



**West Yorkshire Police and Crime Panel
The Old Court Room
Wakefield Town Hall**

Friday 3rd February 2023

DETERMINING THE PCC COMPONENT OF COUNCIL TAX (PRECEPT)

Process and Role of the Police and Crime Panel

Purpose

This guidance note explains the process for determining the PCC component of Council Tax, which is being referred to as the Mayor's Proposed Precept, and the Police and Crime Panel's (PCP) role in this process and should be read alongside:

- Schedule 5 of the [Police Reform and Social Responsibility Act 2011](#) ("the Act")
- Part 2 of the [Police and Crime Panels \(Precepts and Chief Constable Appointments\) Regulations 2012](#) ("the Regulations")

Any reference to the PCC or Commissioner in these documents is interchangeable with reference to the West Yorkshire Mayor.

Background

Schedule 5 of the Act sets out the process for issuing a precept, including the Panel's role in reviewing the proposed precept, their power to veto the precept and the steps to be taken if they do veto the proposed precept.

The Regulations provide greater detail to the Act, including time limits applicable to the stages of the process and the process for reviewing and issuing a revised precept.

Schedule 5 requires:

- the Mayor to notify the Panel of his/her proposed precept;
- the Panel to review the proposed precept;
- the Panel to make a report to the Mayor on the proposed precept (this may include recommendations);
- the Panel's report (if they veto the proposed precept) to include a statement that they have vetoed it;
- a decision of veto to be agreed by two-thirds of the Panel members;
- the Mayor to have regard to the report made by the Panel (including any recommendations in the report);

- the Mayor to give the Panel a response to their report (and any such recommendations);
- the Mayor to publish the response.

It is for the Panel to determine how a response to a report or recommendations is to be published.

If there is no veto and the Mayor has published his/her response to the Panel's report, the Mayor may then issue the proposed precept - or a different precept (but only if in accordance with a recommendation in the Panel's report to do so).

The Regulations require:

- the Mayor to notify the Panel of his/her proposed precept **by 1 February;**
- the Panel to review and make a report to the Mayor on the proposed precept (whether it vetoes the precept or not) **by 8 February;**
- where the Panel vetoes the precept, the Mayor to have regard to and respond to the Panel's report, and publish his/her response, including the revised precept, **by 15 February;**
- the Panel, on receipt of a response from the Mayor notifying them of his/her revised precept, to review the revised precept and make a second report to the Mayor **by 22 February;**
- the Mayor to have regard to and respond to the Panel's second report and publish their response, **by 27 February.**

Panel's report on the proposed precept

If the Panel fails to report to the Mayor by 8 February the scrutiny process comes to an end, even if the Panel have voted to veto the proposed precept, and the Mayor may issue the proposed precept.

Mayor's response to a veto

Where the Panel vetoes the proposed precept, the Mayor must have regard to the report made by the Panel, give the Panel a response to the report and publish the response, by 15 February. In their response, the Mayor must notify the Panel of the revised precept that they intend to issue.

Where the Panel's report indicates that they vetoed the precept because it was:

- too **high**, the revised precept must be lower than the previously proposed precept.

- too **low**, the revised precept must be higher than the previously proposed precept.

The PCP may only veto the first proposed precept. Such a veto must be agreed by two-thirds of PCP members (the full membership rather than those present at a meeting). Where a veto occurs, the report to the Mayor must include a statement to that effect.

Panel's review of the revised precept

On receipt of a response from the Mayor notifying them of the revised precept proposal, the Panel must review the revised precept proposal and make a second report to the Mayor on the revised precept by 22 February. This report may:

- indicate whether the Panel accepts or rejects the revised precept (although rejection does not prevent the Mayor from issuing the revised precept); and
- make recommendations, including recommendations on the precept that should be issued.

If the Panel fails to make a second report to the Mayor by 22 February, the Mayor may issue the revised precept.

Issuing the precept

Excluding where the Panel fails to report on the proposed precept by 8 February or make a second report on the revised precept by 22 February, the scrutiny process ends when the Mayor gives the Panel his/her response to their second report.

The Mayor may then:

- issue the revised precept; or
- issue a different precept, although:
 - they must not issue a precept that is higher than the revised precept if the revised precept was lowered following the Panel's initial report on the first proposed precept indicating it was vetoed because it was too high;
 - they must not issue a precept which is lower than the revised precept if the revised precept was raised following the Panel's initial report on the first proposed precept indicating it was vetoed because it was too low.

Process for PCP scrutiny of PCC/Mayor's proposed precept

