



Report of:	Meeting	Date
Councillor Michael Vincent, Leader of the Council	Council	7 March 2024

Council Tax 2024/25

1. Purpose of report

1.1 The determination of the Council Tax for the Borough for the 2024/25 financial year.

2. Council priorities

2.1 A well run, forward-thinking council that puts customers first.

3. Recommendations

3.1 That this Council's Band D equivalent Council Tax for the 2024/25 financial year of £226.31 together with parish precepts, as submitted in the report on the Budget, be approved for each of the valuation bands as follows:

Valuation Bands

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Barnacre-with-Bonds	161.14	188.00	214.85	241.71	295.42	349.13	402.85	483.42
Bleasdale	163.26	190.48	217.68	244.90	299.32	353.74	408.16	489.80
Cabus	160.39	187.13	213.85	240.59	294.05	347.52	400.98	481.18
Catterall	213.92	249.57	285.22	320.88	392.19	463.49	534.80	641.76
Cloughton-on-Brock	205.70	239.98	274.26	308.55	377.12	445.68	514.25	617.10
Fleetwood	177.55	207.15	236.73	266.33	325.51	384.70	443.88	532.66
Forton	170.86	199.34	227.81	256.29	313.24	370.19	427.15	512.58
Garstang	198.38	231.44	264.50	297.57	363.70	429.82	495.95	595.14
Great Eccleston	191.37	223.27	255.16	287.06	350.85	414.64	478.43	574.12
Hambleton	180.34	210.40	240.45	270.51	330.62	390.73	450.85	541.02
Inskip-with-Sowerby	170.66	199.10	227.54	255.99	312.88	369.76	426.65	511.98
Kirkland	219.53	256.12	292.71	329.30	402.48	475.65	548.83	658.60
Myerscough and Bilsborrow	176.70	206.15	235.60	265.05	323.95	382.85	441.75	530.10
Nateby	169.29	197.51	225.72	253.94	310.37	366.80	423.23	507.88
Nether Wyresdale	207.92	242.58	277.23	311.89	381.20	450.51	519.81	623.78
Out Rawcliffe	169.90	198.22	226.53	254.85	311.48	368.11	424.75	509.70
Pilling	213.08	248.60	284.11	319.63	390.66	461.69	532.71	639.26
Preesall	185.47	216.39	247.29	278.21	340.03	401.86	463.68	556.42
Stalmine-with-Staynall	189.32	220.88	252.43	283.99	347.10	410.21	473.31	567.98
Upper Rawcliffe-with-Taranacre	171.35	199.91	228.47	257.03	314.15	371.26	428.38	514.06
Winmarleigh	184.96	215.80	246.62	277.45	339.10	400.76	462.41	554.90
All other areas of the Borough	150.87	176.02	201.16	226.31	276.60	326.89	377.18	452.62

3.2 That it be noted that for the year 2024/25 the major precepting authorities have stated the following amounts in precepts, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings in the Council's area as shown below:-

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Lancashire County Council (LCC)	1,102.19	1,285.89	1,469.59	1,653.29	2,020.69	2,388.09	2,755.48	3,306.58
Police and Crime Commissioner for Lancashire	175.60	204.87	234.13	263.40	321.93	380.47	439.00	526.80
Lancashire Combined Fire Authority	56.49	65.90	75.32	84.73	103.56	122.39	141.22	169.46

3.3 That having calculated the aggregate in each case of the amounts at 3.1 and 3.2 above, and in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, the following amounts are set as the Council Tax for the year 2024/25 for each part of its area and for each of the categories of dwellings shown below:-

Valuation Bands

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Barnacre-with-Bonds	1495.42	1744.66	1993.89	2243.13	2741.60	3240.08	3738.55	4486.26
Bleasdale	1497.54	1747.14	1996.72	2246.32	2745.50	3244.69	3743.86	4492.64
Cabus	1494.67	1743.79	1992.89	2242.01	2740.23	3238.47	3736.68	4484.02
Catterall	1548.20	1806.23	2064.26	2322.30	2838.37	3354.44	3870.50	4644.60
Cloughton-on-Brock	1539.98	1796.64	2053.30	2309.97	2823.30	3336.63	3849.95	4619.94
Fleetwood	1511.83	1763.81	2015.77	2267.75	2771.69	3275.65	3779.58	4535.50
Forton	1505.14	1756.00	2006.85	2257.71	2759.42	3261.14	3762.85	4515.42
Garstang	1532.66	1788.10	2043.54	2298.99	2809.88	3320.77	3831.65	4597.98
Great Eccleston	1525.65	1779.93	2034.20	2288.48	2797.03	3305.59	3814.13	4576.96
Hambleton	1514.62	1767.06	2019.49	2271.93	2776.80	3281.68	3786.55	4543.86
Inskip-with-Sowerby	1504.94	1755.76	2006.58	2257.41	2759.06	3260.71	3762.35	4514.82
Kirkland	1553.81	1812.78	2071.75	2330.72	2848.66	3366.60	3884.53	4661.44
Myerscough and Bilsborrow	1510.98	1762.81	2014.64	2266.47	2770.13	3273.80	3777.45	4532.94
Nateby	1503.57	1754.17	2004.76	2255.36	2756.55	3257.75	3758.93	4510.72
Nether Wyresdale	1542.20	1799.24	2056.27	2313.31	2827.38	3341.46	3855.51	4626.62
Out Rawcliffe	1504.18	1754.88	2005.57	2256.27	2757.66	3259.06	3760.45	4512.54
Pilling	1547.36	1805.26	2063.15	2321.05	2836.84	3352.64	3868.41	4642.10
Preesall	1519.75	1773.05	2026.33	2279.63	2786.21	3292.81	3799.38	4559.26
Stalmine	1523.60	1777.54	2031.47	2285.41	2793.28	3301.16	3809.01	4570.82
Upper Rawcliffe-with-Tarnacre	1505.63	1756.57	2007.51	2258.45	2760.33	3262.21	3764.08	4516.90
Winmarleigh	1519.24	1772.46	2025.66	2278.87	2785.28	3291.71	3798.11	4557.74
All other areas of the Borough	1485.15	1732.68	1980.20	2227.73	2722.78	3217.84	3712.88	4455.46

4. Background

4.1 The Council Tax for Wyre Borough Council for 2024/25 as recommended by the Cabinet at their meeting of the 14 February 2024 is detailed below:-

	<u>£m</u>
Net Expenditure (Before Other Government Grants)	18.092
Less Baseline Funding	(3.666)
Less New Homes Bonus	(0.657)
Less Revenue Support Grant	(0.001)
Less Additional Funding Guarantee Grant	(0.957)
Less Services Grant	(0.022)
Less NDR Grant (net of adjustments)	(2.083)
Less NDR – Retained Levy (Lancashire Pool)	(0.843)
Less Enterprise Zone growth (to Ring-fenced Reserve)	(0.373)
	9.490
Less Collection Fund – Council Tax and NDR	(0.633)
Amount Required from Council Tax	8.857
Divided by Council Tax Base at band D equivalent	39,138
Council Tax for 2024/25	£226.31
Council Tax for 2023/24	£219.74
Increase from 2023/24	£6.57

5. Key issues and proposals

5.1 Under the provisions of the Local Government Finance Act 1992 as amended, Wyre Borough Council, as billing authority, is required to determine a Council Tax for the services provided by LCC, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority, Wyre Borough Council and where appropriate, Parish Councils. The expenditure levels, government contributions and other adjustments to arrive at the calculation of the full Council Tax are as follows:-

	Total for County	Total for Police	Total for Combined Fire	Total for WBC	Total Band D Excl. Parishes	Av. Band D Parish Precept	Total Band D Incl. Parishes
	£m	£m	£m	£m		£1.003m	
Precept	642.208	116.878	39.337	8.857			
		No. of properties					
Council Tax Base (Band D equivalent)	388,442	464,268	464,268	39,138		39,138	
	£	£	£	£	£	£	£
COUNCIL TAX 2024/25	1,653.29	263.40	84.73	226.31	2,227.73	25.64	2,253.37
COUNCIL TAX 2023/24	1,574.71	251.45	82.27	219.74	2,128.17	23.69	2,151.86
Increase/Reduction(-)	78.58	11.95	2.46	6.57	99.56	1.95	101.51
	4.99%	4.75%	2.99%	2.99%	4.68%	8.23%	4.72%
					or £1.91 per week		
2024/25 Council Tax as a proportion of total bill	74.2%	11.8%	3.8%	10.2%	100%		
2024/25 Council Tax as a proportion of total bill	73.4%	11.7%	3.8%	10.0%		1.1%	100%

5.2 The Council Tax for each property band based on the £2,227.73 indicated in the table in paragraph 5.1 (which excludes Parish Precepts) will be:-

	£	% of Band D
BAND A	1,485.15	66.6667
B	1,732.68	77.7778
C	1,980.20	88.8889
D	2,227.73	100
E	2,722.78	122.2222
F	3,217.84	144.4444
G	3,712.88	166.6667
H	4,455.46	200

5.3 The local authority is required each year to estimate whether there will be a surplus or deficit on its Collection Fund. Surpluses or deficits attributable to Council Tax are apportioned between the County, the Police and Crime Commissioner for Lancashire, the Combined Fire Authority and the District. Surpluses or deficits attributable to Non-Domestic Rates are apportioned between Central Government, the County, the Combined Fire Authority and the District. The estimated surplus attributable to Wyre from 2023/24 (the impact is felt in 2024/25) is anticipated to be £189,130 in relation to Council Tax and a surplus of £443,830 in relation to Non-Domestic Rates. The surplus position in relation to Non-Domestic Rates is as a result of reliefs and discounts provided to rate payers during 2023/24 and the release of a historic appeals provision. The council received s.31 grants from central government in relation to the reliefs to recompense us for the loss of income; these monies are outside of the Collection Fund Both of these have been taken into account for the Borough Council's purposes in 2024/25. A collection rate of 97%, has been assumed in the calculation of the Council Tax base. The Collection Fund Statement is shown at Appendix 1(a) for Council Tax and Appendix 1(b) for Non-Domestic Rates with a sample Council Tax Bill at Appendix 2.

6. Alternative options considered and rejected

6.1 The Council's basic amount of Council Tax for 2024/25 is not considered excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.

6.2 However, the council could consider alternatives to the 2.99% proposed e.g. a freeze, an increase below 2.99% or an increase above 2.99%. All of these options were considered and rejected. A freeze would have an ongoing impact on the baseline, compounded each year, and result in a loss of income which could never be recovered. An increase above 3% would have triggered a local referendum which would have necessitated incurring additional costs and would be unlikely to succeed. An increase below 2.99%, such as £5 would not reflect the government's core spending power assumption (which reflects that all districts will raise the

maximum amount of council tax allowed before a referendum is triggered) and further increase budget pressures on the council.

- 6.3** The decision from Cabinet to recommend a 2.99% increase is reasonable and will only result in an increase of £6.57 on a Band D property in 2024/25. This equates to a cost of 62p per week which is considered to be proportionate in the current economic climate, particularly given the changes in 2023/24 to the Localised Council Tax Support Scheme which resulted in those on a low income no longer having to make a minimum contribution (0%, was 8.5%).

Financial, Legal and Climate Change implications	
Finance	Considered in detail in the report above and with reference to the Cabinet report dated 14 February 2024.
Legal	In accordance with the Council's Policy Framework, decisions as to the Council's budget and setting the Council Tax are reserved to the Council. The recommendations contained within the report, if agreed, enable the Council to comply with the Policy Framework and also meet its statutory obligations.
Climate Change	There are no Climate Change implications arising directly from this report.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

risks/implications	✓ / x
community safety	x
equality and diversity	x
health and safety	x

risks/implications	✓ / x
asset management	x
ICT	x
data protection	x

Processing Personal Data

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a 'privacy impact assessment (PIA)' is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

report author	telephone no.	email	date
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List of background papers:		
name of document	date	where available for inspection
Revenue Budget, Council Tax and Capital Programme – Report to Cabinet	14 February 2024	Agenda for Cabinet on Wednesday, 14th February, 2024, 6.00 pm (moderngov.co.uk)

List of appendices

Appendix 1(a) – Collection Fund Statement – Council Tax

Appendix 1(b) – Collection Fund Statement – Non-Domestic Rates

Appendix 2 – Example of Council Tax Bill