

Council Tax Resolution 2023-24

Meeting	23 February 2023
Report Author	Chris Blundell (Acting Deputy Chief Executive)
Portfolio Holder	Cllr David Saunders, Cabinet Member for Finance
Status	For Decision
Classification:	Unrestricted
Key Decision	Yes
Reasons for Key	Budget and Policy Framework
Ward:	All Wards

Executive Summary:

This report enables the Council to set the Council Tax for 2023-24 for each part of its area, after taking into account the precepts of the Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service.

Recommendation(s):

- (i) That Members approve the Thanet District Council element of Council Tax charges as set out below for the listed property bands:

COUNCIL TAX PER PROPERTY BAND FOR 2023-24								
BAND	A	B	C	D	E	F	G	H
Proportion of band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Annual Charge	170.36	198.75	227.15	255.54	312.33	369.11	425.90	511.08

- (ii) That Members approve the determinations at Section 1 of this report.

Corporate Implications

Financial and Value for Money

The financial implications for the General Fund are laid out in the budget report that went to Council on 9th February 2023.

Legal

The Local Government Finance Act 1992 requires that the above statutory resolution be made.

The requirements of other relevant statute have been referenced within the body of this report, where relevant.

Corporate

Corporate priorities can only be delivered with robust finances. The budget and the level of reserves recommended are believed to be sufficient to meet these priorities and develop Services.

Equality Act 2010 & Public Sector Equality Duty

Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to the aims of the Duty at the time the decision is taken. The aims of the Duty are: (i) eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act, (ii) advance equality of opportunity between people who share a protected characteristic and people who do not share it, and (iii) foster good relations between people who share a protected characteristic and people who do not share it.

Protected characteristics: age, sex, disability, race, sexual orientation, gender reassignment, religion or belief and pregnancy & maternity. Only aim (i) of the Duty applies to Marriage & civil partnership.

This report relates to the following aim of the equality duty: -

- To eliminate unlawful discrimination, harassment, victimisation and other conduct prohibited by the Act.
- To advance equality of opportunity between people who share a protected characteristic and people who do not share it
- To foster good relations between people who share a protected characteristic and people who do not share it.

No direct equality implications are recognised in this report.

Corporate Priorities

This report relates to the following corporate priorities: -

- Growth
- Environment
- Communities

1.0 Council Tax Setting

- 1.1 At the Cabinet meeting on 12 January 2023, Cabinet approved the formal resolution determining the Council Tax Base for 2023-24. It has been determined that the Council Tax Base for the whole Council area is 45,759.46, calculated in accordance with Section 31B(3) of the Local Government Finance Act 1992, The calculation of the Tax Base has been undertaken in accordance with the current Regulations, "Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012:2914)", which came into force in November 2012 as amended (the "Act").
- 1.2 The Council's budget for 2023-24 was approved by Council on 9 February 2023. The budget is predicated on a Council Tax requirement for the council's own purposes for 2023-24 (excluding Parish precepts) of £11,693,370. This is determined after taking into account the council's net budget requirement and other available funding sources including our share of retained business rates, government grants and the council's share of the Collection Fund deficit. The calculation for 2023-24 is set out in Table 1.

Table 1 - CALCULATION OF COUNCIL TAX REQUIREMENT FOR 2023-24

	£'000
Net Budget Requirement for 2023-24	20,755
Less:	
Government Funding (including RSG and New Homes Bonus)	-1,317
Retained Business Rates & Section 31 Grants	-8,060
Collection Fund Deficit	312
Council Tax Requirement	11,690
Divided by Tax Base	45,759
Council Tax for Band D property 2023-24	£255.54
Compared to Council Tax for Band D in 2022-23	£248.13
Increase in Council Tax charge (at Band D)	£7.41
Percentage Increase	(2.99%)

- 1.3 The following amounts have been calculated for the year 2023-24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- 1.3.1 £93,910,479 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.
- 1.3.2 £79,794,080 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- 1.3.3 £14,116,399 being the amount by which the aggregate at 1.3.1 above exceeds the aggregate at 1.3.2 above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- 1.3.4 £308.49 being the amount at 1.3.3 above divided by the tax base of 45,759.46 calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- 1.3.5 £2,423,027 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- 1.3.6 £255.54 being the amount at 1.3.4 above less the result given by dividing the amount at 1.3.5 above by the tax base of 45,759.46 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 relates.

1.3.7 Table 2 - Part of the Council's Area (District and Parish combined at Band D)

Parish/Charter Trustees of

	£
Acol	338.79
Birchington	293.79
Broadstairs	330.96
Cliffsend	284.97
Manston	284.07
Margate	266.88
Minster	325.11
Monkton	308.64
Ramsgate	337.80
St Nicholas-at-Wade and Sarre	304.50
Westgate	329.34

Being the amounts given by adding to the amount at 1.3.6 above the amounts of special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the appropriate tax base 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.

1.3.8 Table 3 - Part of The Council's Area Valuation Bands

Parish/Charter Trustees	A £	B £	C £	D £	E £	F £	G £	H £
Acol	225.86	263.50	301.15	338.79	414.08	489.36	564.65	677.58
Birchington	195.86	228.50	261.15	293.79	359.08	424.36	489.65	587.58
Broadstairs	220.64	257.41	294.19	330.96	404.51	478.05	551.60	661.92
Cliffsend	189.98	221.64	253.31	284.97	348.30	411.62	474.95	569.94
Manston	189.38	220.94	252.51	284.07	347.20	410.32	473.45	568.14
Margate	177.92	207.57	237.23	266.88	326.19	385.49	444.80	533.76
Minster	216.74	252.86	288.99	325.11	397.36	469.60	541.85	650.22
Monkton	205.76	240.05	274.35	308.64	377.23	445.81	514.40	617.28
Ramsgate	225.20	262.73	300.27	337.80	412.87	487.93	563.00	675.60
St Nicholas-at-Wade and Sarre	203.00	236.83	270.67	304.50	372.17	439.83	507.50	609.00
Westgate	219.56	256.15	292.75	329.34	402.53	475.71	548.90	658.68

Being the amounts given by multiplying the amounts at 1.3.6 and 1.3.7 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.

1.3.9 Members should note that for the year 2023-24 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue 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 of dwellings shown in Table 4.

Table 4 - Precepting Authorities Valuation Bands

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Kent County Council	1,022.82	1,193.29	1,363.76	1,534.23	1,875.17	2,216.11	2,557.05	3,068.46
Kent Police and Crime Commissioner	162.10	189.12	216.13	243.15	297.18	351.22	405.25	486.30
Kent Fire and Rescue	58.20	67.90	77.60	87.30	106.70	126.10	145.50	174.60
Total	1,243.12	1,450.31	1,657.49	1,864.68	2,279.05	2,693.43	3,107.80	3,729.36

1.3.10 Having calculated the aggregate in each case of the amounts at 1.3.8 and 1.3.9 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts of Council Tax for the year 2023-24 for each of the categories of dwellings shown in Table 5.

Table 5 - Part of the Council's Area Valuation Bands

Parish/ Charter Trustees	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Acol	1,468.98	1,713.81	1,958.64	2,203.47	2,693.13	3,182.79	3,672.45	4,406.94
Birchington	1,438.98	1,678.81	1,918.64	2,158.47	2,638.13	3,117.79	3,597.45	4,316.94
Broadstairs	1,463.76	1,707.72	1,951.68	2,195.64	2,683.56	3,171.48	3,659.40	4,391.28
Cliffsend	1,433.10	1,671.95	1,910.80	2,149.65	2,627.35	3,105.05	3,582.75	4,299.30
Manston	1,432.50	1,671.25	1,910.00	2,148.75	2,626.25	3,103.75	3,581.25	4,297.50
Margate	1,421.04	1,657.88	1,894.72	2,131.56	2,605.24	3,078.92	3,552.60	4,263.12
Minster	1,459.86	1,703.17	1,946.48	2,189.79	2,676.41	3,163.03	3,649.65	4,379.58
Monkton	1,448.88	1,690.36	1,931.84	2,173.32	2,656.28	3,139.24	3,622.20	4,346.64
Ramsgate	1,468.32	1,713.04	1,957.76	2,202.48	2,691.92	3,181.36	3,670.80	4,404.96
St Nicholas-at-Wade and Sarre	1,446.12	1,687.14	1,928.16	2,169.18	2,651.22	3,133.26	3,615.30	4,338.36
Westgate	1,462.68	1,706.46	1,950.24	2,194.02	2,681.58	3,169.14	3,656.70	4,388.04

Council Tax Increases

- 2.1 The average Council Tax for the Council for a Band D property for 2023-24 will be £2,173.17
- 2.2 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service have issued precepts of £70.206m, £11.126m and £3.995m respectively. KCC have increased their Council Tax charge by 5.00%, whereas Kent Police and Kent Fire have increased their Council Tax charges by 6.57% and 6.01% respectively.
- 2.3 The average total tax at Band D is summarised in table 6, showing an overall increase of £102.82. This is primarily due to changes to KCC, Kent Police and Kent Fire precepts. Thanet's share of the bill represents only 11.76% of the overall total.

Table 6 - Average Total Council Tax at Band D

	2023-23 £	2022-23 £	Increase £	Increase %
Thanet District Council	255.54	248.13	7.41	2.99
Town & Parish Councils	52.95	50.48	2.47	4.90
Total District Council	308.49	298.61	9.88	3.31
Kent County Council	1,534.23	1,461.24	72.99	5.00
Kent Police and Crime Commissioner	243.15	228.15	15.00	6.57
Kent and Medway Fire & Rescue Service	87.30	82.35	4.95	6.01
Overall Total	2,173.17	2,070.35	102.82	4.97

Contact Officer: Joanne Kemp (Finance Manager)

Reporting to: Chris Blundell (Acting Deputy Chief Executive)

Annex List

N/A

Background Papers

N/A

Corporate Consultation

Finance: N/A

Legal: Sameera Khan (Interim Head of Legal & Monitoring Officer)