

**STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL**

**Report to Council**

**23rd February 2022**

<b>TITLE:</b>	<b>Setting of the Council Tax 2022/23</b>
<b>PORTFOLIO:</b>	<b>Cllr Sybil Ralphs – Leader</b>
<b>OFFICER:</b>	<b>Keith Pointon – Head of Finance</b>
<b>WARDS:</b>	<b>Non-Specific</b>

**1. Reason for the Report**

- 1.1 This report sets out the proposed Council Tax level for the financial year 2022/23 in line with current legislation.

**2. Recommendations**

- 2.1 That the following amounts be now calculated by the Council in accordance with Sections 31A and 31B of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):
- (a) £28,870,396 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act. (***Gross Expenditure on General Fund Services, Special District Expenses and Parish Precepts***)
  - (b) £21,511,150 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (***Gross Income including External Financing and the Use of Reserves***)
  - (c) £7,359,246 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above calculated by the Council, in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year (***Amount to be Funded from Council Tax***)
  - (d) £219.62 being the amount at (c) above divided by the tax base, calculated by the Council, in accordance with Section 31 (B) of

the Act, as the basic amount of its Council Tax for the year.  
**(Average Local Council Tax)**

- (e) Appendix B being Council Tax for the SMDC District divided by the tax base plus the Parish Precept and any amounts of special items relating to dwellings in those parts of the Council's area divided the local tax base. **(Band D Charges for each Parish)**
- (f) Appendix C being the amounts given by multiplying the amount at (e) above by the number which, in the proportion 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 as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands **(Charges for all Bands)**
- (g) Appendix D being the aggregate of the local charges in (f) above and the amounts levied by major precepting authorities. **(Total Council Tax charge for each Band in each Parish)**

### 3. Executive Summary

- 3.1 The average Council Tax to be charged to taxpayers in Band D can be summarised as follows:

Element	2021/22	2022/23	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
Staffordshire Moorlands DC	158.40	163.14	4.74	2.99
<b>District Council Tax</b>	<b>158.40</b>	<b>163.14</b>	<b>4.74</b>	<b>2.99</b>
Special District Expenses*	12.35	12.40	0.05	0.4
Parish Councils*	41.67	44.08	2.41	5.78
<b>Average Local Council Tax</b>	<b>212.42</b>	<b>219.62</b>	<b>7.20</b>	<b>3.39</b>
Staffordshire County Council	1,360.62	1,401.30	40.68	2.99
Staffordshire Commissioner (Police & Crime)	238.57	248.57	10.00	4.19
Staffordshire Commissioner (Fire & Rescue)	78.78	80.35	1.57	1.99
<b>Total Council Tax</b>	<b>1,890.39</b>	<b>1,949.84</b>	<b>59.45</b>	<b>3.14</b>

\* Special District Expenses and Parish Council charges vary between parishes and are shown as average values in the above for illustration purposes.

#### **4. How this report links with Corporate Priorities**

4.1 Not applicable

#### **5. Options**

5.1 There are no options to consider as this report formally sets the Council Tax following resolutions of all of the relevant precepting authorities.

#### **6. Implications**

6.1 Community Safety  
None.

6.2 Employees  
None.

6.3 Equalities  
None.

6.4 Financial  
The subject of the report.

6.5 Legal  
None.

6.6 Climate Change  
None.

6.7 Internal and External Consultation:  
None.

6.8 Risk Assessment:  
Not applicable

**JOHN BETTS**

**Acting Executive Director (Finance & Customer Services)**

#### **Background Papers**

Localism Act 2011  
Local Government Finance Act 1992  
Local Authorities Finance Settlement 2021/22  
Budget Working Papers

#### **Location**

Finance and Procurement  
Moorlands House Leek

#### **Contact**

Keith Pointon  
Head of Finance  
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## **7 Background and Introduction**

7.1 As a district council, Staffordshire Moorlands District Council is responsible for the billing and collection of all Council Tax due from local taxpayers. This means that the Council has to collect Council Tax to cover not only its own services but also the precepts set by other authorities. The Council Tax levied is therefore made up of six elements:

- Staffordshire Moorlands District Council element
- Special District Expenses (in respect of expenditure applied to taxpayers in the specified town or parish)
- Parish precepts
- Staffordshire County Council precept
- Precept of the Staffordshire Commissioner (Police and Crime)
- Precept of the Staffordshire Commissioner (Fire and Rescue)

7.2 The setting of the Council Tax follows a prescribed timetable. The process commences with the setting of the tax base in November, and ends with the formal setting of the Council Tax, which has to be completed by no later than 11th March.

7.3 The procedure has to adhere to the requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011) and the level of Council Tax is directly related to the net expenditure of the Council after deducting income from central government grant and other sources of income. Council resolutions also have to adhere to the requirements of legislation and recommendations are therefore written in formal language.

## **8 Council Tax Base & Collection Fund Surplus**

8.1 The council tax base for the year 2022/23 is 33,510. A breakdown of the calculation by parish can be seen in column 1 of Appendix A.

8.2 After taking into account previous re-distributions, the Collection Fund for Council Tax is predicted to have a surplus at 31st March 2022 of £545,680. The surplus is shared amongst the major precepting authorities i.e. Staffordshire County Council, Staffordshire Police, Staffordshire Fire & Rescue and this Council. The redistribution is made in proportion to the level of each authority's precept for the year. This Council's share of the surplus is £61,320.

## **9 Staffordshire Moorlands District Council Tax**

9.1 On 8<sup>th</sup> February 2022, the Cabinet recommended a District Council Tax increase of £4.74 (2.99%). This involved setting a General Fund Budget of £10,844,100.

9.2 The amount of Council Tax that the District Council is to levy is:

	<b>TOTAL</b>
	£
Total Budget	10,792,890
Less Use of Balances / Reserves	(794,050)
Less Collection Fund Surplus for council tax (SMDC share)	(61,320)
Add Collection Fund Deficit for business rates (SMDC share)	906,580
<b>Net Expenditure to be Financed</b>	<b>10,844,100</b>
Less External Financing	(616,900)
Less Business Rate Retention	(4,344,950)
<b>Net Requirement from Council Tax</b>	<b>5,882,250</b>
Less Special District Expenses Levy (see 4.4)	(415,430)
<b>Total Requirement from District Council Tax</b>	<b>5,466,820</b>

9.3 The Band D Council Tax is therefore £163.14 (The total requirement from District Council Tax divided by the tax base of 33,510). This represents an increase of £4.74 (2.99%) on last year.

## 10 Special District Expenses

10.1 An element of the Council's budget is levied on specific parishes within the district. This element is referred to as Special District Expenses. The element of the budget to be met in this way for 2022/23 is as follows:

	<b>Biddulph</b>	<b>Leek</b>	<b>Total</b>
	£	£	£
2022/23 Net Expenditure	67,430	348,000	415,430

10.2 The additional Council Tax required in the two parishes is as follows:

<b>Parish</b>	<b>Levy Required</b>	<b>Tax Base</b>	<b>Band D Council Tax</b>
	£		£
Biddulph	67,430	6,337	10.64
Leek	348,000	6,576	52.92

## **11 Parish Council Precepts**

- 11.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes is £1,476,995.98, which produces an average Band D Council Tax of £44.08. The actual amount levied will vary from parish to parish. A detailed breakdown of the precept requirements and the band D charge for each parish can be seen in columns 2 and 3 of Appendix A.

## **12 Staffordshire County Council Precepts**

- 12.1 The precept demand issued by Staffordshire County Council is £46,957,563 which produces a Band D Council Tax of £1,401.30. This represents an increase of £40.68 (2.99%) when compared to the level of tax levied in 2021/22. This increase is made up of £13.61 (1.0%) in respect for Adult Social Care and £27.07 (1.99%) in respect of general Council Tax.

## **13 Office of the Police & Crime Commissioner for Staffordshire Precept**

- 13.1 The precept demand issued by Staffordshire Police Authority is £8,329,580.70, which produces a Band D Council Tax of £248.57. This represents an increase of £10.00 (4.19%) when compared to the level of tax levied in 2021/22.

## **14 Office of the Fire & Rescue Commissioner for Staffordshire Precept**

- 14.1 The precept Fire and Rescue demand issued by the Staffordshire Commissioner's Office is £2,692,528.50, which produces a Band D Council Tax of £80.35. This represents an increase of £1.57 (1.99%) when compared with the level of precept for 2021/22.

**APPENDIX A****Parish Councils 2022/23**

<b>Parish</b>	<b>(1) Tax Base</b>	<b>(2) Parish Precept</b>	<b>(3) Band D Charge</b>
Alstonefield	150	£8,500.00	£56.67
Alton	530	£17,225.00	£32.50
Bagnall	369	£10,000.00	£27.10
Biddulph	6,337	£381,194.10	£60.15
Blore	42	£650.00	£15.48
Bradnop	130	£1,500.00	£11.54
Brown Edge	832	£25,046.00	£30.10
Butterton	100	£5,020.00	£50.20
Caverswall	398	£8,085.00	£20.31
Cheadle	3,853	£309,906.00	£80.43
Checkley	1,636	£68,359.72	£41.78
Cheddleton	2,251	£80,000.00	£35.54
Consall	66	£1,288.84	£19.53
Cotton	115	£6,900.00	£60.00
Dilhome	205	£4,600.00	£22.44
Draycott	367	£10,063.00	£27.42
Endon	1,323	£31,500.00	£23.81
Farley	91	£2,800.00	£30.77
Fawfieldhead	116	£5,017.00	£43.25
Forsbrook	1,773	£100,000.00	£56.40
Grindon	99	£2,738.34	£27.66
Heathylee	98	£1,070.00	£10.92
Heaton	159	£1,950.00	£12.26
Hollinsclough	66	£1,500.00	£22.73
Horton	365	£6,000.00	£16.44
Ilam	39	£800.00	£20.51
Ipstones	583	£25,756.94	£44.18
Kingsley	612	£18,115.80	£29.60
Leek	6,576	£172,588.00	£26.25
Leekfrith	169	£1,650.00	£9.76
Longnor	138	£6,245.88	£45.26
Longsdon	286	£5,000.00	£17.48
Oakamoor	255	£7,069.00	£27.72
Onecote	85	£3,000.00	£35.29
Quarnford	93	£2,000.00	£21.51
Rushton	253	£3,600.00	£14.23
Sheen	106	£2,000.00	£18.87
Tittesworth	102	£2,142.00	£21.00
Warslow	155	£8,163.00	£52.66
Waterhouses	441	£20,000.00	£45.35
Werrington	1,902	£100,005.00	£52.58
Wetton	87	£3,330.36	£38.28
Whiston	157	£4,617.00	£29.41
<b>TOTAL</b>	<b>33,510</b>	<b>£1,476,995.98</b>	<b>£44.08</b>

**APPENDIX B****Local Council Tax at Band D – 2022/23**

<b>Parish</b>	<b>£</b>
Alstonefield	219.81
Alton	195.64
Bagnall	190.24
Biddulph	233.93
Blore	178.62
Bradnop	174.68
Brown Edge	193.24
Butterton	213.34
Caverswall	183.45
Cheadle	243.57
Checkley	204.92
Cheddleton	198.68
Consall	182.67
Cotton	223.14
Dilhorne	185.58
Draycott	190.56
Endon	186.95
Farley	193.91
Fawfieldhead	206.39
Forsbrook	219.54
Grindon	190.80
Heathylee	174.06
Heaton	175.40
Hollinsclough	185.87
Horton	179.58
Ilam	183.65
Ipstones	207.32
Kingsley	192.74
Leek	242.31
Leekfrith	172.90
Longnor	208.40
Longsdon	180.62
Oakamoor	190.86
Onecote	198.43
Quarnford	184.65
Rushton	177.37
Sheen	182.01
Tittesworth	184.14
Warslow	215.80
Waterhouses	208.49
Werrington	215.72
Wetton	201.42
Whiston	192.55



**APPENDIX C****Local Council Tax All Bands – 2022/23**

<b>Parish</b>	<b>BAND A</b>	<b>BAND B</b>	<b>BAND C</b>	<b>BAND D</b>	<b>BAND E</b>	<b>BAND F</b>	<b>BAND G</b>	<b>BAND H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Alstonefield	146.54	170.97	195.38	219.81	268.65	317.51	366.35	439.62
Alton	130.43	152.17	173.90	195.64	239.11	282.59	326.07	391.28
Bagnall	126.83	147.97	169.10	190.24	232.51	274.79	317.07	380.48
Biddulph	155.95	181.95	207.94	233.93	285.91	337.90	389.88	467.86
Blore	119.08	138.93	158.77	178.62	218.31	258.01	297.70	357.24
Bradnop	116.45	135.87	155.27	174.68	213.49	252.32	291.13	349.36
Brown Edge	128.83	150.30	171.77	193.24	236.18	279.13	322.07	386.48
Butterton	142.23	165.93	189.63	213.34	260.75	308.16	355.57	426.68
Caverswall	122.30	142.69	163.06	183.45	224.21	264.99	305.75	366.90
Cheadle	162.38	189.45	216.50	243.57	297.69	351.83	405.95	487.14
Checkley	136.61	159.39	182.15	204.92	250.45	296.00	341.53	409.84
Cheddleton	132.45	154.53	176.60	198.68	242.83	286.99	331.13	397.36
Consall	121.78	142.08	162.37	182.67	223.26	263.86	304.45	365.34
Cotton	148.76	173.56	198.34	223.14	272.72	322.32	371.90	446.28
Dilthorne	123.72	144.34	164.96	185.58	226.82	268.06	309.30	371.16
Draycott	127.04	148.22	169.38	190.56	232.90	275.26	317.60	381.12
Endon	124.63	145.41	166.17	186.95	228.49	270.04	311.58	373.90
Farley	129.27	150.82	172.36	193.91	237.00	280.10	323.18	387.82
Fawfieldhead	137.59	160.53	183.45	206.39	252.25	298.12	343.98	412.78
Forsbrook	146.36	170.76	195.14	219.54	268.32	317.12	365.90	439.08
Grindon	127.20	148.40	169.60	190.80	233.20	275.60	318.00	381.60
Heathlyee	116.04	135.38	154.72	174.06	212.74	251.42	290.10	348.12
Heaton	116.93	136.43	155.91	175.40	214.37	253.36	292.33	350.80
Hollinsclough	123.91	144.57	165.21	185.87	227.17	268.48	309.78	371.74
Horton	119.72	139.68	159.62	179.58	219.48	259.40	299.30	359.16
Ilam	122.43	142.84	163.24	183.65	224.46	265.28	306.08	367.30
Ipstones	138.21	161.25	184.28	207.32	253.39	299.47	345.53	414.64
Kingsley	128.49	149.91	171.32	192.74	235.57	278.41	321.23	385.48
Leek	161.54	188.47	215.38	242.31	296.15	350.01	403.85	484.62
Leekfrith	115.27	134.48	153.69	172.90	211.32	249.75	288.17	345.80
Longnor	138.93	162.09	185.24	208.40	254.71	301.03	347.33	416.80
Longsdon	120.41	140.49	160.55	180.62	220.75	260.90	301.03	361.24
Oakamoor	127.24	148.45	169.65	190.86	233.27	275.69	318.10	381.72
Onecote	132.29	154.34	176.38	198.43	242.52	286.62	330.72	396.86
Quarnford	123.10	143.62	164.13	184.65	225.68	266.72	307.75	369.30
Rushton	118.25	137.96	157.66	177.37	216.78	256.20	295.62	354.74
Sheen	121.34	141.57	161.78	182.01	222.45	262.91	303.35	364.02
Tittesworth	122.76	143.22	163.68	184.14	225.06	265.98	306.90	368.28
Warslow	143.87	167.85	191.82	215.80	263.75	311.71	359.67	431.60
Waterhouses	138.99	162.16	185.32	208.49	254.82	301.16	347.48	416.98
Werrington	143.81	167.79	191.75	215.72	263.65	311.60	359.53	431.44
Wetton	134.28	156.66	179.04	201.42	246.18	290.94	335.70	402.84
Whiston	128.37	149.76	171.15	192.55	235.34	278.13	320.92	385.10

**APPENDIX D****Total Council Tax – 2022/23**

<b>Parish</b>	<b>BAND A</b>	<b>BAND B</b>	<b>BAND C</b>	<b>BAND D</b>	<b>BAND E</b>	<b>BAND F</b>	<b>BAND G</b>	<b>BAND H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Alstonefield	1,300.02	1,516.69	1,733.35	1,950.03	2,383.37	2,816.72	3,250.05	3,900.06
Alton	1,283.91	1,497.89	1,711.87	1,925.86	2,353.83	2,781.80	3,209.77	3,851.72
Bagnall	1,280.31	1,493.69	1,707.07	1,920.46	2,347.23	2,774.00	3,200.77	3,840.92
Biddulph	1,309.43	1,527.67	1,745.91	1,964.15	2,400.63	2,837.11	3,273.58	3,928.30
Blore	1,272.56	1,484.65	1,696.74	1,908.84	2,333.03	2,757.22	3,181.40	3,817.68
Bradnop	1,269.93	1,481.59	1,693.24	1,904.90	2,328.21	2,751.53	3,174.83	3,809.80
Brown Edge	1,282.31	1,496.02	1,709.74	1,923.46	2,350.90	2,778.34	3,205.77	3,846.92
Butterton	1,295.71	1,511.65	1,727.60	1,943.56	2,375.47	2,807.37	3,239.27	3,887.12
Caverswall	1,275.78	1,488.41	1,701.03	1,913.67	2,338.93	2,764.20	3,189.45	3,827.34
Cheadle	1,315.86	1,535.17	1,754.47	1,973.79	2,412.41	2,851.04	3,289.65	3,947.58
Checkley	1,290.09	1,505.11	1,720.12	1,935.14	2,365.17	2,795.21	3,225.23	3,870.28
Cheddleton	1,285.93	1,500.25	1,714.57	1,928.90	2,357.55	2,786.20	3,214.83	3,857.80
Consall	1,275.26	1,487.80	1,700.34	1,912.89	2,337.98	2,763.07	3,188.15	3,825.78
Cotton	1,302.24	1,519.28	1,736.31	1,953.36	2,387.44	2,821.53	3,255.60	3,906.72
Dilhome	1,277.20	1,490.06	1,702.93	1,915.80	2,341.54	2,767.27	3,193.00	3,831.60
Draycott	1,280.52	1,493.94	1,707.35	1,920.78	2,347.62	2,774.47	3,201.30	3,841.56
Endon	1,278.11	1,491.13	1,704.14	1,917.17	2,343.21	2,769.25	3,195.28	3,834.34
Farley	1,282.75	1,496.54	1,710.33	1,924.13	2,351.72	2,779.31	3,206.88	3,848.26
Fawfieldhead	1,291.07	1,506.25	1,721.42	1,936.61	2,366.97	2,797.33	3,227.68	3,873.22
Forsbrook	1,299.84	1,516.48	1,733.11	1,949.76	2,383.04	2,816.33	3,249.60	3,899.52
Grindon	1,280.68	1,494.12	1,707.57	1,921.02	2,347.92	2,774.81	3,201.70	3,842.04
Heathylee	1,269.52	1,481.10	1,692.69	1,904.28	2,327.46	2,750.63	3,173.80	3,808.56
Heaton	1,270.41	1,482.15	1,693.88	1,905.62	2,329.09	2,752.57	3,176.03	3,811.24
Hollinsclough	1,277.39	1,490.29	1,703.18	1,916.09	2,341.89	2,767.69	3,193.48	3,832.18
Horton	1,273.20	1,485.40	1,697.59	1,909.80	2,334.20	2,758.61	3,183.00	3,819.60
Ilam	1,275.91	1,488.56	1,701.21	1,913.87	2,339.18	2,764.49	3,189.78	3,827.74
Ipstones	1,291.69	1,506.97	1,722.25	1,937.54	2,368.11	2,798.68	3,229.23	3,875.08
Kingsley	1,281.97	1,495.63	1,709.29	1,922.96	2,350.29	2,777.62	3,204.93	3,845.92
Leek	1,315.02	1,534.19	1,753.35	1,972.53	2,410.87	2,849.22	3,287.55	3,945.06
Leekfrith	1,268.75	1,480.20	1,691.66	1,903.12	2,326.04	2,748.96	3,171.87	3,806.24
Longnor	1,292.41	1,507.81	1,723.21	1,938.62	2,369.43	2,800.24	3,231.03	3,877.24
Longsdon	1,273.89	1,486.21	1,698.52	1,910.84	2,335.47	2,760.11	3,184.73	3,821.68
Oakamoor	1,280.72	1,494.17	1,707.62	1,921.08	2,347.99	2,774.90	3,201.80	3,842.16
Onecote	1,285.77	1,500.06	1,714.35	1,928.65	2,357.24	2,785.83	3,214.42	3,857.30
Quarnford	1,276.58	1,489.34	1,702.10	1,914.87	2,340.40	2,765.93	3,191.45	3,829.74
Rushton	1,271.73	1,483.68	1,695.63	1,907.59	2,331.50	2,755.41	3,179.32	3,815.18
Sheen	1,274.82	1,487.29	1,699.75	1,912.23	2,337.17	2,762.12	3,187.05	3,824.46
Tittesworth	1,276.24	1,488.94	1,701.65	1,914.36	2,339.78	2,765.19	3,190.60	3,828.72
Warslow	1,297.35	1,513.57	1,729.79	1,946.02	2,378.47	2,810.92	3,243.37	3,892.04
Waterhouses	1,292.47	1,507.88	1,723.29	1,938.71	2,369.54	2,800.37	3,231.18	3,877.42
Werrington	1,297.29	1,513.51	1,729.72	1,945.94	2,378.37	2,810.81	3,243.23	3,891.88
Wetton	1,287.76	1,502.38	1,717.01	1,931.64	2,360.90	2,790.15	3,219.40	3,863.28
Whiston	1,281.85	1,495.48	1,709.12	1,922.77	2,350.06	2,777.34	3,204.62	3,845.54

