



Council Tax Setting 2023/24

Corporate Priority:	All
Relevant Ward Member(s):	All
Date of consultation with Ward Member(s):	NA
Exempt Information:	No

1 Summary

- 1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2023/24 as required under the Local Government Finance Act 1992. The Leicestershire County Council figures are subject to approval at their meeting on 22 February 2023.

2 Recommendation(s)

That Council:

- 2.1 **Note the calculations and set the Council Tax for the year 2023/24 made in accordance with regulations set out in the Local Government Finance Act 1992.**

3 Reason for Recommendations

- 3.1 Under the Local Government Finance Act 1992 the Council is formally required to set its Council Tax levels for the forthcoming financial year which covers all precepting bodies.

4 Background

- 4.1 The report will provide members with the precept levels for precepting bodies and outline the council tax base for 2023/24 in order to establish the Council Tax requirement for Melton. It will also outline the Band D charges for 2023/24 across all precepting bodies.

5 Main Considerations

5.1 The following precept levels from the relevant precepting bodies have been received which are detailed below

5.2 Parish Councils

The Parish Council Precepts for 2023/24 are detailed in Appendix A and total £752,266. The increase in the average Band D Council Tax for Parish Councils is 3.88% and results in an average Band D Council Tax figure of £72.36 for 2023/24. Parish Councils are not currently subject to the requirements of the referendum rules.

5.3 Leicestershire County Council

Leicestershire County Council meet on 22 February 2023 and are due to set their precept at £30,049,149. This would result in a Band D Council Tax of £1,525.46. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £71,848 for 2022/23.

5.4 Police & Crime Commissioner for Leicestershire

At the Leicester, Leicestershire and Rutland Police & Crime Panel meeting on 01 February 2023, the Panel resolved to support the Police & Crime Commissioner's proposal to set their precept at £5,382,192. This results in a Band D Council Tax of £273.23. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £13,091 for 2022/23.

5.5 Leicestershire Combined Fire Authority

Leicestershire Combined Fire Authority met on 9 February 2023 and set their precept at £1,561,885. This results in a Band D Council Tax of £79.29. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £3,717 for 2022/23.

5.6 Council Tax Base

The following amounts for the year 2023/24 are calculated in accordance with the regulations made under Section 31B of the Local Government Finance Act 1992, as amended by the Localism Act 2011:

5.6.1 19,698.38 being the Council Tax Base for the whole Council area (Item T in the formula in Section 31B).

5.6.2 The Council Tax Base for dwellings in those parts of the Council's area to which a Parish precept relates. These being the amounts of its Council Tax base for the year for dwellings in those parts of the Council's area to which one or more special items relate (i.e. tax base for parish's including Melton Mowbray itself).

Parish	2023/24 Band D equivalents
Ab Kettleby	248.42
Asfordby	1,150.21
Belvoir	127.60
Bottesford	1,545.72
Broughton and Dalby	609.39
Buckminster	147.75
Burton and Dalby	456.46
Clawson, Hose and Harby	1,116.90

Croxton Kerrial	226.81
Eaton	323.31
Freeby	123.88
Frisby	319.14
Gaddesby	164.90
Gaddesby (29)	200.03
Garthorpe	31.88
Grimston	131.16
Hoby with Rotherby	294.02
Kirby Bellars	156.25
Knossington & Cold Overton	158.37
Redmile	399.00
Scalford	257.59
Somerby	405.78
Sproxton (Sproxton & Saltby)	177.00
Sproxton(Stonesby & Bescaby)	82.90
Stathern	338.16
Twyford and Thorpe Satchville	304.51
Waltham	566.85
Wymondham & Edmondthorpe	332.38
Area of Former Urban District of Melton Mowbray	9,302.01
TOTAL	19,698.38

- 5.7 The Council Tax requirement for the Council's own purposes for 2023/24 (excluding Parish precepts) has been calculated at £224.14.
- 5.8 The following amounts are calculated by the Council for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- (a) £20,734,299 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 the Council by Parish Councils (**i.e. gross expenditure including parish precepts**).
 - (b) £15,566,817 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 including government grants**).
 - (c) £5,167,482 being the amount by which the aggregate at 5.8(a) above exceeds the aggregate at 5.8(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). (**i.e. Council Tax requirement for general, special expenses & parish precepts**).
 - (d) £262.33 being the amount at 5.8(c) above (Item R) divided by Item T (the amount at 5.6.1 above, calculated by the Council, in accordance with Section 31B of the Act, as the basic

amount of its Council Tax for the year. **(i.e. Band D average Council Tax including general expenses, special expenses and parish precepts).**

(e) £1,274,389 being the aggregate amount of all special items referred to in Section 34(1) of the Act. **(i.e. total Council Tax from all special expenses areas plus parish precepts).**

(f) £197.64 being the amount at 5.8 (d) above less the result given by dividing the amount at 5.8(e) above by Item T (5.6.1 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 special items relate. **(i.e. Band D Council Tax for general expenses only.**

(g) Part of the Council's Area

being the amounts given by adding to the amount at 5.8 (f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 5.6.2 above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate. **(i.e. Band D Council Tax including all special expenses and parish precepts).**

Parish of:	£
Ab Kettleby	237.89
Asfordby	301.04
Belvoir	346.54
Bottesford	284.01
Broughton & Old Dalby	250.15
Buckminster	243.33
Burton & Great Dalby	265.24
Clawson, Hose & Harby	262.10
Croxton Kerrial	268.18
Eaton	270.33
Freeby	220.65
Frisby	262.34
Gaddesby	248.33
Gaddesby (29)	271.50
Garthorpe	276.06
Grimston	275.03
Hoby with Rotherby	296.27
Kirby Bellars	262.28
Knossington & Cold Overton	288.79
Redmile	252.54
Scalford	275.28

Somerby	276.70
Sproxton (Sproxton & Saltby)	224.57
Sproxton(Stonesby & Bescaby)	302.89
Stathern	283.40
Twyford & Thorpe	230.48
Waltham	284.36
Wymondham	257.21
Area of: Former Urban District of Melton Mowbray	251.78

(h) Part of the Council's Area

The amounts of attached schedule in Appendix B being the amounts given by multiplying the amounts at 5.8(f) and 5.8(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. **(i.e. Council Tax across all bands for general and special expenses and parish precepts).**

5.9 That it be noted that for the year 2023/24 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below

<u>Precepting Authority</u>	<u>Valuation Band</u>							
	A £	B £	C £	D £	E £	F £	G £	H £
Leicestershire County Council	1,016.97	1,186.47	1,355.97	1,525.46	1,864.45	2,203.44	2,542.44	3,050.92
Police & Crime Commissioner for Leicestershire	182.15	212.51	242.87	273.23	333.95	394.67	455.38	546.46
Leicestershire Combined Fire Authority	52.86	61.67	70.48	79.29	96.91	114.53	132.15	158.58

5.10 That, having calculated the aggregate in each case of the amounts at 3.4(h) and 3.5 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of the attached schedule in Appendix C as the amounts of Council Tax for the year 2023/24 for each of the categories of dwellings shown below: (i.e. fully inclusive Council Tax across all bands).

6 Options Considered

- 6.1 It is a requirement for the Council to calculate and set the Council Tax for 2023/24 as required under the Local Government Finance Act 1992.

7 Consultation

- 7.1 Consultation has not been undertaken and would not be applicable to this report

8 Next Steps – Implementation and Communication

- 8.1 Once approved the Council will be working on preparing the relevant Council Tax bills to be sent out to residents.

9 Financial Implications

- 9.1 The above figures reflect the financial position as set out in the Council’s budget for 2023/24 with the actual impact on the Band D Council Tax summarised in the table below:

	2022/23 £	2022/23 £	Increase %
Melton Borough Council (average for whole area excluding Parish Councils)	217.64	224.14	2.99
Leicestershire County Council (including 2% social care levy)	1,452.96	1,525.46	4.99
Police & Crime Commissioner for Leicestershire	258.23	273.23	5.81
Leicestershire Combined Fire Authority	74.29	79.29	6.73
Parish Councils (average for whole area)	69.66	72.36	3.88
Average for whole area (including precepts)	2,040.05	2,140.31	4.91

Financial Implications reviewed by: Director for Corporate Services

10 Legal and Governance Implications

- 10.1 Section 31 of the Local Government Finance Act 1992 stipulates that the council must set a lawful and balanced budget and Council Tax level for 2023/24 before the statutory deadline of 11 March 2023. In developing any proposals for budget changes, the necessary Equality Impact Assessments and any consultation processes will need to be followed.
- 10.2 The report sets out the calculations required under the Local Government Finance Act 1992 as amended by the Localism Act 2011.
- 10.3 The Localism Act 2011 introduced a new Chapter into the Local Government Finance Act 1992, which makes provision for Council tax referendums to be held if an authority increases its Council tax by an amount exceeding principles determined by the Secretary of State. By Regulation, the Government allows Councils to raise Council Tax by a maximum amount. Any further increases would require a local referendum to be held on the increase. The Council Tax levels proposed do not exceed that level and if approved by Council may be implemented without the need for a referendum.

- 10.4 Section 25 of the Local Government Act 2003 requires the S151 officer to report to Council when it is setting the budget and precept (council tax). Members are required to act prudently when setting the budget and council tax so that they act in a way that considers local taxpayers. The council must decide every year how much they are going to raise from council tax. The decision is based on a budget that sets out estimates of what is planned to be spent on services. Because the level of council tax is set before the year begins and cannot be increased during the year, risks and uncertainties have to be considered, that might force higher spending on services than planned. Allowance is made for these risks by making prudent allowance in the estimates for services; and ensuring that there are adequate reserves to draw on if the service estimates turn out to be insufficient.
- 10.5 Section 106 of the Local Government Finance Act 1992 precludes a councillor from voting on a calculation which might affect the calculation of the Council's budget, if he or she has an outstanding council tax debt of over two months. If a member is present at any meeting at which relevant matters are discussed, they must disclose that section 106 applies and may not vote. Failure to comply with this provision is a criminal offence.

Legal Implications reviewed by: Deputy Monitoring Officer 15.02.23

11 Equality and Safeguarding Implications

- 11.1 There are no direct equality or safeguarding issues arising from this report

12 Community Safety Implications

- 12.1 There are no direct links to community safety arising from this report

13 Environmental and Climate Change Implications

- 13.1 There are no direct links to environmental and climate change arising from this report

14 Other Implications (where significant)

- 14.1 No other implications have been identified

15 Risk & Mitigation

There are no specific risks associated with this report

16 Background Papers

- 16.1 None

17 Appendices

- 17.1 Appendix A - Parish Council Precepts 2023/24.
- 17.2 Appendix B - Council Tax Band Charges for General Fund, SEA's and Parishes 2023/24.
- 17.3 Appendix C - Council Tax Band Charges for all 2023/24.

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