

Subject	Levy 2020/21	Status	For Publication
Report to	Authority	Date	23 January 2020
Report of	Treasurer and Fund Director		
Equality Impact Assessment	Not Required	Attached	N/a
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1 Purpose of the Report

- 1.1 To approve the Levy for 2020/21 under the Levying Bodies (General) Regulations 1992.

2 Recommendations

- 2.1 Members are recommended to:
- a. **Approve a total levy of £415,000 for 2020/21 in accordance with The Levying Bodies (General) Regulations 1992, to be allocated to the District Councils in proportion to their approved council tax base amounts for 2020/21.**

3 Link to Corporate Objectives

- 3.1 This report links to the delivery of the following corporate objectives:

Effective and Transparent Governance

To uphold effective governance showing prudence and propriety at all times.

The approval of the Levy ensures the Authority demonstrates transparency and complies with regulations in the recovery of costs associated with the former South Yorkshire County Council and South Yorkshire Residuary Body.

4 Implications for the Corporate Risk Register

- 4.1 The actions outlined in this report have no direct implications for the Corporate Risk Register.

5 Background and Options

- 5.1 Responsibility for early retirement compensation payments awarded by the former South Yorkshire County Council and South Yorkshire Residuary Body passed to the Pensions Authority when it was created in 1988. The statutory instrument under which the Authority was created (*The Local Government Reorganisation (Pensions etc.) (South Yorkshire) Order 1987*) made provision for the four District Councils to reimburse the Pensions Authority for the cost of those payments on a proportional basis according to the size of their population. The Levy is the mechanism by which that reimbursement is achieved.
- 5.2 The Levy is calculated in November each year based on an estimate of the costs of these payments in the following financial year. The total Levy amount is allocated to each district in proportion to their council tax base for the year.
- 5.3 Then at the end of each financial year, the actual costs for that year are confirmed and any difference to the amounts paid on account by the four districts is refunded or invoiced as required.
- 5.4 The 2020/21 Levy has been calculated as £415,000; a reduction of £21,000 compared to the 2019/20 Levy.

2019/20 Levy	£436,000
2019/20 Forecast Actual Cost	£422,000
Forecast Refund Due to Districts for 2019/20	£14,000
2020/21 Levy	£415,000

- 5.5 The estimated apportionment of the 2020/21 Levy, based on 2019/20 Council Tax Base shares, is shown in the table below. Please note the actual apportionment will be re-calculated to reflect the approved 2020/21 Council Tax Base figures for each district as soon as this information is available.

	2020/21 Levy Estimates	Proportion
Barnsley MBC	£74,727	18.01%
Doncaster MBC	£96,526	23.26%
Rotherham MBC	£81,955	19.75%
Sheffield City Council	£161,792	38.99%
Total	£415,000	100.00%

6 Implications

- 6.1 The proposals outlined in this report have the following implications:

Financial	The issuing of the levy to the four districts enables the Authority to recover costs relating to the former SYCC/Residuary Body.
Human Resources	None
ICT	None

Legal	The Levy approval as outlined in this report ensures that the Authority complies with The Levying Bodies (General) Regulations 1992
Procurement	None

Neil Copley

George Graham

Treasurer

Fund Director

Background Papers	
Document	Place of Inspection
None	