

Agenda Item: 7

Report Title: Council Tax Resolution 2023/24	
Report to: Council	
Date: 20 th February 2023	For: Decision
Key Decision: Yes	Decision Planner Ref No:
Report Presented by: Councillor John McKee, Cabinet Member for Finance and Corporate Transformation	
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1. Purpose of the Report

- 1.1 To approve the 2023/24 Council Tax rates.

2. Recommendations

- 2.1 That Council approve the Council Tax rates for 2023/24, calculated in accordance with the attached resolution.

3. Summary

- 3.1 The Council Budget and Council Tax 2023/24 and Medium-Term Financial Strategy 2023/24 to 2026/27 report, including the Addendum Report, to be considered under Agenda item 7a of this Council's meeting recommends a 2023/24 Council Tax Requirement of £10,842,691. This equates to a Band D Council Tax rate of £194.31.
- 3.2 In areas where there are parish and town council precepts the basic amount of council tax before major precepts are added is shown in Column 5 of Schedule A. The aggregate total of local precepts notified to the Council is £2,910,828, which equates to an average precept based on the tax base of parish and town council areas of £71.22 per Band D dwelling, an increase of 7.48% on the current year.
- 3.3 The total Council Tax Requirement for Braintree District Council including local precepts for 2023/24 is therefore £13,753,519.
- 3.4 Taking account of the precepts received from Essex County Council and the Police, Fire & Crime Commissioner for Essex in respect of Essex Police and the Essex Fire Service, the total amount of Council Tax for each area, by category of dwelling is shown in Schedule B.

4. Background

- 4.1 The Council Budget and Council Tax 2023/24 and Medium-Term Financial Strategy 2023/24 to 2026/27 considered under Agenda item 7a, were previously considered by Cabinet at the meeting held on the 6th February 2023.

5. Financial Implications

- 5.1 The approval of the Council Tax Resolution will authorise the council tax billing of residents of Braintree District Council. The amount to be raised for this Council is £10,842,691.

6. Legal Implications

- 6.1 The Local Government Finance Act 1992 requires the Council to set for each financial year the Council Tax rates for all areas within the district and for each category of dwelling, taking account of the Council Tax Base, Council Tax Requirement, and precepts notified to it by the Major Precepting Authorities and the local precepts of parish and town councils.

7. Other Implications and Risks

- 7.1 No additional impact from that set out in the Budget report.

8. Equality and Diversity Implications

- 8.1 No additional impact from that set out in the Budget report.

9. List of Appendices

- 9.1 Council Tax Resolution
- 9.2 Council Tax Resolution – Schedule A
- 9.3 Council Tax Resolution – Schedule B

Council Tax Resolution 2023/24

1. Council Tax Base

- 1.1 Under delegated powers the Section 151 Officer has determined the amount of Council Tax Base for the whole Council area for 2023/24 as **55,801** Band D equivalents; and also, that the amount set out in Column 2 of Schedule A should be the Council Tax Base for dwellings in those parts of the district listed in Column 1 of Schedule A to this resolution.

2. Calculation of the Council Tax Requirement

- 2.1 In calculating the Council Tax Requirement the following amounts have been calculated by the Council for the year 2023/24, in accordance with the Local Government Finance Act 1992 (as amended):-

£88,081,380, being the expenditure the Council estimates it will incur in the year in performing its functions and which will be charged to its General Fund revenue account in accordance with proper practice. This amount includes allowances for contingencies, additions to earmarked financial reserves, and local precepts issued to the Council.

£74,327,861, being the income estimated by the Council which will be credited to the General Fund revenue account in accordance with proper practice. This amount includes specific and general government grants, the estimated use of earmarked financial reserves and general balances, retained business rates, and the Council's share of the estimated Collection Fund balance at 31 March 2023 in respect of council tax and business rates.

£13,753,519, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

£2,910,828, being the total of all local precepts received from town and parish councils and shown in Column 3 of Schedule A.

3. Calculation of the Basic Amount of Council Tax

- 3.1 The following amounts have been calculated:
£246.47, being the basic amount of Council Tax for the year including local precepts, calculated by dividing the Council Tax Requirement by the Council Tax Base for the whole district.

£194.31, being the basic amount of Council Tax for dwellings in those parts of the district where there are no local precepts for town or parish councils. This represents the District Council's share of the total Council Tax rate and is charged across property bands as follows:

Property Band	Band as proportion of Band D	Council Tax Rate
A	6/9	£129.54
B	7/9	£151.13
C	8/9	£172.72
D	9/9	£194.31

E	11/9	£237.49
F	13/9	£280.67
G	15/9	£323.85
H	18/9	£388.62

The District Council's basic amount of Council Tax equates to a Council Tax Requirement for the Council's own purposes (excluding town and parish precepts) of **£10,842,691**.

Under the principles set by the Secretary of State for Levelling Up, Housing and Communities for the 2023/24 financial year, the basic amount of Council Tax calculated by the Council is not deemed excessive and therefore does not require a referendum to be held.

The amounts shown in Column 5 of Schedule A, calculated by adding to the basic amount of Council Tax in those parts of the district where there are no local precepts, the local precept amount relating to each parish or town council area, divided by the tax base for that area. This represents the basic amount of Council Tax for each parish or town council area. The charge for each property band is also shown in Schedule A.

4. Special Expenses

- 4.1** The Council resolves that any expenses incurred by it in performing, in part of its area, a function that is performed elsewhere in its area by a parish or town council, or a Chairman of a parish meeting, shall not be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992.

5. Council Tax Setting

- 5.1** It is noted that the Council has been advised of the following precepts:

- Essex County Council £80,920,936
- Police, Fire & Crime Commissioner – Essex Police £13,027,301
- Police, Fire & Crime Commissioner – Essex Fire Service £4,479,704

Expressed as a Council Tax rate for dwellings in the following property bands:

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£966.78	£155.64	£53.52
B	£1,127.91	£181.58	£62.44
C	£1,289.04	£207.52	£71.36
D	£1,450.17	£233.46	£80.28
E	£1,772.43	£285.34	£98.12
F	£2,094.69	£337.22	£115.96
G	£2,416.95	£389.10	£133.80
H	£2,900.34	£466.92	£160.56

- 5.2** The Council, having calculated the aggregate of the amounts stated above for each area within the district, hereby sets the amounts shown in Schedule B as the total amount of Council Tax for each of the property Bands.

SCHEDULE A

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5	COUNCIL TAX FOR THE DISTRICT COUNCIL INCLUDING PARISH TAX £							
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	204.00	4,692	23.00	217.31	144.87	169.02	193.16	217.31	265.60	313.89	362.18	434.62
ASHEN	150.61	6,060	40.24	234.55	156.37	182.43	208.49	234.55	286.67	338.79	390.92	469.10
BELCHAMP OTTEN	74.17	1,250	16.85	211.16	140.77	164.24	187.70	211.16	258.08	305.01	351.93	422.32
BELCHAMP ST PAUL	164.99	3,750	22.73	217.04	144.69	168.81	192.92	217.04	265.27	313.50	361.73	434.08
BELCHAMP WALTER	105.79	5,898	55.75	250.06	166.71	194.49	222.28	250.06	305.63	361.20	416.77	500.12
BIRDBROOK	160.20	13,685	85.42	279.73	186.49	217.57	248.65	279.73	341.89	404.05	466.22	559.46
BLACK NOTLEY	975.53	48,000	49.20	243.51	162.34	189.40	216.45	243.51	297.62	351.74	405.85	487.02
BORLEY	57.73	1,307	22.64	216.95	144.63	168.74	192.84	216.95	265.16	313.37	361.58	433.90
BRADWELL	228.03	12,000	52.62	246.93	164.62	192.06	219.49	246.93	301.80	356.68	411.55	493.86
BRAINTREE	14931.87	-	0.00	194.31	129.54	151.13	172.72	194.31	237.49	280.67	323.85	388.62
BULMER	277.28	11,114	40.08	234.39	156.26	182.30	208.35	234.39	286.48	338.56	390.65	468.78
BURES HAMLET	329.38	31,817	96.60	290.91	193.94	226.26	258.59	290.91	355.56	420.20	484.85	581.82
CASTLE HEDINGHAM	482.26	32,838	68.09	262.40	174.93	204.09	233.24	262.40	320.71	379.02	437.33	524.80
COGGESHALL	1861.49	196,468	105.54	299.85	199.90	233.22	266.53	299.85	366.48	433.12	499.75	599.70
COLNE ENGAINÉ	411.04	25,397	61.79	256.10	170.73	199.19	227.64	256.10	313.01	369.92	426.83	512.20
CRESSING	811.19	43,000	53.01	247.32	164.88	192.36	219.84	247.32	302.28	357.24	412.20	494.64
EARLS COLNE	1477.28	135,000	91.38	285.69	190.46	222.20	253.95	285.69	349.18	412.66	476.15	571.38
FEERING	922.11	75,086	81.43	275.74	183.83	214.46	245.10	275.74	337.02	398.29	459.57	551.48
FINCHINGFIELD	700.20	62,693	89.54	283.85	189.23	220.77	252.31	283.85	346.93	410.01	473.08	567.70
FOXEARH & LISTON	154.25	9,534	61.81	256.12	170.75	199.20	227.66	256.12	313.04	369.95	426.87	512.24
GESTINGTHORPE	175.72	10,304	58.64	252.95	168.63	196.74	224.84	252.95	309.16	365.37	421.58	505.90
GOSFIELD	597.15	40,080	67.12	261.43	174.29	203.33	232.38	261.43	319.53	377.62	435.72	522.86
GREAT BARDFIELD	604.37	48,000	79.42	273.73	182.49	212.90	243.32	273.73	334.56	395.39	456.22	547.46
GREAT MAPLESTEAD	179.17	11,000	61.39	255.70	170.47	198.88	227.29	255.70	312.52	369.34	426.17	511.40
GREAT NOTLEY	2593.31	110,407	42.57	236.88	157.92	184.24	210.56	236.88	289.52	342.16	394.80	473.76
GREAT YELDHAM	658.22	53,296	80.97	275.28	183.52	214.11	244.69	275.28	336.45	397.63	458.80	550.56
GREENSTEAD GREEN	276.54	12,812	46.33	240.64	160.43	187.16	213.90	240.64	294.12	347.59	401.07	481.28
HALSTEAD	4401.57	219,462	49.86	244.17	162.78	189.91	217.04	244.17	298.43	352.69	406.95	488.34
HATFIELD PEVEREL	2024.80	120,000	59.27	253.58	169.05	197.23	225.40	253.58	309.93	366.28	422.63	507.16
HELIONS BUMPSTEAD	177.00	12,000	67.80	262.11	174.74	203.86	232.99	262.11	320.36	378.60	436.85	524.22
HENNYS,MIDDLETON & TWINSTEAD	241.95	10,931	45.18	239.49	159.66	186.27	212.88	239.49	292.71	345.93	399.15	478.98
KELVEDON	1379.15	139,999	101.51	295.82	197.21	230.08	262.95	295.82	361.56	427.30	493.03	591.64
LITTLE MAPLESTEAD	114.65	7,630	66.55	260.86	173.91	202.89	231.88	260.86	318.83	376.80	434.77	521.72

SCHEDULE A

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SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1320.81	1540.95	1761.08	1981.22	2421.49	2861.76	3302.03	3962.44
ASHEN	1332.31	1554.36	1776.41	1998.46	2442.56	2886.66	3330.77	3996.92
BELCHAMP OTTEN	1316.71	1536.17	1755.62	1975.07	2413.97	2852.88	3291.78	3950.14
BELCHAMP ST PAUL	1320.63	1540.74	1760.84	1980.95	2421.16	2861.37	3301.58	3961.90
BELCHAMP WALTER	1342.65	1566.42	1790.20	2013.97	2461.52	2909.07	3356.62	4027.94
BIRDBROOK	1362.43	1589.50	1816.57	2043.64	2497.78	2951.92	3406.07	4087.28
BLACK NOTLEY	1338.28	1561.33	1784.37	2007.42	2453.51	2899.61	3345.70	4014.84
BORLEY	1320.57	1540.67	1760.76	1980.86	2421.05	2861.24	3301.43	3961.72
BRADWELL	1340.56	1563.99	1787.41	2010.84	2457.69	2904.55	3351.40	4021.68
BRAINTREE	1305.48	1523.06	1740.64	1958.22	2393.38	2828.54	3263.70	3916.44
BULMER	1332.20	1554.23	1776.27	1998.30	2442.37	2886.43	3330.50	3996.60
BURES HAMLET	1369.88	1598.19	1826.51	2054.82	2511.45	2968.07	3424.70	4109.64
CASTLE HEDINGHAM	1350.87	1576.02	1801.16	2026.31	2476.60	2926.89	3377.18	4052.62
COGGESHALL	1375.84	1605.15	1834.45	2063.76	2522.37	2980.99	3439.60	4127.52
COLNE ENGAINÉ	1346.67	1571.12	1795.56	2020.01	2468.90	2917.79	3366.68	4040.02
CRESSING	1340.82	1564.29	1787.76	2011.23	2458.17	2905.11	3352.05	4022.46
EARLS COLNE	1366.40	1594.13	1821.87	2049.60	2505.07	2960.53	3416.00	4099.20
FEERING	1359.77	1586.39	1813.02	2039.65	2492.91	2946.16	3399.42	4079.30
FINCHINGFIELD	1365.17	1592.70	1820.23	2047.76	2502.82	2957.88	3412.93	4095.52
FOXEARH & LISTON	1346.69	1571.13	1795.58	2020.03	2468.93	2917.82	3366.72	4040.06
GESTINGTHORPE	1344.57	1568.67	1792.76	2016.86	2465.05	2913.24	3361.43	4033.72
GOSFIELD	1350.23	1575.26	1800.30	2025.34	2475.42	2925.49	3375.57	4050.68
GREAT BARDFIELD	1358.43	1584.83	1811.24	2037.64	2490.45	2943.26	3396.07	4075.28
GREAT MAPLESTEAD	1346.41	1570.81	1795.21	2019.61	2468.41	2917.21	3366.02	4039.22
GREAT NOTLEY	1333.86	1556.17	1778.48	2000.79	2445.41	2890.03	3334.65	4001.58
GREAT YELDHAM	1359.46	1586.04	1812.61	2039.19	2492.34	2945.50	3398.65	4078.38
GREENSTEAD GREEN	1336.37	1559.09	1781.82	2004.55	2450.01	2895.46	3340.92	4009.10
HALSTEAD	1338.72	1561.84	1784.96	2008.08	2454.32	2900.56	3346.80	4016.16
HATFIELD PEVEREL	1344.99	1569.16	1793.32	2017.49	2465.82	2914.15	3362.48	4034.98

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HELIONS BUMPSTEAD	1350.68	1575.79	1800.91	2026.02	2476.25	2926.47	3376.70	4052.04
HENNYS,MIDDLETON & TWINSTEAD	1335.60	1558.20	1780.80	2003.40	2448.60	2893.80	3339.00	4006.80
KELVEDON	1373.15	1602.01	1830.87	2059.73	2517.45	2975.17	3432.88	4119.46
LITTLE MAPLESTEAD	1349.85	1574.82	1799.80	2024.77	2474.72	2924.67	3374.62	4049.54
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	1327.31	1548.53	1769.75	1990.97	2433.41	2875.85	3318.28	3981.94
PANFIELD	1351.53	1576.79	1802.04	2027.30	2477.81	2928.32	3378.83	4054.60
PEBMARSH	1345.67	1569.95	1794.23	2018.51	2467.07	2915.63	3364.18	4037.02
PENTLOW	1349.43	1574.34	1799.24	2024.15	2473.96	2923.77	3373.58	4048.30
RAYNE	1346.63	1571.07	1795.51	2019.95	2468.83	2917.71	3366.58	4039.90
RIDGEWELL	1366.40	1594.13	1821.87	2049.60	2505.07	2960.53	3416.00	4099.20
RIVENHALL	1337.07	1559.92	1782.76	2005.61	2451.30	2896.99	3342.68	4011.22
SHALFORD	1346.73	1571.19	1795.64	2020.10	2469.01	2917.92	3366.83	4040.20
SIBLE HEDINGHAM	1349.01	1573.84	1798.68	2023.51	2473.18	2922.85	3372.52	4047.02
SILVER END	1349.93	1574.91	1799.90	2024.89	2474.87	2924.84	3374.82	4049.78
STAMBOURNE	1340.59	1564.02	1787.45	2010.88	2457.74	2904.60	3351.47	4021.76
STEEPLE BUMPSTEAD	1350.89	1576.04	1801.19	2026.34	2476.64	2926.94	3377.23	4052.68
STISTED	1345.65	1569.92	1794.20	2018.47	2467.02	2915.57	3364.12	4036.94
STURMER	1348.56	1573.32	1798.08	2022.84	2472.36	2921.88	3371.40	4045.68
TERLING & FAIRSTEAD	1354.37	1580.10	1805.83	2031.56	2483.02	2934.48	3385.93	4063.12
THE SALINGS	1353.28	1578.83	1804.37	2029.92	2481.01	2932.11	3383.20	4059.84
TOPPESFIELD	1359.20	1585.73	1812.27	2038.80	2491.87	2944.93	3398.00	4077.60
WETHERSFIELD	1360.77	1587.56	1814.36	2041.15	2494.74	2948.33	3401.92	4082.30
WHITE COLNE	1343.29	1567.17	1791.05	2014.93	2462.69	2910.45	3358.22	4029.86
WHITE NOTLEY & FAULKBOURNE	1351.66	1576.94	1802.21	2027.49	2478.04	2928.60	3379.15	4054.98
WICKHAM ST PAUL	1373.26	1602.14	1831.01	2059.89	2517.64	2975.40	3433.15	4119.78
WITHAM	1365.24	1592.78	1820.32	2047.86	2502.94	2958.02	3413.10	4095.72