

additional papers 1



Executive Committee

Mon 26 Feb
2024
6.30 pm

Council Chamber
Town Hall
Redditch



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**If you have any queries on this Agenda please contact
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Executive

Monday, 26th February, 2024

6.30 pm

Council Chamber Town Hall

Agenda

Membership:

Cllrs:

Matthew Dormer
(Chair)
Gemma Monaco
(Vice-Chair)
Joe Baker
Brandon Clayton

Luke Court
Lucy Harrison
Bill Hartnett
Craig Warhurst

5. Council Tax Resolutions 2024/25 (to follow) (Pages 5 - 12)

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Executive
2024

26th February

COUNCIL TAX RESOLUTIONS 2024/25

Relevant Portfolio Holder	Councillor Luke Court Portfolio Holder for Finance and Enabling Services
Portfolio Holder Consulted	Yes
Relevant Head of Service	Bernard Ofori-Atta Head of Finance and Customer Services
Report Author	Name: Bernard Ofori-Atta Job Title: Head of Finance and Customer Services email: Bernard.Ofori-Atta@bromsgroveandredditch.gov.uk Contact Tel: 01527 64252
Wards Affected	Yes
Ward Councillor(s) consulted	Yes
Relevant Strategic Purpose(s)	All
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

1.1 Executive is asked to **NOTE** that at its meeting on 9th January 2024, the Executive Committee calculated the Council Tax Base 2024/25 as:

(a) for the whole Council area as 26,317.10 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the "Act")]; and

(b) for dwellings in those parts of its area to which a Parish precept relates; this being Feckenham Parish as 380.30.

1.2 Executive is asked to **RECOMMEND** to Council that they approve:

1.2.1 The calculation for the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) as **£7,094,467.10**.

1.2.2 That the following amounts be calculated for the year 2024/25 in accordance with sections 31 to 36 of the Act:

(a) £49,227,739.00 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) (*i.e.*, *Gross expenditure*)

- (b) £42,133,272.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (*i.e.*, *Gross income*)
- (c) £7,094,467.10 being the amount by which the aggregate of 1.2.2(a) above exceeds the aggregate at 1.2.2(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) £271.86 being the amount at 1.2.2 (c) above (Item R), all divided by Item T (1.1(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).
- (e) £60,000 being the aggregate amount of all special items (Feckenham Parish precept) referred to in Section 34 (1) of the Act.
- (f) £269.58 being the amount at 1.2.2 (d) above less the result given by dividing the amount at 1.2.2 (e) above by Item T (1.1 (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 relates.
- (g) £427.35 being the amount given by adding to the amount at 1.2.2(f), the amount of the special item relating to the Parish of Feckenham 1.2.2(e), divided by the amount in 1.1(b) above.
- (h) The amounts below given by multiplying the amounts at 1.2.2(f) and 1.2.2(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 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 dwelling listed in different valuation bands.

REDDITCH BOROUGH COUNCIL

**Executive
2024**

26th February

Valuation Band	Proportion of Band D Paid	Feckenham Parish Council Precept £	Parish of Feckenham Total £	All other parts of the Council £
A	6/9	105.18	284.90	179.72
B	7/9	122.71	332.38	209.67
C	8/9	140.24	379.87	239.63
D	1.00	157.77	427.35	269.58
E	11/9	192.83	522.32	329.49
F	13/9	227.89	617.28	389.39
G	15/9	262.95	712.25	449.30
H	18/9	315.54	854.70	539.16

1.2.3 It be noted that for the year 2024/25, Worcestershire County Council, Police and Crime Commissioner for West Mercia and Hereford and Worcester Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Worcestershire County Council	1025.95	1196.94	1367.93	1538.92	1880.90	2222.88	2564.87	3077.84
Police and Crime Commissioner for West Mercia	185.00	215.83	246.67	277.50	339.17	400.83	462.50	555.00
Hereford and Worcester Fire Authority	64.81	75.62	86.42	97.22	118.82	140.43	162.03	194.44

1.2.4. That having calculated the aggregate in each case of the amounts at 1.2.2(h) and 1.2.3 above, that Redditch Borough Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown below as the amounts of Council Tax for 2024/25. for each part of its area and for each of the categories of dwellings:

REDDITCH BOROUGH COUNCIL**Executive
2024****26th February**

Valuation Band	Proportion of Band D Paid	Parish of Feckenham Total £	All other parts Precepts £
A	6/9	1,560.66	1,455.48
B	7/9	1,820.77	1,698.06
C	8/9	2,080.89	1,940.65
D	1.00	2,340.99	2,183.22
E	11/9	2,861.21	2,668.38
F	13/9	3,381.42	3,153.53
G	15/9	3,901.65	3,638.70
H	18/9	4,681.98	4,366.44

- 1.2.5. That the Interim Director of Finance be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2024 to March 2025 as detailed below:

	Precept £	Deficit on Collection Fund £	Total to pay £
Worcestershire County Council	40,499,912.00	(523,331.44)	39,976,580.06
Police and Crime Commissioner for West Mercia	7,302,995.25	(94,435.15)	7,208,560.10
Hereford & Worcester Fire Authority	2,558,548.43	(33,705.20)	2,524,843.23

- 1.2.6 That the Interim Director of Finance be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £7,060,742.33 being the Council's own demand on the Collection Fund (£7,094,467.10) and Parish Precept (£60,000) and the distribution of the deficit on the Collection Fund (-£93,724.77).
- 1.2.7 That the Interim Director of Finance be authorised to make payments from the General Fund to Feckenham Parish Council the sums listed above (£60,000) by instalment after 1 April 2024 in respect of the precept levied on the Council.

**Executive
2024**26th February

- 1.2.8. That the above resolutions to be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
- 1.2.9 Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.

2. BACKGROUND

The report is to seek approval of the appropriate formal resolutions to determine the levels of Council Tax for Redditch Borough Council for Financial year 2024/25. The levels of tax take account of the requirements of Redditch Borough Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and Feckenham Parish Council.

3. FINANCIAL IMPLICATIONS

- 3.1 It is necessary to formally set Council Tax levels throughout the area for the spending requirements of Redditch Borough Council, Worcestershire County Council, Police and Crime Commissioner for West Mercia, Hereford and Worcester Fire Authority and Feckenham Parish Council.
- 3.2 Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2024/25. The amounts of the precepts are set out below:

	£
Worcestershire County Council	40,499,912.00
Police and Crime Commissioner for West Mercia	7,302,995.25
Hereford & Worcester Fire Authority	2,558,548.73
Redditch Borough Council	7,094,467.10
Parish precept	60,000.00
Total	56,455,983.08

**Executive
2024**26th February

- 3.3 If the Council approves the recommendations set out above the average band D Council Tax in 2023/24 will be £2,183.22 (£2,340.99 in Feckenham), made up as follows:

Authority	2022/23 £	2023/24 £	Increase %
Redditch Borough Council	261.75	269.58	2.99
Worcestershire County Council	1,465.78	1,538.92	4.99
Police and Crime Commissioner for West Mercia	264.50	277.50	4.91
Hereford & Worcester Fire Authority	94.40	97.22	2.99
Feckenham Parish Council	53.22	157.77	200
Total Council Tax	2,139.65	2,340.99	9.40

The % increases all relate to the change from current year levels.

4. LEGAL IMPLICATIONS

- 4.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as was previously the case.

5. STRATEGIC PURPOSES - IMPLICATIONS**Relevant Strategic Purpose**

- 5.1 The Strategic purposes are included in the Council's corporate plan and guides the Council's approach to budget making ensuring we focus on the issues and what are most important for the borough and our communities. Our MTFP and strategies are integrated within all of our Strategic Purposes.

Climate Change Implications

- 5.2 The green thread runs through the Council plan. The MTFP has implications on climate change and these will be addressed and reviewed when relevant by climate change officers to ensure the correct procedures have been followed to ensure any impacts on climate change are fully understood.

**Executive
2024**26th February

6. OTHER IMPLICATIONS**Equalities and Diversity Implications**

- 6.1 Any impact on the customer of savings over the MTFP period will be managed via impact assessments and in discussion and consultation with the customer as to the most effective and supportive way of managing reductions in funding and potentially service delivery.

Operational Implications

- 6.2 The MTFP will enable services to be maintained and, where achievable, improvements to the community.

7. RISK MANAGEMENT

- 7.1 The risks associated with the budget estimations are included in the MTFP report as presented to Executive on 6th February 2024.

**Executive
2024**26th February**9. REPORT SIGN OFF**

Department	Name and Job Title	Date
Portfolio Holder	Cllr Luke Court	
Lead Director / Head of Service	Peter Carpenter	
Financial Services	Bernard Ofori-Atta	
Legal Services		
Policy Team (if equalities implications apply)		
Climate Change Officer (if climate change implications apply)	n/a	