

**Cheltenham Borough Council**  
**Council – 21 February 2022**  
**Council Tax resolution 2022/23**

<b>Accountable member</b>	<b>Cabinet Member for Finance and Assets, Councillor Peter Jeffries</b>
<b>Accountable officer</b>	<b>Gemma Bell – Head of Property, Finance and Assets</b>
<b>Accountable scrutiny committee</b>	<b>Overview and Scrutiny committee</b>
<b>Ward(s) affected</b>	<b>All</b>
<b>Significant Decision</b>	<b>Yes</b>
<b>Executive summary</b>	The purpose of this report is to enable the Council to set the Council Tax for 2022/23. The Council agreed its budget and level of Council Tax for 2022/23 at its meeting on 21 February 2022. The Council is required to formally approve the total Council Tax for residents of Cheltenham, including the Council Tax requirements of the precepting organisations Gloucestershire County Council (GCC) and Police and Crime Commissioner for Gloucestershire.
<b>Recommendations</b>	<b>Approve the formal Council Tax resolution at Appendix 2 and note the commentary in respect of the increase in Council Tax at Paragraph 6 of Appendix 2.</b>

<b>Financial implications</b>	<p>Failure to agree the Council Tax resolution at this meeting would delay the preparation of council tax bills and the collection of the payments from residents. This may result in lost interest on income collected, which given the prevailing low interest rates, would be approximately £1-2k per month.</p> <p><b>Contact officer: Gemma Bell</b>  <b>paul.jones@cheltenham.gov.uk 01242 264124</b></p>
<b>Legal implications</b>	<p>The legislative context is set out in the report.</p> <p><b>Contact officer: Shirin Wotherspoon</b>  <a href="mailto:Shirin.wotherspoon@teWKesbury.gov.uk">Shirin.wotherspoon@teWKesbury.gov.uk</a>. 01684 272017</p>
<b>HR implications (including learning and organisational development)</b>	<p>None arising from this report.</p> <p><b>Contact officer: Julie McCarthy</b>  <b>julie.mccarthy@publicagroup.uk</b>  <b>01242 264355</b></p>
<b>Key risks</b>	As outlined in the financial implications

<b>Corporate and community plan implications</b>	None arising from this report
<b>Environmental and climate change implications</b>	None arising from this report

## 1. Introduction

- 1.1 The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.
- 1.2 The Council agreed the budget and level of Council Tax for 2022/23 (previous agenda item) on 21 February 2022. The Council is now required to formally approve the total Council Tax for residents of Cheltenham, including the Council Tax requirements of the precepting organisations, Gloucestershire County Council (GCC) and Police and Crime Commissioner for Gloucestershire.
- 1.3 Gloucestershire County Council (GCC) and Police and Crime Commissioner for Gloucestershire have both met to set their council taxes for 2022/23.
- 1.4 The total Council Tax to be paid by residents of Cheltenham in 2022/23 by council tax band, including the precepting authorities, is contained in Appendix 2.

## 2. Reasons for recommendations

- 2.1 To enable the Council to set the Council Tax for 2022/23.

## 3. Alternative options considered

- 3.1 Not applicable

## 4. Consultation and feedback

- 4.1 Not applicable

## 5. Performance management – monitoring and review

- 5.1 Not applicable

<b>Report author</b>	<b>Contact officer: Gemma Bell</b> <b>Gemma.bell@cheltenham.gov.uk</b> <b>01242 264124</b>
<b>Appendices</b>	1. Risk Assessment 2. Council Tax resolution
<b>Background information</b>	1. Council Budget Report 21 February 2022

# Risk Assessment

# Appendix 1

The risk				Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	I	L	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
c.tax 1	Failure to agree the 2022/23 Council Tax resolution may result in lost interest on income.	Gemma Bell		4	1	4	Accept	Councillors to agree council tax at meeting	21/02/2022	Gemma Bell	No