

Recommendations from the Cabinet Meeting held on 21st February 2024

Council Tax Resolutions 2024/25

RECOMMENDED that Council 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.