

## Item 6 (a) - Calculation of Council Tax Base and other tax setting issues

The attached report was considered by the Cabinet, and the relevant minute extract is below:

### Cabinet (14 January 2021, Minute 162)

The Portfolio Holder for Finance & Investments presented the report which set out details of the calculation of the District's tax base for council tax setting purposes. The Principal Accountant set out that these figures were used to determine tax rates for each of the council tax bands once the Council's budget requirement was known. The report also advised Members of the timetable for setting the 2021/22 council tax.

### Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: That it be recommended to Council that

- a) the report of the Deputy Chief Executive and Chief Officer - Finance & Trading for the calculation of the Council's tax base for the year 2021/22 be approved;
- b) pursuant to the report of the Deputy Chief Executive and Chief Officer - Finance & Trading and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) the amount calculated by the Sevenoaks District Council as its council tax base for the whole area for the year 2021/22 shall be 50,876.85;
- c) pursuant to the report of the Deputy Chief Executive and Chief Officer - Finance & Trading and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) the amount calculated by the Sevenoaks District Council as the council tax base for 2021/22 for the calculation of local precepts shall be:

Parish	Tax Base
Ash-cum-Ridley	2,426.35
Badgers Mount	328.16
Brasted	775.49
Chevening	1,445.79
Chiddingstone	602.21
Cowden	442.50
Crockenhill	654.75
Dunton Green	1,329.09
Edenbridge	3,730.15
Eynsford	944.94

Farningham	661.54
Fawkham	289.59
Halstead	767.03
Hartley	2,532.03
Hever	618.74
Hextable	1,677.33
Horton Kirby & South Darenth	1,276.35
Kemsing	1,825.81
Knockholt	633.11
Leigh	945.82
Otford	1,723.77
Penshurst	826.26
Riverhead	1,246.83
Seal	1,298.29
Sevenoaks Town	9,648.91
Sevenoaks Weald	611.46
Shoreham	686.73
Sundridge	928.01
Swanley	5,640.98
Westerham	2,037.57
West Kingsdown	2,321.26

- d) any expenses incurred by the Council in performing in part of its area a function performed elsewhere in its area by a parish or community council or the chairman of a parish meeting shall not be treated as special expenses for the purposes of section 35 of the Local Government Finance Act 1992.