

**Eden District Council
Council**

25 February 2021

Setting of the Combined Council Tax 2021-2022

Portfolio:	None
Report from:	Interim Director of Corporate Services
Wards:	All Wards
OPEN PUBLIC ITEM	

1 Purpose

- 1.1 Section 30(1) of the Local Government Finance Act 1992 requires the Council to set, for each financial year, an amount of Council Tax for each category of dwelling in its area.
- 1.2 These amounts are based on the Council Tax Requirement and Tax Base which the Council has previously calculated, together with the amounts notified by major precepting authorities. The process of setting the Council Tax involves no discretion on the part of the Council.
- 1.3 Although the process itself is relatively straightforward, the detail of the Act means that the resolution made by the Council must conform to a set format and contain a great degree of detail. Section 2 of this report consists of a recommended resolution which meets these requirements. It is divided into the following sections:
 1. Council Tax Base;
 2. Council Tax Requirement;
 3. Basic Amount of Tax;
 4. Calculation of Tax for different Valuation Bands;
 5. Precepts of Major Precepting Authorities;
 6. Setting of Council Tax; and
 7. Non excessive level of increase in basic amount of tax.
- 1.4 For information, a simplified version of the calculation is shown at Appendix A.

2 Recommendations

1 Council Tax Base

It be noted that on 15 January 2021, under powers delegated under Part 3, Schedule 1, Paragraph 7 of the Council's Constitution, the Chief Finance Officer, calculated the Council Tax Base for the financial year 2021-2022:

- 1.1 for the whole Council area as 20,741.45 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and

1.2 for each part of the Council's area:

Parish Precept and Council Taxbase

Parish	Precept £	Taxbase	Parish	Precept £	Taxbase
Ainstable	14,439	239.35	Mallerstang	500	64.15
Alston Moor	66,186	717.30	Martindale	0	43.08
Appleby-in-Westmorland	121,605	1,125.53	Matterdale	3,500	313.33
Asby	7,257	150.14	Melmerby	4,969	100.90
Askham	6,000	160.32	Milburn	4,500	74.07
Bampton	6,513	160.13	Morland	6,974	178.45
Bandleyside	6,000	205.43	Mungrisdale	4,840	158.98
Barton and Pooley Bridge	5,000	137.90	Murton	5,973	149.78
Bolton	7,750	215.07	Musgrave	3,000	69.93
Brough	15,240	271.55	Nateby	1,000	54.21
Brough Sowerby	900	62.98	Newbiggin	950	40.80
Brougham	2,400	132.84	Newby	797	76.32
Castle Sowerby	2,500	149.47	Orton	17,000	272.06
Catterlen	7,000	167.65	Ousby	6,000	97.45
Cliburn	2,607	109.69	Patterdale	8,000	317.87
Clifton	11,500	275.10	Penrith	450,069	5,416.64
Crackenthorpe	0	47.91	Ravenstonedale	27,832	249.94
Crosby Garrett	3,000	61.13	Shap	25,249	475.66
Crosby Ravensworth	12,432	232.55	Skelton	15,250	446.14
Culgaith	12,000	380.41	Sleagill	300	43.99
Dacre	22,814	623.56	Sockbridge and Tirril	7,500	194.82
Dufton	5,076	97.28	Soulby	5,000	82.36
Glassonby	4,481	132.27	Stainmore	0	118.61
Great Salkeld	8,994	202.07	Tebay	13,000	273.02
Great Strickland	2,250	112.81	Temple Sowerby	7,000	197.64
Greystoke	10,500	310.04	Threlkeld	10,000	208.06
Hartley	920	64.58	Waitby	400	27.55
Helbeck	0	6.37	Warcop and Bleatarn	5,350	218.18
Hesket	14,902	1,029.29	Wharton	0	14.97
Hunsonby	5,400	168.65	Winton	2,490	93.35
Hutton	2,850	187.18	Yanwath and Eamont Bridge	5,450	222.38
Kaber	1,600	42.64	Total	1,187,315	20,741.45
Kings Meaburn	0	62.69			
Kirkby Stephen	86,743	628.22			
Kirkby Thore	13,192	221.25			
Kirkoswald	14,791	338.63			
Langwathby	16,800	329.46			
Lazonby	13,230	426.26			
Little Strickland	550	41.07			
Long Marton	6,500	281.11			
Lowther	2,500	138.88			

2 Council Tax Requirement

2.1 The Council Tax requirement for the Council's own purposes for 2021-2022 (excluding Parish Precepts) is £4,163,846.

2.2 The following amounts be calculated for the year 2021-2022 in accordance with sections 31 to 36 of the Act:

	£
a Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act, taking into account all precepts issued to it by parish councils	25,783,315
b Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act	20,432,154
c Being the amount by which 2.2a above exceeds 2.2b above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (Item R in the formula in Section 31B of the Act)	5,351,161
d Being the amount at 2.2c above (Item R), all divided by Item T (1.1 above), calculated by the Council in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Special Items)	257.99
e Being the aggregate amount of all Special Items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act.	1,187,315

3 Basic Amount of Tax (excluding Special Items)

a Being the amount at 2.2d above, less the result given by dividing the amount at 2.2e above by Item T (1.1 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 Items relate.	200.75
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4 Calculation of Tax for Different Valuation Bands

- a That the amounts to be taken into account in respect of each category of dwellings listed in a particular valuation band be calculated by multiplying the amounts at 3a above by the proportion set out in section 5(1) of the Local Government Finance Act 1992 as being applicable to each valuation band and dividing by the proportion applicable to Band D.
- b In accordance with section 36 of that Act, the amount of Special Items applicable to each of the Council's areas is divided by the Council Tax Base for the area and then divided by the relevant proportion for each valuation band (see section 3.2 of Appendix A). These amounts are added to the result of the calculation at 4a above, the results being as follows:

Parish	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Ainstable	174.05	203.06	232.07	261.08	319.10	377.11	435.13	522.16
Alston Moor	195.34	227.91	260.46	293.02	358.13	423.25	488.36	586.04
Appleby-in-Westmorland	205.86	240.17	274.48	308.79	377.41	446.03	514.65	617.58
Asby	166.05	193.73	221.40	249.08	304.43	359.78	415.13	498.16
Askham	158.78	185.25	211.71	238.18	291.11	344.04	396.96	476.36
Bampton	160.94	187.77	214.59	241.42	295.07	348.72	402.36	482.84
Bandleyside	153.30	178.86	204.40	229.96	281.06	332.16	383.26	459.92
Barton and Pooley Bridge	158.00	184.34	210.67	237.01	289.68	342.35	395.01	474.02
Bolton	157.85	184.16	210.47	236.78	289.40	342.01	394.63	473.56
Brough	171.24	199.79	228.32	256.87	313.95	371.03	428.11	513.74
Brough Sowerby	143.36	167.25	191.14	215.04	262.83	310.61	358.40	430.08
Brougham	145.88	170.19	194.50	218.82	267.45	316.07	364.70	437.64
Castle Sowerby	144.98	169.15	193.31	217.48	265.81	314.14	362.46	434.96
Catterlen	161.66	188.61	215.55	242.50	296.39	350.28	404.16	485.00
Cliburn	149.68	174.63	199.57	224.52	274.41	324.30	374.20	449.04
Clifton	161.70	188.65	215.60	242.55	296.45	350.35	404.25	485.10
Crackenthorpe	133.83	156.14	178.44	200.75	245.36	289.97	334.58	401.50
Crosby Garrett	166.55	194.31	222.07	249.83	305.35	360.86	416.38	499.66
Crosby Ravensworth	169.47	197.72	225.96	254.21	310.70	367.19	423.68	508.42
Culgaith	154.86	180.67	206.48	232.29	283.91	335.53	387.15	464.58
Dacre	158.22	184.60	210.96	237.34	290.08	342.82	395.56	474.68
Dufton	168.62	196.72	224.82	252.93	309.14	365.34	421.55	505.86
Glassonby	156.42	182.49	208.56	234.63	286.77	338.91	391.05	469.26
Great Salkeld	163.50	190.76	218.00	245.26	299.76	354.26	408.76	490.52
Great Strickland	147.13	171.66	196.17	220.70	269.74	318.79	367.83	441.40
Greystoke	156.41	182.48	208.55	234.62	286.76	338.89	391.03	469.24
Hartley	143.33	167.22	191.11	215.00	262.78	310.55	358.33	430.00
Helbeck	133.83	156.14	178.44	200.75	245.36	289.97	334.58	401.50
Hesket	143.48	167.40	191.31	215.23	263.06	310.89	358.71	430.46
Hunsonby	155.18	181.04	206.90	232.77	284.50	336.22	387.95	465.54
Hutton	143.98	167.99	191.98	215.98	263.97	311.97	359.96	431.96
Kaber	158.84	185.32	211.79	238.27	291.22	344.17	397.11	476.54
Kings Meaburn	133.83	156.14	178.44	200.75	245.36	289.97	334.58	401.50
Kirkby Stephen	225.88	263.54	301.18	338.83	414.12	489.42	564.71	677.66
Kirkby Thore	173.58	202.51	231.44	260.37	318.23	376.09	433.95	520.74
Kirkoswald	162.95	190.11	217.27	244.43	298.75	353.06	407.38	488.86
Langwathby	167.82	195.80	223.76	251.74	307.68	363.62	419.56	503.48
Lazonby	154.52	180.28	206.03	231.79	283.30	334.81	386.31	463.58
Little Strickland	142.76	166.55	190.34	214.14	261.73	309.31	356.90	428.28
Long Marton	149.24	174.12	198.99	223.87	273.62	323.37	373.11	447.74
Lowther	145.83	170.14	194.44	218.75	267.36	315.97	364.58	437.50
Mallerstang	139.02	162.20	185.36	208.54	254.88	301.22	347.56	417.08
Martindale	133.83	156.14	178.44	200.75	245.36	289.97	334.58	401.50
Matterdale	141.28	164.83	188.37	211.92	259.01	306.10	353.20	423.84
Melmerby	166.66	194.45	222.22	250.00	305.55	361.11	416.66	500.00
Milburn	174.33	203.39	232.44	261.50	319.61	377.72	435.83	523.00
Morland	159.88	186.54	213.18	239.83	293.12	346.42	399.71	479.66
Mungrisdale	154.12	179.82	205.50	231.19	282.56	333.94	385.31	462.38
Murton	160.42	187.16	213.89	240.63	294.10	347.57	401.05	481.26
Musgrave	162.43	189.51	216.57	243.65	297.79	351.94	406.08	487.30
Nateby	146.13	170.49	194.84	219.20	267.91	316.62	365.33	438.40
Newbiggin	149.35	174.25	199.13	224.03	273.81	323.60	373.38	448.06
Newby	140.79	164.26	187.72	211.19	258.12	305.05	351.98	422.38
Orton	175.49	204.74	233.99	263.24	321.74	380.23	438.73	526.48

Parish	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Ousby	174.88	204.03	233.17	262.32	320.61	378.90	437.20	524.64
Patterdale	150.61	175.72	200.81	225.92	276.12	326.33	376.53	451.84
Penrith	189.22	220.77	252.30	283.84	346.91	409.99	473.06	567.68
Ravenstonedale	208.06	242.75	277.42	312.10	381.45	450.81	520.16	624.20
Shap	169.22	197.42	225.62	253.83	310.24	366.64	423.05	507.66
Skelton	156.62	182.72	208.82	234.93	287.14	339.34	391.55	469.86
Sleagill	138.38	161.44	184.50	207.57	253.70	299.82	345.95	415.14
Sockbridge and Tirril	159.50	186.08	212.66	239.25	292.42	345.58	398.75	478.50
Soulby	174.30	203.36	232.40	261.46	319.56	377.66	435.76	522.92
Stainmore	133.83	156.14	178.44	200.75	245.36	289.97	334.58	401.50
Tebay	165.58	193.18	220.77	248.37	303.56	358.75	413.95	496.74
Temple Sowerby	157.44	183.69	209.92	236.17	288.65	341.13	393.61	472.34
Threlkeld	165.87	193.52	221.16	248.81	304.10	359.39	414.68	497.62
Waitby	143.51	167.43	191.35	215.27	263.11	310.94	358.78	430.54
Warcop and Bleatarn	150.18	175.21	200.24	225.27	275.33	325.39	375.45	450.54
Wharton	133.83	156.14	178.44	200.75	245.36	289.97	334.58	401.50
Winton	151.61	176.88	202.15	227.42	277.96	328.49	379.03	454.84
Yanwath & Eamont Bridge	150.17	175.20	200.23	225.26	275.32	325.37	375.43	450.52

5. Precepts of Major Precepting Authorities

The major precepting authorities have, in accordance with section 40 of the Local Government Finance Act 1992, issued precepts which state the amount to be taken into account in respect of each category of dwellings, as follows:

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Cumbria County Council – Main Precept	893.95	1,042.95	1,191.94	1,340.93	1,638.91	1,936.90	2,234.88	2,681.86
Cumbria County Council – Adult Social Care Element	104.74	122.20	139.65	157.11	192.02	226.94	261.85	314.22
Cumbria County Council - Total	998.69	1,165.15	1,331.59	1,498.04	1,830.93	2,163.84	2,496.73	2,996.08
Cumbria Police and Crime Commissioner	181.44	211.68	241.92	272.16	332.64	393.12	453.60	544.32

6. Setting of Council Tax

The amounts of Council Tax payable in respect of each category of dwelling for the financial year 2021-2022, be calculated as the aggregate of the amounts shown at 4 and 5 above, in accordance with section 30(2) of the Local Government Finance Act 1992, the results being as follows:

Parish	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Ainstable	1,354.18	1,579.89	1,805.58	2,031.28	2,482.67	2,934.07	3,385.46	4,062.56
Alston Moor	1,375.47	1,604.74	1,833.97	2,063.22	2,521.70	2,980.21	3,438.69	4,126.44
Appleby-in-Westmorland	1,385.99	1,617.00	1,847.99	2,078.99	2,540.98	3,002.99	3,464.98	4,157.98
Asby	1,346.18	1,570.56	1,794.91	2,019.28	2,468.00	2,916.74	3,365.46	4,038.56
Askham	1,338.91	1,562.08	1,785.22	2,008.38	2,454.68	2,901.00	3,347.29	4,016.76
Bampton	1,341.07	1,564.60	1,788.10	2,011.62	2,458.64	2,905.68	3,352.69	4,023.24
Bandleyside	1,333.43	1,555.69	1,777.91	2,000.16	2,444.63	2,889.12	3,333.59	4,000.32
Barton and Pooley Bridge	1,338.13	1,561.17	1,784.18	2,007.21	2,453.25	2,899.31	3,345.34	4,014.42
Bolton	1,337.98	1,560.99	1,783.98	2,006.98	2,452.97	2,898.97	3,344.96	4,013.96
Brough	1,351.37	1,576.62	1,801.83	2,027.07	2,477.52	2,927.99	3,378.44	4,054.14
Brough Sowerby	1,323.49	1,544.08	1,764.65	1,985.24	2,426.40	2,867.57	3,308.73	3,970.48
Brougham	1,326.01	1,547.02	1,768.01	1,989.02	2,431.02	2,873.03	3,315.03	3,978.04
Castle Sowerby	1,325.11	1,545.98	1,766.82	1,987.68	2,429.38	2,871.10	3,312.79	3,975.36
Catterlen	1,341.79	1,565.44	1,789.06	2,012.70	2,459.96	2,907.24	3,354.49	4,025.40
Cliburn	1,329.81	1,551.46	1,773.08	1,994.72	2,437.98	2,881.26	3,324.53	3,989.44
Clifton	1,341.83	1,565.48	1,789.11	2,012.75	2,460.02	2,907.31	3,354.58	4,025.50
Crackenthorpe	1,313.96	1,532.97	1,751.95	1,970.95	2,408.93	2,846.93	3,284.91	3,941.90
Crosby Garrett	1,346.68	1,571.14	1,795.58	2,020.03	2,468.92	2,917.82	3,366.71	4,040.06
Crosby Ravensworth	1,349.60	1,574.55	1,799.47	2,024.41	2,474.27	2,924.15	3,374.01	4,048.82
Culgaith	1,334.99	1,557.50	1,779.99	2,002.49	2,447.48	2,892.49	3,337.48	4,004.98
Dacre	1,338.35	1,561.43	1,784.47	2,007.54	2,453.65	2,899.78	3,345.89	4,015.08
Dufton	1,348.75	1,573.55	1,798.33	2,023.13	2,472.71	2,922.30	3,371.88	4,046.26
Glassonby	1,336.55	1,559.32	1,782.07	2,004.83	2,450.34	2,895.87	3,341.38	4,009.66
Great Salkeld	1,343.63	1,567.59	1,791.51	2,015.46	2,463.33	2,911.22	3,359.09	4,030.92
Great Strickland	1,327.26	1,548.49	1,769.68	1,990.90	2,433.31	2,875.75	3,318.16	3,981.80
Greystoke	1,336.54	1,559.31	1,782.06	2,004.82	2,450.33	2,895.85	3,341.36	4,009.64
Hartley	1,323.46	1,544.05	1,764.62	1,985.20	2,426.35	2,867.51	3,308.66	3,970.40
Helbeck	1,313.96	1,532.97	1,751.95	1,970.95	2,408.93	2,846.93	3,284.91	3,941.90
Hesket	1,323.61	1,544.23	1,764.82	1,985.43	2,426.63	2,867.85	3,309.04	3,970.86
Hunsonby	1,335.31	1,557.87	1,780.41	2,002.97	2,448.07	2,893.18	3,338.28	4,005.94
Hutton	1,324.11	1,544.82	1,765.49	1,986.18	2,427.54	2,868.93	3,310.29	3,972.36
Kaber	1,338.97	1,562.15	1,785.30	2,008.47	2,454.79	2,901.13	3,347.44	4,016.94
Kings Meaburn	1,313.96	1,532.97	1,751.95	1,970.95	2,408.93	2,846.93	3,284.91	3,941.90
Kirkby Stephen	1,406.01	1,640.37	1,874.69	2,109.03	2,577.69	3,046.38	3,515.04	4,218.06
Kirkby Thore	1,353.71	1,579.34	1,804.95	2,030.57	2,481.80	2,933.05	3,384.28	4,061.14
Kirkoswald	1,343.08	1,566.94	1,790.78	2,014.63	2,462.32	2,910.02	3,357.71	4,029.26
Langwathby	1,347.95	1,572.63	1,797.27	2,021.94	2,471.25	2,920.58	3,369.89	4,043.88
Lazonby	1,334.65	1,557.11	1,779.54	2,001.99	2,446.87	2,891.77	3,336.64	4,003.98
Little Strickland	1,322.89	1,543.38	1,763.85	1,984.34	2,425.30	2,866.27	3,307.23	3,968.68
Long Marton	1,329.37	1,550.95	1,772.50	1,994.07	2,437.19	2,880.33	3,323.44	3,988.14
Lowther	1,325.96	1,546.97	1,767.95	1,988.95	2,430.93	2,872.93	3,314.91	3,977.90
Mallerstang	1,319.15	1,539.03	1,758.87	1,978.74	2,418.45	2,858.18	3,297.89	3,957.48
Martindale	1,313.96	1,532.97	1,751.95	1,970.95	2,408.93	2,846.93	3,284.91	3,941.90
Matterdale	1,321.41	1,541.66	1,761.88	1,982.12	2,422.58	2,863.06	3,303.53	3,964.24
Melmerby	1,346.79	1,571.28	1,795.73	2,020.20	2,469.12	2,918.07	3,366.99	4,040.40
Milburn	1,354.46	1,580.22	1,805.95	2,031.70	2,483.18	2,934.68	3,386.16	4,063.40
Morland	1,340.01	1,563.37	1,786.69	2,010.03	2,456.69	2,903.38	3,350.04	4,020.06
Mungrisdale	1,334.25	1,556.65	1,779.01	2,001.39	2,446.13	2,890.90	3,335.64	4,002.78

Parish	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Murton	1,340.55	1,563.99	1,787.40	2,010.83	2,457.67	2,904.53	3,351.38	4,021.66
Musgrave	1,342.56	1,566.34	1,790.08	2,013.85	2,461.36	2,908.90	3,356.41	4,027.70
Nateby	1,326.26	1,547.32	1,768.35	1,989.40	2,431.48	2,873.58	3,315.66	3,978.80
Newbiggin	1,329.48	1,551.08	1,772.64	1,994.23	2,437.38	2,880.56	3,323.71	3,988.46
Newby	1,320.92	1,541.09	1,761.23	1,981.39	2,421.69	2,862.01	3,302.31	3,962.78
Orton	1,355.62	1,581.57	1,807.50	2,033.44	2,485.31	2,937.19	3,389.06	4,066.88
Ousby	1,355.01	1,580.86	1,806.68	2,032.52	2,484.18	2,935.86	3,387.53	4,065.04
Patterdale	1,330.74	1,552.55	1,774.32	1,996.12	2,439.69	2,883.29	3,326.86	3,992.24
Penrith	1,369.35	1,597.60	1,825.81	2,054.04	2,510.48	2,966.95	3,423.39	4,108.08
Ravenstonedale	1,388.19	1,619.58	1,850.93	2,082.30	2,545.02	3,007.77	3,470.49	4,164.60
Shap	1,349.35	1,574.25	1,799.13	2,024.03	2,473.81	2,923.60	3,373.38	4,048.06
Skelton	1,336.75	1,559.55	1,782.33	2,005.13	2,450.71	2,896.30	3,341.88	4,010.26
Sleagill	1,318.51	1,538.27	1,758.01	1,977.77	2,417.27	2,856.78	3,296.28	3,955.54
Sockbridge and Tirril	1,339.63	1,562.91	1,786.17	2,009.45	2,455.99	2,902.54	3,349.08	4,018.90
Soulby	1,354.43	1,580.19	1,805.91	2,031.66	2,483.13	2,934.62	3,386.09	4,063.32
Stainmore	1,313.96	1,532.97	1,751.95	1,970.95	2,408.93	2,846.93	3,284.91	3,941.90
Tebay	1,345.71	1,570.01	1,794.28	2,018.57	2,467.13	2,915.71	3,364.28	4,037.14
Temple Sowerby	1,337.57	1,560.52	1,783.43	2,006.37	2,452.22	2,898.09	3,343.94	4,012.74
Threlkeld	1,346.00	1,570.35	1,794.67	2,019.01	2,467.67	2,916.35	3,365.01	4,038.02
Waitby	1,323.64	1,544.26	1,764.86	1,985.47	2,426.68	2,867.90	3,309.11	3,970.94
Warcop and Bleatarn	1,330.31	1,552.04	1,773.75	1,995.47	2,438.90	2,882.35	3,325.78	3,990.94
Wharton	1,313.96	1,532.97	1,751.95	1,970.95	2,408.93	2,846.93	3,284.91	3,941.90
Winton	1,331.74	1,553.71	1,775.66	1,997.62	2,441.53	2,885.45	3,329.36	3,995.24
Yanwath & Eamont Bridge	1,330.30	1,552.03	1,773.74	1,995.46	2,438.89	2,882.33	3,325.76	3,990.92

7. **Non Excessive Level of Increase in Relevant Basic Amount of Tax**

It is necessary to determine that the Council's basic amount of tax for 2021-2022 at 3a is not excessive in accordance with principles approved under the Local Government Finance Act 1992. The relevant basic amount of tax is the Council Tax Requirement for the Council's own purposes (see 2.1 above: £4,163,846) divided by the tax base (see 1.1 above: 20,741.45) which equates to £200.75. The equivalent figure for 2020-2021 was £195.75. Therefore, the increase is £5 or 2.55%. The Secretary of State has determined that any increase of 2% or above where the increase also represents an increase of more than £5 would be excessive. Therefore, the increase in the Relevant Basic Amount of Tax (the Council's own Council Tax excluding local precepts) is not excessive.

Background Papers:

Appendices: **Appendix A - Calculation of Amounts of Council Tax**

Contact Officer: **Paul Sutton, Interim Director of Corporate Services**

Calculation of Amounts of Council Tax

1. The Expenditure Requirements

Eden's expenditure plus the parish and town council precepts, net of Government grants and any adjustment for any surplus or deficit from the Council Tax Collection Funds for previous years, make up Eden's net requirement from the Council Tax Collection Fund. This is added to the County Council and Police and Crime Commissioner precepts and results in an amount required to be collected via Council Tax.

Eden's net budget of £7,998,846 is due for approval by the Council on 25 February 2021. Parish precept requirements of £1,187,315 have been received. Added together this produces a Budget Requirement of £9,186,161.

Amounts receivable from Central Government are:

	£
Rural Services Delivery Grant	711,000
Business Rates Retention Scheme	2,171,000
New Homes Bonus	232,000
Lower Tier Services Grant	263,000
Section 31 Grants (Gov't Discounts)	197,000
Other Government Grants (Covid)	261,000
Total	3,835,000

There is not expected to be a surplus or deficit on the 2020-2021 Council Tax Collection Fund, so no estimate has been included.

The average Band D Council Tax for Eden is calculated as follows:

	2021/22 £	2020/21 £	Change %
Budget Requirement			
Edens Net Expenditure Plans	7,998,846	7,687,679	4.0%
Parish Precepts	1,187,315	1,160,437	2.3%
	9,186,161	8,848,116	3.8%
Less: Central Government Support	-3,835,000	-3,677,541	-4.3%
Add: Collection Fund Deficit / - Surplus	0	50,000	
Council Tax Requirement	5,351,161	5,220,575	2.5%
Band D Tax Base (properties)	20,741.45	20,741.45	0%
Average Council Tax per Band D property			
Including Parish Precepts	257.99	251.70	2.5%
Excluding Parish Precepts	200.75	195.75	2.6%

Cumbria County Council and the Police and Crime Commissioner for Cumbria have had to undertake a similar exercise to arrive at their net demands and precepts upon Eden. These figures are £31,071,522 and £5,644,993 respectively. The Band D amounts are £1,498.04 for the County and £272.16 for the Police: these represent an increase of

3.99% for the County Council and an increase of 2.47% for the Police and Crime Commissioner on the 2020-2021 amounts. The County Council increase is made up of 1.99% plus the additional 2% precept allowed for adult social care responsibilities in 2021-2022.

Therefore, the 2021-2022 Collection Fund is as follows:

	2021/22 £	2020/21 £	Change %
Expenditure			
Eden District Council	5,351,161	5,220,575	2.5%
Cumbria County Council	31,071,522	29,879,303	4.0%
Cumbria Police & Crime Commissioner	5,644,993	5,508,722	2.5%
	42,067,676	40,608,600	3.6%
Income			
Demand on Eden Taxpayers	42,067,676	40,608,600	
Tax Base	20,741.45	20,741.45	0.0%
Average Band D Council Tax in Eden	2,028.19	1,957.85	3.6%

2. Tax Base

- 2.1 To calculate the Council Tax payable per property requires the Tax Base (the number of properties against which the tax can be collected) to be calculated. Every property has been valued by the Valuation Office and placed into one of eight valuation bands (Bands A, B, C, D, E, F, G and H). Each band is given a factor to bring it to a Band D equivalent. The total of the Band D equivalents after allowing for discounts, is then multiplied by the collection rate, which for Eden in 2021-2022 is 99%, to give the Council Tax Base.
- 2.2 The Tax Base for Eden is 20,741.45. The Tax Base is split into each individual parish or area.

3. Calculation of Tax Rate

- 3.1 The expenditure requirement of the collection fund (less Special Items, that is, parish precepts) of £40,880,361 is then divided by the Tax Base of 20,741.45. This produces the Band D tax of £1,970.95. Each valuation band is then calculated as a proportion of Band D as follows:

Band	A	B	C	D	E	F	G	H
Proportion	6 ÷ 9	7 ÷ 9	8 ÷ 9	9 ÷ 9	11 ÷ 9	13 ÷ 9	15 ÷ 9	18 ÷ 9
Tax (£)	1,313.96	1,532.97	1,751.95	1,970.95	2,408.93	2,846.93	3,284.91	3,941.90

- 3.2 Special items are calculated for each parish and unparished area by aggregating the following:

3.2.1 Parish Precepts

Each individual parish precept is divided by the respective parish Tax Base to give a Band D parish tax, and the proportionment calculation to give each of the other bands is calculated as above in paragraph 3.1. The amounts in respect of each parish precept are as follows:

Parish Precepts Amount by Band								
Parish	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Ainstable	40.22	46.92	53.63	60.33	73.74	87.14	100.55	120.66
Alston Moor	61.51	71.77	82.02	92.27	112.77	133.28	153.78	184.54
Appleby-in-Westmorland	72.03	84.03	96.04	108.04	132.05	156.06	180.07	216.08
Asby	32.22	37.59	42.96	48.33	59.07	69.81	80.55	96.66
Askham	24.95	29.11	33.27	37.43	45.75	54.07	62.38	74.86
Bampton	27.11	31.63	36.15	40.67	49.71	58.75	67.78	81.34
Bandleyside	19.47	22.72	25.96	29.21	35.70	42.19	48.68	58.42
Barton and Pooley Bridge	24.17	28.20	32.23	36.26	44.32	52.38	60.43	72.52
Bolton	24.02	28.02	32.03	36.03	44.04	52.04	60.05	72.06
Brough	37.41	43.65	49.88	56.12	68.59	81.06	93.53	112.24
Brough Sowerby	9.53	11.11	12.70	14.29	17.47	20.64	23.82	28.58
Brougham	12.05	14.05	16.06	18.07	22.09	26.10	30.12	36.14
Castle Sowerby	11.15	13.01	14.87	16.73	20.45	24.17	27.88	33.46
Catterlen	27.83	32.47	37.11	41.75	51.03	60.31	69.58	83.50
Cliburn	15.85	18.49	21.13	23.77	29.05	34.33	39.62	47.54
Clifton	27.87	32.51	37.16	41.80	51.09	60.38	69.67	83.60
Crackenthorpe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Crosby Garrett	32.72	38.17	43.63	49.08	59.99	70.89	81.80	98.16
Crosby Ravensworth	35.64	41.58	47.52	53.46	65.34	77.22	89.10	106.92
Culgaith	21.03	24.53	28.04	31.54	38.55	45.56	52.57	63.08
Dacre	24.39	28.46	32.52	36.59	44.72	52.85	60.98	73.18
Dufton	34.79	40.58	46.38	52.18	63.78	75.37	86.97	104.36
Glassonby	22.59	26.35	30.12	33.88	41.41	48.94	56.47	67.76
Great Salkeld	29.67	34.62	39.56	44.51	54.40	64.29	74.18	89.02
Great Strickland	13.30	15.52	17.73	19.95	24.38	28.82	33.25	39.90
Greystoke	22.58	26.34	30.11	33.87	41.40	48.92	56.45	67.74
Hartley	9.50	11.08	12.67	14.25	17.42	20.58	23.75	28.50
Helbeck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hesket	9.65	11.26	12.87	14.48	17.70	20.92	24.13	28.96
Hunsonby	21.35	24.90	28.46	32.02	39.14	46.25	53.37	64.04
Hutton	10.15	11.85	13.54	15.23	18.61	22.00	25.38	30.46
Kaber	25.01	29.18	33.35	37.52	45.86	54.20	62.53	75.04
Kings Meaburn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kirkby Stephen	92.05	107.40	122.74	138.08	168.76	199.45	230.13	276.16
Kirkby Thore	39.75	46.37	53.00	59.62	72.87	86.12	99.37	119.24
Kirkoswald	29.12	33.97	38.83	43.68	53.39	63.09	72.80	87.36
Langwathby	33.99	39.66	45.32	50.99	62.32	73.65	84.98	101.98
Lazonby	20.69	24.14	27.59	31.04	37.94	44.84	51.73	62.08
Little Strickland	8.93	10.41	11.90	13.39	16.37	19.34	22.32	26.78
Long Marton	15.41	17.98	20.55	23.12	28.26	33.40	38.53	46.24
Lowther	12.00	14.00	16.00	18.00	22.00	26.00	30.00	36.00
Mallerstang	5.19	6.06	6.92	7.79	9.52	11.25	12.98	15.58
Martindale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Matterdale	7.45	8.69	9.93	11.17	13.65	16.13	18.62	22.34
Melmerby	32.83	38.31	43.78	49.25	60.19	71.14	82.08	98.50
Milburn	40.50	47.25	54.00	60.75	74.25	87.75	101.25	121.50
Morland	26.05	30.40	34.74	39.08	47.76	56.45	65.13	78.16
Mungrisdale	20.29	23.68	27.06	30.44	37.20	43.97	50.73	60.88
Murton	26.59	31.02	35.45	39.88	48.74	57.60	66.47	79.76
Musgrave	28.60	33.37	38.13	42.90	52.43	61.97	71.50	85.80
Nateby	12.30	14.35	16.40	18.45	22.55	26.65	30.75	36.90
Newbiggin	15.52	18.11	20.69	23.28	28.45	33.63	38.80	46.56

Parish Precepts Amount by Band								
Parish	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Newby	6.96	8.12	9.28	10.44	12.76	15.08	17.40	20.88
Orton	41.66	48.60	55.55	62.49	76.38	90.26	104.15	124.98
Ousby	41.05	47.89	54.73	61.57	75.25	88.93	102.62	123.14
Patterdale	16.78	19.58	22.37	25.17	30.76	36.36	41.95	50.34
Penrith	55.39	64.63	73.86	83.09	101.55	120.02	138.48	166.18
Ravenstonedale	74.23	86.61	98.98	111.35	136.09	160.84	185.58	222.70
Shap	35.39	41.28	47.18	53.08	64.88	76.67	88.47	106.16
Skelton	22.79	26.58	30.38	34.18	41.78	49.37	56.97	68.36
Sleagill	4.55	5.30	6.06	6.82	8.34	9.85	11.37	13.64
Sockbridge and Tirril	25.67	29.94	34.22	38.50	47.06	55.61	64.17	77.00
Soulby	40.47	47.22	53.96	60.71	74.20	87.69	101.18	121.42
Stainmore	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tebay	31.75	37.04	42.33	47.62	58.20	68.78	79.37	95.24
Temple Sowerby	23.61	27.55	31.48	35.42	43.29	51.16	59.03	70.84
Threlkeld	32.04	37.38	42.72	48.06	58.74	69.42	80.10	96.12
Waitby	9.68	11.29	12.91	14.52	17.75	20.97	24.20	29.04
Warcop and Bleatarn	16.35	19.07	21.80	24.52	29.97	35.42	40.87	49.04
Wharton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Winton	17.78	20.74	23.71	26.67	32.60	38.52	44.45	53.34
Yanwath & Eamont Bridge	16.34	19.06	21.79	24.51	29.96	35.40	40.85	49.02