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| Title of Report | COUNCIL TAX RESOLUTION 2023/24 | |
| Presented by | Councillor Nicholas Rushton Corporate Portfolio Holder | |
| Background Papers | Council Tax Base 2023/24 Cabinet 10 January 2023 | Public Report: Yes |
| Financial Implications | This is a statutory report which is required to set the total level of Council Tax for North West Leicestershire. It includes the precepts for Leicestershire County Council, Leicestershire Police and Crime Commissioner, Leicestershire Combined Fire Authority, North West Leicestershire District Council and Parish/Town Councils. | |
| | Signed off by the Section 151 Officer: Yes | |
| Legal Implications | There are no direct legal implications arising. The Council Tax resolution has been drafted to comply with legal requirements. | |
| | Signed off by the Monitoring Officer: Yes | |
| Staffing and Corporate Implications | | |
| | Signed off by the Head of Paid Service: Yes | |
| Purpose of Report | To enable Full Council to comply with the Local Government Finance Act 1992 and the Localism Act 2011 in respect of setting Council Tax. | |
| Recommendations | COUNCIL IS RECOMMENDED TO APPROVE THE COUNCIL TAX RESOLUTION 2023/24 AS SET OUT IN SECTION 2. | |

1.0 BACKGROUND

- 1.1 This report asks Council to approve the rate of Council Tax for 2023/24. Although the legal requirement is that the Council must have set a balanced budget and Council Tax charge by 11 March, it is important that Council Tax rates are approved at this meeting to allow sufficient time to produce and post Council Tax bills and meet all statutory deadlines.
- 1.2 This report sets out the resolution based on the assumption that the budget proposals recommended by Cabinet on 31 January are approved.
- 1.3 Members are reminded that the individual Council Tax bill is comprised of five elements – the amount levied by North West Leicestershire District Council, the amount precepted by Leicestershire County Council, Leicestershire Police and Crime Commissioner, Leicestershire Combined Fire Authority and, for properties in a parished area of the district, the amount precepted by the individual Town or Parish Council and Special Expenses.
- 1.4 The Localism Act 2011 requires the billing authority to calculate a Council Tax requirement for the year. This is to help the Council determine if it has set an excessive Council Tax increase that would in turn trigger a local referendum. Principles set by the Secretary of State for Levelling Up, Housing and Communities determines that an increase in a council's basic rate of Council Tax of 3% is excessive.
- 1.5 The Council's net revenue budget and capital programme were recommended by the Cabinet on 31 January 2023 for approval by Council. Details appear earlier on this agenda.

- 1.6 Members are reminded that the Council must word the resolution in precise language, as directed by legislation.
- 1.7 At the time of writing this report, the precept for Leicestershire County Council is awaiting final approval at their Council meeting on the 22 February 2023. Therefore, if any changes are approved, these will be tabled at the meeting. The precept for the Police and Crime Commissioner was approved at the Leicester, Leicestershire and Rutland Police and Crime Panel meeting on the 1 February 2023. The precept for the Combined Fire Authority was approved at the Combined Fire Authority meeting on the 8 February 2023.

2.0 COUNCIL TAX RESOLUTION 2023/24

- 2.1 That it be noted that on the 10 January 2023 the Council calculated the Council Tax Base 2023/23:
- a) for the whole Council area as 36,394 [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 as in Appendix A.
- 2.2 That the Council Tax requirement for the Council's own purposes for 2023/24 (excluding Special Items) is calculated as £5,771,361.
- 2.3 That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
- a) £61,759,983 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act (gross expenditure including parish precepts, the Housing Revenue Account and additions to reserves).
 - b) £52,555,684 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act (gross income including the Housing Revenue Account and use of reserves).
 - c) £9,204,299 being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (net expenditure to be met from Council Tax).
 - d) £252.91 being the amount calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (average Council Tax for a Band D property for the District including Parish/Town Council Precepts and Special Expenses).
 - e) £3,432,938 being the aggregate amount of all special items referred to in Section 34(1) of the Act (Parish/Town Council Precepts and Special Expenses).
 - f) £158.58 being the amount 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 relates (average Council Tax for a Band D property for the District excluding Parish/Town Council Precepts and Special Expenses), the amounts being for each of the categories of dwellings shown in Table 1.
 - g) In accordance with Section 34(3) of the Act, the basic amounts of Council Tax for the year for dwellings in those parts of its area to which a special item relates are shown by addition of the amounts for Band D for the District Council in Table 1 and Appendix C.

- h) In accordance with Section 36(1) of the Act, the amounts to be taken into account for the year in respect of the categories of dwellings listed in different valuation bands are shown by adding the amounts for each band in Table 1 and Appendix C.

- 2.4 That it be noted that for the year 2023/24 Leicestershire County Council, Leicestershire Police and Crime Commissioner and the Leicestershire Combined Fire Authority have stated the following amounts in precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area indicated in Table 1:

Table 1: Council Tax Precepts 2023/24

| | Band A £ | Band B £ | Band C £ | Band D £ | Band E £ | Band F £ | Band G £ | Band H £ |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| County Council (Main Element) | 882.87 | 1030.02 | 1177.17 | 1324.31 | 1618.60 | 1,912.89 | 2,207.19 | 2,648.62 |
| County Council (Social Care) | 134.10 | 156.45 | 178.80 | 201.15 | 245.85 | 290.55 | 335.25 | 402.30 |
| County Council | 1,106.97 | 1,186.47 | 1,355.97 | 1,525.46 | 1,864.45 | 2,203.44 | 2,542.44 | 3,050.92 |
| District Council | 105.72 | 123.34 | 140.96 | 158.58 | 192.82 | 229.06 | 264.30 | 317.16 |
| Police and Crime Commissioner | 182.15 | 212.51 | 242.87 | 273.23 | 333.95 | 394.67 | 455.38 | 546.46 |
| Combined Fire Authority | 52.86 | 61.67 | 70.48 | 79.29 | 96.91 | 114.53 | 132.15 | 158.58 |

- 2.5 That the Council, in accordance with Sections 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix C as the amounts of council tax for 2023/24 for each of the categories of dwellings shown in Appendix C.
- 2.6 That Council determines that the Council's basic amount of Council Tax for 2023/2024 is not excessive in accordance with principles approved under Section 52ZB and 52ZY Local Government Finance Act 1992 and Section 4ZA Local Government Finance Act 1992: Referendums relating to Council Tax Increases.

| Policies and other considerations, as appropriate | |
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| Council Priorities: | <p>The Council Tax provides funding for the Council to deliver all of its priorities:</p> <ul style="list-style-type: none"> - Supporting Coalville to be a more vibrant, family-friendly town - Support for businesses and helping people into local jobs - Developing a clean and green district - Local people live in high quality, affordable homes - Our communities are safe, healthy and connected |
| Policy Considerations: | <p>The Council has agreed a Local Council Tax Reduction Scheme and the effect of the Scheme, in particular the effect on the Council Tax Base, is taken into account in determining the District's Council Tax.</p> <p>The Council Tax Requirement of this Council includes the impact of Parish/Town Council precepts, although the Council does not have any role in the setting of these, other than determining the Tax Base for each parish.</p> <p>The Council does not have any role in the setting of</p> |

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| | Council Tax for Leicestershire County Council, The Leicestershire Police & Crime Commissioner and the Leicestershire Combined Fire Authority. Their decisions do, however, feed into the overall Council Tax Resolutions. |
| Safeguarding: | None |
| Equalities/Diversity: | Not applicable. |
| Customer Impact: | Council Tax payers within the district are likely to be impacted by increase in Council Tax. |
| Economic and Social Impact: | Not applicable. |
| Environment and Climate Change: | There are no environmental implications arising directly from the report. |
| Consultation/Community Engagement: | Detail any consultation/community engagement undertaken prior to the decision. |
| Risks: | <p>Failure to agree the Council Tax Resolution would delay the preparation of Council Tax bills and the collection of the payments from residents. The cost of such a delay would be borne solely by the Council.</p> <p>There is a risk that one of the precepting bodies may amend their precept requirement after the issue of this report and that the figures quoted may differ from the provisional figures provided. Should this happen revised appendices will be circulated for approval.</p> |
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