



Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>COUNCIL – 21 FEBRUARY 2024</b>
Subject	<b>COUNCIL TAX 2024/25</b>
Wards affected	All
Accountable member	Cllr Mike Every, Deputy Leader and Cabinet Member for Finance Email: <a href="mailto:mike.every@cotswold.gov.uk">mike.every@cotswold.gov.uk</a>
Accountable officer	David Stanley, Deputy Chief Executive Email: <a href="mailto:david.stanley@cotswold.gov.uk">david.stanley@cotswold.gov.uk</a>
Report Author	David Stanley, Deputy Chief Executive Email: <a href="mailto:david.stanley@cotswold.gov.uk">david.stanley@cotswold.gov.uk</a>
Summary/Purpose	To set the Council Tax for 2024/25
Annexes	Annex A: Schedules 1-4
Recommendations	<p>It is recommended that (subject to confirmation of Gloucestershire County Council's precept):</p> <ol style="list-style-type: none"><li>1) for the purposes of the Local Government Finance Act 1992 Section 35(2), there are no special expenses for the District Council in 2024/25;</li><li>2) it be noted that, using their delegated authority, the Deputy Chief Executive calculated the Council Tax Base for 2024/25:<ol style="list-style-type: none"><li>(a) for the whole Council area as 42,855.33 [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and</li><li>(b) for dwellings in those parts of its area to which a Parish Precept relates as in the attached Schedule 1.</li></ol></li><li>3) the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish Precepts) is £153.93.</li><li>4) the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:<ol style="list-style-type: none"><li>(a) £47,469,352 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 and any additional special expenses.</li></ol></li></ol>



- (b) £36,246,995 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
- (c) £11,222,349 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(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) £261.87 being the amount at 4(c) above (Item R), all divided by Item T (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 and Special Expenses);
- (e) £4,625,628 being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act as per the attached Schedule 2.
- (f) £153.93 being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by Item T(2(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 or special item relates;
- (g) the amounts shown in Schedule 2 being the amounts given by adding to the amount at 4(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council's area shown in Schedule 2 divided in each case by the amount at 2(b) 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;
- (h) the amounts shown in Schedule 3 being the amounts given by multiplying the amounts at 4(f) and 4(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;
- 5) it be noted that for the year 2024/25 the Gloucestershire County Council and the Police & Crime Commissioner for Gloucestershire have issued precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated below:



	Valuation Band	Gloucestershire County Council	Police and Crime Commissioner
		£	£
	A	1,066.55	205.39
	B	1,244.30	239.62
	C	1,422.06	273.85
	D	1,599.82	308.08
	E	1,955.34	376.54
	F	2,310.85	445.00
	G	2,666.37	513.47
	H	3,199.64	616.16
	6)	the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in Schedule 4 as the amounts of Council Tax for the year 2024/25 for each part of its area and for each of the categories of dwellings.	
	7)	the Council's basic amount of Council Tax for 2024/25 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.	
	8)	the following Council/Public Officers: Deputy Chief Executive, Group Manager – Resident Services, Director of Governance and Development, Legal Executive, Business Manager – Operational Services, Revenues Manager, Revenues Lead and Court Officer be authorised to: (a) collect and recover any National Non-Domestic Rates and Council Tax; and (b) prosecute or defend on the Council's behalf or to appear on its behalf in proceedings before a magistrate's court in respect of unpaid National Non-Domestic Rates and Council Tax.	
Council Priorities:	Deliver Good Services		
Key Decision	Yes		
Exempt	No		



## **I. BACKGROUND INFORMATION**

- I.1 The Local Government Finance Act 1992, updated by the Localism Act 2011, requires:
- (a) the billing authority to calculate a Council Tax requirement for the year;
  - (b) the Council to confirm that its basic amount of Council Tax for 2024/25 is not excessive (this covers the requirements of Chapter IVZA of the Local Government Finance Act 1992 - referendums relating to Council Tax increases).
- I.2 The report to Council elsewhere on this agenda includes a Net Budget Requirement of £15,061,337 for 2024/25, with a District Council Tax of £153.93 at Band D (an increase of 3.36 % on the 2023/24 figure).
- I.3 The Local Government Act 2003 brought about two legal requirements for the Council when considering its budget and Council Tax for the following year. The Council must:
- (a) consider and approve its prudential indicators, which are necessary to comply with the CIPFA Code and which underpin the capital finance system; and
  - (b) the Council must have regard to the report of the Chief Financial Officer on the robustness of the budget estimates and the adequacy of the Council's financial reserves.
- I.4 These requirements are set out in the separate 2024/25 Revenue Budget, Capital Programme and Medium-Term Financial Strategy report and associated Annexes to Council. Annex A of the Council report also incorporates the Chief Finance Officer's opinion on the robustness of the budget estimates and adequacy of the reserves.
- I.5 The Council is required to make resolutions in respect of the tax base (Schedule 1) and aggregate levels of Council Tax. The aggregate levels of Council Tax comprise the "basic amount", i.e., parish and district levy (Schedule 2), amounts for each band (Schedule 3) and inclusion of Gloucestershire County Council and the Police & Crime Commissioner for Gloucestershire (Schedule 4). The recommendations to give effect to the legal resolution of these items are necessarily framed.
- I.6 If the Council changes the budget recommendations, the figures in Recommendation 4 may need to be changed. If the proposed level of District Council Tax is changed, then the figures in Schedules 2-4 will also need to be amended. In order to make such changes and verify them, an adjournment of the Council Meeting may be required.
- I.7 For the purposes of passing debts through the Courts, the Council must also formally resolve that certain Officers (of the Council and Publica) are empowered to carry out this function. Those Officers are identified at Recommendation 8.



- 1.8 The precept levels/proposals of other precepting bodies have been received. These are detailed below.
- 1.9 The Town and Parish Council precepts for 2024/25 total £4,625,628. The increase in the average Band D Council Tax for the Town and Parish Councils between 2023/24 and 2024/25 is 12.63%, and results in an average Band D Council Tax figure of £107.94 for 2024/25.
- 1.10 Gloucestershire County Council will meet on the 21 February 2024. The proposal presented to Council will give rise to a precept of £68,560,814 for the Cotswold District. This results in a Band D Council Tax of £1,599.82.
- 1.11 The Police and Crime Commissioner for Gloucestershire has set a precept of £12,202,870.07. This results in a Band D Council Tax of £308.08.

## 2. FINANCIAL IMPLICATIONS

- 2.1 The recommendations set out in the formal Council Tax Resolution reflect the proposals commended to the Council by Cabinet.
- 2.2 If the proposals are accepted by the Council, and the formal Council Tax Resolution is approved, the total Band D Council Tax will be as follows:

Authority	2023/24 (£)	2024/25 (£)	Increase (£)	Increase %
Cotswold District Council	148.93	153.93	5.00	3.36%
Gloucestershire County Council	1,523.78	1,599.82	76.04	4.99%
Police and Crime Commissioner for Gloucestershire	295.08	308.08	13.00	4.41%
<b>SUBTOTAL (excluding Parish)</b>	<b>1,967.79</b>	<b>2,061.83</b>	<b>94.04</b>	<b>4.78%</b>
Town & Parish Council (average)	95.84	107.94	12.10	12.63%
<b>TOTAL (including Parish)</b>	<b>2,063.63</b>	<b>2,169.77</b>	<b>106.14</b>	<b>5.14%</b>

Band	Charge
A	6/9th (or 66.7%)
B	7/9th (or 77.8%)
C	8/9th (or 88.9%)
D	x one (or 100%) = the standard Council Tax charge for the area
E	11/9th (or 122%)
F	13/9th (or 144.4%)
G	15/9th (or 166.7%)
H	x 2 (or 200%)



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For example, if the Band D charge for an area is £2,160:

1/9th of the Band D charge is £240

A household in Band A will pay 6/9th (= 6 x £240) = £1,440

A household in Band F will pay 13/9th (=13 x £240) = £3,120