

## Council Tax Resolution 2024/25

<b>Meeting</b>	22 February 2024
<b>Report Author</b>	Chris Blundell (Director of Corporate Services - Section 151)
<b>Portfolio Holder</b>	Cllr Rob Yates, Cabinet Member for Corporate Services
<b>Status</b>	For Decision
<b>Classification:</b>	Unrestricted
<b>Key Decision</b>	Yes
<b>Reasons for Key</b>	Budget and Policy Framework
<b>Ward:</b>	All Wards

### Executive Summary:

This report enables the Council to set the Council Tax for 2024/25 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 2024/25								
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	175.45	204.70	233.94	263.18	321.66	380.15	438.63	526.36

- (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 8th February 2024.

## **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: -

- To keep our district safe and clean
- To deliver the housing we need
- To protect our environment
- To create a thriving place
- To work efficiently for you

## 1.0 Council Tax Setting

- 1.1 At the Cabinet meeting on 11 January 2024, Cabinet approved the formal resolution determining the Council Tax Base for 2024/25. It has been determined that the Council Tax Base for the whole Council area is 46,454.06, 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 2024/25 was approved by Council on 8 February 2024. The budget is predicated on a Council Tax requirement for the council's own purposes for 2024/25 (excluding Parish precepts) of £12,225,780. 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 2024/25 is set out in Table 1.

**Table 1 - CALCULATION OF COUNCIL TAX REQUIREMENT FOR 2024/25**

	£'000
Net Budget Requirement for 2024/25	22,752
Less:	
Government Funding (including RSG and New Homes Bonus)	(1,365)
Retained Business Rates & Section 31 Grants	(9,469)
Collection Fund Deficit	312
<b>Council Tax Requirement</b>	<b>12,230</b>
Divided by Tax Base	46,454
Council Tax for Band D property 2024/25	£263.18
Compared to Council Tax for Band D in 2023/24	£255.54
Increase in Council Tax charge (at Band D)	£7.64
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 £104,766,383 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 £89,920,842 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 £14,845,540 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 £319.57 being the amount at 1.3.3 above divided by the tax base of 46,454.06 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 £2,619,761 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.

1.3.6 £263.18 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 46,454.06 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	348.68
Birchington	304.40
Broadstairs	345.80
Cliffsend	294.41
Manston	301.25
Margate	274.43
Minster	336.08
Monkton	318.80
Ramsgate	348.77
St Nicholas-at-Wade and Sarre	315.11
Westgate	345.08

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	232.45	271.20	309.94	348.68	426.16	503.65	581.13	697.36
Birchington	202.93	236.76	270.58	304.40	372.04	439.69	507.33	608.80
Broadstairs	230.53	268.96	307.38	345.80	422.64	499.49	576.33	691.60
Cliffsend	196.27	228.99	261.70	294.41	359.83	425.26	490.68	588.82
Manston	200.83	234.31	267.78	301.25	368.19	435.14	502.08	602.50
Margate	182.95	213.45	243.94	274.43	335.41	396.40	457.38	548.86
Minster	224.05	261.40	298.74	336.08	410.76	485.45	560.13	672.16
Monkton	212.53	247.96	283.38	318.80	389.64	460.49	531.33	637.60
Ramsgate	232.51	271.27	310.02	348.77	426.27	503.78	581.28	697.54
St Nicholas-at-Wade and Sarre	210.07	245.09	280.10	315.11	385.13	455.16	525.18	630.22
Westgate	230.05	268.40	306.74	345.08	421.76	498.45	575.13	690.16

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 2024/25 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**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Kent County Council	1,073.88	1,252.86	1,431.84	1,610.82	1,968.78	2,326.74	2,684.70	3,221.64
Kent Police and Crime Commissioner	170.77	199.23	227.69	256.15	313.07	369.99	426.92	512.30
Kent Fire and Rescue	59.94	69.93	79.92	89.91	109.89	129.87	149.85	179.82
<b>Total</b>	<b>1,304.59</b>	<b>1,522.02</b>	<b>1,739.45</b>	<b>1,956.88</b>	<b>2,391.74</b>	<b>2,826.60</b>	<b>3,261.47</b>	<b>3,913.76</b>

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 2024/25 for each of the categories of dwellings shown in Table 5.

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

<b>Parish/ Charter</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>Trustees</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Acol	1,537.04	1,793.22	2,049.39	2,305.56	2,817.90	3,330.25	3,842.60	4,611.12
Birchington	1,507.52	1,758.78	2,010.03	2,261.28	2,763.78	3,266.29	3,768.80	4,522.56
Broadstairs	1,535.12	1,790.98	2,046.83	2,302.68	2,814.38	3,326.09	3,837.80	4,605.36
Cliffsend	1,500.86	1,751.01	2,001.15	2,251.29	2,751.57	3,251.86	3,752.15	4,502.58
Manston	1,505.42	1,756.33	2,007.23	2,258.13	2,759.93	3,261.74	3,763.55	4,516.26
Margate	1,487.54	1,735.47	1,983.39	2,231.31	2,727.15	3,223.00	3,718.85	4,462.62
Minster	1,528.64	1,783.42	2,038.19	2,292.96	2,802.50	3,312.05	3,821.60	4,585.92
Monkton	1,517.12	1,769.98	2,022.83	2,275.68	2,781.38	3,287.09	3,792.80	4,551.36
Ramsgate	1,537.10	1,793.29	2,049.47	2,305.65	2,818.01	3,330.38	3,842.75	4,611.30
St Nicholas-at-Wade and Sarre	1,514.66	1,767.11	2,019.55	2,271.99	2,776.87	3,281.76	3,786.65	4,543.98
Westgate	1,534.64	1,790.42	2,046.19	2,301.96	2,813.50	3,325.05	3,836.60	4,603.92

## Council Tax Increases

- 2.1 The average Council Tax for the Council for a Band D property for 2024/25 will be £2,276.45.
- 2.2 Kent County Council, Kent Police and Crime Commissioner and Kent and Medway Fire and Rescue Service have issued precepts of £74.829m, £11.899m and £4.177m respectively. KCC have increased their Council Tax charge by 4.99%, whereas Kent Police and Kent Fire have increased their Council Tax charges by 5.35% and 2.99% respectively.
- 2.3 The average total tax at Band D is summarised in table 6, showing an overall increase of £103.28. This is primarily due to changes to KCC, Kent Police and Kent Fire precepts. Thanet's share of the bill represents only 11.56% of the overall total.

**Table 6 - Average Total Council Tax at Band D**

	<b>2024/25 £</b>	<b>2023/24 £</b>	<b>Increase £</b>	<b>Increase %</b>
Thanet District Council	263.18	255.54	7.64	2.99
Town & Parish Councils	56.39	52.95	3.44	6.51
<b>Total District Council</b>	<b>319.57</b>	<b>308.49</b>	<b>11.08</b>	<b>3.59</b>
Kent County Council	1,610.82	1,534.23	76.59	4.99
Kent Police and Crime Commissioner	256.15	243.15	13.00	5.35
Kent and Medway Fire & Rescue Service	89.91	87.30	2.61	2.99
<b>Overall Total</b>	<b>2,276.45</b>	<b>2,173.17</b>	<b>103.28</b>	<b>4.75</b>

**Contact Officer:** Joanne Kemp (Finance Manager)

**Reporting to:** Chris Blundell (Director of Corporate Services - Section 151)

### Annex List

N/A

### Background Papers

N/A

### Corporate Consultation

**Finance:** N/A

**Legal:** Ingrid Brown (Head of Legal and Democracy & Monitoring Officer)