

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

COUNCIL – THURSDAY, 22 FEBRUARY 2024



Title of Report	COUNCIL TAX RESOLUTION 2024/25	
Presented by	Councillor Nick Rushton Corporate Portfolio Holder	
Background Papers	Council Tax Base 2024/25 Cabinet – 9 January 2024	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, Parish/Town Councils and Special Expenses.	
	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	There are no direct staffing and corporate implications arising from this report.	
	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 2024/25 AS SET OUT IN SECTION 2.	

1.0 BACKGROUND

- 1.1 This report ask Council is approve the rate of Council Tax for 2024/25. Although the legal requirement is that the Council must have set a balanced budget and Council Tax charge by 11 March, it is important the 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 as set out in the General Fund Budget 2024/25 report are approved.
- 1.3 Members are reminded that the individual Council Tax bill is comprised of six 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 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 2024 for approval by Council. Details appear earlier on the 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 21 February 2024 and the precept for the Combined Fire Authority at its meeting on 14 February 2024. 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 2024.

2.0 COUNCIL TAX RESOLUTION 2024/25

- 2.1 That it be noted that the Council Tax base for 2024/25 has been calculated:
 - a) for the whole Council area as 37,079 [Item T in the formula in Section 31B(3) of the Local Government Act 1992, as amended (the "Act")] and,
 - b) for dwellings in those part of its areas to which a Parish precept as in Appendix A.
- 2.2 That the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Special Items) is calculated as £6,041,652.
- 2.3 That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
 - a) £64,891,017 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 the additions to reserves).
 - b) £55,206,472 being the aggregate of the amounts which the Council estimates for the items set out in 31A(3) (a) to (d) of the Act (gross income including the Housing Revenue Account and use of reserves).
 - c) £9,684,545 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).
 - d) £266.10 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) £3,642,893 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) £162.94 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 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 Councils 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 amount 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 n Table 1 and Appendix C.

2.4 That it be noted that for the year 2024/25 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 Act 1992, for each category of dwellings in the Council's area indicated in Table 1.

Table 1: Council Tax Precepts 2024/25

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
County Council (main element)	913.28	1,065.49	1,217.71	1,369.92	1,674.35	1,978.77	2,283.20	2,739.84
County Council (social care)	154.44	180.18	205.92	231.66	283.14	334.62	386.10	463.32
County Council	1,067.72	1,245.67	1,423.63	1,601.58	1,957.49	2,313.39	2,669.30	3,203.16
District Council	108.63	126.73	144.84	162.94	199.15	235.36	271.57	325.88
Police and Crime Commissioner	190.82	222.62	254.43	286.23	349.84	413.44	477.05	572.46
Combined Fire Authority	54.44	63.51	72.58	81.65	99.80	117.94	136.09	163.31

- 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 2024/25 for each of the categories of dwellings shown in Appendix C.
- 2.6 The Council determines that the Council's basic amount of Council Tax for 2024/25 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	
Council Priorities:	The Council Tax provides funding for the Council to deliver all of its priorities.
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 Council Tax for Leicestershire County Council, Leicestershire Police and Crime Commissioner and the Leicestershire Combined Fire Authority. Their decisions do, however, feed into the overall Council Tax Resolutions.</p>
Safeguarding:	None
Equalities/Diversity:	Not applicable
Customer Impact:	Council Tax payers within the district are likely to be impacted by the increase in Council Tax.
Economic and Social Impact:	Not applicable
Environment, Climate Change and zero carbon:	There are no environmental implications arising directly from the report.
Consultation/Community Engagement:	Not applicable
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 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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