

EXTRAORDINARY COUNCIL (TAX SETTING)

Meeting held in the Council Chamber, Council Offices, Urban Road, Kirkby-in-Ashfield,

on Thursday, 2nd March, 2023 at 7.00 pm

Present: Councillor David Walters in the Chair;

Councillors John Baird, Jamie Bell, Will Bostock, Christian Chapman, Melanie Darrington, Samantha Deakin, Dale Grounds, Arnie Hankin, Andrew Harding, David Hennigan, Tom Hollis, Trevor Locke, Rachel Madden, David Martin, Andy Meakin, Lauren Mitchell, Keir Morrison, Warren Nuttall, Matthew Relf, Kevin Rostance, Phil Rostance, Helen-Ann Smith, Lee Waters, Daniel Williamson, John Wilmott and Jason Zadrozny.

Apologies for Absence: Councillors Chris Baron, Kier Barsby, Andy Gascoyne, Sarah Madigan, Nicholas Parvin, Dave Shaw, John Smallridge and Caroline Wilkinson.

Officers Present: Lynn Cain, Ruth Dennis, Theresa Hodgkinson, Peter Hudson, Mike Joy, Chris Stephenson and Shane Wright.

C.71 Declarations of Disclosable Pecuniary or Personal Interests and/or Non-Registrable Interests

The Leader of the Council and the Executive Director Governance and Monitoring Officer, on behalf of all Members and officers' present at the meeting, declared a general Non Registrable Interest in respect of items related to the setting of the Council Tax for 2023/2024.

C.72 Annual Budget and Council Tax 2022/23 and Medium Term Financial Strategy (MTFS) Update

Council was requested to approve the recommendations from the Cabinet meeting held on 21 February 2023 in relation to the Annual Budget and Council Tax Setting for 2023/24 and an update for the Medium Term Financial Strategy (MTFS).

(In accordance with Council Procedure Rule 30.1, it was moved by Councillor Jason Zadrozny and seconded by Councillor Helen-Ann Smith that Procedure Rule 16.4, in relation to the "Content and Length of Speeches", be suspended for this item only to enable Councillor David Martin (as mover) and Councillor David Hennigan (as seconder) to deliver their budget speeches for an allocated total time of 15 minutes each. Having been put to the vote, the Council agreed with this course of action.)

RESOLVED that

- a) a £5.75 annual increase in the level of the District's own Council Tax for 2023/24, setting the Band D equivalent at £201.21 (representing a 2.94% increase compared with 2022/23) be approved;
- b) the proposed 2023/24 Revenue (General Fund) and HRA Budgets as set out in this report (Sections 3 and 4), be approved;
- c) the proposed Capital Programme and associated borrowing 2022/23 to 2026/27 as set out in this report (Section 5 and Appendix 1), be approved;
- d) the 2022/23 Revised HRA and Capital Budgets as set out in the report (Sections 4 and 5), be approved;
- e) the estimated financial challenge in the Medium-Term Financial Strategy (MTFS) for 2024/2025 to 2026/27 and the planned approach to address the challenge (Section 8), be noted;
- f) the proposed use of reserves as set out in the report (Table 6 [General Fund] and Table 9 [HRA]), be approved;
- g) the comments and advice of the Corporate Finance Manager (Section 151 Officer), provided in compliance with Section 25 of the Local Government Act 2003, as to the robustness of the estimates included in the 2023/24 Budget and the adequacy of the reserves for which this budget provides (Section 9), be received and accepted;
- h) the proposed 2023/24 budgets reflecting the agreed changes to Fees and Charges as approved by Cabinet on 24th January 2023, be noted;
- i) the proposed 2023/24 Capital Strategy (Appendix 2), be noted and approved;
- j) the proposed 2023/24 Treasury Management Strategy (Appendix 3), be noted and approved;
- k) approval be given for the recently notified successful bid for funding of £2.012m from the Public Sector Decarbonisation Scheme (Phase 3b) being added to the Capital Programme. (Paragraph 5.6).

<u>Voting Results</u>			
Councillor:		Councillor:	
John Baird	For	Andy Meakin	For
Chris Baron	<i>Absent</i>	Lauren Mitchell	Against
Kier Barsby	<i>Absent</i>	Keir Morrison	Against
Jamie Bell	No Vote Cast	Warren Nuttall	For
Will Bostock	For	Nicholas Parvin	<i>Absent</i>
Christian Chapman	For	Matthew Relf	For
Melanie Darrington	For	Kevin Rostance	Abstain
Samantha Deakin	For	Phil Rostance	Abstain
Andy Gascoyne	<i>Absent</i>	Dave Shaw	<i>Absent</i>
Dale Grounds	For	John Smallridge	<i>Absent</i>
Arnie Hankin	For	Helen-Ann Smith	For
Andrew Harding	For	David Walters	For
David Hennigan	For	Lee Waters	For
Tom Hollis	For	Caroline Wilkinson	<i>Absent</i>
Trevor Locke	For	Daniel Williamson	No Vote Cast
Rachel Madden	For	John Wilmott	For
Sarah Madigan	<i>Absent</i>	Jason Zadrozny	For
David Martin	For		

C.73 Formal Setting of Council Tax 2023/24

RESOLVED

that the Council Tax levels for 2023/24 on the basis of a Band “D” tax level for the District Council’s own expenditure of £201.21 (2.94% increase), be approved as follows:-

1. That it be noted that on 13 December 2022 the Council calculated the Council Tax Base for 2023/24
 - a. for the whole Council area: **34,428.3**
 - b. for dwellings in those parts of its area to which a Parish precept relates –

The Parish of Annesley and Felley: **569.5**

The Parish of Selston: **3,721.6**
2. That the calculation of the Council Tax requirement for the Council’s own purposes for 2023/24 (excluding Parish precepts) is **£6,927,318.**
3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:

(a)	£66,098,711	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.
(b)	£58,827,066	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£7,271,645	being the amount by which the aggregate at 3(a) above exceeds the aggregate at 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)	£211.21	being the amount at 3(c) above, divided by 1(a) 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 Parish precepts).
(e)	£344,327	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the tables below).
(f)	£201.21	being the amount at 3(d) above less the result given by dividing the amount at 3(e) above 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 Parish precept relates.

To note that Nottinghamshire County Council, the Nottinghamshire Police & Crime Commissioner and the Nottinghamshire Fire and Rescue Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings.

**DETAILS OF INDIVIDUAL COUNCIL TAX AMOUNTS BY PRECEPTOR
AND VALUATION BAND**

Ashfield District Council

Council Tax Base	34,428.3	2022/23 Band D Council Tax	£195.46
Council Tax Amount	£6,927,318	Percentage increase	2.94%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£134.14	£156.50	£178.85	£201.21	£245.92	£290.64	£335.35	£402.42

Nottinghamshire County Council

Council Tax Base	34,428.3	2022/23 Band D Council Tax	£1,644.09
Council Tax Amount	£59,342,684	Percentage increase	4.84%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£1,149.11	£1,340.62	£1,532.14	£1,723.66	£2,106.70	£2,489.73	£2,872.77	£3,447.32

Nottinghamshire Police and Crime Commissioner

Council Tax Base	34,428.3	2022/23 Band D Council Tax	£254.25
Council Tax Amount	£9,267,754	Percentage increase	5.88%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£179.46	£209.37	£239.28	£269.19	£329.01	£388.83	£448.65	£538.38

Nottinghamshire Fire and Rescue Authority

Council Tax Base	34,428.3	2022/23 Band D Council Tax	£84.57
Council Tax Amount	£3,083,743	Percentage increase	5.91%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£59.71	£69.67	£79.62	£89.57	£109.47	£129.38	£149.28	£179.14

Annesley and Felley Parish Council

Council Tax Base	569.5	2022/23 Band D Council Tax	£101.26
Council Tax Amount	£60,555	Percentage increase	5.01%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£70.89	£82.70	£94.52	£106.33	£129.96	£153.59	£177.22	£212.66

Selston Parish Council

Council Tax Base	3,721.6	2022/23 Band D Council Tax	£69.32
Council Tax Amount	£283,772	Percentage increase	10.00%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£50.83	£59.31	£67.78	£76.25	£93.19	£110.14	£127.08	£152.50

Aggregate of Council Tax Requirements for residents of Annesley and Felley

Equivalent Council Tax in 2022/23	£2,279.63
Percentage increase	4.84%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£1,593.31	£1,858.86	£2,124.41	£2,389.96	£2,921.06	£3,452.17	£3,983.27	£4,779.92

Aggregate of Council Tax Requirements for residents of Selston

Equivalent Council Tax in 2022/23	£2,247.69
Percentage increase	4.99%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£1,573.25	£1,835.47	£2,097.67	£2,359.88	£2,884.29	£3,408.72	£3,933.13	£4,719.76

Aggregate of Council Tax Requirements for residents of all other parts of the Council's area

Equivalent Council Tax in 2022/23	£2,178.37
Percentage increase	4.83%

2023/24 Council Tax amounts by band:

A	B	C	D	E	F	G	H
£1,522.42	£1,776.16	£2,029.89	£2,283.63	£2,791.10	£3,298.58	£3,806.05	£4,567.26

6. That the Council determine whether the Council's basic amount of Council Tax for 2023/24 is excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

In the Department for Levelling Up, Housing and Communities report "The Referendums Relating To Council Tax Increases (Principles) (England) Report 2023/24" (published on 9 February 2023), it sets out the circumstances under which a council's Council Tax increase might be regarded as excessive, which would trigger a referendum. These principles have been approved under section 52ZB of the amended Local Government Finance Act 1992.

The principles relating to 2023/24 state that:

Principles for 2023-24 for authorities belonging to the category of Shire district councils (Paragraphs 22 and 23)

22. For shire district councils their relevant basic amount of council tax in 22-23 will require a referendum if it is both

(a) 3%, or more than 3%, above its 2022-23 level; and

(b) more than £5 above its 2022-23 level.

23. This means the authority would need to exceed **both** the percentage and cash referendum principles in order to be subject to a referendum; exceeding one principle but not the other would not require a referendum.

Ashfield District Council's basic (Band D) level of Council Tax was £195.46 in 2022/23, and is proposed to be £201.21 in 2023/24, represents a £5.75 (2.94%) increase at Band D. Therefore, it can be determined that the Council would **not** be increasing the Council Tax by an excessive amount.

C.74 Elections Act 2022 - Voter Authority Certificates

Council received an update in respect of the new requirement for voters to take eligible photographic identification to polling stations to be able to vote and the process for obtaining Voter Authority Certificates by voters who do not have eligible photographic identification. Members were also asked to authorise nominated officers to act as Deputy Electoral Registration Officers for the purposes of signing Temporary Voter Authority Certificates.

RESOLVED that

- a) the new legal requirement introduced as part of the Elections Act 2022 for voters to produce photographic identification at polling stations in order to vote at future elections and the process for obtaining Voter Authority Certificates, be received and noted;
- b) the following officers be authorised to act as Deputy Electoral Registration Officers for the purposes of signing Temporary Voter Authority Certificates, in addition to the Electoral Registration Officer (Ruth Dennis):
 - Theresa Hodgkinson, Chief Executive
 - Michael Joy, Assistant Director – Democracy
 - Ian Dobson, Electoral Services (AEA) Consultant (for elections in May 2023)
 - Carla Benedetti, Electoral Services Officer
 - Louise Ellis, Assistant Director – Legal.

C.75 Recommendation from Cabinet: Council Tax Discounts and Premiums

Council considered a recommendation from a meeting of the Cabinet held on 21 February 2023.

Minute No. CA.

Cabinet, 21 February 2023

Council Tax Discounts and Premiums

RESOLVED that

- a) approval be given to the following:

Empty discounts –

- The current empty discount for Class C - Unoccupied/substantially unfurnished which is allowable for a maximum of 6 months remains at 100% discount for 1 month followed by 25% discount for 5 months;
- The current Class A - Second Homes, No one's sole or main residence/furnished – 28 days planning restriction remains at the current 0% discount;
- The current Class B – Second Homes, No one's sole or main residence/furnished – No planning restriction remains at the current 0% discount;
- The Class D Structural repairs (Unoccupied & substantially unfurnished) which is allowable for 12 months should be a 0% discount for the whole period;

Empty premiums -

- The Council continues to apply the maximum premiums allowable in legislation for Long Term empty properties as it currently does.

b) approval in principle be given to the following:

- That the following additional Council Tax premiums be applied from 1 April 2024, or as soon as possible thereafter, subject to the required legislation being in place:
 - 100% premium for properties which have been empty and unfurnished for a period of between 1 (previously 2) and 5 years
- c) **Council Tax Support Scheme** - The Council in accordance with Schedule 1A Section 13A of the Local Government Finance Act 1992 (Council Tax Reduction Schemes) approves an unchanged scheme for Council Tax Support for 2023/24.

The meeting closed at 8.35 pm

Chairman.