



# Council Tax Setting 2024/25

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<b>Lead Member/Relevant Portfolio Holder</b>	Councillor Sarah Cox - Portfolio Holder for Corporate Finance, Property and Resources

<b>Corporate Priority:</b>	Ensuring the right conditions to support delivery
<b>Relevant Ward Member(s):</b>	All
<b>Date of consultation with Ward Member(s):</b>	N/A
<b>Exempt Information:</b>	No

## 1 Summary

1.1 The purpose of this report is to enable the Council to calculate and set the Council Tax for 2024/25 as required under the Local Government Finance Act 1992 (the 1992 Act). The Leicestershire County Council figures are subject to approval at their meeting on 21 February 2024.

## 2 Recommendations

<b>That Council:</b>	
2.1	<b>Note the calculations and set the Council Tax for the year 2024/25 made in accordance with requirement set out in the Local Government Finance Act 1992.</b>

## 3 Reason for Recommendations

3.1 Under the 1992 Act 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 2024/25 in order to establish the Council Tax requirement for Melton. It will also outline the Band D charges for 2024/25 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 2024/25 are detailed in Appendix A and total £823,938. The increase in the average Band D Council Tax for Parish Councils is 7.37% and results in an average Band D Council Tax figure of £77.69 for 2024/25. Parish Councils are not currently subject to the requirements of the referendum rules.

### 5.3 Leicestershire County Council

Leicestershire County Council meet on 21 February 2024 and are due to set their precept at £32,208,698. This would result in a Band D Council Tax of £1,601.58. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £264,231 for 2023/24.

### 5.4 Police & Crime Commissioner for Leicestershire

At the Leicester, Leicestershire and Rutland Police & Crime Panel meeting on 01 February 2024, the Panel resolved to support the Police & Crime Commissioner's proposal to set their precept at £5,756,252. This results in a Band D Council Tax of £286.23. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £47,327 for 2023/24.

### 5.5 Leicestershire Combined Fire Authority

Leicestershire Combined Fire Authority met on 14 February 2024 and set their precept at £1,642,084. This results in a Band D Council Tax of £81.65. The actual payment will be adjusted by a contribution towards a Collection Fund surplus of £13,734 for 2023/24.

### 5.6 Council Tax Base

The following amounts for the year 2024/25 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 20,110.57 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	2024/25 Band D equivalents
Ab Kettleby	257.48
Asfordby	1,187.92
Belvoir	127.86
Bottesford	1,551.28
Broughton and Old Dalby	651.81
Buckminster	148.45
Burton and Dalby	461.59
Clawson, Hose and Harby	1,130.88

Croxton Kerrial	237.03
Eaton	330.43
Freeby	122.41
Frisby	341.80
Gaddesby	164.18
Gaddesby (29)	218.80
Garthorpe	33.77
Grimston	135.52
Hoby with Rotherby	321.86
Kirby Bellars	160.58
Knossington & Cold Overton	160.72
Redmile, Barkstone & Plungar	397.10
Scalford	256.73
Somerby	408.42
Sproxton (Sproxton & Saltby)	179.28
Sproxton (Stonesby & Bescaby)	84.01
Stathern	327.89
Twyford and Thorpe Satchville	307.01
Waltham	562.12
Wymondham & Edmondthorpe	338.78
Area of Former Urban District of Melton	9,504.86
Mowbray	
<b>TOTAL</b>	<b>20,110.57</b>

5.7 The Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) has been calculated at £230.85.

5.8 The following amounts are calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the 1992 Act:-

- (a) £23,318,983 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) £17,852,463 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) £5,466,520 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 1992 Act). (**i.e. Council Tax requirement for general, special expenses & parish precepts**).
- (d) £271.82 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) £1,391,248 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) £202.64 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).**

<b>Parish of:</b>	<b>£</b>
Ab Kettleby	243.42
Asfordby	322.78
Belvoir	351.24
Bottesford	290.50
Broughton and Old Dalby	256.64
Buckminster	248.11
Burton and Dalby	272.83
Clawson, Hose and Harby	285.32
Croxton Kerrial	272.25
Eaton	281.33
Freeby	227.67
Frisby	283.25
Gaddesby	253.56
Gaddesby (29)	281.85
Garthorpe	276.67
Grimston	282.55
Hoby with Rotherby	292.74
Kirby Bellars	266.78
Knossington & Cold Overton	314.51
Redmile, Barkstone & Plungar	263.32
Scalford	292.23
Somerby	281.18
Sproxton (Sproxton & Saltby)	233.02
Sproxton (Stonesby & Bescaby)	310.96
Stathern	298.71

Twyford and Thorpe Satchville	235.21
Waltham	291.90
Wymondham & Edmondthorpe	261.09
Area of: Former Urban District of Melton Mowbray	259.48

(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 2024/25 the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the 1992 Act, 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	1,067.72	1,245.67	1,423.63	1,601.58	1,957.49	2,313.39	2,669.30	3,203.16
Police & Crime Commissioner for Leicestershire	190.82	222.62	254.43	286.23	349.84	413.44	477.05	572.46
Leicestershire Combined Fire Authority	54.44	63.51	72.58	81.65	99.80	117.94	136.09	163.30

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 1992 Act, hereby sets the amounts of the attached schedule in Appendix C as the amounts of Council Tax for the year 2024/25 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 1992 Act.

## 7 Consultation

7.1 Consultation has not been undertaken.

## 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 2024/25 with the actual impact on the Band D Council Tax summarised in the table below.

	2023/24 £	2024/25 £	Increase %
Melton Borough Council (average for whole area excluding Parish Councils)	224.14	230.85	2.99
Leicestershire County Council (including 2% social care levy)	1,525.46	1,601.58	4.99
Police & Crime Commissioner for Leicestershire	273.23	286.23	4.76
Leicestershire Combined Fire Authority	79.29	81.65	2.98
Parish Councils (average for whole area)	72.36	77.69	7.37
Average for whole area (including precepts)	2,140.31	2,241.29	4.72

### Financial Implications reviewed by: Director for Corporate Services

## 10 Legal and Governance Implications

- 10.1 Section 31 of the Local Government Finance Act 1992 (the 1992 Act) stipulates that the council must set a lawful and balanced budget and Council Tax level for 2024/25 before the statutory deadline of 11 March 2024. 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 1992 Act as amended by the Localism Act 2011.
- 10.3 The Localism Act 2011 introduced a new Chapter into the 1992 Act, which requires a referendum to be held if an authority proposes to increase its Council tax by an amount which exceeds principles determined by the Secretary of State. The Government passes regulations allowing Councils to raise Council Tax by a maximum amount. Any higher increase must be approved by a local referendum. The Council Tax levels proposed in this report do not exceed the amount, 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 that might force higher spending on services than planned must be considered. Allowance is made for these risks by making prudent allowances 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 1992 Act prohibits 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: Clive Tobin, Assistant Director for Governance and Democracy, Monitoring Officer.**

## **11 Equality and Safeguarding Implications**

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

## **12 Data Protection Implications (Mandatory)**

- 12.1 A Data Protection Impact Assessments (DPIA) has not been completed because there are no risks/issues to the rights and freedoms of natural persons.

## **13 Community Safety Implications**

- 13.1 There are no Community Safety implications as a result of this report.

## **14 Environmental and Climate Change Implications**

- 14.1 There are no environmental or climate change implications.

## **15 Risk & Mitigation**

- 15.1 There are no specific risks associated with this report.

## **16 Background Papers.**

- 16.1 There are no background papers.

## **17 Appendices**

- 17.1 Appendix A - Parish Council Precepts 2024/25.  
17.2 Appendix B - Council Tax Band Charges for General Fund, SEA's and Parishes 2024/25.  
17.3 Appendix C - Council Tax Band Charges for all 2024/25.