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BROMSGROVE DISTRICT COUNCIL

MEETING OF THE COUNCIL

WEDNESDAY 21ST FEBRUARY 2024, AT 6.00 P.M.

PARKSIDE SUITE - PARKSIDE

SUPPLEMENTARY DOCUMENTATION 2

The attached papers were specified as "to follow" on the Agenda previously distributed relating to the above mentioned meeting.

11h **Council Tax Resolutions 2024/25** (to follow) (Pages 3 - 16)

S. Hanley
Chief Executive

Parkside
Market Street
BROMSGROVE
Worcestershire
B61 8DA

20th February 2024

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COUNCIL TAX RESOLUTIONS 2024/25

Relevant Portfolio Holder	Councillor Charlie Hotham Portfolio Holder for Finance and Enabling Services
Portfolio Holder Consulted	Yes
Relevant Head of Service	Bernard Ofori-Atta Head of Finance and Customer Services
Report Author	Name: Bernard Ofori-Atta Job Title: Head of Finance and Customer services email: Bernard.Ofori-Atta @bromsgroveandredditch.gov.uk Contact Tel: 01527 64252
Wards Affected	Yes
Ward Councillor(s) consulted	Yes
Relevant Strategic Purpose(s)	All
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

1.1 Cabinet is asked to **NOTE** that at its meeting on 17th January 2023 they approved the calculated Council Tax Base 2024/25 as:

(a) for the whole Council area as 37,997.7 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the "Act")]; and

(b) for dwellings in those parts of its area to which a Parish precept relates the amounts as shown in Column 4 of the attached **Schedule 1**.

1.2 Cabinet is asked to **RECOMMEND** to Council that they approve:

1.2.1 the calculation for the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) as **£9,499,346.19**.

1.2.2 That the following amounts be calculated for the year 2024/25 in accordance with sections 31 to 36 of the Act:

- (a) £46,946,051.69 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act (taking into account all precepts issued to it by Parish Councils) (*i.e.*, *Gross expenditure*)
- (b) £37,446,705.50 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (*i.e.*, *Gross income*)
- (c) £10,723,413.69 being the amount by which the aggregate of 1.2.2(a) above exceeds the aggregate at 1.2.2(b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
- (d) £282.21 being the amount at 1.2.2 (c) above (Item R), all divided by Item T (1.1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £1,224,067.50 being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act (as per the attached **Schedule 3**).
- (f) £250.00 being the amount at 1.2.2 (d) above less the result given by dividing the amount at 1.2.2 (e) above by Item T (1.1 (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 Parish precept relates.
- (g) The amounts shown in Column 3 of **Schedule 1**. These are the basic amounts of the council tax for the year for dwellings in those parts of the Council's area shown in Column 1 of the schedule respectively to which special items relate, calculated by the Council in accordance with Section 34(3) of the Act. (District and Parish combined at Band D).
- (h) The amounts shown in Column 5 of **Schedule 1** being the amount given by multiplying the amounts at 2.2.2(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;

- 1.2.3 It be noted that for the year 2024/25, Worcestershire County Council, Police and Crime Commissioner for West Mercia and Hereford and Worcester Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Worcestershire County Council	1,025.95	1,196.94	1,367.93	1,538.92	1,880.90	2,222.88	2,564.87	3,077.84
Police and Crime Commissioner for West Mercia	185.00	215.83	246.67	277.50	339.17	400.83	462.50	555.00
Hereford and Worcester Fire Authority	64.81	75.62	86.42	97.22	118.82	140.43	162.03	194.44

- 1.2.4. That having calculated the aggregate in each case of the amounts at 1.2.2(h) and 1.2.3 above, that Bromsgrove District Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for 2024/25. for each part of its area and for each of the categories of dwellings.

- 1.2.5. That the Interim Director of Finance be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2023 to March 2024 as detailed below:

	Precept £	Deficit on Collection Fund £	Total to pay £
Worcestershire County Council	58,475,420	(277,545.53)	58,197,874.47
Police and Crime Commissioner for West Mercia	10,544,361.75	(50,083.00)	10,494,278.75
Hereford & Worcester Fire Authority	3,694,136.35	(17,875.34)	3,676,261.01

- 1.2.6 That the Interim Director of Finance be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £10,671,802.35 being the Council’s own demand on the Collection Fund (£9,499,346.19) and Parish Precepts (£1,224,067.50) and the distribution of the Deficit on the Collection Fund (-£51,611.34).
- 1.2.7 That the Interim Director of Finance be authorised to make payments from the General Fund to Parish Councils the sums listed on **Schedule 3** by two equal instalments on 1 April 2024 and 1 October 2024 in respect of the precept levied on the Council.
- 1.2.8. That the above resolutions to be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
- 1.2.9 Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.

2. **BACKGROUND**

The report seeks approval of the appropriate formal resolutions to determine the levels of Council Tax for Bromsgrove District Council for Financial year 2024/25. The levels of tax take account of the requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and the various Parish Councils.

3. FINANCIAL IMPLICATIONS

- 3.1 It is necessary to formally set Council Tax levels throughout the area for the spending requirements of Bromsgrove District Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and the various Parish Councils.
- 3.2 Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2024/25. The amounts of the precepts are set out below:

	£
Worcestershire County Council	58,475,420.00
Police and Crime Commissioner for West Mercia	10,544,361.75
Hereford & Worcester Fire Authority	3,694,136.35
Bromsgrove District Council	9,499,346.19
Parish precepts	1,224,067.50
Total	83,213,264.29

The Parish Council Precepts for 2024/25 are detailed in the attached **Schedule 3**.

- 3.3 If the Council approves the recommendations set out above the average band D Council Tax in 2024/25 will be £2,195.85, made up as follows:

Authority	2022/23 £	2023/24 £	Increase %
Bromsgrove District Council	242.74	250.00	2.99
Worcestershire County Council	1,465.78	1,538.92	4.99
Police and Crime Commissioner for West Mercia	264.50	277.50	4.91
Hereford & Worcester Fire Authority	94.40	97.22	2.99
Parish Councils (average)	29.83	32.21	7.98
Total Council Tax	2,097.25	2,195.85	4.70

The % increases all relate to the change from current year levels.

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4. LEGAL IMPLICATIONS

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as was previously the case.

5. STRATEGIC PURPOSES - IMPLICATIONS**Relevant Strategic Purpose**

- 5.1 The Strategic purposes are included in the Council's corporate plan and guides the Council's approach to budget making ensuring we focus on the issues and what are most important for the borough and our communities. Our MTFP and strategies are integrated within all of our Strategic Purposes.

Climate Change Implications

- 5.2 The green thread runs through the Council plan. The MTFP has implications on climate change and these will be addressed and reviewed when relevant by climate change officers to ensure the correct procedures have been followed to ensure any impacts on climate change are fully understood.

6. OTHER IMPLICATIONS**Equalities and Diversity Implications**

- 6.1 Any impact on the customer of savings over the MTFP period will be managed via impact assessments and in discussion and consultation with the customer as to the most effective and supportive way of managing reductions in funding and potentially service delivery.

Operational Implications

- 6.2 The MTFP will enable services to be maintained and, where achievable, improvements to the community.

7. RISK MANAGEMENT

- 7.1 The risks associated with the budget estimations are included in the MTFP report as presented to Cabinet on 21st February 2023.

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8. **BACKGROUND PAPERS**

Council Tax Base Calculation Report 2024/25, report to Cabinet, 17th January 2024.

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9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Cllr Hotham	
Lead Director / Head of Service	Peter Carpenter	
Financial Services	Bernard Ofori-Atta	
Legal Services		
Policy Team (if equalities implications apply)		
Climate Change Officer (if climate change implications apply)	n/a	

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Bromsgrove District Council Tax Including Parish Precepts														
		Precept Requirement £	Parish Band D £	Basic Amount of Council Tax Band D (Parish and District) £	Taxbase		Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
101/107	Unparished			250.00	14,195.84		166.67	194.44	222.22	250.00	305.56	361.11	416.67	500.00
111	Alvechurch	222,740.00	94.13	344.13	2,366.2		229.42	267.66	305.89	344.13	420.60	497.07	573.55	688.26
102	Barnt Green	75,500.00	72.76	322.76	1,037.7		215.17	251.03	286.90	322.76	394.48	466.21	537.93	645.52
116	Belbroughton	70,000.00	56.64	306.64	1,235.8		204.43	238.50	272.57	306.64	374.78	442.92	511.06	613.28
118	Bentley Paucefoot	8,405.00	36.67	286.67	229.2		191.11	222.96	254.82	286.67	350.37	414.08	477.78	573.34
119	Beoley	16,855.00	35.48	285.48	475.1		190.32	222.04	253.76	285.48	348.92	412.36	475.80	570.96
103	Bourneheath	11,400.00	51.17	301.17	222.8		200.78	234.24	267.70	301.17	368.09	435.02	501.95	602.34
104	Catshill and North Marlbrook	50,805.00	21.79	271.79	2,331.4		181.19	211.39	241.59	271.79	332.19	392.58	452.98	543.58
120	Clent	49,850.00	90.41	340.41	551.3		226.94	264.76	302.58	340.41	416.05	491.70	567.35	680.82
121	Cofton Hackett	58,740.00	48.22	298.22	1,218.3		198.81	231.95	265.08	298.22	364.49	430.76	497.03	596.44
122	Dodford with Grafton	12,654.60	31.47	281.47	402.1		187.65	218.92	250.19	281.47	344.02	406.56	469.11	562.94
105	Finstall	12,896.40	40.81	290.81	316.0		193.87	226.18	258.50	290.81	355.43	420.06	484.68	581.62
123	Frankley	2,335.85	50.13	300.13	46.6		200.09	233.43	266.78	300.13	366.82	433.52	500.21	600.26
124	Hagley	240,900.00	75.06	325.06	3,209.2		216.71	252.82	288.94	325.06	397.29	469.53	541.76	650.12
106	Lickey and Blackwell	55,000.00	25.92	275.92	2,121.7		183.95	214.60	245.26	275.92	337.23	398.55	459.86	551.84
125	Hunnington	16,000.00	64.93	314.93	246.4		209.95	244.94	279.94	314.93	384.91	454.90	524.88	629.86
126	Romsley	55,675.00	82.73	332.73	673.0		221.82	258.79	295.76	332.73	406.67	480.61	554.55	665.46
127/131	Parish of Stoke	63,710.65	33.10	283.10	1,924.5		188.73	220.19	251.64	283.10	346.01	408.92	471.83	566.20
129	Tutnall and Cobley	7,600.00	20.81	270.81	365.1		180.54	210.63	240.72	270.81	330.99	391.17	451.35	541.62
130	Wythall	193,000.00	39.96	289.96	4,829.4		193.31	225.52	257.74	289.96	354.39	418.83	483.26	579.92
		1,224,067.50			37997.7									

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Council Tax Schedule for the Bromsgrove District Area including Bromsgrove DC, Worcestershire CC, Police and Crime Commissioner for West Mercia, Hereford & Worcester Fire & Rescue Authority, Parish Precepts 2024/5

	Taxbase	Precept	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Worcestershire County Council	37,997.70	58,475,420.00	1,025.95	1,196.94	1,367.93	1,538.92	1,880.90	2,222.88	2,564.87	3,077.84
Police and Crime Commissioner for West Mercia	37,997.70	10,544,361.75	185.00	215.83	246.67	277.50	339.17	400.83	462.50	555.00
Hereford & Worcester Fire & Rescue Authority	37,997.70	3,694,136.35	64.81	75.62	86.42	97.22	118.82	140.43	162.03	194.44
Bromsgrove District Council	37,997.70	9,499,346.19	166.67	194.44	222.22	250.00	305.56	361.11	416.67	500.00
Total Unparished			1,442.43	1,682.83	1,923.24	2,163.64	2,644.45	3,125.25	3,606.07	4,327.28
			Total Bill Band A £ (6/9)	Total Bill Band B £ (7/9)	Total Bill Band C £ (8/9)	Total Bill Band D	Total Bill Band E £ (11/9)	Total Bill Band F £ (13/9)	Total Bill Band G £ (15/9)	Total Bill Band H £ (18/9)
Unparished	14,195.84	0.00	1,442.43	1,682.83	1,923.24	2,163.64	2,644.45	3,125.25	3,606.07	4,327.28
Alvechurch	2,366.21	222,740.00	1,505.18	1,756.05	2,006.91	2,257.77	2,759.49	3,261.21	3,762.95	4,515.54
Barnt Green	1,037.68	75,500.00	1,490.93	1,739.42	1,987.92	2,236.40	2,733.37	3,230.35	3,727.33	4,472.80
Belbroughton	1,235.79	70,000.00	1,480.19	1,726.89	1,973.59	2,220.28	2,713.67	3,207.06	3,700.46	4,440.56
Bentley Pauncefoot	229.18	8,405.00	1,466.87	1,711.35	1,955.84	2,200.31	2,689.26	3,178.22	3,667.18	4,400.62
Beoley	475.09	16,855.00	1,466.08	1,710.43	1,954.78	2,199.12	2,687.81	3,176.50	3,665.20	4,398.24
Bourneheath	222.80	11,400.00	1,476.54	1,722.63	1,968.72	2,214.81	2,706.98	3,199.16	3,691.35	4,429.62
Catshill and North Marlbrook	2,331.40	50,805.00	1,456.95	1,699.78	1,942.61	2,185.43	2,671.08	3,156.72	3,642.38	4,370.86
Clent	551.35	49,850.00	1,502.70	1,753.15	2,003.60	2,254.05	2,754.94	3,255.84	3,756.75	4,508.10
Cofton Hackett	1,218.26	58,740.00	1,474.57	1,720.34	1,966.10	2,211.86	2,703.38	3,194.90	3,686.43	4,423.72
Dodford with Grafton	402.10	12,654.60	1,463.41	1,707.31	1,951.21	2,195.11	2,682.91	3,170.70	3,658.51	4,390.22
Finstall	316.05	12,896.40	1,469.63	1,714.57	1,959.52	2,204.45	2,694.32	3,184.20	3,674.08	4,408.90
Frankley	46.60	2,335.85	1,475.85	1,721.82	1,967.80	2,213.77	2,705.71	3,197.66	3,689.61	4,427.54
Hagley	3,209.22	240,900.00	1,492.47	1,741.21	1,989.96	2,238.70	2,736.18	3,233.67	3,731.16	4,477.40
Lickey and Blackwell	2,121.74	55,000.00	1,459.71	1,702.99	1,946.28	2,189.56	2,676.12	3,162.69	3,649.26	4,379.12
Hunnington	246.41	16,000.00	1,485.71	1,733.33	1,980.96	2,228.57	2,723.80	3,219.04	3,714.28	4,457.14
Romsley	672.99	55,675.00	1,497.58	1,747.18	1,996.78	2,246.37	2,745.56	3,244.75	3,743.95	4,492.74
Parish of Stoke	1,924.51	63,710.65	1,464.49	1,708.58	1,952.66	2,196.74	2,684.90	3,173.06	3,661.23	4,393.48
Tutnall and Copley	365.12	7,600.00	1,456.30	1,699.02	1,941.74	2,184.45	2,669.88	3,155.31	3,640.75	4,368.90
Wythall	4,829.37	193,000.00	1,469.07	1,713.91	1,958.76	2,203.60	2,693.28	3,182.97	3,672.66	4,407.20

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Parish Precepts 2024/5								
	23/4 Precept £	23/4 Taxbase	Levy per Band D Equivalent £	2024/5 Precept £	Percentage change in Band D	Percentage Change in precept amount	2024/5 Taxbase £	2024/5 Levy Per Band D Equivalent £
Alvechurch	205,738.00	2,368.78	86.85	222,740.00	8.38%	8.26%	2,366.21	94.13
Barnt Green	72,000.00	1,051.97	68.44	75,500.00	6.31%	4.86%	1,037.68	72.76
Belbroughton	70,000.00	1,240.09	56.45	70,000.00	0.34%	0.00%	1,235.79	56.64
Bentley Pauncefoot	7,488.00	203.18	36.85	8,405.00	-0.49%	12.25%	229.18	36.67
Beoley	16,575.00	470.41	35.24	16,855.00	0.68%	1.69%	475.09	35.48
Bourneheath	11,400.00	218.92	52.07	11,400.00	-1.73%	0.00%	222.80	51.17
Catshill and North Marlbrook	50,805.00	2,347.28	21.64	50,805.00	0.69%	0.00%	2,331.40	21.79
Clent	49,850.00	567.67	87.82	49,850.00	2.95%	0.00%	551.35	90.41
Cofton Hackett	54,420.00	1,183.85	45.97	58,740.00	4.89%	7.94%	1,218.26	48.22
Dodford with Grafton	12,654.60	410.26	30.85	12,654.60	2.01%	0.00%	402.10	31.47
Finstall	8,710.00	314.41	27.7	12,896.40	47.33%	48.06%	316.05	40.81
Frankley	2,224.62	49.21	45.21	2,335.85	10.88%	5.00%	46.60	50.13
Hagley	219,000.00	3,221.22	67.99	240,900.00	10.40%	10.00%	3,209.22	75.06
Lickey and Blackwell	50,000.00	2,142.12	23.34	55,000.00	11.05%	10.00%	2,121.74	25.92
Hunnington	15,500.00	243.60	63.63	16,000.00	2.04%	3.23%	246.41	64.93
Romsley	55,675.00	673.92	82.61	55,675.00	0.15%	0.00%	672.99	82.73
Parish of Stoke	61,855.04	1,916.99	32.27	63,710.65	2.57%	3.00%	1,924.51	33.10
Tutnall and Cobley	7,280.00	379.73	19.17	7,600.00	8.56%	4.40%	365.12	20.81
Wythall	160,000.00	4,838.49	33.07	193,000.00	20.83%	20.63%	4,829.37	39.96
	1,131,175.26	23,842.10		1,224,067.50			23,801.86	

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