,500.00	32.44	31,110.00	32.48
Thorner	29,118.00	38.90	29,290.00	38.90
Thorp Arch	20,000.00	50.40	21,600.00	49.64
Walton	6,323.00	55.51	6,578.00	57.15
Wetherby	292,086.00	58.58	298,960.00	59.18
Wothersome	0.00	0.00	0.00	0.00
TOTAL	2,069,339.60		2,139,838.20	

Appendix 2

Schedules of transfers and payments from Leeds City Council's collection fund to its general fund and major preceptors 2022/23

14th April 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
13th May 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th June 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th July 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th August 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th September 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
14th October 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th November 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th December 2022	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
13th January 2023	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th February 2023	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th March 2023	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.