

BUDGET AND COUNCIL TAX 2021/22

- Summary:** This report presents for approval the budget for 2021/22 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2021/22. The report also includes the Chief Financial Officer's report on the robustness of the estimates and adequacy of reserves.
- Options considered:** It is a statutory requirement to set the budget each year, whilst there are options around the content of the budget presented for approval, the budget now recommended reflects the recommendations made by Cabinet at its meeting on 1 February 2021.
- Conclusions:** It is the opinion of the Council's Chief Financial Officer that the budget for 2021/22 has been set within a robust framework and the impact of this resolution will maintain an adequate level of financial reserves held by the Council.
- Recommendations:** That having considered the Chief Financial Officer's report on the robustness of the estimates and the adequacy of the proposed financial reserves, the following be approved:
- 1) The 2020/21 revenue budget as outlined at Appendix A within this report;
 - 2) The surplus of £744,806 be transferred to the Business Rates Reserve (£344,806) and the Delivery Plan Reserve (£400,000);
 - 3) The £2m Property Company Reserve be reallocated to the newly established Major Repairs Reserve (£1m) and Treasury Reserve (£1m);
 - 4) The statement of and movement on the reserves as detailed at Appendix C within this report;
 - 5) The updated Capital Programme and financing for 2021/22 to 2023/24 (as detailed at Appendix C1 within the 2021/22 Budget Report - February 2021 Cabinet Agenda);
 - 6) The new capital bids recommended for approval (as detailed within appendix C2 within the 2021/22 Budget Report - February 2021 Cabinet Agenda);
 - 7) That Members note the current financial projections for the period 2022/23 to 2024/25;
 - 8) The updated 2021/22 Rate Relief Policy as set out in section 5 is approved.
 - 9) The Policy Framework for the Earmarked Reserves and the Optimum Level of the General Reserve 2021/22 to 2024/25 (Appendix B within this report);

- 10) That Members undertake the Council Tax and statutory calculations set out at section 4, and set the Council Tax for 2021/22;
- 11) The demand on the Collection Fund for 2021/22 is as follows:
 - a. £6,456,213 for District purposes
 - b. £2,573,788 for Parish/Town Precepts;
 This reflects the recommended Council Tax increase of £4.95 for the District element for an average Band D property and;

Reasons for Recommendations: To approve the 2021/22 budget for revenue and capital and to make the statutory calculations in respect of the 2021/22 Council Tax.

LIST OF BACKGROUND PAPERS AS REQUIRED BY LAW

(Papers relied on the write the report and which do not contain exempt information)

Budget reports and briefings, precepts (NCC, Police and Parishes)

Cabinet Member(s) All	Ward(s) affected: All
--------------------------	-----------------------

Contact Officer, telephone number and email: Duncan Ellis, 01263 516330, duncan.ellis@north-norfolk.gov.uk
--

1. Introduction

- 1.1 This report presents for approval the General Fund revenue and capital budgets along with the Council Tax for 2021/22. It also presents for information only the current budget projections for the following three years 2022/23 to 2024/25.
- 1.2 A draft 2021/22 budget review report was provided to the Overview and Scrutiny Committee for pre-scrutiny at their meeting of 15 January. Following this the budget for 2021/22, along with detailed projections for the following three financial years, were recommended by Cabinet on 1 February 2021. For clarification, the recommendations within this report make reference to those included with the Cabinet agenda and amended as applicable.
- 1.3 This report includes the updated position for the 2020/21 budget and future projections. Work is ongoing to align budgets with the Corporate Plan vision and outcomes and this will feed in to the next update of the Medium Term Financial Strategy (MTFS) and future year’s budget forecasts.

2. 2021/22 Budget

- 2.1 The provisional local government finance settlement was announced on 18 December 2020. The final settlement announcement was made on 4 February 2021 and confirmed the details contained within the provisional settlement as included within the Cabinet report.

- 2.2 The budget has been updated to reflect the final parish precepts received. The amount of all precepts has now been confirmed, with the exception of that for Briningham Parish Council, which is currently an estimate.
- 2.3 It should be noted that as the billing authority, the setting of the parish precepts will have an impact on the total billed amount although not on the element which represents the District Council. This means the total District amount billed for an average Band D for 2021/22 will be £221.51 (see para 4.6), comprising District element £158.67 and parish element of £62.84.
- 2.4 In 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 to the Council on the following matters:
- the robustness of the estimates made for the purpose of the budget calculations and
 - the adequacy of the proposed financial reserves.
- 2.5 This is provided in section 3 of the report.
- 2.6 The COVID-19 pandemic has had a global impact and has affected the way that the Council has had to operate over the past financial year in terms of focus, funding and work force deployment. The previous financial reports during the year have highlighted not only the cost pressures but the more significant income pressures which the Council has faced in terms of its budget and the ongoing impact in the next financial year will continue to be closely monitored along with any further proposed central government support.
- 2.7 NNDC has for the last few years been a member of the Norfolk Business Rates Pool. At the time of the Provisional Settlement, the Norfolk Business Rates Pool was set to continue into 2021/22, but given the uncertainty surrounding rate reliefs for next financial year, and the potential negative impact of COVID 19 on income collection, it has been decided to revoke the pool for 2021/22. This will have no impact on NNDC's budget, as we will continue to pay a levy in the same way, but the recipient will now be MHCLG rather than Norfolk County Council. The decision not to pool was unanimous across Norfolk authorities and similar decisions have been taken by London, Greater Manchester and Cheshire, and West Sussex.
- 2.8 Since the budget was presented to Cabinet on 1 February 2021 the final figures for Business Rates have been processed. This has resulted in an additional gain of £744,806 largely as a result of the transfer of Section 31 grant relating to Retail Relief compensation from Central Government. The expanded retail relief was announced after the NNDR1 form for 2020-21 had been finalised, which meant that the reduction in rates collectable by the Council resulted in a large deficit on the Collection Fund with respect to Business Rates due to accounting rules. This would have affected the Councils budget in the 2021-22 financial year, although on this occasion this deficit is reversed through the transfer of section 31 grant from reserves. It is recommended that this surplus is transferred to the Business Rates reserve (£344,806) to help manage any further volatility in collection rates as a result of Covid-19 with the balance of £400,000 being transferred to the Delivery Plan Reserve.

3. Chief Financial Officer's Report

The Robustness of the Estimates

- 3.1 This section of the report provides a commentary on the robustness of the estimates now 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 2021/22.
- 3.2 The framework within which the budget for 2021/22 has been constructed is similar to that of previous years and takes into account the following:
 - a) Previous financial year out-turn position (2019/20) (3.3)
 - b) Financial Strategy 2021/22 to 2024/25 (3.4)
 - c) In-year budget monitoring and associated reports (3.10)
 - d) Cash flow monitoring (3.13)
- 3.3 The outturn position for 2019/20 was reported to Members in September 2020. The outturn position is used to update the financial planning process and establishes the baseline for the current estimates by reflecting significant movements against the current position and those which will have an on-going impact on the future financial position of the Council.
- 3.4 The financial planning process is well established with the production of the updated Financial Strategy, which includes high level financial projections for the medium term. The Financial Strategy was presented to and recommended by Members in February 2021.
- 3.5 This planning process includes the critical examination and challenge of the expenditure and income on existing services and seeks to identify changed priorities in service delivery and planned future developments, in line with the Corporate Plan and in response to both local and national pressures. It also identifies changes to spending plans and income projections as a result of local and national factors for example legislative changes, local economic factors and changes in demand. These are also informed by the previous year's outturn position and the current year's budget monitoring projections.
- 3.6 The planned programme of Local Government Reorganisation has been paused by the Ministry of Housing, Communities and Local Government (MHCLG) due to the resource pressures caused by the response to the COVID 19 pandemic. At present no budgetary impact from Local Government Reorganisation is being assumed.
- 3.7 As mentioned above the COVID-19 pandemic has had a significant impact on the operation of the Council over the past year. The previous financial reports during the year have highlighted not only the cost pressures but the more significant income pressures which the Council has faced in terms of its budget and the ongoing impact in the next financial year will continue to be closely monitored along with any further proposed central government support.
- 3.8 The financial forecast highlights the more significant budget movements in preparation for producing the full detailed budget for the forthcoming year. At the same time the anticipated level of future external Government funding is reviewed along with the latest forecast of Council Tax income and New Homes Bonus funding based on current tax base and planning data.
- 3.9 By consolidating the financial forecasts, the Financial Strategy seeks to identify future estimated budget requirements and funding shortfalls at an early stage of the annual budget process to enable preparation and planning beyond the short term. It also highlights work streams that will commence prior to the start of the following financial

year that will support delivery of a sustainable budget for the Council in the medium term where appropriate.

- 3.10 In Year Budget Monitoring – The budget monitoring process is carried out throughout the year with all expenditure and income being monitored on a monthly basis. Not only does this provide an essential tool for ensuring that the current year's budget is achievable, but it is also fundamental in ensuring that the most up to date information is incorporated into the future budget and projections taking into account where budget pressures and additional income/ savings are highlighted during the year.
- 3.11 The regular budget monitoring is used to inform the annual financial planning and budget process of changes that will have an on-going financial impact in future years, as opposed to having only a one-off implication in the current financial year.
- 3.12 As part of the budget monitoring process, monthly variance reports are provided to budget managers and regular reports presented to Cabinet and Overview and Scrutiny Committee detailing the latest projected outturn position for the current year. Regular reviews of expenditure and commitments to date, along with income streams, are carried out to ensure that overspends or shortfalls in income are identified at the earliest opportunity and reported to the Corporate Leadership Team (CLT) and Members along with recommended action plans to ensure that the Council's overall budget can be met.
- 3.13 In terms of cash flow monitoring, there have been no cashflow issues during the year; cash balances have been above those forecasted due to additional payments received from central government in response to COVID. External borrowing of £13.4m (£8.9m Splash and £4.5m waste vehicles) was anticipated (£8m 2020/21 and £5.4m 2021/22) in relation to these schemes but no borrowing has yet been undertaken. Borrowing requirements will continue to be reviewed and assessed and when funding is required, treasury decisions made will be based on maximising best value for council tax payers. Sufficient liquidity is generally maintained to cover day to day cash requirements. The cash flow position of the Council is monitored on a daily basis and managed within the Treasury Management Strategy which is approved alongside the budget each year. Monitoring of the treasury position is included within the in-year budget monitoring reports in addition to the half-yearly Treasury Management report.
- 3.14 Budgets are prepared using the best information that is available to the Council from its own sources ie budget holders and service managers and from external advisors for example the Council's treasury advisors, Arlingclose. However, many budgets are related to factors that fall outside the control of the Council, for example pay awards, demand led income levels, inflation and interest rates, and 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.
- 3.15 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, a number of key areas within the budget need to be closely monitored in the coming financial year, these include:
 - a) **Covid-19** – the pandemic will continue to impact the Council's levels of income and expenditure as we focus on recovery and this has been taken into account as far as possible when putting together the budget estimates for the next financial year. We will continue to lobby for further central government support to

help protect the Council's financial position and we also have the availability of reserves to support the position should they be required.

- b) **Car park income** –This area generates income for the Council which in turn supports the delivery of other services across the Council. With being a demand led service which is influenced by external factors this service is regularly monitored. The 2020/21 budget assumes gross income of £2.7m from all car parking related fees and charges.
- c) **Planning and building control fees** – The 2020/21 base budget includes income totalling approximately £1.2m 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.
- d) **Waste fee income and recycling credits** – This is a significant source of income to the Council and reflects the activity across the District in recycling domestic refuse and commercial waste. A total of £3.6m is included in the 2021/22 base budget.
- e) **Planned Savings and Additional Income** – The Council is continuing to deliver against a number of workstreams that result in improvements and cashable savings over the short to medium term. Achievement of the savings are monitored during the year as part of the budget monitoring process. The previous savings programme commenced in 2016/17 and now delivers an annual saving of approximately £744k. Over the coming months, officers and Members will deliver a new programme of savings covering the years of the current Medium Term Financial Plan to allow us to work towards a balanced budget.
- f) **Council tax** - COVID-19 has had an adverse effect on the collection rates for Council Tax across the country. Normally, this creates a deficit position on the General Fund, as more money is distributed in precepts than is collected by the Billing Authority. That deficit impacts the budgets of the Billing and Precepting authorities in the following financial year. The Government announced during 2020 that Councils would be able to spread the deficit on the Collection Fund relating to 2020-21 over three financial years instead of the usual one year, to lessen the effect on Council's budget position in 2021-22. The impacts for North Norfolk are shown in the table below.

	2021/22	2022/23	2023/24	2024/25
CF Deficit before spreading	(110,590)	0	0	0
CF Deficit after spreading	(42,752)	(33,919)	(33,919)	0

- g) **Council Tax Support** – The Local Council Tax Support Scheme (LCTSS) was implemented from April 2013. While minor changes are recommended for 2021/22 (see report elsewhere on this agenda), there still remains a risk of increases in the number of those eligible for Council Tax Support and the ability to collect Council Tax.
- h) **Future Funding** – There is a continued shift from central government support from Revenue Support Grant to local funding from retained business rate (Baseline Funding), and Council Tax. The latest information we have regarding the funding Settlement for 2021/22 has now been included within the budget forecasts. The Business Rates and Fair Funding Reviews have been delayed due to prioritising the COVID-19 response and a further one-year settlement has been

agreed. This has had an extremely positive impact on the financial position for 2021/22 years as it has effectively delayed all of the anticipated funding reductions by a year. The downside of this, is that we had previously expected 2021/22 to be the first year of a multi-year settlement, which would have greatly increased the certainty in our medium term forecasts.

- i) **New Homes Bonus (NHB)** – The one-year settlement confirmed the continuing allocation of the 2021/22 New Homes Bonus grant at £722k. The consultation on a replacement for the NHB funding has now commenced and runs for 8 weeks from the 10 February 2021.
 - j) **Investment Returns** – In recent years' investment income has been significantly reduced as a consequence of the prolonged period of low interest rates which look likely to continue well into 2021 and beyond. The Treasury Management Strategy for 2021/22, as reported to Cabinet in February 2021, anticipates a return of 2.6% will be achieved in 2021/22. The investment income budget includes interest on loans made to housing associations, investments in various pooled funds (including the Local Authorities Mutual Investment Trust (LAMIT) pooled property fund), covered bonds and term deposits.
 - k) **Employee budgets** – The budget has been updated to take account of the national pay review and annual increments and assumes a 2% pay award. As a guide a 0.5% sensitivity to the pay award equates to approximately £56k per annum. An allowance has been made to reflect vacancy savings of 2% as in previous years.
 - l) **Brexit/world politics** – It is impossible to predict what impact factors such as Brexit and wider world politics and decisions might have on the national and local economy in terms of things such as investment returns, inflation, work force costs etc. Officers will continue to monitor the position but the potential impact of any unexpected changes could potentially be covered through the use of reserves.
- 3.16 Looking beyond 2021/22, the financial projections included in the budget report indicate that further savings will have to be made; this is based on the assumptions about the future level of funding as included in the finance settlement. The financial projections show a budget deficit of around £2m in future years.
- 3.17 The capital programme continues to be funded from a number of external and internal resources, for example, capital receipts from the sale of assets, preserved right to buy receipts and where applicable future capital schemes from borrowing. In all cases prudent estimates are made of the timing of such receipts and the expenditure profiles within the overall capital programme.
- 3.18 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, where appropriate, identify and recommend appropriate actions, which serves to mitigate the Council's level of financial risk.
- 3.19 Throughout the process of preparing the Council's budget there is involvement of the Elected Members through Officer/Member meetings, workshops and reports to Cabinet and Overview and Scrutiny Committee. This includes both budget monitoring reports during the year and the Budget and Medium Term Financial Strategy (MTFS) report.

3.20 The Council also takes advice from third party organisations concerning a number of 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 is able to monitor the wider implications of changes in interest rates, inflation and employment and take remedial action to mitigate financial risk.

Adequacy of the Reserves

3.21 An assessment of the adequacy of the reserves estimated to be available to the Council throughout 2021/22 is based on the possible commitments falling to be discharged against the following categories of reserves:

- General Reserve
- Earmarked Reserves.

3.22 Where there is budgeted expenditure to be funded from a reserve (earmarked or general) these will be allowed for within the reserves statement.

3.23 There are three main reasons for holding reserves:

- a) as a contingency to cushion the impact of unexpected events or emergencies;
- b) to cushion against the impact of uneven cash flows and to avoid temporary borrowing; and
- c) as a means of building up funds to meet known or predicted liabilities (earmarked reserves).

3.24 Reviewing the reserves is well established within the financial planning and budget setting process and is informed by the framework as set out in Appendix B to this report. An updated reserve statement is included at Appendix C to this report.

3.25 When assessing the level of reserves the Council should take account of strategic, operational and financial risks facing them.

3.26 In particular, the risks associated with the ongoing COVID-19 pandemic and the Local Government funding mechanisms, for example the Fair Funding Review and the retention of business rates, continue to be a risk for Local Authorities. The system now means there will be fluctuations of income in year and between years, an element of this risk is mitigated by the earmarked reserve which was established for this purpose.

3.27 Other income streams from demand led services remain vulnerable both from economic factors and seasonal factors including weather that can influence for example car parking income. Steps have been taken to set prudent estimates of income from these services as appropriate but the activity that drives the income remains difficult to predict, particularly in light of the ongoing pandemic.

3.28 The revised assessment of the General Reserve for 2021/22 and forward years is higher than the current minimum balance so the recommendation is to increase the provision to £2.1m (£1.9m 2020/21) for 2021/22. This represents 14.1% (10.1% 2020/21) of the net budgeted operating expenditure (excluding parish precepts) but reflects some of the ongoing uncertainty around the COVID-19 impact. The actual level of the General Reserve at the end of the 2021/22 financial year is estimated to be just under £2.2m (£2.2m 2020/21).

3.29 Earmarked reserves are estimated to total around £13.3m by the end of the 2021/22 financial year (£11.9m 2020/21) including any recommended surplus transfers. The main components of this total are the Asset Management reserve, Benefits reserve, Business Rates reserve, Delivery Plan reserve, Housing reserve, Property Company reserve and the Restructuring/Invest to Save reserve. These reserves, along with all

the other earmarked reserves have been reviewed against the framework in Appendix B, as decisions are made on the utilisation of these reserve, the overall reserves position and projections will be updated accordingly.

- 3.30 A new 'Major Repairs' reserve has been established to help provide for the repair and maintenance of the Council's asset portfolio to ensure it remains fit for purpose and operationally effective.
- 3.31 A new 'Treasury Reserve' has also been established to help mitigate against the impact of any pooled fund value changes which may otherwise impact on the Council's budget following the end of the statutory override of accounting provisions within IFRS 9.
- 3.32 It is recommended that the £2m Property Company Reserve be reallocated to the newly established Major Repairs Reserve (£1m) and Treasury Reserve (£1m).
- 3.33 The Council holds an Earmarked reserve for Benefits. The council has budgeted to spend just under £21m on housing benefits in 2020/21 (£22m 2020/21), although one hundred percent of this is budgeted to be recovered through subsidy claims to the Department for Works and Pensions (DWP). These claims are subject to external audit, as a result of which adjustments may be required. Due to the significant value of the claims as little as a 2% adjustment would require a claw back of £420k. Any adjustments would be mitigated by a transfer from this reserve.
- 3.34 The Restructuring/Invest to Save reserve is held to provide one-off funding for projects and schemes that will deliver longer-term savings and efficiencies to the Council, for example the Business Transformation projects.
- 3.35 All of the earmarked reserves follow the protocol at paragraph 2.2 of the Policy Framework at Appendix B to this report.

Summary

- 3.36 In the opinion of the Chief Financial Officer the overall budgeted level of both the General Reserve and the Earmarked Reserves shown in Appendix C are considered adequate in the short term. The General Reserve balance (£2.2m) is forecast to be over that of the recommended balance (£2.1m), all reserves will be subject to further annual review in 2022/23.
- 3.37 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.

4. COUNCIL TAX SETTING FOR 2021/22

- 4.1 The following pages represent the information required for Members to set the Council Tax for the year commencing 1 April 2021.

- 4.2 Norfolk County Council met on the 22nd February 2021 and agreed to increase the Council Tax by 3.99%. The Norfolk Police and Crime Panel met on the 2nd February 2021 and agreed the Norfolk Police and Crime Commissioner's proposals for a 5.68% increase in Council Tax. The figures used in this report are based on the assumption that there will be a £4.95 increase for North Norfolk District Council (excluding town and parish council precepts), £56.43 for Norfolk County Council, and a £14.94 increase for the Norfolk Police & Crime Commissioner.
- 4.3 The Localism Act 2011 makes provision for council tax referendums to be held if an authority increases its relevant basic amount of council tax in excess of principles determined by the Secretary of State. These excessiveness principles are set each year and the Secretary of State has decided that for 2021/22 an increase above the amount for 2020/21 will be excessive, and a referendum must be held, in the following circumstances; for Norfolk County Council if the increase is 2% or more with a further 3% precept for adult social care); for the Norfolk Police and Crime Commissioner if the increase is more than £15 or 2%; and for North Norfolk District Council if the increase is both 2% or more, and more than £5.
- 4.4 The excessiveness principles apply in 2021/22 to billing authorities and major precepting authorities, but not to local precepting authorities (town and parish councils).
- 4.5 The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 contain rules for the calculation of the Council Tax Base, which is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the tax by the Council as the billing authority, and Norfolk County Council and the Norfolk Police and Crime Commissioner as major precepting authorities, and in the calculation of the precept payable by the Council to the County Council and Norfolk Police and Crime Commissioner. The Council Tax Base was calculated as follows for the year 2021/22.

The number of dwellings in each Council Tax band taking into account the multipliers, discounts, exemptions, rate of collection and Council Tax Support:-

- a) for the whole Council area as 40,959 (Item T in the formula in Section 31B of the Local Government Finance Act 1992) being calculated by the Council, in accordance with Regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as its Council Tax base for the year;
- b)

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby With Thwaite	98.01	Little Barningham	50.09
Aldborough and Thurgarton	236.15	Little Snoring	231.53
Antingham	119.30	Ludham	504.74
Ashmanhaugh	67.94	Matlaske	63.66
Aylmerton	214.94	Melton Constable	211.20
Baconsthorpe	83.85	Morston	58.50
Bacton	517.67	Mundesley	1,165.67
Barsham	98.70	Neatishead	236.09
Barton Turf	239.54	North Walsham	4,131.54
Beckham East/West	115.40	Northrepps	401.81
Beeston Regis	394.22	Overstrand	466.13
Binham	187.89	Paston	95.73

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Blakeney	551.27	Plumstead	49.60
Bodham	171.07	Potter Heigham	415.43
Briningham	65.24	Pudding Norton	76.16
Brinton	122.75	Raynham	165.17
Briston	867.35	Roughton	342.55
Brumstead	24.65	Runton (East & West)	722.11
Catfield	326.33	Ryburgh	233.84
Cley	329.08	Salthouse	122.98
Colby	190.48	Scottow	293.73
Corpusty and Saxthorpe	282.28	Sculthorpe	278.61
Cromer	3,018.76	Sea Palling	207.49
Dilham	146.73	Sheringham	3,162.87
Dunton	54.35	Sidestrand	44.85
East Ruston	190.18	Skeyton	90.09
Edgefield	208.01	Sloley	96.76
Erpingham	256.51	Smallburgh	190.65
Fakenham	2,620.74	Southrepps	336.61
Felbrigg	78.80	Stalham	1,153.64
Felmingham	194.04	Stibbard	140.38
Field Dalling	139.01	Stiffkey	132.36
Fulmodeston	180.48	Stody	91.32
Gimingham	146.42	Suffield	60.59
Great Snoring	85.26	Sustead	90.19
Gresham	168.22	Sutton	392.14
Gunthorpe	152.01	Swafield	114.25
Hanworth	97.02	Swanton Abbott	147.81
Happisburgh	308.16	Swanton Novers	86.33
Helhoughton	148.58	Tattersett	279.58
Hempstead	75.83	Thornage	93.64
Hempton	187.51	Thorpe Market	119.76
Hickling	418.57	Thurning	33.78
High Kelling	304.33	Thursford	109.18
Hindolveston	209.78	Trimingham	139.28
Hindringham	235.87	Trunch	364.32
Holkham	83.16	Tunstead	261.56
Holt	1,814.38	Upper Sheringham	105.83
Honing	123.75	Walcott	218.34
Horning	599.95	Walsingham	360.72
Horse	32.05	Warham	92.94
Hoveton	837.69	Wells-Next-The-Sea	1,141.25
Ingham	154.88	Westwick	29.80
Ingworth	40.69	Weybourne	333.89
Itteringham	63.16	Wickmere	58.31
Kelling	99.20	Wighton	109.40
Kettlestone	93.06	Witton	130.58
Knapton	157.71	Wiveton	81.48

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Langham	221.85	Wood Norton	107.04
Lessingham	228.73	Worstead	322.40
Letheringsett With Glandford	131.18		

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 amounts of its Council Tax base for the year for dwellings in those parts of its area to which special items (parish precepts) may relate.

4.6 That the following amounts be now **CALCULATED** by the Council for the year 2021/22 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:-

- a) £55,541,459 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act.
- b) £46,468,706 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act.
- c) £9,072,753 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) £221.51 being the amount at (c) above divided by the amount at 4.5(a) 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) £2,573,788 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- f) £158.67 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 4.5 (a) 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 special item (Parish precept) relates.

g)

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby with Thwaite	189.27	Letheringsett with Glandford	173.91
Aldborough and Thurgarton	199.32	Little Barningham	175.63
Antingham	188.00	Little Snoring	198.83
Ashmanhaugh	217.57	Ludham	177.88
Aylmerton	191.70	Matlaske	166.52
Baconsthorpe	224.26	Melton Constable	227.37
Bacton	191.50	Mundesley	204.13
Barsham	182.73	Neatishead	193.69

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Barton Turf	187.89	North Walsham	262.33
Beckham East/West	186.83	Northrepps	200.60
Beeston Regis	190.37	Overstrand	220.88
Binham	191.66	Paston	226.19
Blakeney	236.67	Plumstead	214.11
Bodham	208.35	Potter Heigham	194.77
Briningham	181.66	Pudding Norton	224.32
Brinton	183.10	Raynham	198.24
Briston	219.32	Roughton	187.86
Catfield	195.44	Runton (East & West)	179.85
Cley	200.64	Ryburgh	203.12
Colby	242.84	Salthouse	200.14
Corpusty and Saxthorpe	221.43	Scottow	206.33
Cromer	252.60	Sculthorpe	187.68
Dilham	192.74	Sea Palling	225.69
East Ruston	191.53	Sheringham	266.84
Edgefield	190.51	Sidestrand	192.11
Erpingham	202.33	Skeyton	170.88
Fakenham	239.31	Sloley	189.90
Felbrigg	200.54	Smallburgh	188.67
Felmingham	168.20	Southrepps	208.43
Field Dalling	189.71	Stalham	246.64
Fulmodeston	202.18	Stibbard	199.12
Gimmingham	209.89	Stiffkey	197.89
Great Snoring	217.31	Stody	207.94
Gresham	203.25	Suffield	183.42
Gunthorpe	171.82	Sustead	188.93
Hanworth	182.37	Sutton	199.47
Happisburgh	173.10	Swafield	206.81
Helhoughton	195.48	Swanton Abbott	199.26
Hempstead	198.01	Swanton Novers	255.10
Hempton	254.66	Tattersett	170.09
Hickling	180.43	Thornage	186.12
High Kelling	179.96	Thorpe Market	208.77
Hindolveston	218.85	Thursford	197.13
Hindringham	192.50	Trimingham	238.30
Holkham	194.74	Trunch	215.82
Holt	235.43	Tunstead	183.52
Honing	176.44	Upper Sheringham	206.68
Horning	190.78	Walcott	197.75

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Horsey	190.80	Walsingham	225.20
Hoveton	225.89	Warham	223.22
Ingham	175.45	Wells-next-the-Sea	228.76
Ingworth	228.22	Weybourne	214.73
Itteringham	199.83	Wickmere	218.69
Kelling	196.97	Wighton	195.23
Kettlestone	200.57	Witton	185.74
Knapton	198.29	Wiveton	207.76
Langham	202.05	Wood Norton	187.02
Lessingham	176.15	Worstead	184.84

being the amounts given by adding to the amount at 4.6(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)

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Alby with Thwaite	126.18	147.21	168.24	189.27	231.34	273.40	315.46	378.55
Aldborough and Thurgarton	132.88	155.02	177.17	199.32	243.61	287.90	332.20	398.64
Antingham	125.33	146.22	167.11	188.00	229.78	271.56	313.34	376.01
Ashmanhaugh	145.04	169.22	193.39	217.57	265.92	314.27	362.62	435.14
Aylmerton	127.80	149.10	170.40	191.70	234.30	276.90	319.50	383.40
Baconsthorpe	149.50	174.42	199.34	224.26	274.09	323.93	373.77	448.52
Bacton	127.67	148.95	170.23	191.50	234.06	276.62	319.18	383.01
Barsham	121.82	142.12	162.42	182.73	223.34	263.94	304.55	365.46
Barton Turf	125.26	146.13	167.01	187.89	229.64	271.40	313.15	375.78
Beckham East/West	124.55	145.31	166.07	186.83	228.35	269.86	311.38	373.66
Beeston Regis	126.91	148.07	169.22	190.37	232.68	274.99	317.29	380.75
Binham	127.77	149.07	170.37	191.66	234.26	276.85	319.44	383.33
Blakeney	157.78	184.07	210.37	236.67	289.26	341.85	394.45	473.34
Bodham	138.90	162.05	185.20	208.35	254.65	300.96	347.26	416.71
Briningham	121.10	141.29	161.47	181.66	222.03	262.40	302.77	363.32
Brinton	122.07	142.41	162.76	183.10	223.80	264.49	305.18	366.21
Briston	146.21	170.58	194.95	219.32	268.06	316.80	365.54	438.65
Catfield	130.29	152.01	173.72	195.44	238.87	282.30	325.73	390.88
Cley	133.76	156.05	178.35	200.64	245.23	289.82	334.41	401.29
Colby	161.89	188.88	215.86	242.84	296.81	350.77	404.74	485.69

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Corpusty and Saxthorpe	147.62	172.22	196.82	221.43	270.63	319.84	369.05	442.86
Cromer	168.40	196.47	224.53	252.60	308.74	364.87	421.01	505.21
Dilham	128.49	149.91	171.32	192.74	235.57	278.41	321.24	385.49
East Ruston	127.68	148.97	170.25	191.53	234.09	276.65	319.22	383.06
Edgefield	127.01	148.18	169.35	190.51	232.85	275.19	317.53	381.03
Erpingham	134.88	157.37	179.85	202.33	247.29	292.25	337.22	404.66
Fakenham	159.54	186.13	212.72	239.31	292.49	345.67	398.85	478.63
Felbrigg	133.69	155.98	178.26	200.54	245.11	289.68	334.24	401.09
Felmingham	112.13	130.82	149.51	168.20	205.58	242.96	280.34	336.40
Field Dalling	126.47	147.55	168.63	189.71	231.86	274.02	316.18	379.42
Fulmodeston	134.78	157.25	179.71	202.18	247.11	292.04	336.96	404.36
Gimingham	139.92	163.24	186.57	209.89	256.53	303.17	349.82	419.78
Great Snoring	144.87	169.02	193.16	217.31	265.60	313.89	362.19	434.62
Gresham	135.50	158.08	180.67	203.25	248.42	293.58	338.75	406.50
Gunthorpe	114.55	133.64	152.73	171.82	210.01	248.19	286.37	343.65
Hanworth	121.58	141.84	162.11	182.37	222.90	263.43	303.96	364.75
Happisburgh	115.40	134.63	153.87	173.10	211.57	250.03	288.50	346.20
Helhoughton	130.32	152.04	173.76	195.48	238.92	282.36	325.80	390.97
Hempstead	132.00	154.01	176.01	198.01	242.01	286.02	330.02	396.02
Hempton	169.77	198.07	226.36	254.66	311.25	367.84	424.44	509.32
Hickling	120.29	140.34	160.39	180.43	220.53	260.63	300.73	360.87
High Kelling	119.97	139.97	159.97	179.96	219.96	259.95	299.94	359.93
Hindolveston	145.90	170.21	194.53	218.85	267.48	316.11	364.75	437.70
Hindringham	128.33	149.72	171.11	192.50	235.28	278.05	320.83	385.00
Holkham	129.83	151.46	173.10	194.74	238.02	281.29	324.57	389.49
Holt	156.95	183.11	209.27	235.43	287.74	340.06	392.38	470.86
Honing	117.63	137.23	156.84	176.44	215.65	254.86	294.07	352.89
Horning	127.18	148.38	169.58	190.78	233.17	275.57	317.96	381.56
Horse	127.20	148.40	169.60	190.80	233.20	275.61	318.01	381.61
Hoveton	150.59	175.69	200.79	225.89	276.09	326.29	376.49	451.79
Ingham	116.97	136.46	155.96	175.45	214.44	253.43	292.42	350.91
Ingworth	152.14	177.50	202.86	228.22	278.93	329.65	380.36	456.44
Itteringham	133.22	155.42	177.63	199.83	244.24	288.65	333.05	399.67
Kelling	131.31	153.20	175.09	196.97	240.74	284.52	328.29	393.95
Kettlestone	133.71	156.00	178.29	200.57	245.15	289.72	334.29	401.15
Knapton	132.19	154.23	176.26	198.29	242.36	286.43	330.49	396.59
Langham	134.70	157.15	179.60	202.05	246.96	291.86	336.76	404.11
Lessingham	117.43	137.01	156.58	176.15	215.30	254.45	293.59	352.31
Letheringsett with Glandford	115.94	135.26	154.59	173.91	212.56	251.21	289.86	347.83
Little Barningham	117.09	136.60	156.12	175.63	214.67	253.70	292.73	351.27
Little Snoring	132.55	154.65	176.74	198.83	243.02	287.20	331.39	397.67

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Ludham	118.58	138.35	158.11	177.88	217.41	256.94	296.46	355.76
Matlaske	111.01	129.51	148.02	166.52	203.52	240.53	277.54	333.04
Melton Constable	151.58	176.84	202.10	227.37	277.89	328.42	378.95	454.74
Mundesley	136.09	158.77	181.45	204.13	249.50	294.86	340.22	408.27
Neatishead	129.12	150.65	172.17	193.69	236.73	279.78	322.82	387.38
North Walsham	174.89	204.03	233.18	262.33	320.63	378.92	437.22	524.67
Northrepps	133.73	156.02	178.31	200.60	245.18	289.75	334.33	401.20
Overstrand	147.25	171.79	196.34	220.88	269.96	319.05	368.14	441.76
Paston	150.79	175.92	201.06	226.19	276.45	326.72	376.98	452.38
Plumstead	142.74	166.53	190.32	214.11	261.69	309.27	356.85	428.22
Potter Heigham	129.85	151.49	173.13	194.77	238.06	281.34	324.62	389.55
Pudding Norton	149.54	174.47	199.39	224.32	274.17	324.01	373.86	448.64
Raynham	132.16	154.18	176.21	198.24	242.29	286.34	330.40	396.48
Roughton	125.24	146.11	166.98	187.86	229.61	271.35	313.10	375.72
Runton	119.90	139.88	159.87	179.85	219.82	259.79	299.76	359.71
Ryburgh	135.41	157.98	180.55	203.12	248.26	293.40	338.53	406.24
Salthouse	133.42	155.66	177.90	200.14	244.61	289.09	333.56	400.28
Scottow	137.55	160.48	183.40	206.33	252.18	298.03	343.88	412.66
Sculthorpe	125.12	145.98	166.83	187.68	229.39	271.10	312.81	375.37
Sea Palling	150.46	175.54	200.62	225.69	275.85	326.01	376.16	451.39
Sheringham	177.89	207.54	237.19	266.84	326.14	385.43	444.73	533.68
Sidestrand	128.07	149.42	170.76	192.11	234.80	277.49	320.19	384.22
Skeyton	113.92	132.90	151.89	170.88	208.85	246.82	284.80	341.76
Sloley	126.60	147.70	168.80	189.90	232.10	274.30	316.50	379.80
Smallburgh	125.78	146.74	167.70	188.67	230.59	272.52	314.45	377.34
Southrepps	138.95	162.11	185.27	208.43	254.74	301.06	347.38	416.86
Stalham	164.42	191.83	219.23	246.64	301.45	356.26	411.07	493.28
Stibbard	132.74	154.87	176.99	199.12	243.37	287.62	331.87	398.24
Stiffkey	131.93	153.91	175.90	197.89	241.87	285.85	329.82	395.79
Stody	138.63	161.73	184.84	207.94	254.15	300.36	346.57	415.89
Suffield	122.28	142.66	163.04	183.42	224.18	264.94	305.71	366.85
Sustead	125.95	146.95	167.94	188.93	230.92	272.91	314.89	377.87
Sutton	132.98	155.14	177.30	199.47	243.79	288.12	332.45	398.94
Swafield	137.87	160.85	183.83	206.81	252.76	298.72	344.68	413.62
Swanton Abbott	132.84	154.98	177.12	199.26	243.54	287.82	332.10	398.52
Swanton Novers	170.06	198.41	226.75	255.10	311.79	368.48	425.17	510.20
Tattersett	113.39	132.29	151.19	170.09	207.89	245.69	283.49	340.18
Thornage	124.08	144.76	165.44	186.12	227.49	268.85	310.21	372.25
Thorpe Market	139.18	162.37	185.57	208.77	255.16	301.55	347.95	417.54
Thursford	131.42	153.32	175.23	197.13	240.94	284.75	328.56	394.27
Trimingham	158.87	185.35	211.82	238.30	291.26	344.22	397.18	476.61
Trunch	143.88	167.86	191.84	215.82	263.78	311.74	359.70	431.64

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Tunstead	122.34	142.73	163.12	183.52	224.30	265.08	305.86	367.04
Upper Sheringham	137.78	160.75	183.71	206.68	252.60	298.53	344.46	413.36
Walcott	131.83	153.81	175.78	197.75	241.70	285.64	329.59	395.51
Walsingham	150.13	175.15	200.18	225.20	275.24	325.29	375.33	450.40
Warham	148.81	173.62	198.42	223.22	272.83	322.44	372.04	446.45
Wells-next-the-Sea	152.51	177.93	203.34	228.76	279.60	330.44	381.28	457.53
Weybourne	143.15	167.01	190.87	214.73	262.45	310.17	357.89	429.47
Wickmere	145.79	170.09	194.39	218.69	267.29	315.89	364.49	437.38
Wighton	130.15	151.84	173.54	195.23	238.61	282.00	325.38	390.46
Witton	123.82	144.46	165.10	185.74	227.01	268.29	309.56	371.48
Wiveton	138.50	161.59	184.67	207.76	253.93	300.10	346.26	415.52
Wood Norton	124.68	145.46	166.24	187.02	228.58	270.14	311.70	374.04
Worstead	123.23	143.77	164.30	184.84	225.92	267.00	308.08	369.69
All Other Parts of the Council's Area	105.78	123.41	141.04	158.67	193.93	229.19	264.45	317.34

being the amounts given by multiplying (as appropriate) the amounts at 4.6(f) or 4.6(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 2021/22 the Norfolk County Council and the Office of the Police & Crime Commissioner for Norfolk have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Norfolk County Council	981.96	1,145.62	1,309.28	1,472.94	1,800.26	2,127.58	2,454.90	2,945.88
Norfolk Police and Crime Commissioner	185.34	216.23	247.12	278.01	339.79	401.57	463.35	556.02

- 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 following amounts as the amounts of Council Tax for the year 2021/22 for each of the categories of dwellings shown below:-

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Alby with Thwaite	1,293.48	1,509.06	1,724.64	1,940.22	2,371.39	2,802.55	3,233.71	3,880.45

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Aldborough and Thurgarton	1,300.18	1,516.87	1,733.57	1,950.27	2,383.66	2,817.05	3,250.45	3,900.54
Antingham	1,292.63	1,508.07	1,723.51	1,938.95	2,369.83	2,800.71	3,231.59	3,877.91
Ashmanhaugh	1,312.34	1,531.07	1,749.79	1,968.52	2,405.97	2,843.42	3,280.87	3,937.04
Aylmerton	1,295.10	1,510.95	1,726.80	1,942.65	2,374.35	2,806.05	3,237.75	3,885.30
Baconsthorpe	1,316.80	1,536.27	1,755.74	1,975.21	2,414.14	2,853.08	3,292.02	3,950.42
Bacton	1,294.97	1,510.80	1,726.63	1,942.45	2,374.11	2,805.77	3,237.43	3,884.91
Barsham	1,289.12	1,503.97	1,718.82	1,933.68	2,363.39	2,793.09	3,222.80	3,867.36
Barton Turf	1,292.56	1,507.98	1,723.41	1,938.84	2,369.69	2,800.55	3,231.40	3,877.68
Beckham East/West	1,291.85	1,507.16	1,722.47	1,937.78	2,368.40	2,799.01	3,229.63	3,875.56
Beeston Regis	1,294.21	1,509.92	1,725.62	1,941.32	2,372.73	2,804.14	3,235.54	3,882.65
Binham	1,295.07	1,510.92	1,726.77	1,942.61	2,374.31	2,806.00	3,237.69	3,885.23
Blakeney	1,325.08	1,545.92	1,766.77	1,987.62	2,429.31	2,871.00	3,312.70	3,975.24
Bodham	1,306.20	1,523.90	1,741.60	1,959.30	2,394.70	2,830.11	3,265.51	3,918.61
Briningham	1,288.40	1,503.14	1,717.87	1,932.61	2,362.08	2,791.55	3,221.02	3,865.22
Brinton	1,289.37	1,504.26	1,719.16	1,934.05	2,363.85	2,793.64	3,223.43	3,868.11
Briston	1,313.51	1,532.43	1,751.35	1,970.27	2,408.11	2,845.95	3,283.79	3,940.55
Catfield	1,297.59	1,513.86	1,730.12	1,946.39	2,378.92	2,811.45	3,243.98	3,892.78
Cley	1,301.06	1,517.90	1,734.75	1,951.59	2,385.28	2,818.97	3,252.66	3,903.19
Colby	1,329.19	1,550.73	1,772.26	1,993.79	2,436.86	2,879.92	3,322.99	3,987.59
Corpusty and Saxthorpe	1,314.92	1,534.07	1,753.22	1,972.38	2,410.68	2,848.99	3,287.30	3,944.76
Cromer	1,335.70	1,558.32	1,780.93	2,003.55	2,448.79	2,894.02	3,339.26	4,007.11
Dilham	1,295.79	1,511.76	1,727.72	1,943.69	2,375.62	2,807.56	3,239.49	3,887.39
East Ruston	1,294.98	1,510.82	1,726.65	1,942.48	2,374.14	2,805.80	3,237.47	3,884.96
Edgefield	1,294.31	1,510.03	1,725.75	1,941.46	2,372.90	2,804.34	3,235.78	3,882.93
Erpingham	1,302.18	1,519.22	1,736.25	1,953.28	2,387.34	2,821.40	3,255.47	3,906.56
Fakenham	1,326.84	1,547.98	1,769.12	1,990.26	2,432.54	2,874.82	3,317.10	3,980.53
Felbrigg	1,300.99	1,517.83	1,734.66	1,951.49	2,385.16	2,818.83	3,252.49	3,902.99
Felmingham	1,279.43	1,492.67	1,705.91	1,919.15	2,345.63	2,772.11	3,198.59	3,838.30
Field Dalling	1,293.77	1,509.40	1,725.03	1,940.66	2,371.91	2,803.17	3,234.43	3,881.32
Fulmodeston	1,302.08	1,519.10	1,736.11	1,953.13	2,387.16	2,821.19	3,255.21	3,906.26
Gimmingham	1,307.22	1,525.09	1,742.97	1,960.84	2,396.58	2,832.32	3,268.07	3,921.68
Great Snoring	1,312.17	1,530.87	1,749.56	1,968.26	2,405.65	2,843.04	3,280.44	3,936.52
Gresham	1,302.80	1,519.93	1,737.07	1,954.20	2,388.47	2,822.73	3,257.00	3,908.40
Gunthorpe	1,281.85	1,495.49	1,709.13	1,922.77	2,350.06	2,777.34	3,204.62	3,845.55
Hanworth	1,288.88	1,503.69	1,718.51	1,933.32	2,362.95	2,792.58	3,222.21	3,866.65
Happisburgh	1,282.70	1,496.48	1,710.27	1,924.05	2,351.62	2,779.18	3,206.75	3,848.10
Helhoughton	1,297.62	1,513.89	1,730.16	1,946.43	2,378.97	2,811.51	3,244.05	3,892.87
Hempstead	1,299.30	1,515.86	1,732.41	1,948.96	2,382.06	2,815.17	3,248.27	3,897.92

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Hempton	1,337.07	1,559.92	1,782.76	2,005.61	2,451.30	2,896.99	3,342.69	4,011.22
Hickling	1,287.59	1,502.19	1,716.79	1,931.38	2,360.58	2,789.78	3,218.98	3,862.77
High Kelling	1,287.27	1,501.82	1,716.37	1,930.91	2,360.01	2,789.10	3,218.19	3,861.83
Hindolveston	1,313.20	1,532.06	1,750.93	1,969.80	2,407.53	2,845.26	3,283.00	3,939.60
Hindringham	1,295.63	1,511.57	1,727.51	1,943.45	2,375.33	2,807.20	3,239.08	3,886.90
Holkham	1,297.13	1,513.31	1,729.50	1,945.69	2,378.07	2,810.44	3,242.82	3,891.39
Holt	1,324.25	1,544.96	1,765.67	1,986.38	2,427.79	2,869.21	3,310.63	3,972.76
Honing	1,284.93	1,499.08	1,713.24	1,927.39	2,355.70	2,784.01	3,212.32	3,854.79
Horning	1,294.48	1,510.23	1,725.98	1,941.73	2,373.22	2,804.72	3,236.21	3,883.46
Horsey	1,294.50	1,510.25	1,726.00	1,941.75	2,373.25	2,804.76	3,236.26	3,883.51
Hoveton	1,317.89	1,537.54	1,757.19	1,976.84	2,416.14	2,855.44	3,294.74	3,953.69
Ingham	1,284.27	1,498.31	1,712.36	1,926.40	2,354.49	2,782.58	3,210.67	3,852.81
Ingworth	1,319.44	1,539.35	1,759.26	1,979.17	2,418.98	2,858.80	3,298.61	3,958.34
Itteringham	1,300.52	1,517.27	1,734.03	1,950.78	2,384.29	2,817.80	3,251.30	3,901.57
Kelling	1,298.61	1,515.05	1,731.49	1,947.92	2,380.79	2,813.67	3,246.54	3,895.85
Kettlestone	1,301.01	1,517.85	1,734.69	1,951.52	2,385.20	2,818.87	3,252.54	3,903.05
Knapton	1,299.49	1,516.08	1,732.66	1,949.24	2,382.41	2,815.58	3,248.74	3,898.49
Langham	1,302.00	1,519.00	1,736.00	1,953.00	2,387.01	2,821.01	3,255.01	3,906.01
Lessingham	1,284.73	1,498.86	1,712.98	1,927.10	2,355.35	2,783.60	3,211.84	3,854.21
Letheringsett with Glandford	1,283.24	1,497.11	1,710.99	1,924.86	2,352.61	2,780.36	3,208.11	3,849.73
Little Barningham	1,284.39	1,498.45	1,712.52	1,926.58	2,354.72	2,782.85	3,210.98	3,853.17
Little Snoring	1,299.85	1,516.50	1,733.14	1,949.78	2,383.07	2,816.35	3,249.64	3,899.57
Ludham	1,285.88	1,500.20	1,714.51	1,928.83	2,357.46	2,786.09	3,214.71	3,857.66
Matlaske	1,278.31	1,491.36	1,704.42	1,917.47	2,343.57	2,769.68	3,195.79	3,834.94
Melton Constable	1,318.88	1,538.69	1,758.50	1,978.32	2,417.94	2,857.57	3,297.20	3,956.64
Mundesley	1,303.39	1,520.62	1,737.85	1,955.08	2,389.55	2,824.01	3,258.47	3,910.17
Neatishead	1,296.42	1,512.50	1,728.57	1,944.64	2,376.78	2,808.93	3,241.07	3,889.28
North Walsham	1,342.19	1,565.88	1,789.58	2,013.28	2,460.68	2,908.07	3,355.47	4,026.57
Northrepps	1,301.03	1,517.87	1,734.71	1,951.55	2,385.23	2,818.90	3,252.58	3,903.10
Overstrand	1,314.55	1,533.64	1,752.74	1,971.83	2,410.01	2,848.20	3,286.39	3,943.66
Paston	1,318.09	1,537.77	1,757.46	1,977.14	2,416.50	2,855.87	3,295.23	3,954.28
Plumstead	1,310.04	1,528.38	1,746.72	1,965.06	2,401.74	2,838.42	3,275.10	3,930.12
Potter Heigham	1,297.15	1,513.34	1,729.53	1,945.72	2,378.11	2,810.49	3,242.87	3,891.45
Pudding Norton	1,316.84	1,536.32	1,755.79	1,975.27	2,414.22	2,853.16	3,292.11	3,950.54
Raynham	1,299.46	1,516.03	1,732.61	1,949.19	2,382.34	2,815.49	3,248.65	3,898.38
Roughton	1,292.54	1,507.96	1,723.38	1,938.81	2,369.66	2,800.50	3,231.35	3,877.62
Runton	1,287.20	1,501.73	1,716.27	1,930.80	2,359.87	2,788.94	3,218.01	3,861.61

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Ryburgh	1,302.71	1,519.83	1,736.95	1,954.07	2,388.31	2,822.55	3,256.78	3,908.14
Salthouse	1,300.72	1,517.51	1,734.30	1,951.09	2,384.66	2,818.24	3,251.81	3,902.18
Scottow	1,304.85	1,522.33	1,739.80	1,957.28	2,392.23	2,827.18	3,262.13	3,914.56
Sculthorpe	1,292.42	1,507.83	1,723.23	1,938.63	2,369.44	2,800.25	3,231.06	3,877.27
Sea Palling	1,317.76	1,537.39	1,757.02	1,976.64	2,415.90	2,855.16	3,294.41	3,953.29
Sheringham	1,345.19	1,569.39	1,793.59	2,017.79	2,466.19	2,914.58	3,362.98	4,035.58
Sidestrand	1,295.37	1,511.27	1,727.16	1,943.06	2,374.85	2,806.64	3,238.44	3,886.12
Skeyton	1,281.22	1,494.75	1,708.29	1,921.83	2,348.90	2,775.97	3,203.05	3,843.66
Sloley	1,293.90	1,509.55	1,725.20	1,940.85	2,372.15	2,803.45	3,234.75	3,881.70
Smallburgh	1,293.08	1,508.59	1,724.10	1,939.62	2,370.64	2,801.67	3,232.70	3,879.24
Southrepps	1,306.25	1,523.96	1,741.67	1,959.38	2,394.79	2,830.21	3,265.63	3,918.76
Stalham	1,331.72	1,553.68	1,775.63	1,997.59	2,441.50	2,885.41	3,329.32	3,995.18
Stibbard	1,300.04	1,516.72	1,733.39	1,950.07	2,383.42	2,816.77	3,250.12	3,900.14
Stiffkey	1,299.23	1,515.76	1,732.30	1,948.84	2,381.92	2,815.00	3,248.07	3,897.69
Stody	1,305.93	1,523.58	1,741.24	1,958.89	2,394.20	2,829.51	3,264.82	3,917.79
Suffield	1,289.58	1,504.51	1,719.44	1,934.37	2,364.23	2,794.09	3,223.96	3,868.75
Sustead	1,293.25	1,508.80	1,724.34	1,939.88	2,370.97	2,802.06	3,233.14	3,879.77
Sutton	1,300.28	1,516.99	1,733.70	1,950.42	2,383.84	2,817.27	3,250.70	3,900.84
Swafield	1,305.17	1,522.70	1,740.23	1,957.76	2,392.81	2,827.87	3,262.93	3,915.52
Swanton Abbott	1,300.14	1,516.83	1,733.52	1,950.21	2,383.59	2,816.97	3,250.35	3,900.42
Swanton Novers	1,337.36	1,560.26	1,783.15	2,006.05	2,451.84	2,897.63	3,343.42	4,012.10
Tattersett	1,280.69	1,494.14	1,707.59	1,921.04	2,347.94	2,774.84	3,201.74	3,842.08
Thornage	1,291.38	1,506.61	1,721.84	1,937.07	2,367.54	2,798.00	3,228.46	3,874.15
Thorpe Market	1,306.48	1,524.22	1,741.97	1,959.72	2,395.21	2,830.70	3,266.20	3,919.44
Thursford	1,298.72	1,515.17	1,731.63	1,948.08	2,380.99	2,813.90	3,246.81	3,896.17
Trimingham	1,326.17	1,547.20	1,768.22	1,989.25	2,431.31	2,873.37	3,315.43	3,978.51
Trunch	1,311.18	1,529.71	1,748.24	1,966.77	2,403.83	2,840.89	3,277.95	3,933.54
Tunstead	1,289.64	1,504.58	1,719.52	1,934.47	2,364.35	2,794.23	3,224.11	3,868.94
Upper Sheringham	1,305.08	1,522.60	1,740.11	1,957.63	2,392.65	2,827.68	3,262.71	3,915.26
Walcott	1,299.13	1,515.66	1,732.18	1,948.70	2,381.75	2,814.79	3,247.84	3,897.41
Walsingham	1,317.43	1,537.00	1,756.58	1,976.15	2,415.29	2,854.44	3,293.58	3,952.30
Warham	1,316.11	1,535.47	1,754.82	1,974.17	2,412.88	2,851.59	3,290.29	3,948.35
Wells-next-the-Sea	1,319.81	1,539.78	1,759.74	1,979.71	2,419.65	2,859.59	3,299.53	3,959.43
Weybourne	1,310.45	1,528.86	1,747.27	1,965.68	2,402.50	2,839.32	3,276.14	3,931.37
Wickmere	1,313.09	1,531.94	1,750.79	1,969.64	2,407.34	2,845.04	3,282.74	3,939.28
Wighton	1,297.45	1,513.69	1,729.94	1,946.18	2,378.66	2,811.15	3,243.63	3,892.36
Witton	1,291.12	1,506.31	1,721.50	1,936.69	2,367.06	2,797.44	3,227.81	3,873.38
Wiveton	1,305.80	1,523.44	1,741.07	1,958.71	2,393.98	2,829.25	3,264.51	3,917.42

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Wood Norton	1,291.98	1,507.31	1,722.64	1,937.97	2,368.63	2,799.29	3,229.95	3,875.94
Worstead	1,290.53	1,505.62	1,720.70	1,935.79	2,365.97	2,796.15	3,226.33	3,871.59
All Other Parts of the Council's Area	1,273.08	1,485.26	1,697.44	1,909.62	2,333.98	2,758.34	3,182.70	3,819.24

4.9 Excessiveness Determination

4.9.1 The Council's basic amount of council tax as calculated in paragraph 4.6 (f) above is 3.2% above the relevant basic amount of council tax for 2021/22, which equates to £4.95 and less than the £5.00 increase which would require a referendum to be held.

4.9.2 The Council has determined that its relevant basic amount of Council Tax for 2021/22 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 2021/22 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.

5 Changes to rate reliefs and discounts 2021/22

5.1 No new rate reliefs or discounts have as yet been announced for 2021/22. The £1,000 discount for pubs, the local revaluation relief scheme, the 100% nursery discount and the 100% Expanded Retail, Leisure and Hospitality Discount all end on 31 March 2021.

5.2 The Council's Discretionary Rate Relief Policy has therefore been revised to reflect these changes and can be accessed [here](#).

5.3 The new policy, effective from April 2021, will enable the scheme for local newspaper discount, Supporting Small Business Relief and the Rural Rate Relief to be awarded discretionary reliefs in 2021-22 onwards.

6 Financial Implications and Risks

6.1 The Council is required to set the Council Tax each year in accordance with the legislation set out above in this report. If this is not done, there is a risk that the council will be unable to bill in a timely manner with a consequential loss of revenue, and this may prevent the prudent management of the Council's financial affairs. The Council will be required to hold a referendum if it decides to increase its council tax by both 2.0%, and more than £5.00 (for shire districts) above the 2020/21 amount.

6.2 The overall budget for 2021/22 is balanced and delivers a surplus which is recommended for transfer to the Business Rates and Delivery Plan reserves. Section 3 of the report presents the Chief Financial Officers statement on the robustness of the estimates and the adequacy of reserves. This statement is informed by a number of risks that are facing the authority, in particular those detailed at 3.15. It is recommended that the level of the General Reserve is increased from £1.9m to £2.1m.

6.3 The Director for Resources (S151 Officer) is required by section 114 of the Local Government Finance Act 1988 to report to Members if it appears that the expenditure the authority proposes to incur in a financial year is likely to exceed the resources available to it to meet that expenditure. In addition, duties under section 25 of the Local Government Act 2003 establish a requirement to report on the robustness of the estimates made for the purposes of agreeing the Council's budget.

6.4 These duties therefore require a professional judgement to be made by the Director for Resources as the officer ultimately responsible for the authority's finances. As a result, the officer takes a view of the robustness of the Council's budget across the whole period covered by the Medium Term Financial Strategy and this is reported to Members as part of the budget setting process. In view of this duty, and the considerable uncertainty about funding levels after the end of the current settlement, the Council will need to make plans for substantial, sustainable savings in 2022/23 in order to establish a solid platform for the development of a robust budget in future years.

7 Sustainability – None as a direct consequence of this report.

8 Equality and Diversity

8.1 The Council is legally required to consider the equality duty in its decision-making and this includes the budget process. As part of any savings or investments the Council must consider how it can:

- Eliminate unlawful discrimination, harassment and victimisation;
- Advance equality of opportunity between different groups; and
- Foster good relations between different groups by tackling prejudice and promoting understanding.

8.2 Following the savings exercise undertaken as part of the 2016/17 budget process there have been no further submissions for 2020/21 and therefore no equality issues potentially affecting the proposals.

9 Section 17 Crime and Disorder considerations – None as a direct consequence of the report.