

Report Title: Council Tax Resolution 2024-25	
Report to: Council	
Date: 19 th February 2024	For: Decision
Key Decision: Yes	Decision Planner Ref No: DP2023/63
Report Presented by: Councillor Kevin Bowers, Cabinet Member for Resources and Performance	
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1. Purpose of the Report

To approve the 2024-25 Council Tax rates.

2. Recommendations

That Council approve the Council Tax rates for 2024-25, calculated in accordance with the attached resolution.

3. Summary

The Council Budget and Council Tax 2024-25 and Medium-Term Financial Strategy 2024-25 to 2027-28 report, including the Addendum Report, to be considered at this meeting of the Council recommends a 2024-25 Council Tax Requirement of £11,386,784. This equates to a Band D Council Tax rate of £200.07 for the Council's share of the overall bill.

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 £3,293,585, which equates to an average precept based on the tax base of parish and town council areas of £78.74 per Band D dwelling, an increase of 10.56% on the current year.

The total Council Tax Requirement for Braintree District Council including local precepts for 2024-25 is therefore £14,680,369.

Taking account of the precepts anticipated to be 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

The Council Budget and Council Tax 2024-25 and Medium-Term Financial Strategy 2024-25 to 2027-28 were previously considered by Cabinet at the meeting held on the 5th February 2024.

5. Financial Implications

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 £11,386,784.

6. Legal Implications

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

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

8. Equality and Diversity Implications

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

9. List of Appendices

Council Tax Resolution
Council Tax Resolution – Schedule A
Council Tax Resolution – Schedule B

Council Tax Resolution 2024-25

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 2024-25 as **56,914** 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 2024-25, in accordance with the Local Government Finance Act 1992 (as amended):-

£90,518,511, 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.

£75,838,142, 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 2024 in respect of council tax and business rates.

£14,680,369, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

£3,293,585, 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:
£257.94, 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.

£200.07, 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	£133.38
B	7/9	£155.61
C	8/9	£177.84
D	9/9	£200.07
E	11/9	£244.53
F	13/9	£288.99
G	15/9	£333.45
H	18/9	£400.14

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 **£11,386,784**.

Under the principles set by the Secretary of State for Levelling Up, Housing and Communities for the 2024-25 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 £86,653,272
 - Police, Fire & Crime Commissioner – Essex Police £14,024,748
 - Police, Fire & Crime Commissioner – Essex Fire Service £4,702,235

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£1,015.02	£164.28	£55.08
B	£1,184.19	£191.66	£64.26
C	£1,353.36	£219.04	£73.44
D	£1,522.53	£246.42	£82.62
E	£1,860.87	£301.18	£100.98
F	£2,199.21	£355.94	£119.34
G	£2,537.55	£410.70	£137.70
H	£3,045.06	£492.84	£165.24

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	201.81	5,092	25.23	225.30	150.20	175.23	200.27	225.30	275.37	325.43	375.50	450.60
ASHEN	150.52	6,335	42.09	242.16	161.44	188.35	215.25	242.16	295.97	349.79	403.60	484.32
BELCHAMP OTTEN	75.65	1,250	16.52	216.59	144.39	168.46	192.52	216.59	264.72	312.85	360.98	433.18
BELCHAMP ST PAUL	165.01	3,750	22.73	222.80	148.53	173.29	198.04	222.80	272.31	321.82	371.33	445.60
BELCHAMP WALTER	106.31	5,927	55.75	255.82	170.55	198.97	227.40	255.82	312.67	369.52	426.37	511.64
BIRDBROOK	159.26	14,276	89.64	289.71	193.14	225.33	257.52	289.71	354.09	418.47	482.85	579.42
BLACK NOTLEY	995.56	51,000	51.23	251.30	167.53	195.46	223.38	251.30	307.14	362.99	418.83	502.60
BORLEY	56.69	1,457	25.70	225.77	150.51	175.60	200.68	225.77	275.94	326.11	376.28	451.54
BRADWELL	226.56	11,920	52.61	252.68	168.45	196.53	224.60	252.68	308.83	364.98	421.13	505.36
BRAINTREE	15086.33	-	0.00	200.07	133.38	155.61	177.84	200.07	244.53	288.99	333.45	400.14
BULMER	271.17	11,140	41.08	241.15	160.77	187.56	214.36	241.15	294.74	348.33	401.92	482.30
BURES HAMLET	334.15	32,817	98.21	298.28	198.85	232.00	265.14	298.28	364.56	430.85	497.13	596.56
CASTLE HEDINGHAM	476.22	34,047	71.49	271.56	181.04	211.21	241.39	271.56	331.91	392.25	452.60	543.12
COGGESHALL	1875.77	209,397	111.63	311.70	207.80	242.43	277.07	311.70	380.97	450.23	519.50	623.40
COLNE ENGAINÉ	413.45	24,999	60.46	260.53	173.69	202.63	231.58	260.53	318.43	376.32	434.22	521.06
CRESSING	978.24	51,500	52.65	252.72	168.48	196.56	224.64	252.72	308.88	365.04	421.20	505.44
EARLS COLNE	1509.18	160,000	106.02	306.09	204.06	238.07	272.08	306.09	374.11	442.13	510.15	612.18
FEERING	970.38	118,271	121.88	321.95	214.63	250.41	286.18	321.95	393.49	465.04	536.58	643.90
FINCHINGFIELD	727.13	68,448	94.13	294.20	196.13	228.82	261.51	294.20	359.58	424.96	490.33	588.40
FOXEARH & LISTON	157.96	11,355	71.89	271.96	181.31	211.52	241.74	271.96	332.40	392.83	453.27	543.92
GESTINGTHORPE	175.47	10,882	62.02	262.09	174.73	203.85	232.97	262.09	320.33	378.57	436.82	524.18
GOSFIELD	637.68	44,499	69.78	269.85	179.90	209.88	239.87	269.85	329.82	389.78	449.75	539.70
GREAT BARDFIELD	604.19	51,000	84.41	284.48	189.65	221.26	252.87	284.48	347.70	410.92	474.13	568.96
GREAT MAPLESTEAD	177.11	12,500	70.58	270.65	180.43	210.51	240.58	270.65	330.79	390.94	451.08	541.30
GREAT NOTLEY	2589.57	115,754	44.70	244.77	163.18	190.38	217.57	244.77	299.16	353.56	407.95	489.54
GREAT YELDHAM	672.58	59,799	88.91	288.98	192.65	224.76	256.87	288.98	353.20	417.42	481.63	577.96
GREENSTEAD GREEN	278.80	13,540	48.57	248.64	165.76	193.39	221.01	248.64	303.89	359.15	414.40	497.28
HALSTEAD	4452.22	230,180	51.70	251.77	167.85	195.82	223.80	251.77	307.72	363.67	419.62	503.54
HATFIELD PEVEREL	2195.33	170,010	77.44	277.51	185.01	215.84	246.68	277.51	339.18	400.85	462.52	555.02
HELIONS BUMPSTEAD	176.56	12,000	67.97	268.04	178.69	208.48	238.26	268.04	327.60	387.17	446.73	536.08
HENNY'S, MIDDLETON & TWINSTEAD	245.37	11,840	48.25	248.32	165.55	193.14	220.73	248.32	303.50	358.68	413.87	496.64
KELVEDON	1414.73	145,881	103.12	303.19	202.13	235.81	269.50	303.19	370.57	437.94	505.32	606.38
LITTLE MAPLESTEAD	117.70	8,500	72.22	272.29	181.53	211.78	242.04	272.29	332.80	393.31	453.82	544.58

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1384.58	1615.34	1846.11	2076.87	2538.40	2999.92	3461.45	4153.74
ASHEN	1395.82	1628.46	1861.09	2093.73	2559.00	3024.28	3489.55	4187.46
BELCHAMP OTTEN	1378.77	1608.57	1838.36	2068.16	2527.75	2987.34	3446.93	4136.32
BELCHAMP ST PAUL	1382.91	1613.40	1843.88	2074.37	2535.34	2996.31	3457.28	4148.74
BELCHAMP WALTER	1404.93	1639.08	1873.24	2107.39	2575.70	3044.01	3512.32	4214.78
BIRDBROOK	1427.52	1665.44	1903.36	2141.28	2617.12	3092.96	3568.80	4282.56
BLACK NOTLEY	1401.91	1635.57	1869.22	2102.87	2570.17	3037.48	3504.78	4205.74
BORLEY	1384.89	1615.71	1846.52	2077.34	2538.97	3000.60	3462.23	4154.68
BRADWELL	1402.83	1636.64	1870.44	2104.25	2571.86	3039.47	3507.08	4208.50
BRAINTREE	1367.76	1595.72	1823.68	2051.64	2507.56	2963.48	3419.40	4103.28
BULMER	1395.15	1627.67	1860.20	2092.72	2557.77	3022.82	3487.87	4185.44
BURES HAMLET	1433.23	1672.11	1910.98	2149.85	2627.59	3105.34	3583.08	4299.70
CASTLE HEDINGHAM	1415.42	1651.32	1887.23	2123.13	2594.94	3066.74	3538.55	4246.26
COGGESHALL	1442.18	1682.54	1922.91	2163.27	2644.00	3124.72	3605.45	4326.54
COLNE ENGAINE	1408.07	1642.74	1877.42	2112.10	2581.46	3050.81	3520.17	4224.20
CRESSING	1402.86	1636.67	1870.48	2104.29	2571.91	3039.53	3507.15	4208.58
EARLS COLNE	1438.44	1678.18	1917.92	2157.66	2637.14	3116.62	3596.10	4315.32
FEERING	1449.01	1690.52	1932.02	2173.52	2656.52	3139.53	3622.53	4347.04
FINCHINGFIELD	1430.51	1668.93	1907.35	2145.77	2622.61	3099.45	3576.28	4291.54
FOXEARH & LISTON	1415.69	1651.63	1887.58	2123.53	2595.43	3067.32	3539.22	4247.06
GESTINGTHORPE	1409.11	1643.96	1878.81	2113.66	2583.36	3053.06	3522.77	4227.32
GOSFIELD	1414.28	1649.99	1885.71	2121.42	2592.85	3064.27	3535.70	4242.84
GREAT BARDFIELD	1424.03	1661.37	1898.71	2136.05	2610.73	3085.41	3560.08	4272.10
GREAT MAPLESTEAD	1414.81	1650.62	1886.42	2122.22	2593.82	3065.43	3537.03	4244.44
GREAT NOTLEY	1397.56	1630.49	1863.41	2096.34	2562.19	3028.05	3493.90	4192.68
GREAT YELDHAM	1427.03	1664.87	1902.71	2140.55	2616.23	3091.91	3567.58	4281.10
GREENSTEAD GREEN	1400.14	1633.50	1866.85	2100.21	2566.92	3033.64	3500.35	4200.42
HALSTEAD	1402.23	1635.93	1869.64	2103.34	2570.75	3038.16	3505.57	4206.68
HATFIELD PEVEREL	1419.39	1655.95	1892.52	2129.08	2602.21	3075.34	3548.47	4258.16

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HELIONS BUMPSTEAD	1413.07	1648.59	1884.10	2119.61	2590.63	3061.66	3532.68	4239.22
HENNYNS,MIDDLETON & TWINSTEAD	1399.93	1633.25	1866.57	2099.89	2566.53	3033.17	3499.82	4199.78
KELVEDON	1436.51	1675.92	1915.34	2154.76	2633.60	3112.43	3591.27	4309.52
LITTLE MAPLESTEAD	1415.91	1651.89	1887.88	2123.86	2595.83	3067.80	3539.77	4247.72
LITTLE YELDHAM, TILBURY JUXTA CLARE, & Ovington	1392.15	1624.17	1856.20	2088.22	2552.27	3016.32	3480.37	4176.44
PANFIELD	1426.95	1664.77	1902.60	2140.42	2616.07	3091.72	3567.37	4280.84
PEBMARSH	1412.78	1648.24	1883.71	2119.17	2590.10	3061.02	3531.95	4238.34
PENTLOW	1410.55	1645.65	1880.74	2115.83	2586.01	3056.20	3526.38	4231.66
RAYNE	1412.47	1647.88	1883.29	2118.70	2589.52	3060.34	3531.17	4237.40
RIDGEWELL	1430.71	1669.16	1907.61	2146.06	2622.96	3099.86	3576.77	4292.12
RIVENHALL	1399.91	1633.23	1866.55	2099.87	2566.51	3033.15	3499.78	4199.74
SHALFORD	1417.03	1653.21	1889.38	2125.55	2597.89	3070.24	3542.58	4251.10
SIBLE HEDINGHAM	1411.27	1646.48	1881.69	2116.90	2587.32	3057.74	3528.17	4233.80
SILVER END	1411.56	1646.82	1882.08	2117.34	2587.86	3058.38	3528.90	4234.68
STAMBOURNE	1403.20	1637.07	1870.93	2104.80	2572.53	3040.27	3508.00	4209.60
STEEPLE BUMPSTEAD	1418.79	1655.25	1891.72	2128.18	2601.11	3074.04	3546.97	4256.36
STISTED	1412.20	1647.57	1882.93	2118.30	2589.03	3059.77	3530.50	4236.60
STURMER	1413.40	1648.97	1884.53	2120.10	2591.23	3062.37	3533.50	4240.20
TERLING & FAIRSTEAD	1421.79	1658.75	1895.72	2132.68	2606.61	3080.54	3554.47	4265.36
THE SALINGS	1422.86	1660.00	1897.15	2134.29	2608.58	3082.86	3557.15	4268.58
TOPPESFIELD	1421.51	1658.43	1895.35	2132.27	2606.11	3079.95	3553.78	4264.54
WETHERSFIELD	1424.71	1662.16	1899.61	2137.06	2611.96	3086.86	3561.77	4274.12
WHITE COLNE	1405.78	1640.08	1874.37	2108.67	2577.26	3045.86	3514.45	4217.34
WHITE NOTLEY & FAULKBOURNE	1416.78	1652.91	1889.04	2125.17	2597.43	3069.69	3541.95	4250.34
WICKHAM ST PAUL	1446.44	1687.51	1928.59	2169.66	2651.81	3133.95	3616.10	4339.32
WITHAM	1436.59	1676.02	1915.45	2154.88	2633.74	3112.60	3591.47	4309.76