

BROMSGROVE DISTRICT COUNCIL

Cabinet
2023

22nd February

COUNCIL TAX RESOLUTIONS 2023/24

Relevant Portfolio Holder	Councillor Geoff Denaro Portfolio Holder for Finance and Enabling Services
Portfolio Holder Consulted	Yes
Relevant Head of Service	Michelle Howell Head of Finance and Customer Services
Report Author	Name: Michelle Howell Job Title: Head of Finance and Customer services Contactemail: michelle.howell@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 18th January 2023 they approved the calculated Council Tax Base 2023/24 as:

(a) for the whole Council area as 37,919.44 [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 2023/24 (excluding Parish precepts) as **£9,204,565**.

1.2.2 That the following amounts be calculated for the year 2023/24 in accordance with sections 31 to 36 of the Act:

- (a) £46,449,077 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) £36,113,337 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) £10,335,740 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) £272.57 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) £1,131,175 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) £242.74 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

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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 2023/24, 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	977.19	1,140.05	1,302.92	1,465.78	1,791.51	2,117.24	2,442.97	2,931.56
Police and Crime Commissioner for West Mercia	176.33	205.72	235.11	264.50	323.28	382.06	440.83	529.00
Hereford and Worcester Fire Authority	62.93	73.42	83.91	94.40	115.38	136.36	157.33	188.80

- 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 2023/24. 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:

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	Precept	Deficit on Collection Fund	Total to pay
	£	£	£
Worcestershire County Council	55,581,557.00	(715,149.00)	54,866,408.00
Police and Crime Commissioner for West Mercia	10,029,691.88	(127,825.00)	9,901,866.88
Hereford & Worcester Fire Authority	3,579,733.94	(45,773.00)	3,533,960.94

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 £10,199,253 being the Council's own demand on the Collection Fund (£9,204,565) and Parish Precepts (£1,131,175) and the distribution of the Deficit on the Collection Fund (-£136,487).

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 2023 and 1 October 2023 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 2023/24. 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.

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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 2023/24. The amounts of the precepts are set out below:

	£
Worcestershire County Council	55,581,557.00
Police and Crime Commissioner for West Mercia	10,029,691.88
Hereford & Worcester Fire Authority	3,579,733.94
Bromsgrove District Council	9,204,564.87
Parish precepts	1,131,175.26
Total	79,526,722.95

The Parish Council Precepts for 2023/24 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 2023/24 will be £2,097.25, made up as follows:

Authority	2022/23	2023/24	Increase
	£	£	%
Bromsgrove District Council	238.00	242.74	1.99
Worcestershire County Council	1,396.78	1,465.78	4.94
Police and Crime Commissioner for West Mercia	249.66	264.50	5.94
Hereford & Worcester Fire Authority	89.40	94.40	5.59
Parish Councils (average)	28.57	29.83	4.41
Total Council Tax	2,002.14	2,097.25	4.75

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 15th February 2023.

8. **BACKGROUND PAPERS**

Council Tax Base Calculation Report 2023/24, report to Cabinet, 18th January 2023.

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9. REPORT SIGN OFF

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