



**REPORT FROM: CHIEF FINANCE OFFICER**

**TO: SPECIAL BUDGET COUNCIL**

**DATE: 24<sup>th</sup> FEBRUARY 2022**

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## **COUNCIL TAX RESOLUTION 2022/23**

### **PURPOSE OF REPORT**

The purpose of this report is present the Council Tax Resolutions to be agreed by Council. This is a technical requirement predicated on the Council's approval of the General Fund Revenue Budget for 2022/23 which is elsewhere on the Agenda for this meeting.

### **RECOMMENDATIONS**

To agree the Council Tax Resolutions provided at Appendix A.

### **REASONS FOR RECOMMENDATIONS**

To comply with regulations for the setting of the Council Tax

### **ISSUE**

1. Elsewhere on the Agenda for this meeting, the Council will consider the General Fund Revenue Budget for 2022/23. As part of this, the Council will agree the amount of Council Tax that will be charged for the services provided by Pendle Borough Council.
2. Following agreement of the budget and Council Tax for 2022/23, the Council is required to make various resolutions relating to the overall Council Tax charges for 2022/23 (which incorporate the agreed Council Tax charges for the Major Preceptors (Lancashire County Council, Police and Crime Commissioner and Lancashire Combined Fire Authority) and Local Precepts from Town and Parish Councils). These resolutions are set out in Appendix A.
3. For Pendle Council, the resolutions provided at Appendix A are based on a Band D Council Tax figure of £280.50 for 2022/23, an increase of 1.99%.

4. Members should note that if the agreed Council Tax differs from that recommended (1.99% increase), the resolutions provided at Appendix A will have to be revised accordingly.
5. For the other bodies, the resolution reflects the decisions they have taken or are expected to take in relation to their own budgets (which are not a matter for Pendle Council).
6. At the time of writing this report, Lancashire County Council, the Police and Crime Commissioner and the Combined Fire Authority had not formally agreed their Council Tax so these may also be subject to change.

## **IMPLICATIONS**

**Policy:** There are no policy implications arising directly from the contents of this report.

**Financial:** The financial implications are as set out in the report.

**Legal:** In accordance with s32 and s43 of the Local Government Finance Act 1992 (LGFA 1992), annually the Council must calculate and approve its budget requirement for the forthcoming Financial year.

**Risk Management:** There are no direct risk management implications arising from the contents of this report.

**Health and Safety:** There are no health and safety implications arising directly from the contents of this report.

**Sustainability:** There are no sustainability issues arising from the contents of this report.

**Community Safety:** There are no community safety arising from the contents of this report.

**Equality and Diversity:** There are no direct equality and diversity issues arising from the contents of this report.

## **APPENDICES**

Appendix A – 2022/23 Council Tax Resolution

## **LIST OF BACKGROUND PAPERS**

None