

**Subject**                **COUNCIL TAX SETTING 2022/23**

**Report to**            **Council 22 February 2022**

**Report by:**        **Finance Director**



## **SUBJECT MATTER/RECOMMENDATIONS**

This report presents for resolution the statutory calculations for the Council Tax Setting for 2022/23 in accordance with the Local Government Finance Act 1992. The report also includes the Chief Finance Officer's report on the robustness of the estimates and adequacy of reserves.

This report should be considered alongside the budget report as presented to Policy and Resources Committee on 8 February 2022 (for which the recommendations are included on this agenda).

### **Recommendations:**

**It is recommended that having approved the Budget for 2022/23 as detailed in the earlier agenda item (Policy and Resources Committee Budget Report as outlined at Appendix A) and considered the Chief Financial Officer's report on the robustness of the estimates and the adequacy of reserves, Members resolve to:**

- 1) Undertake the Council Tax and statutory calculations as set out in section 4 of the report and set the Council Tax for 2022/23;**
- 2) Approve the demand on the Collection Fund for 2022/23 be:**
  - a) £5,085,693 for the Borough Council purposes;**
  - b) £596,030 for Parish Precepts.**

## **1. INTRODUCTION AND BACKGROUND**

- 1.1. This report presents for approval the statutory calculations for the determination of the Council tax for 2022/23. This report should be considered alongside the budget report to the Policy and Resources Committee dated 8 February 2022 as amended for the final settlement announcement.

## **2. 2022/23 BUDGET**

- 2.1. The General Fund and Housing Revenue Account budgets for 2022/23 were reported to the Policy and Resources Committee on 8 February 2022. The reports were both accompanied by a suite of appendices providing details on the content of the budget for the year, reserves and the capital programme.
- 2.2. The capital programmes for the Housing Revenue Account and the General Fund continue to be significant in the short to medium term with a focus on both Council assets and regeneration priorities for the borough, largely due to the Future High Streets and Town Deal

funding and also lottery funding for the redevelopment of the Wintergardens. A number of these projects are at various stages of delivery and continue to be monitored within the agreed governance framework.

### **3. CHIEF FINANCIAL OFFICER'S REPORT**

3.1. When making decisions in relation to setting the Council Tax, section 25 of the Local Government Act 2003 requires the Chief Financial Officer of the Council to report on the robustness of the estimates and the adequacy of the reserves. Members must have regard to these comments when making a decision on the budget for the coming year.

3.2. This is outlined below.

#### **3.3. The Robustness of the Estimates**

3.4. This section of the report provides a commentary on the robustness of the estimates presented and provides an analysis of the risks facing the Council in relation to the control of income and expenditure flows compared to the budgets that are recommended for 2022/23.

3.5. The framework within which the budget for 2022/23 has been constructed includes the following:

- Previous financial out-turn position as reported to Members (3.3);
- In-year budget monitoring and associated reports that have been made to date in the current financial year (3.4 - 3.6);
- The Medium-Term Financial Strategy as reported to Members in November 2021 (3.7);
- The 2022/23 Local Government Finance Settlement (3.8);
- Consideration of risks facing the Authority in the short to medium term (3.9).

3.6. **Previous years financial position** - The outturn position informs the update to the financial projections for the coming year by reflecting significant movements against the current position and those which will have an on-going impact to the Council.

3.7. **In Year Budget Monitoring and Financial Control** – It is best practice to ensure a system of regular financial monitoring exists, including reports being presented to officers and members during the year to ensure transparency of decision making and financial control. The budget monitoring process is carried out during the year between finance and service areas and is fundamental to ensuring strong financial control and governance to inform decision making and to support the longer-term delivery of local services. Monitoring also ensures relevant and timely information can be used to inform budget and future projections to reflect local demand and spending pressures in order that the overall financial position of the Council can be managed.

3.8. During the year budget monitoring reports have been presented to Members via the relevant committees. The reports have highlighted some significant in-year variances within services, including under achievement of income targets from demand led services.

3.9. Budgets are prepared using the best information that is available to the Council from its own sources i.e. budget holders, Heads of Service and members of Executive Leadership Team and from external advisors for example the Council's treasury management advisors, Arlingclose. However, many budgets are influenced by factors outside the control of the Council, for example, demand led income. Furthermore, inflation and interest rates, all can have a significant impact on the Council's overall budget and financial position both in the current and future years. Forecasting for these areas requires an examination of recent trends as well as assimilating future projections from known factors

- 3.10. **Medium Term Financial Strategy (MTFS)** - The setting of the budget for the coming year is part of the overall financial planning process which includes financial monitoring and the Medium Term Financial Strategy. The updated MTFS was presented to Members in November 2021. The process of coordinating the MTFS and budget includes the thorough review and challenge of current expenditure and income and seeks to ensure these are in line with the Councils Plan and in response to local and national factors, including legislative changes, local economic factors and changes in demand for statutory and non-statutory services.
- 3.11. **Local Government Finance Settlement** – Due to the delay in the national review of local authority funding via the fair funding review and review of business rates the current funding arrangements along with the pandemic, the one-year finance settlement has been used to inform the funding for the 2022/23 budget.
- 3.12. **Risks** - There are a number of financial risks facing the authority which are relevant at both service and corporate levels. In order that these risks are managed, key areas within the budget need to be closely monitored in the coming financial year and in particular where the income levels have been impacted by Covid, include:
- a) **Car Park Income** – This area generates income for the Council which in turn supports the delivery of other services across the Council. As a demand led service which is influenced by external factors, this service is regularly monitored. The 2022/23 budget assumes gross income of in the region of £1.6 million from all car parking related fees and charges.
  - b) **Planning and Building Control Fees** – The 2022/23 base budget includes income totalling approximately £1.0 million from planning and building control fees, this too is subject to external demands and is monitored regularly to highlight any significant fluctuations against the budget.
  - c) **Waste and Recycling Credits** – This is a significant source of income to the Council and reflects the activity across the borough in recycling domestic refuse and providing a garden waste service. A total of £1.7 million is included in the 2022/23 base budget.
  - d) **Crematorium Income** – The 2022/23 budget assumes gross income from the crematorium of £1.3 million. This is an income source that has fluctuated significantly in previous years and therefore remains under close review.
  - e) **Planned Savings and Additional Income** – The Council is continuing to deliver against a number of work streams for which savings have been factored into the base budgets as part of previous budget approvals and include for example, digital by design, agile working. New savings and additional income of £0.4 million have been factored into the budget for 2022/23.
  - f) **Local Council Tax Support** – The Local Council Tax Support Scheme (LCTSS) was implemented from April 2013; whilst there have been no changes to the Council's scheme for 2022/23, there still remains a risk of increases in the number of those eligible for Council Tax Support as the furlough support comes to an end and the impact of the pandemic to individuals is identified. The ability to collect Council Tax is an area that will continue to be monitored including the impact on collection rate.
  - g) **Council Tax and Business Rates Income** – The implications of the current system of funding Local Authorities is that the income from the Council's retained share of the business rates will fluctuate in-year and between years. Other factors that will have an impact on the level of rates retained are current and backdated appeals, plus the impact of changes to reliefs that were extended during 2021/22 due to covid. The budget for Council tax Income has been informed by the activity in the 2021/22 year and the tax base as agreed in December 2021 which showed an increase compared to the previous year. Central government previously outlined a support package for losses to the collection fund from irrecoverable losses from the 2020/21 financial year as a result of covid, the impact of which was able to be spread across

- three financial years. Although the longer-term risk of future recovery to pre-covid income levels is not yet quantifiable and therefore will continue to be monitored and remains a risk.
- 3.13. Until further announcements and detailed exemplifications are issued regarding the future funding for local government beyond 2022/23 the accuracy of the future financial forecasts are limited. Once announcements are made further work will be carried out to understand the overall impact to the Council and the service budgets for future years.
  - 3.14. The capital programme continues to be funded from external and internal resources. For example, capital receipts from the sale of assets, borrowing and grant funding, such as Future High Street Fund and Town Deal funding. In both cases prudent estimates are made of the timing of such receipts and the expenditure profiles within the overall capital programme. The impact of the borrowing on the revenue account is taken account of as part of the consideration of the business cases for the capital investment.
  - 3.15. Budget monitoring throughout the financial year is critical to the robustness of the estimates and maintaining a sound financial position. It is through the ability to manage and control the spending within the approved budgets and respond to the impact of the pandemic where appropriate by identifying and recommending appropriate actions, to mitigate the Council's level of financial risk.
  - 3.16. The Council also takes advice from third party organisations concerning more technical factors that impact on the budget process, for example external advice in relation to treasury management, VAT and insurance. By doing so the Council can monitor the wider implications of changes in interest rates, inflation and employment and take remedial action to mitigate financial risk.

#### **Summary**

- 3.17. In the opinion of the Chief Financial Officer the overall budgeted level of both the general reserve and the earmarked reserves as included in the budget report are considered adequate for 2022/23. The general reserve balance is forecast to be slightly below the recommended balance (£3.5 million) at the end of 2022/23 although within an acceptable tolerance level, all reserves will be subject to further annual review in 2022/23 as part of the budget monitoring and financial strategy process.
- 3.18. When considering the robustness of the estimates and adequacy of reserves a holistic approach is taken, which considers the general reserve, earmarked reserves and also the identified risks in relation to the revenue and capital budgets presented for approval.
- 3.19. The future funding for Local Government continues to remain uncertain until. The outcome of changes to the current funding regime for example Business Rates and New Homes Bonus are not known although we are expecting further announcements in 2022/23. The Section 151 Officer will continue to monitor the progress of the Fair Funding Review, the government's departmental multi-year Spending Review (which has been delayed a further year) and the redesign of the national Business Rates Retention System and the outcomes will inform future financial projections and the medium term financial strategy.

#### **4. COUNCIL TAX SETTING RESOLUTION – 2022/23**

- 4.1. The following sections of the report and applicable appendices (appendices A and F) set out the information required for Members to set the Council Tax for the 2022/23 financial year commencing 1 April 2022.
- 4.2. Norfolk County will meet on 21 February 2022 to set its Council Tax, and the recommendation is to increase the Council Tax by 2.99%.

- 4.3. The Norfolk Police and Crime Panel agreed the Norfolk Police and Crime Commissioner's proposals for the Council Tax of an increase of 3.59%. The Great Yarmouth Borough Council (excluding parish council precepts) council tax is expected to be increased by 2.92%, to be approved within this report. These increases have been used for the council tax setting within this report.
- 4.4. Under section 52ZB of the Local Government Finance Act 1992 ("the 1992 Act") each billing authority and precepting authority must determine whether its relevant basic amount of council tax for a financial year ("the year under consideration") is excessive. If an authority's relevant basic amount of council tax is excessive a referendum must be held in relation to that amount. The excessiveness principles are set out each year and for 2022/23 the principles outline that an increase above the amount for 2021/22 will be excessive, and a referendum must be held for Great Yarmouth Borough Council if the increase is 3% or more and more than £5.00 on a Band D property (i.e. an increase of more than 3% is permitted as long as it does not exceed £5.00 on a Band D property. Local precepting authorities (parish and town councils) are not subject to Council Tax referendums in 2022/23.

#### **Recommendations in relation to the setting of the Council Tax 2022/23:**

The following sets out the statutory calculations

- 4.5. That it **be noted** at its meeting on 9<sup>th</sup> December 2021, Council calculated the following Council Tax bases for the year 2022/23 in accordance with (Calculation of Council Tax Base) Regulations 1992 and Local Authority (Calculation of Council Tax Base) Regulations 2012 as amended: -
- (a) the **Council Tax Base 2022/23 for the whole Council area as 29,344** [Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")] and,
  - (b) for dwellings in those parts of its area to which a Parish precept relates as in the Revenue Budget and Council Tax 2022/23 Report the amounts in **Appendix B** (Parish Tax Base 2022/23) being the amounts calculated by the Council, in accordance with Regulation 6 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as the amount of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items (parish precepts).
- 4.6. That the following amounts be calculated for the Council for the year 2022/23 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:

(a)	<b>£57,497,417</b>	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)	<b>£51,815,694</b>	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
(c)	<b>£ 5,681,723</b>	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. (Item

		R in the formula in Section 31A (4) of the Act).
(d)	<b>£196.79</b>	Being the amount at (c) above (Item R), all divided by Item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
(e)	<b>£596,030</b>	Being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act.
(f)	<b>£176.48</b>	Being the amount at (d) above less the result given by dividing the amount at (e) above by Item T (4.5 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.
(g)	<b>Appendix B</b>	Being the amounts given by adding to the amount at (f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at (4.5 b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
(h)	<b>Appendix C</b>	Being the amounts given by multiplying (as appropriate) the amounts at (f) or (g) 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.

- 4.7. **That it be noted** that for the year 2022/23 the main precepting authorities have stated the following amounts in precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings shown below:

<b>Band</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Norfolk County Council £	1,011.30	1,179.85	1,348.40	1,516.95	1,854.05	2,191.15	2,528.25	3,033.90
Office of the Police and Crime Commissioner £	192.00	224.00	256.00	288.00	352.00	416.00	480.00	576.00
Total Preceptors £	1,203.30	1,403.85	1,604.40	1,804.95	2,206.05	2,607.15	3,008.25	3,609.90

- 4.8. That, having calculated the aggregate in each case of the amounts at 4.6(h) and 4.7 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, **hereby sets** the amounts at **Appendix D** as the amounts of Council Tax for the year 2022/23 for each of the categories of dwellings shown.



- 4.9. **Excessiveness Determination** - The Council's basic amount of council tax as calculated above has increased by £5 of that calculated for 2021/22, and therefore within the £5 or 2.0% increase limit at which a referendum would be required.
- 4.10. The Council has determined that its relevant basic amount of Council Tax for 2022/23 is **not excessive** in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2022/23 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.
- 4.11. If the formal Council Tax Resolution is approved, the total Band D Council Tax for 2022/23 will be as follows:

<b>Total Band D Council Tax</b>	<b>2021/22</b>	<b>2022/23</b>	<b>Increase</b>	<b>Increase %</b>
Great Yarmouth Borough Council	£171.48	£176.48	£5.00	2.92%
Norfolk County Council	£1,472.94	£1,516.95	£44.01	2.99%
Office of the Police and Crime Commissioner for Norfolk	£278.01	£288.00	£9.99	3.59%
Sub Total	£1,922.43	£1,981.43	£59.00	3.07%
Parish (Average)	£17.97	£20.31	£2.34	13.02%
<b>Total Including (Average) Parish</b>	<b>£1,940.40</b>	<b>£2,001.74</b>	<b>£61.34</b>	<b>3.16%</b>

## 5. BACKGROUND PAPERS

- 5.1. The following reports and announcements have been used to inform the budget report as presented:
- 5.1.1.2020/21 Outturn report
  - 5.1.2.2021/22 in year financial monitoring reports
  - 5.1.3.Local Government Finance Settlement 2022/23
  - 5.1.4.Medium Term Financial Strategy
  - 5.1.5.National Non-Domestic Rates Return
  - 5.1.6.Financial monitoring.

### Appendices:

A – GF Summary

B – Parish Precepts and Band D Council Tax (tax base, parish precept and band D)

C – Borough and Parish Council Tax Amounts (by band)

D – Council Tax for Borough and Precepting (by band)

<b>Area for consideration</b>	<b>Comment</b>
Monitoring Officer Consultation	

Section 151 Officer Consultation	
Existing Council Policies See background papers	
Financial Implications Within existing budgets	
Legal Implications (including human rights)	
Risk Implications	
Equality Issues/EQIA assessment	
Details contained in strategy	
Crime & Disorder	
Every Child Matters	



<b>General Fund Summary</b>	<b>2020/21 Outturn</b>	<b>Original 2021/22 Budget</b>	<b>2021/22 updated Forecast</b>	<b>2022/23 Budget</b>	<b>2023/24 Forecast</b>	<b>2024/25 Forecast</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Services:</b>						
Executive and Resources	(107,118)	4,108,536	5,163,532	5,165,040	4,962,221	4,998,151
Inward Investment	1,373,972	1,095,607	1,130,924	3,593,020	3,500,004	3,094,797
Housing	1,176,442	1,158,056	1,032,748	1,046,111	986,196	1,020,197
Planning and Growth	363,186	427,075	433,238	434,019	459,320	477,666
Customer Services	(131,737)	(545,451)	(692,719)	(695,176)	(654,650)	(523,271)
Property and Asset Management	892,314	445,096	808,226	(85,890)	(259,731)	(131,318)
Communications and Marketing	604,631	777,164	761,088	753,578	745,255	747,106
Environmental Services	4,691,851	5,063,127	5,030,345	5,321,436	5,570,099	5,752,741
<b>Net Cost of Service</b>	<b>8,863,540</b>	<b>12,529,210</b>	<b>13,667,382</b>	<b>15,532,138</b>	<b>15,308,713</b>	<b>15,436,069</b>
<b>Non Service Exp/(Income ):</b>						
Recharges to HRA	(1,729,720)	(1,914,393)	(2,079,593)	(2,036,804)	(2,067,106)	(2,092,241)
Parish Precepts	479,131	519,506	519,506	596,030	596,030	596,030
Parish CTSS Grant	25,009	20,080	25,004	25,003	20,003	15,003
Capital Charges	(1,910,669)	(2,196,310)	(2,196,310)	(3,790,627)	(3,790,627)	(3,790,627)
Revenue Financing for Capital	262,907	0	0	0	0	0
Interest Receivable	(310,784)	(58,967)	(58,967)	(82,086)	(80,996)	(79,940)
Interest Payable	614,507	1,229,995	1,244,995	902,592	913,433	924,237
Minimum Revenue Provision	1,412,562	1,558,000	1,558,000	1,730,112	2,632,000	2,977,000
Pension Back Funding	1,975,300	2,126,769	2,126,769	2,270,129	2,424,776	2,428,259
Vacancy Management	0	(326,973)	0	(382,000)	(382,000)	(382,000)
Apprenticeship Levy	34,946	47,751	47,751	51,767	52,292	53,184
<b>Sub total - Non Service Exp/Inc</b>	<b>738,181</b>	<b>1,005,458</b>	<b>1,187,155</b>	<b>(715,885)</b>	<b>317,804</b>	<b>648,905</b>
<b>Net Operating Expenditure</b>	<b>9,601,722</b>	<b>13,534,667</b>	<b>14,854,537</b>	<b>14,816,254</b>	<b>15,626,517</b>	<b>16,084,974</b>
<b>Contributions to/(from) Reserves:</b>						
Insurance Fund	96,064	0	(4,114)	0	0	0
Restricted use grant	(5,989)	(3,946)	(37,426)	(54,000)	(40,515)	(20,000)
Invest to Save	(35,910)	0	0	0	0	0
Specific budget	90,036	1,563	1,563	(59,142)	(47,590)	0
Repairs and maintenance	(49,903)	0	(49,150)	0	0	0
Second Homes Council tax	(155,962)	0	0	0	0	0
Waste management	0	(11,375)	(11,375)	(11,375)	(2,420)	0
Collection Fund	442,968	(100,000)	(100,000)	(93,000)	0	0
Community Housing	(30,417)	(30,000)	(30,000)	(10,000)	(30,000)	(30,000)
Enforcement	(4,452)	0	(7,500)	0	0	0
Coastal Protection	115,000	0	0	0	0	0
Special Projects Reserve	(189,699)	(118,316)	(206,340)	(182,978)	(25,900)	0
Homelessness	(145,545)	(164,963)	(164,963)	(95,000)	0	0
Asset Management	(101,743)	(257,300)	(257,300)	(230,825)	(204,753)	0
Empty Business Property Initiative Reserve	100,000	0	0	0	0	0
General Reserve	0	(215,000)	(203,151)	0	0	0
Covid reserve	0	0	(808,535)	0	0	0
Other Reserves	600,762	(47,621)	(429,528)	(24,742)	(28,917)	(13,912)
<b>Sub Total Reserves</b>	<b>12,841,411</b>	<b>(946,958)</b>	<b>(2,307,819)</b>	<b>(761,062)</b>	<b>(380,095)</b>	<b>(63,912)</b>
<b>Amount to be met from Government Grant and Local Taxpayers</b>	<b>22,443,133</b>	<b>12,587,709</b>	<b>12,546,718</b>	<b>14,055,192</b>	<b>15,246,422</b>	<b>16,021,062</b>
Collection Fund - Parishes	(354,487)	(519,506)	(519,506)	(596,030)	(596,030)	(596,030)
Collection Fund - Borough	(4,935,126)	(4,865,925)	(4,865,925)	(5,085,693)	(5,321,569)	(5,658,549)
Retained Business Rates	(15,509,456)	(4,507,153)	(4,507,153)	(5,092,629)	(5,296,334)	(5,508,187)
Revenue Support Grant	(2,062,184)	(2,073,588)	(2,073,588)	(2,136,919)	(2,201,027)	(2,267,057)
New Homes Bonus	(372,510)	(38,766)	(38,766)	(495,249)	0	0
Other Grants	(37,592)	(303,320)	(303,320)	(440,467)	0	0
<b>Income from Grant and Taxpayers</b>	<b>(23,271,355)</b>	<b>(12,308,258)</b>	<b>(12,308,258)</b>	<b>(13,846,987)</b>	<b>(13,414,959)</b>	<b>(14,029,823)</b>
<b>(Surplus)/Deficit (before general reserve transfer)</b>	<b>(828,222)</b>	<b>279,452</b>	<b>238,460</b>	<b>208,205</b>	<b>1,831,462</b>	<b>1,991,238</b>

**NOTE:** Updated following Policy and Resource Committee 8th February 2022 for recommendation of £39,000 ward budgets and also final settlement announced 7th February 2022 (£80,386 additional funding).

## Parish Precepts and Band D Council Tax

Parishes	2021/22			2022/23			Parish Band D Movement	2022/23 Band D including Parish & Borough Charge
	Parish Tax Base	Parish Precept	Parish Council Tax Band D	Parish Tax Base	Parish Precept	Parish Council Tax Band D		
Ashby with Oby	22	£0	£0.00	23	£0	£0.00	0.00%	£176.48
Belton with Browston	1,124	£42,463	£37.78	1,128	£44,797	£39.71	5.11%	£216.19
Bradwell	3,750	£48,567	£12.95	3,836	£51,142	£13.33	2.93%	£189.81
Burgh Castle	446	£11,712	£26.26	452	£10,506	£23.24	-11.50%	£199.72
Caister on Sea	2,786	£100,294	£36.00	2,814	£136,013	£48.33	34.25%	£224.81
Filby	340	£9,857	£28.97	342	£10,857	£31.75	9.60%	£208.23
Fleggburgh	393	£6,214	£15.81	408	£7,320	£17.94	13.47%	£194.42
Fritton with St Olaves	260	£7,557	£29.07	261	£7,685	£29.44	1.27%	£205.92
Hemsby	1,412	£83,162	£58.90	1,461	£91,048	£62.32	5.81%	£238.80
Hopton	1,013	£30,131	£29.74	1,068	£30,131	£28.21	-5.14%	£204.69
Martham	1,174	£49,869	£42.48	1,239	£59,869	£48.32	13.75%	£224.80
Mautby	143	£2,606	£18.22	143	£4,143	£28.97	59.00%	£205.45
Ormesby St Margaret w Scratby	1,723	£68,000	£39.47	1,734	£75,285	£43.42	10.01%	£219.90
Ormesby St Michael	113	£3,140	£27.79	115	£4,915	£42.74	53.80%	£219.22
Repps with Bastwick	152	£4,800	£31.58	155	£6,149	£39.67	25.62%	£216.15
Rollesby	343	£8,500	£24.78	351	£10,000	£28.49	14.97%	£204.97
Somerton	113	£2,086	£18.46	114	£2,086	£18.30	-0.87%	£194.78
Stokesby	119	£5,323	£44.73	119	£5,447	£45.77	2.33%	£222.25
Thurne	51	£1,120	£21.96	52	£1,120	£21.54	-1.91%	£198.02
West Caister	73	£0	£0.00	74	£0	£0.00	0.00%	£176.48
Winterton	581	£34,105	£58.70	579	£37,517	£64.80	10.39%	£241.28
Great Yarmouth & Gorleston	12,779	£0	£0.00	12,876	£0	£0	0.00%	£176.48
TOTAL	28,910	£519,506		29,344	£596,030			

## Borough &amp; Parish Council Tax Amounts

Parish	Borough & Parish Council Tax amounts by band							
	A	B	C	D	E	F	G	H
Ashby with Oby	£117.65	£137.26	£156.87	£176.48	£215.70	£254.92	£294.13	£352.96
Belton with Browston	£144.12	£168.15	£192.17	£216.19	£264.23	£312.28	£360.31	£432.38
Bradwell	£126.54	£147.63	£168.72	£189.81	£231.99	£274.17	£316.35	£379.62
Burgh Castle	£133.14	£155.34	£177.53	£199.72	£244.10	£288.49	£332.86	£399.44
Caister on Sea	£149.87	£174.85	£199.83	£224.81	£274.77	£324.73	£374.68	£449.62
Filby	£138.82	£161.95	£185.09	£208.23	£254.51	£300.78	£347.05	£416.46
Fleggburgh	£129.61	£151.21	£172.82	£194.42	£237.63	£280.83	£324.03	£388.84
Fritton with St Olaves	£137.28	£160.16	£183.04	£205.92	£251.68	£297.44	£343.20	£411.84
Hemsby	£159.20	£185.73	£212.27	£238.80	£291.87	£344.94	£398.00	£477.60
Hopton	£136.46	£159.20	£181.95	£204.69	£250.18	£295.67	£341.15	£409.38
Martham	£149.86	£174.84	£199.82	£224.80	£274.76	£324.72	£374.66	£449.60
Mautby	£136.96	£159.79	£182.62	£205.45	£251.11	£296.77	£342.41	£410.90
Ormesby St Margaret w Scratby	£146.60	£171.03	£195.47	£219.90	£268.77	£317.64	£366.50	£439.80
Ormesby St Michael	£146.14	£170.50	£194.86	£219.22	£267.94	£316.66	£365.36	£438.44
Repps with Bastwick	£144.10	£168.11	£192.13	£216.15	£264.19	£312.22	£360.25	£432.30
Rollsby	£136.64	£159.42	£182.19	£204.97	£250.52	£296.07	£341.61	£409.94
Somerton	£129.85	£151.49	£173.14	£194.78	£238.07	£281.35	£324.63	£389.56
Stokesby	£148.16	£172.86	£197.55	£222.25	£271.64	£321.03	£370.41	£444.50
Thurne	£132.01	£154.01	£176.02	£198.02	£242.03	£286.03	£330.03	£396.04
West Caister	£117.65	£137.26	£156.87	£176.48	£215.70	£254.92	£294.13	£352.96
Winterton	£160.85	£187.66	£214.47	£241.28	£294.90	£348.52	£402.13	£482.56
Great Yarmouth & Gorleston	£117.65	£137.26	£156.87	£176.48	£215.70	£254.92	£294.13	£352.96

**2022/23 COUNCIL TAX FOR BOROUGH & PARISH PURPOSES**

	Precept	Council Tax Band D
Great Yarmouth Borough Council		
Borough purposes	£5,178,629	£176.48
Parish purposes	£596,030	£20.31
Total Borough & Parish Precept	£5,774,659	£196.79
Norfolk County Council	£39,638,169	£1,350.81
Adult Social Care (ASC)	£4,875,212	£166.14
Total County Precept	£44,513,381	£1,516.95
Office of the Police and Crime Commissioner for Norfolk	£8,451,072	£288.00
Average council tax (Band D)	£58,739,112	£2,001.74
Overall Taxbase	29,344	

Council Tax Schedule 2022/23	Valuation Bands							
	A	B	C	D	E	F	G	H
Great Yarmouth Borough Council	£117.65	£137.26	£156.87	£176.48	£215.70	£254.92	£294.13	£352.96
Parish	£13.54	£15.80	£18.05	£20.31	£24.82	£29.34	£33.85	£40.62
Parish and Borough	£131.19	£153.06	£174.92	£196.79	£240.52	£284.26	£327.98	£393.58
Norfolk County Council	£900.54	£1,050.63	£1,200.72	£1,350.81	£1,650.99	£1,951.17	£2,251.35	£2,701.62
Adult Social Care (ASC)	£110.76	£129.22	£147.68	£166.14	£203.06	£239.98	£276.90	£332.28
Norfolk County Council	£1,011.30	£1,179.85	£1,348.40	£1,516.95	£1,854.05	£2,191.15	£2,528.25	£3,033.90
Office of the Police and Crime Commissioner for Norfolk	£192.00	£224.00	£256.00	£288.00	£352.00	£416.00	£480.00	£576.00
<b>Total</b>	<b>£1,334.49</b>	<b>£1,556.91</b>	<b>£1,779.32</b>	<b>£2,001.74</b>	<b>£2,446.57</b>	<b>£2,891.41</b>	<b>£3,336.23</b>	<b>£4,003.48</b>

Parishes	A	B	C	D	E	F	G	H
Ashby with Oby	£1,320.95	£1,541.11	£1,761.27	£1,981.43	£2,421.75	£2,862.07	£3,302.38	£3,962.86
Belton with Browston	£1,347.42	£1,572.00	£1,796.57	£2,021.14	£2,470.28	£2,919.43	£3,368.56	£4,042.28
Bradwell	£1,329.84	£1,551.48	£1,773.12	£1,994.76	£2,438.04	£2,881.32	£3,324.60	£3,989.52
Burgh Castle	£1,336.44	£1,559.19	£1,781.93	£2,004.67	£2,450.15	£2,895.64	£3,341.11	£4,009.34
Caister on Sea	£1,353.17	£1,578.70	£1,804.23	£2,029.76	£2,480.82	£2,931.88	£3,382.93	£4,059.52
Filby	£1,342.12	£1,565.80	£1,789.49	£2,013.18	£2,460.56	£2,907.93	£3,355.30	£4,026.36
Fleggburgh	£1,332.91	£1,555.06	£1,777.22	£1,999.37	£2,443.68	£2,887.98	£3,332.28	£3,998.74
Fritton with St Olaves	£1,340.58	£1,564.01	£1,787.44	£2,010.87	£2,457.73	£2,904.59	£3,351.45	£4,021.74
Hemsby	£1,362.50	£1,589.58	£1,816.67	£2,043.75	£2,497.92	£2,952.09	£3,406.25	£4,087.50
Hopton	£1,339.76	£1,563.05	£1,786.35	£2,009.64	£2,456.23	£2,902.82	£3,349.40	£4,019.28
Martham	£1,353.16	£1,578.69	£1,804.22	£2,029.75	£2,480.81	£2,931.87	£3,382.91	£4,059.50
Mautby	£1,340.26	£1,563.64	£1,787.02	£2,010.40	£2,457.16	£2,903.92	£3,350.66	£4,020.80
Ormesby St Margaret w Scratby	£1,349.90	£1,574.88	£1,799.87	£2,024.85	£2,474.82	£2,924.79	£3,374.75	£4,049.70
Ormesby St Michael	£1,349.44	£1,574.35	£1,799.26	£2,024.17	£2,473.99	£2,923.81	£3,373.61	£4,048.34
Repps with Bastwick	£1,347.40	£1,571.96	£1,796.53	£2,021.10	£2,470.24	£2,919.37	£3,368.50	£4,042.20
Rollesby	£1,339.94	£1,563.27	£1,786.59	£2,009.92	£2,456.57	£2,903.22	£3,349.86	£4,019.84
Somerton	£1,333.15	£1,555.34	£1,777.54	£1,999.73	£2,444.12	£2,888.50	£3,332.88	£3,999.46
Stokesby	£1,351.46	£1,576.71	£1,801.95	£2,027.20	£2,477.69	£2,928.18	£3,378.66	£4,054.40
Thurne	£1,335.31	£1,557.86	£1,780.42	£2,002.97	£2,448.08	£2,893.18	£3,338.28	£4,005.94
West Caister	£1,320.95	£1,541.11	£1,761.27	£1,981.43	£2,421.75	£2,862.07	£3,302.38	£3,962.86
Winterton	£1,364.15	£1,591.51	£1,818.87	£2,046.23	£2,500.95	£2,955.67	£3,410.38	£4,092.46
Great Yarmouth & Gorleston	£1,320.95	£1,541.11	£1,761.27	£1,981.43	£2,421.75	£2,862.07	£3,302.38	£3,962.86