



Council Tax Setting Committee

Friday 25 February 2022 at 9.30 am

Grand Hall - Brent Civic Centre, Engineers Way,
Wembley, HA9 0FJ

Please note that this meeting will be held as a socially distanced physical meeting with all Committee members required to attend in person.

Guidance on the safe delivery of face-to-face meetings is included at the end of the agenda front sheet.

Due to current limits on the venue capacity, any press and public wishing to attend this meeting are encouraged to do so via the live webcast. The link to attend the meeting will be made available [here](#).

Membership:

Members

Councillors:

M Butt (Chair)

Kansagra
McLennan
Krupa Sheth
Stephens

Substitute Members

Councillors:

Nerva

Councillors:
Colwill and Maurice

For further information contact: James Kinsella, Governance Manager, Tel: 020 8937 2063 Email: james.kinsella@brent.gov.uk

For electronic copies of minutes, reports and agendas, and to be alerted when the minutes of this meeting have been published visit:

www.brent.gov.uk/committees

Notes for Members - Declarations of Interest:

If a Member is aware they have a Disclosable Pecuniary Interest* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent and must leave the room without participating in discussion of the item.

If a Member is aware they have a Personal Interest** in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent.

If the Personal Interest is also significant enough to affect your judgement of a public interest and either it affects a financial position or relates to a regulatory matter then after disclosing the interest to the meeting the Member must leave the room without participating in discussion of the item, except that they may first make representations, answer questions or give evidence relating to the matter, provided that the public are allowed to attend the meeting for those purposes.

***Disclosable Pecuniary Interests:**

- (a) **Employment, etc.** - Any employment, office, trade, profession or vocation carried on for profit gain.
- (b) **Sponsorship** - Any payment or other financial benefit in respect of expenses in carrying out duties as a member, or of election; including from a trade union.
- (c) **Contracts** - Any current contract for goods, services or works, between the Councillors or their partner (or a body in which one has a beneficial interest) and the council.
- (d) **Land** - Any beneficial interest in land which is within the council's area.
- (e) **Licences**- Any licence to occupy land in the council's area for a month or longer.
- (f) **Corporate tenancies** - Any tenancy between the council and a body in which the Councillor or their partner have a beneficial interest.
- (g) **Securities** - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

****Personal Interests:**

The business relates to or affects:

- (a) Anybody of which you are a member or in a position of general control or management, and:
 - To which you are appointed by the council;
 - which exercises functions of a public nature;
 - which is directed is to charitable purposes;
 - whose principal purposes include the influence of public opinion or policy (including a political party or trade union).
- (b) The interests a of a person from whom you have received gifts or hospitality of at least £50 as a member in the municipal year;

or

A decision in relation to that business might reasonably be regarded as affecting the well-being or financial position of:

- You yourself;
- a member of your family or your friend or any person with whom you have a close association or any person or body who is the subject of a registrable personal interest.

Agenda

Introductions, if appropriate.

| Item | Page |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Apologies for Absence and Clarification of Alternate Members | |
| 2 Declarations of Interest | |
| Members are invited to declare at this stage of the meeting, the nature and existence of any relevant disclosable pecuniary or personal interests in the item(s) on this agenda and to specify the item(s) to which they relate. | |
| 3 Minutes of previous meeting | 1 - 4 |
| To confirm the minutes from the last meeting of the Committee held on Tuesday 2 March 2021 as a correct record. | |
| 4 Deputations | |
| To hear any deputations received from members of the public in accordance with Standing Order 67. | |
| 5 Setting the Council Tax 2022-23 | 5 - 12 |
| To receive a report seeking to confirm the level of Council Tax for 2022/23, following the setting of the GLA precept. | |
| Ward Affected: All Wards | Contact Officer: Ravindar Jassar, Deputy Director of Finance Tel: 020 8937 1487 Ravinder.Jassar@brent.gov.uk |
| 6 Exclusion of the Press and Public | |
| There are currently no items listed on the agenda that will require the exclusion of the press or public. | |
| 7 Any other urgent business | |
| Notice of items to be raised under this heading must be given in writing to the Head of Executive and Member Services or her representative before the meeting in accordance with Standing Order 60 | |

Guidance on the delivery of safe meetings at The Drum, Brent Civic Centre

- We have revised the capacities and floor plans for event spaces to ensure they are Covid-19 compliant and meet current guidelines.
- Attendees will need to maintain the necessary social distancing at all times.
- Signage and reminders, including floor markers for social distancing and one-way flow systems are present throughout the Civic Centre and need to be followed.
- Please note the Civic Centre visitor lifts will have reduced capacity to help with social distancing.
- The use of face coverings is strongly encouraged with hand sanitiser dispensers located at the main entrance to meeting venue and within each meeting room.
- Those attending meetings are asked to scan the coronavirus NHS QR code for The Drum upon entry. Posters of the QR code are located in front of the main Drum entrance and outside each boardroom.
- Although not required, anyone attending in person is also encouraged to undertake a lateral flow test in advance of the meeting. These are available at the Civic Centre and can be booked via the following link: <https://www.brent.gov.uk/your-community/coronavirus/covid-19-testing/if-you-dont-have-symptoms/>



Brent

MINUTES OF THE COUNCIL TAX SETTING COMMITTEE Held as an online meeting on Tuesday 2 March 2021 at 2.00 pm

PRESENT (in remote attendance): Councillor M Butt (Chair) and Councillors Kansagra, McLennan, Krupa Sheth and Stephens

1. **Apologies for Absence and clarification of alternate members**

There were no apologies received.

2. **Declarations of Interest**

There were no declarations of interests made by Members at the meeting.

3. **Minutes of previous meeting**

RESOLVED that the minutes of the previous meeting held on 27 February 2020 be approved as an accurate record.

4. **Deputations**

None

5. **Setting the Council Tax 2021-22**

The Director of Finance introduced the report which he advised was seeking approval to the final level of Council Tax for 2021-22.

Members noted that due to the timing of the Greater London Authority (GLA) consideration of its precept, Full Council on 22 February 2021 had agreed to establish the Council Tax Setting Committee on the basis of the Terms of Reference detailed in Appendix B of the report) in order to confirm the formal resolutions agreed in relation to the level of Council Tax set for 2021-22 having taken account of the GLAs final decision relating to its precept. The GLAs precept had been confirmed on the 25 February 2021 as £363.66 at Band D, with full details of the subsequent Council Tax levels for all property bands detailed in Appendix A of the report.

As no further issues were raised, it was **RESOLVED**:

- (1) To note the 2021/22 budget agreed by Full Council on 22 February 2021, including a 4.99% council tax increase.
- (2) To note the formal resolution for Brent council tax agreed by Full Council on 22 February 2021 that the 2021/22 Brent element of the council tax for Band D properties in Brent, including an increase of 4.99%, be set at £1,378.26.

- (3) To note the Greater London Authority precept for 2021/22 of £363.66 for B and D properties, agreed by the Greater London Authority (GLA) on 25 February 2021.
- (4) To agree that the total council tax for all Band D properties will be set at £1,741.92

| | Band D | | |
|---------------------------------|-----------------|-----------------|--------------|
| | 2019/20 | 2020/21 | Change |
| | £ | £ | % |
| Brent Council Tax | 1,312.74 | 1,378.26 | 4.99% |
| GLA Precept | 332.07 | 363.66 | 9.51% |
| Total Band D Council Tax | 1,644.81 | 1,741.92 | 5.90% |

- (5) To approve the formal resolution for council tax in 2021/22 as detailed below and in Appendix A to the report.

2021/22 Formal Resolution

In relation to the council tax for 2021/22 we resolve:

That the following amounts be now calculated as the Council's element by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended:

- (a) £1,029,121,285 being the aggregate of the amount that the Council estimates for the items set out in Section 31A(2) of the Act.
- (b) 900,990,772 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £135,689,697 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.
- (d) £1,378.26 being the amount at (c) above, divided by the amount for the tax base of 98,450, agreed by the General Purposes Committee on the 7 December 2020, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

(e) Valuation Bands

| A | B | C | D | E | F | G | H |
|--------|----------|----------|----------|----------|----------|----------|----------|
| £ | £ | £ | £ | £ | £ | £ | £ |
| 918.84 | 1,071.98 | 1,225.12 | 1,378.26 | 1,684.54 | 1,990.82 | 2,297.10 | 2,756.52 |

being the amounts given by multiplying the amount at (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.

That it be noted that for the year 2021/22 the proposed GLA precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, in respect of the GLA, for each of the categories of dwellings are as shown below. The GLA intends to agree its precept on 25 February 2021.

Valuation Bands

| A | B | C | D | E | F | G | H |
|--------|--------|--------|--------|--------|--------|--------|--------|
| £ | £ | £ | £ | £ | £ | £ | £ |
| 242.44 | 282.85 | 323.25 | 363.66 | 444.47 | 525.29 | 606.10 | 727.32 |

6. Exclusion of the Press and Public

There were no items on the agenda that required the exclusion of the press or public.


7. Any other urgent business

There was no any other urgent business.

The meeting closed at 2.05 pm

COUNCILLOR M.BUTT
Chair

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|---------------------------------------------------------------------------------------------------|----------------------------------------------------------|
|  Brent | Council Tax Setting Committee 25 February 2022 |
| | Report from the Director of Finance |
| Setting the Council Tax 2022/23 | |

| | |
|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Wards Affected: | All |
| Key or Non-Key Decision: | N/A |
| Open or Part/Fully Exempt: | Open |
| No. of Appendices: | Two Appendix A Formal Council Tax Resolution Appendix B Committee Terms of Reference |
| Background Papers: | None |
| Contact Officer(s): <small>(Name, Title, Contact Details)</small> | Minesh Patel Director of Finance Email: minesh.patel@brent.gov.uk Tel: 020 8937 6528 Ravinder Jassar Deputy Director of Finance Email: ravinder.jassar@brent.gov.uk Tel: 020 8937 1487 |

1.0 Purpose of the Report

1.1 The purpose of this report is agree the Council Tax for 2022/23 if this has not been set at the Full Council meeting on the 24 February 2022.

2.0 Recommendation(s)

2.1 To note the 2022/23 budget agreed by Full Council on 24 February 2022, including a 2.99% Council Tax increase.

- 2.2 To note the formal resolution for Brent Council Tax agreed by Full Council on 24 February 2022 that the 2022/23 Brent element of the council tax for Band D properties in Brent, including an increase of 2.99%, be set at £1,419.48.
- 2.3 To note the Greater London Authority precept for 2022/23 of £395.59, a rise of 8.8%, for Band D properties, agreed by the Greater London Authority (GLA) on 24 February 2022.
- 2.4 To agree that the total Council Tax for all Band D properties will be set at £1,815.07

| | Band D | | |
|---------------------------------|-----------------|-----------------|-------------|
| | 2021/22 | 2022/23 | Change |
| | £ | £ | % |
| Brent Council Tax | 1,378.26 | 1,419.48 | 2.99% |
| GLA Precept | 363.66 | 395.59 | 8.8% |
| Total Band D Council Tax | 1,741.92 | 1,815.07 | 4.2% |

- 2.5 That the formal resolution for Council Tax in 2022/23 (shown in Appendix A) be approved.

3.0 Background

- 3.1 Under the Local Government Finance Act 1992, the Council is required to determine the level of council taxes in the borough each year as part of the budget setting process. This includes the amount set as its precept by the Greater London Authority (GLA). The GLA intends to agree its precept on 24 February 2022.
- 3.2 Due to the timing of the GLA's consideration of its precept, a meeting of this Committee has been called for the purposes of setting the Council Tax and approving the formal resolutions for Council Taxes in 2022/23. This is in case notification of the precept should not be received in time for the Council Tax to be set at the meeting of Full Council on 24 February 2022. A copy of the terms of reference of the committee is at Appendix B.
- 3.3 The GLA is expected to set a precept of £395.59 at Band D on 24 February 2022. The council has no control over the level of this precept.
- 3.4 Full details of the council tax levels for all property bands based on the expected precept are shown in Appendix A.

4.0 Financial Implications

- 4.1 These are set out throughout the report.

5.0 Legal Implications

5.1 Section 30 of the Local Government Finance Act (the Act) provides that no amount of council tax may be set before the earlier of the following—

- (a) 1st March in the financial year preceding that for which the amount is set;
- (b) the date of the issue to the authority of the last precept capable of being issued to it (otherwise than by way of substitute) by a major precepting authority for the financial year for which the amount is set.

5.2 Although the Council will calculate the Brent element of the Council Tax at its meeting on 24 February 2022, it will not be able to set the Council Tax on that date if the GLA precept has not been issued by the time in the meeting that decision falls to be made.

5.3 Section 67 of the Act permits the setting of the council tax to be delegated to a special council tax setting committee established under that section.

6.0 Equality Implications

6.1 The council tax increase of 2.99% in respect of the Brent element was subject to an equalities impact assessment, alongside all other budget proposals for 2022/23. Further details can be found in the report presented to Full Council on 24 February 2022.

7.0 Consultation with Ward Members and Stakeholders

7.1 The council tax increase of 2.99% for the Brent element formed part of the overall consultation on the budget for 2022/23. Further details can be found in the report presented to Full Council on 24 February 2022.

8.0 Human Resources

8.1 Not applicable.

Related Document:

Budget and Council Tax 2022/23 - Full Council 24 February 2022

Report sign off:

Minesh Patel
Director of Finance

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Appendix A: 2022/23 Formal Resolution

In relation to the Council Tax for 2022/23 we resolve:

That the following amounts be now calculated as the Council's element by the Council for the year 2022/23 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended:

- (a) £1,067,562,055 being the aggregate of the amount that the Council estimates for the items set out in Section 31A(2) of the Act.
- (b) £927,416,795 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £140,145,260 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.
- (d) £1,419.48 being the amount at (c) above, divided by the amount for the tax base of 98,730, agreed by the General Purposes Committee on the 6 December 2021, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

(e) Valuation Bands

| A | B | C | D | E | F | G | H |
|--------|----------|----------|----------|----------|----------|----------|----------|
| £ | £ | £ | £ | £ | £ | £ | £ |
| 946.32 | 1,104.04 | 1,261.76 | 1,419.48 | 1,734.92 | 2,050.36 | 2,365.80 | 2,838.96 |

being the amounts given by multiplying the amount at (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.

That it be noted that for the year 2022/23 the proposed GLA precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, in respect of the GLA, for each of the categories of dwellings are as shown below. The GLA intends to agree its precept on 24 February 2022.

Valuation Bands

| A | B | C | D | E | F | G | H |
|--------|--------|--------|--------|--------|--------|--------|--------|
| £ | £ | £ | £ | £ | £ | £ | £ |
| 263.73 | 307.68 | 351.64 | 395.59 | 483.50 | 571.41 | 659.32 | 791.18 |

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COUNCIL TAX SETTING COMMITTEE

Membership

The committee comprises of the five councillors (four labour and one conservative).

Terms of Reference

This committee is established under section 67 of the Local Government Finance Act 1992:

1. To note the annual budget 2022/23 for Brent agreed by Full Council.
2. To note the formal resolution by Full Council for Brent Council Tax in 2022/23.
3. To note the Greater London Authority precept level for 2022/23.
4. As a consequence, to set an amount of council tax for the financial year 2022/23 in accordance with Section 30 Local Government Finance Act 1992.
5. To agree the formal resolution for Council Tax in 2022/23.

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