



Full Council	Thursday, 22 February 2024	Matter for Information and Decision
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Report Title: **Council Tax Setting (2024/25)**

Report Author(s): **Bev Bull (Head of Finance/Acting CFO and S151 Officer)
Deborah Proctor (Interim Finance Manager)**

Purpose of Report:	The purpose of this report is for Oadby and Wigston Borough Council to set and approve the amount of Council Tax for its area in accordance with section 30(2) of the Local Government Finance Act 1992 as amended by the Localism Act 2011.
Report Summary:	Approval is sought for Oadby and Wigston Borough Council's associated Band D Council Tax for 2024/25 of £254.04 Members should note that the wording of this report and the recommendations are largely prescribed by statute.
Recommendation(s):	<p>A. It be noted that under powers delegated to the Chief Financial Officer, the Council has calculated the amount of 18,367.98 as its Council Tax base for the financial year 2024/25 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.</p> <p>B. It be noted that the Council Tax requirement for the Council's own purposes for 2024/25 is £4,666,276.</p> <p>C. The following amounts be calculated by the Council for the year 2024/25 in accordance with sections 30 to 36 of the Local Government Finance Act 1992 (as amended):</p> <p>(i) £40,841,345 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(2) of the Act.</p> <p>(ii) £36,175,069 being the aggregate of the amounts which the Council estimates for the items set out in section 31A(3) of the Act.</p> <p>(iii) £4,666,276 being the amount by which the aggregate at C(i) above exceeds the aggregate at C(ii) above, calculated by the Council, in accordance with section 31 A (4) of the Act, as its Council Tax Requirement for the year.</p> <p>(iv) £254.04 being the amount at C(iii) divided by the amount at A above, calculated by the Council, in accordance with section 3 B of the Act, as the basic amount of its Council Tax for the year.</p>

(v) Valuation Bands 2024/25

Being the amounts given by multiplying the amount at C(iv) 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 amount to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Oadby & Wigston Borough Council			
A	B	C	D
£ 169.36	£ 197.59	£ 225.82	£254.04
E	F	G	H
£ 310.50	£ 366.95	£ 423.41	£508.09

D. It is noted that for the year 2024/25, the Police and Crime Commissioner for Leicester/shire, and the Leicester/shire and Rutland Combined Fire Authority 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 shown below and that Leicestershire County Council have indicated that their provisional precept will be confirmed on 21 February 2024.

Precepting Authorities - Valuation Bands 2024/25

Leicestershire County Council			
A	B	C	D
£ 1,067.72	£ 1,245.67	£ 1,423.63	£ 1,601.58
E	F	G	H
£ 1,957.49	£ 2,313.39	£ 2,669.30	£ 3,203.16

Police & Crime Commissioner for Leicester & Leicestershire			
A	B	C	D
£ 190.82	£ 222.62	£ 254.43	£ 286.23
E	F	G	H
£ 349.84	£ 413.44	£ 477.05	£ 572.46

Leicester, Leicestershire & Rutland Combined Fire Authority			
A	B	C	D
£54.44	£ 63.51	£ 72.58	£ 81.65
E	F	G	H

£99.80	£117.94	£136.09	£163.31
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E. That having calculated the aggregate in each case of the amounts at C(v) and D above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, set the following amounts as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings shown below.

Valuation Bands

Total Amount Payable Oadby & Wigston Borough Council Residents			
A	B	C	D
£1,482.34	£ 1,729.39	£1,976.46	£2,223.50
E	F	G	H
£2,717.63	£ 3,211.72	£3,705.85	£4,447.02

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Corporate Priorities:

Building, Protecting and Empowering Communities
 Growing the Borough Economically
 Providing Excellent Services

Vision and Values:

"A Strong Borough Together" (Vision)
 Innovation (V4)

Report Implications:-

Legal:

There are no implications arising from this report.

Financial:

The implications are set out in the report.

Corporate Risk Management:

Decreasing Financial Resources (CR1)
 Effective Utilisation of Assets/Buildings (CR5)
 Regulatory Governance (CR6)
 Organisational/Transformational Change (CR8)
 Economy/Regeneration (CR9)

Equalities and Equalities Assessment (EA):

There are no implications arising from this report.
 EA not applicable.

Human Rights:	There are no implications arising from this report.
Health and Safety:	There are no implications arising from this report.
Statutory Officers' Comments:-	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	None.
Background Papers:	Local Government Finance Act 1992
Appendices:	None.

1. Introduction

- 1.1 Section 30 of the Local Government Finance Act 1992 requires the Council to set amounts of Council tax at taxpayer level for each category of dwelling (i.e. Council Tax Band) before 11 March in the preceding financial year. At the time of writing, the Police and Crime Commissioner for Leicestershire and Leicester had already set their Council Tax increases for 2024/25. Leicester and Leicestershire and Rutland Combined Fire Authority is due to agree its increase on 14th February 2024 and Leicestershire County Council is due to agree its increase on 21st February 2024.
- 1.2 The increases (including the indicative increases for the Combined Fire Authority and Leicestershire County Council) are as follows:

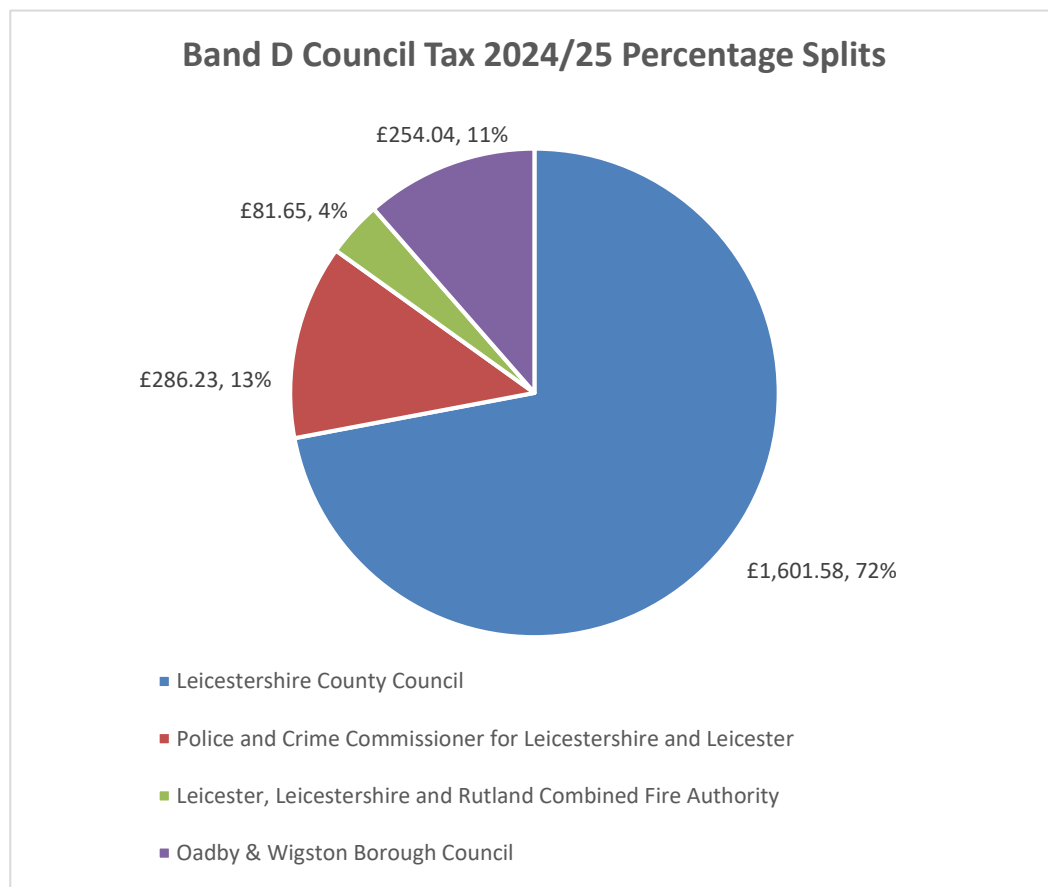
Preceptor	% - Increase
Leicestershire County Council (Provisional)	4.99%
Police and Crime Commissioner for Leicestershire and Leicester	4.76%
Leicester, Leicestershire and Rutland Combined Fire Authority	2.98%

- 1.3 The Secretary of State for Housing, Communities and Local Government has made an offer to "Adult Social Care Authorities" which are local authorities that have functions under Part 1 of the Care Act 2014, namely County Councils in England, District Councils for an area in England for which there is no County Council, London Borough Councils, the Common Council of the City of London and the Council of the Isles of Scilly.
- 1.4 The offer is the option of an adult social care authority being able to charge an additional "precept" on its Council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2024/25.
- 1.5 Leicestershire County Council has provisionally set a 2% adult social care levy in 2024/25. Their final decision will be reported to Council verbally by the Chief Financial Officer before Members are asked to vote on the recommendations above, noting that their council tax

setting meeting will be held on 21st February 2024 and therefore after the publication of this report.

- 1.6 The Leicester, Leicestershire and Rutland Police and Crime Panel meeting on 1 February 2024 approved the 2024/25 Council Tax precept for the Police and Crime Commissioner for Leicestershire and Leicester.
- 1.7 The Combined Fire Authority will be meeting on the 14th February 2024 to approve the 2024/25 Council Tax precept for the Leicester, Leicestershire and Rutland Combined Fire Authority. Their final decision will be reported to Council verbally by the Chief Financial Officer before Members are asked to vote on the recommendations above, noting that their council tax setting meeting will be held on 14th February 2024 and therefore at the same time as the publication of this report.
- 1.8 In total, the average Council Tax (Band D) for 2024/25 (assuming that both the Leicestershire County Council and the Combined Fire Authority confirm their proposed precepts) will be **£2,223.50**, comprising:

Preceptor	Band D Council Tax	% - Increase
Leicestershire County Council	£1,601.58	4.99%
Police and Crime Commissioner for Leicestershire and Leicester	£286.23	4.76%
Leicester, Leicestershire and Rutland Combined Fire Authority	£81.65	2.98%
Oadby & Wigston Borough Council	£254.04	2.99%
Total	£2,223.50	4.65%



- 1.9 Although the information contained in this report is accurate at the time of writing, not all the major precept bodies had formally approved their Council Tax. Should there be any changes to the figures in this report, Members will be informed verbally at the meeting.
- 1.10 A Council Tax Guide will be placed on the Council's website following this meeting. The guide will detail the 24/25 precepts. Information regarding how to access the Council Tax Guide will be included in the latest version of 'Our Borough'.