

COUNCIL TAX RESOLUTION 2024/25

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Portfolio Holder: Finance

Ward(s) Affected: All wards

Purpose of the Report: This report takes the recommended 2024/25 budget from Cabinet, together with information from the various precepting bodies to produce the appropriate recommendations for setting the council tax for the area, which the Council is required to agree at this meeting.

Summary Recommendations:

Council is Recommended to resolve:

- (1) That the Council Tax Base for 2024/25 be noted.
- (2) The sums that have been calculated for 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act.
- (3) That the County and Police precepts be noted.
- (4) The Council Tax for 2024/25.
- (5) That the Council's basic amount of Council Tax for 2024/25 is not excessive.

1 Budget Position

- 1.1 The Cabinet meeting in February considered the financial position of the Authority for 2024/25 and future years, and recommended to this Council meeting the budget for 2024/25. The Cabinet report and the information in that report must be used to underpin any decisions taken at this meeting.
- 1.2 Members attention is drawn to Section 12 of the Cabinet report which contains the advice of the Chief Financial Officer¹ in respect of the budget as required under the Local Government Act 2003.

¹ For Broadland DC this officer is the Assistant Director Finance.

- 1.3 Since that meeting information has been received from the major precepting bodies so that the Council is now in the position to agree the total 2024/25 council tax for the area.

Nb: The Norfolk County Council budget will not be formally approved by their full Council until 20th Feb 2024. In the unlikely event that the NCC figures change, an amended Council Tax Resolution Report will be issued.

- 1.4 The 2024/25 budget for Broadland DC recommended by the Cabinet translates into a district council tax of £134.91 for a Band D property, which represents a £5 increase compared to 2023/24.
- 1.5 In areas where the Council accepts responsibility for street lighting maintenance, these costs are treated as a Special Expense. The total estimate of Special Expenses amounts to £98,931 in 2024/25. The average special expense tax rate in 2024/25 is set at £2.02 This level of income will be sufficient to cover current levels of maintenance and build a reserve to fund a replacement programme.
- 1.6 To this figure is added the cost of parish precepts and the major preceptors.
- 1.7 The following table consolidates the overall council tax position for 2024/25.

	23/24 Band D £	24/25 Band D £	Change
Norfolk County Council	1,592.64	1,672.11	4.99%
Police & Crime Commissioner	302.94	315.90	4.28%
Total Preceptors	1,895.58	1,988.01	
Broadland District Council	129.91	134.91	3.85%
Special Expenses	2.53	2.02	-20.16%
Total District Element	132.44	136.93	£4.49 increase
Parishes (Average)	92.73	100.03	7.87%
Total Band D Council Tax	2,120.75	2,224.97	4.91%

Note: It is the Total District Element that is capped at £5.

- 1.8 Members are reminded of the Local Government and Finance Act 1992, which prohibits any Member who has not paid for at least two months his/her Council Tax when it becomes due, from voting on setting the budget and making of the Council Tax and related calculations.
- 1.9 The setting of the council tax is the conclusion of the process by which the Council aligns its plans to further its corporate aims with the prudent and sustainable use of resources.

2 Issues and Risks

- 2.1 **Resource implications** – the report summarises the key aspects regarding the statutory obligations of the authority in setting its council tax.
- 2.2 **Legal implications** – the authority has to adhere to the Local Government Finance Act as described in the various sections of the report.

Recommendations:

- 1 That it be noted that the following amounts for 2024/25 have been determined under delegated authority and in accordance with regulations made under the local Government Finance Act 1992:
 - a) **48,996** being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax Base for the year.
 - b) The amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amount of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items (i.e. Parish precepts) relate, as shown in **Appendix A**.

- 2 That the Council calculates the following amounts for 2024/25 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):
 - a) **£46,134,635** being the aggregate expenditure which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act (including the General Fund, Special Expenses and Parish Precepts).
 - b) **£34,524,471** being the aggregate income which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act.
 - c) **£11,610,164** as its council tax requirement for the year including Special Expenses and Parish Precepts being the amount by which the aggregate expenditure at 2(a) above exceeds the aggregate income at 2(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act.
 - d) **£236.96** as the basic amount of its Council Tax for the year, being the council tax requirement at 2(c), divided by the Council Tax Base for the year (48,996) at 1(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act.
 - e) **£5,000,113** being the aggregate amount of all special items referred to in Section 34(1) of the Act (i.e. Parish Precepts and street lighting special expenses).
 - f) **£134.91** as the basic amount of its Council Tax for dwellings in its area, excluding Special Expenses and Parish Precepts, being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by the amount at 1(a) above, calculated by the Council, in accordance with Section 34(2) of the Act.
 - g) The amounts given by adding to the amount at 2(f) above the amounts of the special items for the relevant Parish divided in each case by the Council Tax Base for the Parish at 1(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 each Parish is as set out in **Appendix B**.
 - h) The amounts given by multiplying the basic amounts for each Parish 2(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.

- 3 That it be noted that for the year 2024/25 the main precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with s40 of the Local Government Finance Act 1992.

Band	Norfolk County Council	Police & Crime Commissioner	Total Preceptors
A	£1,114.74	210.60	£1,325.34
B	£1,300.53	245.70	£1,546.23
C	£1,486.32	280.80	£1,767.12
D	£1,672.11	315.90	£1,988.01
E	£2,043.69	386.10	£2,429.79
F	£2,415.27	456.30	£2,871.57
G	£2,786.85	526.50	£3,313.35
H	£3,344.22	631.80	£3,976.02

- 4 That, having calculated the aggregate in each case of the amounts of the District's and preceptors requirements, in accordance with s30(2) of the Local Government Finance Act 1992, **hereby sets** amounts of the council tax for the year 2024/25 for each category of dwelling as follows.

Band	District & Parishes Council Tax	Total Preceptors	Total 2024/25 Council Tax
A	157.97	£1,325.34	£1,483.31
B	184.30	£1,546.23	£1,730.53
C	210.63	£1,767.12	£1,977.75
D	236.96	£1,988.01	£2,224.97
E	289.62	£2,429.79	£2,719.41
F	342.28	£2,871.57	£3,213.85
G	394.93	£3,313.35	£3,708.28
H	473.92	£3,976.02	£4,449.94

The council tax for each category of dwelling by parish is as set out in **Appendix C**.

- 5 Determine that the Council's basic amount of Council Tax (including special expenses) for 2024/25 is not excessive, in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992, and thus there is no need to hold a Council Tax referendum.

Background Papers

Cabinet Budget Report 13 February 2024

Appendix A: Council Tax Base

	Tax Base
Acle	1,165.0
Attlebridge	58.0
Aylsham	2,719.0
Beeston	16.0
Beighton	183.0
Belaugh	53.0
Blickling	50.0
Blofield	1,648.0
Booton	60.0
Brampton	76.0
Brandiston	40.0
Brundall	1,729.0
Burgh and Tuttington	151.0
Buxton with Lammas	602.0
Cantley	253.0
Cawston	534.0
Coltishall	594.0
Crostwick	22.0
Drayton	1,974.0
Felthorpe	273.0
Foulsham	345.0
Freethorpe	334.0
Frettenham	280.0
Great and Little Plumstead	1,422.0
Great Witchingham	245.0
Guestwick	51.0
Hainford	377.0
Halvergate	220.0
Haveringland	101.0
Hellesdon	3,930.0
Hemblington	149.0
Hevingham	435.0
Heydon	51.0
Honingham	156.0
Horsford	1,789.0
Horsham and Newton St Faith	651.0
Horstead with Stanninghall	396.0
Lingwood and Burlingham	889.0
Marsham	236.0
Morton on the Hill	36.0
Old Catton	2,408.0
Oulton	84.0
Postwick	241.0
Rackheath	931.0
Reedham	441.0
Reepham	972.0
Ringland	87.0

	Tax Base
Salhouse	604.0
Salle	43.0
South Walsham	336.0
Spixworth	1,310.0
Sprowston	6,269.0
Stratton Strawless	204.0
Strumpshaw	283.0
Swannington, Alderford & Little Witchingham	176.0
Taverham	3,610.0
Themelthorpe	33.0
Thorpe St Andrew	5,197.0
Upton with Fishley	264.0
Weston Longville	150.0
Woodbastwick	166.0
Wood Dalling	93.0
Wroxham	801.0
Total/Average	48,996.0

Appendix B: Parish Band D Amounts

	Precept	Parish Band D	Special Expenses Band D	District, Parish & Special Band D
	£	£	£	£
Acle	150,635.00	129.30		264.21
Attlebridge	120.00	2.07		136.98
Aylsham	489,950.00	180.19		315.10
Beeston	0.00	0.00		134.91
Beighton	7,134.00	38.98		173.89
Belaugh	0.00	0.00		134.91
Blickling	1,100.00	22.00		156.91
Blofield	105,000.00	63.71		198.62
Booton	550.00	9.17		144.08
Brampton	4,800.00	63.16		198.07
Brandiston	175.00	4.38		139.29
Brundall	162,620.00	94.05		228.96
Burgh and Tuttington	4,000.00	26.49		161.40
Buxton with Lammas	33,660.00	55.91		190.82
Cantley	11,000.00	43.48		178.39
Cawston	32,450.00	60.77		195.68
Coltishall	52,562.00	88.49		223.40
Croswick	0.00	0.00		134.91
Drayton	196,495.51	99.54		234.45
Felthorpe	11,000.00	40.29		175.20
Foulsham	14,500.00	42.03		176.94
Freethorpe	17,314.00	51.84		186.75
Frettenham	14,000.00	50.00		184.91
Great and Little Plumstead	55,706.55	39.17		174.08
Great Witchingham	26,259.00	107.18	14.97	257.06
Guestwick	350.00	6.86		141.77
Hainford	12,800.00	33.95		168.86
Halvergate	17,977.00	81.71		216.62
Haveringland	450.00	4.46		139.37
Hellesdon	598,827.00	152.37	24.24	311.52
Hemblington	3,900.00	26.17		161.08
Hevingham	18,000.00	41.38		176.29
Heydon	4,000.00	78.43		213.34
Honingham	10,199.00	65.38		200.29
Horsford	78,407.00	43.83		178.74
Horsham and Newton St Faith	29,500.00	45.31		180.22
Horstead with Stanninghall	36,975.00	93.37		228.28
Lingwood and Burlingham	28,332.00	31.87		166.78
Marsham	11,504.00	48.75		183.66
Morton on the Hill	470.00	13.06		147.97
Old Catton	360,168.00	149.57		284.48
Oulton	3,500.00	41.67		176.58
Postwick	13,846.00	57.45		192.36
Rackheath	137,283.00	147.46		282.37
Reedham	23,392.00	53.04		187.95

	Precept	Parish Band D	Special Expenses Band D	District, Parish & Special Band D
	£	£	£	£
Reepham	88,580.00	91.13		226.04
Ringland	8,290.00	95.29		230.20
Salhouse	31,197.00	51.65		186.56
Salle	0.00	0.00		134.91
South Walsham	23,237.00	69.16		204.07
Spixworth	80,750.00	61.64		196.55
Sprowston	840,859.00	134.13		269.04
Stratton Strawless	8,714.00	42.72		177.63
Strumpshaw	12,850.00	45.41		180.32
Swannington, Alderford & Little Witchingham	6,000.00	34.09		169.00
Taverham	330,275.00	91.49		226.40
Themelthorpe	0.00	0.00		134.91
Thorpe St Andrew	605,870.00	116.58		251.49
Upton with Fishley	10,328.00	39.12		174.03
Weston Longville	10,650.00	71.00		205.91
Woodbastwick	4,200.00	25.30		160.21
Wood Dalling	1,888.00	20.30		155.21
Wroxham	56,583.00	70.64		205.55

Note 1: We have not received a formal precept request from Beeston, Guestwick or Morton on the Hill. Therefore we have set these precepts at the same level as 2023/24.

Appendix C: The Council Tax for Each Category of Dwelling by Parish

	A £	B £	C £	D £	E £	F £	G £	H £
Acle	1,501.48	1,751.73	2,001.97	2,252.22	2,752.71	3,253.21	3,753.70	4,504.44
Attlebridge	1,416.66	1,652.77	1,888.88	2,124.99	2,597.21	3,069.43	3,541.65	4,249.98
Aylsham	1,535.41	1,791.31	2,047.21	2,303.11	2,814.91	3,326.71	3,838.52	4,606.22
Beeston	1,415.28	1,651.16	1,887.04	2,122.92	2,594.68	3,066.44	3,538.20	4,245.84
Beighton	1,441.27	1,681.48	1,921.69	2,161.90	2,642.32	3,122.74	3,603.17	4,323.80
Belaugh	1,415.28	1,651.16	1,887.04	2,122.92	2,594.68	3,066.44	3,538.20	4,245.84
Blickling	1,429.95	1,668.27	1,906.60	2,144.92	2,621.57	3,098.22	3,574.87	4,289.84
Blofield	1,457.75	1,700.71	1,943.67	2,186.63	2,672.55	3,158.47	3,644.38	4,373.26
Booton	1,421.39	1,658.29	1,895.19	2,132.09	2,605.89	3,079.69	3,553.48	4,264.18
Brampton	1,457.39	1,700.28	1,943.18	2,186.08	2,671.88	3,157.67	3,643.47	4,372.16
Brandiston	1,418.20	1,654.57	1,890.93	2,127.30	2,600.03	3,072.77	3,545.50	4,254.60
Brundall	1,477.98	1,724.31	1,970.64	2,216.97	2,709.63	3,202.29	3,694.95	4,433.94
Burgh and Tuttington	1,432.94	1,671.76	1,910.59	2,149.41	2,627.06	3,104.70	3,582.35	4,298.82
Buxton with Lammas	1,452.55	1,694.65	1,936.74	2,178.83	2,663.01	3,147.20	3,631.38	4,357.66
Cantley	1,444.27	1,684.98	1,925.69	2,166.40	2,647.82	3,129.24	3,610.67	4,332.80
Cawston	1,455.79	1,698.43	1,941.06	2,183.69	2,668.95	3,154.22	3,639.48	4,367.38
Coltishall	1,474.27	1,719.99	1,965.70	2,211.41	2,702.83	3,194.26	3,685.68	4,422.82
Croswick	1,415.28	1,651.16	1,887.04	2,122.92	2,594.68	3,066.44	3,538.20	4,245.84
Drayton	1,481.64	1,728.58	1,975.52	2,222.46	2,716.34	3,210.22	3,704.10	4,444.92
Felthorpe	1,442.14	1,682.50	1,922.85	2,163.21	2,643.92	3,124.64	3,605.35	4,326.42
Foulsham	1,443.30	1,683.85	1,924.40	2,164.95	2,646.05	3,127.15	3,608.25	4,329.90
Freethorpe	1,449.84	1,691.48	1,933.12	2,174.76	2,658.04	3,141.32	3,624.60	4,349.52
Frettenham	1,448.61	1,690.05	1,931.48	2,172.92	2,655.79	3,138.66	3,621.53	4,345.84
Great and Little Plumstead	1,441.39	1,681.63	1,921.86	2,162.09	2,642.55	3,123.02	3,603.48	4,324.18
Great Witchingham	1,496.71	1,746.17	1,995.62	2,245.07	2,743.97	3,242.88	3,741.78	4,490.14
Guestwick	1,419.85	1,656.50	1,893.14	2,129.78	2,603.06	3,076.35	3,549.63	4,259.56
Hainford	1,437.91	1,677.57	1,917.22	2,156.87	2,636.17	3,115.48	3,594.78	4,313.74
Halvergate	1,469.75	1,714.71	1,959.67	2,204.63	2,694.55	3,184.47	3,674.38	4,409.26
Haveringland	1,418.25	1,654.63	1,891.00	2,127.38	2,600.13	3,072.88	3,545.63	4,254.76
Hellesdon	1,533.02	1,788.52	2,044.03	2,299.53	2,810.54	3,321.54	3,832.55	4,599.06
Hemblington	1,432.73	1,671.51	1,910.30	2,149.09	2,626.67	3,104.24	3,581.82	4,298.18
Hevingham	1,442.87	1,683.34	1,923.82	2,164.30	2,645.26	3,126.21	3,607.17	4,328.60
Heydon	1,467.57	1,712.16	1,956.76	2,201.35	2,690.54	3,179.73	3,668.92	4,402.70
Honingham	1,458.87	1,702.01	1,945.16	2,188.30	2,674.59	3,160.88	3,647.17	4,376.60
Horsford	1,444.50	1,685.25	1,926.00	2,166.75	2,648.25	3,129.75	3,611.25	4,333.50
Horsham and Newton St Faith	1,445.49	1,686.40	1,927.32	2,168.23	2,650.06	3,131.89	3,613.72	4,336.46
Horstead with Stanninghall	1,477.53	1,723.78	1,970.04	2,216.29	2,708.80	3,201.31	3,693.82	4,432.58
Lingwood and Burlingham	1,436.53	1,675.95	1,915.37	2,154.79	2,633.63	3,112.47	3,591.32	4,309.58
Marsham	1,447.78	1,689.08	1,930.37	2,171.67	2,654.26	3,136.86	3,619.45	4,343.34
Morton on the Hill	1,423.99	1,661.32	1,898.65	2,135.98	2,610.64	3,085.30	3,559.97	4,271.96
Old Catton	1,514.99	1,767.49	2,019.99	2,272.49	2,777.49	3,282.49	3,787.48	4,544.98
Oulton	1,443.06	1,683.57	1,924.08	2,164.59	2,645.61	3,126.63	3,607.65	4,329.18
Postwick	1,453.58	1,695.84	1,938.11	2,180.37	2,664.90	3,149.42	3,633.95	4,360.74
Rackheath	1,513.59	1,765.85	2,018.12	2,270.38	2,774.91	3,279.44	3,783.97	4,540.76
Reedham	1,450.64	1,692.41	1,934.19	2,175.96	2,659.51	3,143.05	3,626.60	4,351.92
Reepham	1,476.03	1,722.04	1,968.04	2,214.05	2,706.06	3,198.07	3,690.08	4,428.10
Ringland	1,478.81	1,725.27	1,971.74	2,218.21	2,711.15	3,204.08	3,697.02	4,436.42
Salhouse	1,449.71	1,691.33	1,932.95	2,174.57	2,657.81	3,141.05	3,624.28	4,349.14
Salle	1,415.28	1,651.16	1,887.04	2,122.92	2,594.68	3,066.44	3,538.20	4,245.84
South Walsham	1,461.39	1,704.95	1,948.52	2,192.08	2,679.21	3,166.34	3,653.47	4,384.16
Spixworth	1,456.37	1,699.10	1,941.83	2,184.56	2,670.02	3,155.48	3,640.93	4,369.12
Sprowston	1,504.70	1,755.48	2,006.27	2,257.05	2,758.62	3,260.18	3,761.75	4,514.10
Stratton Strawless	1,443.76	1,684.39	1,925.01	2,165.64	2,646.89	3,128.15	3,609.40	4,331.28
Strumpshaw	1,445.55	1,686.48	1,927.40	2,168.33	2,650.18	3,132.03	3,613.88	4,336.66
Swannington, Alderford & Little Witchingham	1,438.01	1,677.67	1,917.34	2,157.01	2,636.35	3,115.68	3,595.02	4,314.02
Taverham	1,476.27	1,722.32	1,968.36	2,214.41	2,706.50	3,198.59	3,690.68	4,428.82
Themelthorpe	1,415.28	1,651.16	1,887.04	2,122.92	2,594.68	3,066.44	3,538.20	4,245.84
Thorpe St Andrew	1,493.00	1,741.83	1,990.67	2,239.50	2,737.17	3,234.83	3,732.50	4,479.00
Upton with Fishley	1,441.36	1,681.59	1,921.81	2,162.04	2,642.49	3,122.95	3,603.40	4,324.08
Weston Longville	1,462.61	1,706.38	1,950.15	2,193.92	2,681.46	3,169.00	3,656.53	4,387.84
Woodbastwick	1,432.15	1,670.84	1,909.53	2,148.22	2,625.60	3,102.98	3,580.37	4,296.44
Wood Dalling	1,428.81	1,666.95	1,905.08	2,143.22	2,619.49	3,095.76	3,572.03	4,286.44
Wroxham	1,462.37	1,706.10	1,949.83	2,193.56	2,681.02	3,168.48	3,655.93	4,387.12