



Council Tax Setting Committee
2 March 2021

Report from the Director of Finance

Setting the Council Tax 2021/22

Wards Affected:	All
Key or Non-Key Decision:	N/A
Open or Part/Fully Exempt:	Open
No. of Appendices:	One Appendix A: Council Tax resolution Appendix B: Council Tax Setting Committee – Terms of Reference
Background Papers:	None
Contact Officer(s): (Name, Title, Contact Details)	Minesh Patel Director of Finance Email: minesh.patel@brent.gov.uk Tel: 020 8937 6528 Ravinder Jassar Head 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 2021/22

2.0 Recommendation(s)

2.1 To note the 2021/22 budget agreed by Full Council on 22 February 2021, including a 4.99% council tax increase.

- 2.2 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.
- 2.3 To note the Greater London Authority precept for 2021/22 of £363.66 for Band D properties, agreed by the Greater London Authority (GLA) on 25 February 2021.
- 2.4 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%

- 2.5 That the formal resolution for council tax in 2021/22 (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 for 2021/22. This includes the amount set as its precept by the Greater London Authority (GLA). The GLA intends to agree its precept on 25 February 2021.

- 3.2 Due to the timing of the GLA's consideration of its precept, Full Council on 22 February 2021 established a council tax setting committee for the purposes of setting the council tax and approving the formal resolutions for council taxes in 2021/22. A copy of the terms of reference of the committee agreed by Full Council is at Appendix B.

- 3.3 The GLA set a precept of £363.66 at Band D on 25 February 2021. The council has no control over the level of this precept.

- 3.4 Full details of the council tax levels for all property bands 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 calculated the Brent element of the council tax at its meeting on 22 February 2021, it could not set the council tax on that date as the GLA precept was not issued until after the GLA meeting on 25 February 2021.

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 4.99% in respect of the Brent element was subject to an equalities impact assessment, alongside all other budget proposals for 2021/22. Further details can be found in the report presented to Full Council on 22 February 2021.

7.0 Consultation with Ward Members and Stakeholders

7.1 The council tax increase of 4.99% for the Brent element formed part of the overall consultation on the budget for 2021/22. Further details can be found in the report presented to Full Council on 22 February 2021.

8.0 Human Resources

8.1 Not applicable.

Related Documents:

Budget and Council Tax 2020/21 report - Cabinet 8 February 2021

Report sign off:

Minesh Patel
Director of Finance