

EAST STAFFORDSHIRE BOROUGH COUNCIL

REPORT COVER SHEET

Title of Report:	Setting the Amount of Council Tax for 2024/25
Meeting of:	Council
Date:	19/02/2024
Is this an Executive Decision:	No
Is this a Key Decision:	No
Is the report Confidential:	No
If so, please state relevant paragraph from Schedule 12A LGA 1972:	n/a

Essential Signatories:

ALL REPORTS MUST BE IN THE NAME OF A HEAD OF SERVICE

Deputy Monitoring Officer: John Teasdale

Date Signature

Chief Finance Officer: Lloyd Haynes

Date Signature

EAST STAFFORDSHIRE BOROUGH COUNCIL

Report to Council

Date: 19 February 2024

TITLE:	Setting the Amount of Council Tax for 2024/25
PORTFOLIO:	Finance
HEAD OF SERVICE:	Lloyd Haynes
CONTACT OFFICER:	Ross White – Accountant Ext. 1130
WARD(S) AFFECTED:	All

1. Purpose of the Report

- 1.1 The Local Government Finance Act 1992, amended by the Localism Act 2011, prescribes the way in which Council Tax is both set and presented. This report is produced in accordance with this legislation.
- 1.2 Members should note that the basis of how Council Tax levels have been derived is stated within the Executive Decision Record 114.23 – Council Tax Base 2024/25; approved on 22 December 2023. In addition to this, a report elsewhere on the agenda recommends approval by Council of the Medium Term Financial Strategy 2024/25 to 2026/27 and recommends the level of Council Tax for 2024/25 for this Council.

2. Executive Summary

- 2.1 The level of Council Tax to be set by East Staffordshire Borough Council for a Band D property in 2024/25 is £198.63 (2023/24 £192.88). This is an increase of 2.98% or £5.75 (or 11p a week) on a Band D property, well below the current level of inflation. Consequently, under legislation no referendum will be required in respect of the Council's share of the council tax bill.

3. Contribution to Corporate Priorities

- 3.1 All

4. Report

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires billing authorities to calculate a council tax requirement for the year, instead of its budget requirement, as was previously the case. The main reason for this change was to accommodate the requirement to hold referendums for 'excessive' increases in the basic amount of council tax. The principles established require that the Council would need to hold a referendum if the "basic amount of council tax" is set at 3% or higher when compared with the same figure for 2023/24 or more than £5, whichever is greater.
- 4.2 As the Council is proposing an increase of 2.98% or £5.75 from £192.88 to £198.63 for a Band D Property in relation to its share of the Council Tax for 2024/25 no referendum will be required in relation to our element.
- 4.3 The following is a summary of the average Band D Council Tax levels as a result of the Appendices contained within this report

	<u>Average Band D Amount 2023/24</u>	<u>Average Band D Amount 2024/25</u>	<u>Percentage Change 2023/24</u>	<u>Appendix Reference</u>
ESBC (not including Special Expense)	£192.88	£198.63	2.98%	Appendix 13.3
Staffordshire County Council	£1,471.23*	£1,544.64*	4.99%	Appendix 13.4
Staffordshire Commissioner for Fire and Rescue	£84.25	£86.77	2.99%	Appendix 13.4
Staffordshire Police and County Crime Commissioner	£260.57	£273.57	4.99%	Appendix 13.4
Average Special Expense	£11.10	£11.01	-0.81%	
Average Parish Council Precept	£34.02	£36.77	8.08%	Appendix 13.6
Overall Average	£2,054.05	£2,151.39	4.74%	

**The 2024/25 amount for Staffordshire County Council is split General Precept £1,321.89 (2023/24 £1,277.90) and Adult Social Care £222.75 (2023/24 £193.33).*

- 4.4 Detailed at schedule 13.6 are the local precepts and local tax rates, together with the comparator figures from previous year, for each parish council.

5. **Financial Considerations**

This section has been approved by the following member of Financial Management Unit
Ross White.

5.1 The main financial issues arising from this Report are as follows.

Revenue	2024/25	2025/26
The amount of Revenue Budget to be funded by Council Tax:	£8,130,919	
The setting of the indicated Council Tax levels will enable the Council to meet both its corporate objectives and legal obligations.		
Band D Tax:	£198.63	

Capital	2024/25	2025/26
No capital implications.		

6. **Risk Assessment and Management**

6.1 The main risks to this Report and the Council achieving its objectives are as follows.

6.1.1 None

7. **Legal Considerations**

*This section has been approved by the following member of Legal Team
John Teasdale*

7.1 The main legal issues arising from this Report are as follows.

7.1.1 A statutory duty is placed on the Council to set for each financial year an amount of council tax for different categories of dwellings according to the band in which the dwelling falls. The requirements to calculate and set a Council Tax are set out in the Local Government Finance Act 1992 and are detailed in the report. The Localism Act 2011 made significant changes to this Act, requiring authorities to calculate a Council Tax requirement for the year, not a budget requirement as was previously required. Failure to set a balanced budget and thereafter Council Tax would mean the Council would be in breach of the Local Government Finance Act 1992.

8. **Equalities**

8.1 There are no equalities issues identified as a result of this report.

9. **Data Protection Implications – Data Protection Impact Assessment (DPIA)**

9.1. A DPIA must be completed where there are plans to:

- use systematic and extensive profiling with significant effects;
- process special category or criminal offence data on a large scale; or
- systematically monitor publicly accessible places on a large scale
- use new technologies;
- use profiling or special category data to decide on access to services;
- profile individuals on a large scale;
- process biometric data;
- process genetic data;
- match data or combine datasets from different sources;
- collect personal data from a source other than the individual without providing them with a privacy notice ('invisible processing');
- track individuals' location or behaviour;
- profile children or target marketing or online services at them; or
- process data that might endanger the individual's physical health or safety in the event of a security breach

9.2 Following consideration of the above, there are no Data Protection implications arising from this report which would require a DPIA

10. **Human Rights**

10.1 There are no human rights issues arising from this Report.

11. **Recommendation(s)**

The Council, is asked to note:

- 11.1 That this paper is based upon the revenue budget for 2024/25, as set out elsewhere on the Agenda.
- 11.2 That the Executive Decision Record – Council Tax Base 2024/25 of the 22nd December 2023 calculated the amounts highlighted at Appendix 13.2 in accordance with regulations made under section 33 (5) of the Local Government Finance Act.
- 11.3 That the amounts at Appendix 13.3 are calculated by the Council for the year 2024/25 in accordance with sections 31 to 36 of the Local Government Finance Act 1992.

- 11.4 That the amounts in Appendix 13.4 be noted as precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown.

The Council is asked to approve:

- 11.5 That for the purpose of section 35 (e) of the Local Government Finance Act 1992, all expenses incurred by the Council in 2024/25 be declared general expenses, apart from those expenses which are incurred by the Council in performing in a part of its area a function performed elsewhere in its area by a body with power to issue a precept to the Council, as listed at Appendix 13.1 and are therefore special expenses.
- 11.6 That having calculated in each case the aggregate of the amounts of the schedule at Appendix 13.3(h) and the amounts in Appendix 13.4, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the amounts shown on Appendix 13.5 as the amounts of council tax for the year 2024/25, for each of the categories of dwellings shown.

12. Background papers

- 12.1 The Medium Term Financial Strategy, presented elsewhere on the agenda, gives the detailed financial analysis in arriving at the £198.63 East Staffordshire Borough Council element of the overall Council Tax.

13. Appendices

- 13.1 Special Expenses
- 13.2 Council Tax Base
- 13.3 Calculation of Council Tax & East Staffordshire Borough Council Tax Rates
- 13.4 Major Precepts
- 13.5 Total Council Tax Rates
- 13.6 Local Precepts