

Report subject	2024/25 Council Tax Resolution
Meeting date	20 February 2024
Status	Public Report
Executive summary	<p>Under the Local Government Finance Act 1992 the council as the billing authority must calculate a council tax requirement and basic amount of council tax for the following year.</p> <p>If the formal council tax resolution at Appendix A is approved the BCP Council Band D council tax will be £1,767.22 from 1 April 2024.</p> <p>The council tax resolution set out in Appendix A supports recommendation (a) of the Budget and Medium-Term Financial Plan 2024/25 report, approved by Cabinet at their meeting of 7 February 2024, by providing a schedule setting out the rate of council tax for each category of dwelling prior to the Council meeting on the 20 February 2024.</p>
Recommendations	<p>It is RECOMMENDED that Council:</p> <p>a) Approves the council tax resolution as set out in Appendix A;</p>
Reason for recommendations	To enable the council to calculate and approve the council tax requirement and amounts billed by BCP Council in 2024/25, and to make the determination of excessiveness required by legislation.
Portfolio Holder(s):	Cllr Mike Cox, Portfolio Holder for Finance
Report Author	Matthew Filmer - Assistant Chief Finance Officer Russell Oakley – Finance Manager Technical
Wards	Council-wide
Classification	For Decision

Background

1. This report reflects the Local Government Finance Act 1992 (as amended by the Localism Act 2011 and modified by Part 4 of The Local Government (Structural Changes) (Finance) Regulations 2008), which requires billing authorities to calculate the council tax requirement and amounts to be charged from taxpayers for the coming year.
2. The council tax resolution set out in Appendix A supports recommendation (a) of the 2024/25 Budget and Medium-Term Financial Plan report approved by Cabinet at their meeting of 7 February 2024. It provides a schedule setting out the rate of council tax for each category of dwelling based on the council tax requirement for BCP Council and the precepts to be levied by other major and local preceptors prior to the Council meeting on the 20 February 2024.

Police and fire preceptors

3. The information from the police and fire precepting bodies is as follows:
 - a. On 1 February 2024 the Dorset Police and Crime Commissioner set its precept at £42,963,084.36. This results in a Band D council tax of £293.58.
 - b. On 8 February 2024 the Dorset and Wiltshire Fire and Rescue Authority set its precept at £12,724,402.12. This results in a Band D council tax of £86.95.

Charter trustee, town, and parish precepts

4. The charter trustee, town and parish precepts are detailed in Appendix C and total £1,383,242.55.

Council Tax Bands

5. If the formal council tax resolution at Appendix A is approved the total Band D council tax charges are set out on page 4 of this report.

Options appraisal

6. The 2024/25 Budget and Medium-Term Financial Plan report submitted to the 7 February 2024 Cabinet meeting sets out the potential options open to the council for council tax.

Summary of financial implications

7. The council tax resolution as presented in the report will generate council tax of £258,617,802.35 for BCP Council. This is in accordance with the budget as set out in the 2024/25 Budget and Medium-Term Financial Plan report submitted to the 7 February 2024 Cabinet meeting.

Summary of legal implications

8. The council is required to set its council tax in accordance with the Local Government Finance Act 1992 and the Local Government (Structural Changes) (Finance) Regulations 2008. The formal council tax resolution at Appendix A complies with these requirements.

Summary of human resources implications

9. There are no direct human resource implications of this report. However, the 2024/25 budget and medium-term financial plan will have a direct impact on the level of services delivered by the council, the mechanisms by which those services are delivered and the associated staffing establishment.

Summary of sustainability impact

10. Consideration has been given as part of the budget for 2024/25 of ways in which BCP Council could be made more environmentally-friendly and how it could act as an environmental ambassador towards others.

Summary of public health implications

11. None specifically related to this report.

Summary of equality implications

12. A full equality impact assessment was carried out as part of the budget process for 2024/25 and submitted to the 7 February 2024 Cabinet meeting.

Summary of risk assessment

13. The council tax resolution presented in this report will provide for the level of council tax income required for the 2024/25 budget as presented to the 7 February 2024 Cabinet meeting.
14. Key risks to this budget include uncertainty around the government's financial planning framework where the core funding made available to local authorities reduces while at the same time the demand for, and cost of, services continue to rise. Changes to base budget assumptions are also possible due to changes in demand or cost factors or the ongoing effects of the national pandemic.

Background papers

15. The 2024/25 Budget and Medium-Term Financial Plan report presented to the 7 February 2024 Cabinet meeting.

Appendices

Appendix A – Council tax resolution 2024/25

Appendix B – Basic council tax

Appendix C – Charter trustee, town, and parish precepts

Appendix D – Council Tax Bands

Council Tax Resolution

The Council is recommended to resolve as follows:

1. It be noted that the council calculated the council tax base 2024/25
 - a. For BCP Council to be 146,342 and that this calculation was carried out in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended, made under Section 33(5) of the Local Government Finance Act 1992 (the Act)
 - b. For dwellings in those parts of its area to which a charter trustee, parish and town precept relates as in the attached Appendix C.
2. That the council tax requirement for the council's own purposes for 2024/25 (excluding charter trustee, parish and town precepts) as **£258,617,802.35**.
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
 - a. **£822,502,589.94** 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.
 - b. **£562,501,245.00** being the aggregate of the amounts which the council estimates for the items set out in Section 31A(3) of the Act.
 - c. **£260,001,344.94** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(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. **£1,776.67** being the amount at 3(c) above (Item R), all divided by the Item T (1(a) above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of council tax for the year (including parish precepts). Appendix B details basic council tax by council area.
 - e. **£9.45** being the aggregate amount of all special items (charter trustee, parish, and town council precepts) referred to in Section 34(1) of the Act (**£1,383,542.55** as per the attached Appendix C) divided by the tax base **146,342** calculated as Item T in the formula in section 31B of the Local Government Finance Act 1992.
 - f. **£1,767.22** being the amount at 3(d) above less the amount at 3(e) above, calculated by the council, in accordance with Section 34(s) 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.
4. To note that the Dorset Police and Crime Commissioner and the Dorset and Wiltshire Fire and Rescue Authority have issued precepts to the council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the council's area as

indicated in the table below. The BCP Council charge includes a precept specifically for Adult Social Care also shown in the table below:

Precepts issued by major precepting authorities:

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Dorset Police and Crime Commissioner	195.72	228.34	260.96	293.58	358.82	424.06	489.30	587.16
Dorset and Wiltshire Fire and Rescue Authority	57.97	67.63	77.29	86.95	106.27	125.59	144.92	173.90
BCP Council	1,004.95	1,172.44	1,339.93	1,507.42	1,842.40	2,177.38	2,512.37	3,014.84
Adult Social Care Precept	173.20	202.07	230.93	259.80	317.53	375.27	433.00	519.60
Total BCP Council Charge	1,178.15	1,374.51	1,570.86	1,767.22	2,159.93	2,552.65	2,945.37	3,534.44

- That it be noted for the year 2024/25 parish and town councils have stated the amount of precept for Band D properties as set out in Appendix C, issued to the Council in accordance with Section 41 of the Act (as amended by the Charter Trustees Regulations 1996 and the Localism Act 2011).
- That the council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of council tax for 2024/25 for each part of its area and for each of the categories of dwellings.

Aggregate amounts of council tax:

Location	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Bournemouth	1,433.35	1,672.25	1,911.13	2,150.02	2,627.79	3,105.58	3,583.37	4,300.04
Bournemouth - Throop and Holdenhurst	1,458.38	1,701.44	1,944.50	2,187.56	2,673.68	3,159.80	3,645.94	4,375.12
Christchurch Town	1,478.66	1,725.10	1,971.54	2,217.98	2,710.86	3,203.74	3,696.64	4,435.96
Burton Parish	1,443.34	1,683.90	1,924.44	2,165.00	2,646.10	3,127.22	3,608.34	4,330.00
Hurn Parish	1,454.21	1,696.57	1,938.93	2,181.30	2,666.03	3,150.76	3,635.51	4,362.60
Highcliffe and Walkford	1,450.15	1,691.84	1,933.52	2,175.21	2,658.58	3,141.96	3,625.36	4,350.42
Unparished	1,431.84	1,670.48	1,909.11	2,147.75	2,625.02	3,102.30	3,579.59	4,295.50
Poole	1,433.27	1,672.14	1,911.01	2,149.89	2,627.64	3,105.39	3,583.16	4,299.78

- The Council's basic amount of council tax for 2024/25 is not excessive in accordance with the principles approved under 52ZB of the Act.

Appendix B

Basic council tax

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Christchurch Town Council	1,224.97	1,429.13	1,633.29	1,837.45	2,245.77	2,654.09	3,062.42	3,674.90
Burton Parish	1,189.65	1,387.93	1,586.19	1,784.47	2,181.01	2,577.57	2,974.12	3,568.94
Hurn Parish	1,200.52	1,400.60	1,600.68	1,800.77	2,200.94	2,601.11	3,001.29	3,601.54
Highcliffe and Walkford	1,196.46	1,395.87	1,595.27	1,794.68	2,193.49	2,592.31	2,991.14	3,589.36
Christchurch Unparished	1,178.15	1,374.51	1,570.86	1,767.22	2,159.93	2,552.65	2,945.37	3,534.44
Throop and Holdenhurst	1,204.69	1,405.47	1,606.25	1,807.03	2,208.59	2,610.15	3,011.72	3,614.06
Bournemouth Area	1,179.66	1,376.28	1,572.88	1,769.49	2,162.70	2,555.93	2,949.15	3,538.98
Poole Area	1,179.58	1,376.17	1,572.76	1,769.36	2,162.55	2,555.74	2,948.94	3,538.72

Appendix C

Charter trustee, town and parish precepts

	2023/24			2024/25		
	Precept £	Tax Base	Band D £	Precept £	Tax Base	Band D £
Christchurch Town	£560,875.00	12,279.0	£45.68	£878,779.19	12,513.2	£70.23
Burton Parish	£25,480.00	1,619.1	£15.74	£28,028.00	1,624.6	£17.25
Hurn Parish	£8,058.63	248.6	£32.42	£8,870.36	264.4	£33.55
Highcliffe and Walkford	£148,500.00	6,506.4	£22.82	£180,000.00	6,554.8	£27.46
Throop and Holdenhurst	£12,090.00	301.5	£40.10	£12,090.00	303.7	£39.81
Bournemouth Charter Trustee	£147,091.00	64,842.4	£2.27	£148,091.00	65,299.4	£2.27
Poole Charter Trustee	£126,084.00	59,021.5	£2.14	£127,684.00	59,762.6	£2.14
Total	£1,028,178.63	144,818.5		£1,383,542.55	146,322.7	

By council tax bands

Christchurch Town Council	46.82	54.62	62.43	70.23	85.84	101.44	117.05	140.46
Burton Parish	11.50	13.42	15.33	17.25	21.08	24.92	28.75	34.50
Hurn Parish	22.37	26.09	29.82	33.55	41.01	48.46	55.92	67.10
Highcliffe and Walkford Neighbourhood Council	18.31	21.36	24.41	27.46	33.56	39.66	45.77	54.92
Throop and Holdenhurst	26.54	30.96	35.39	39.81	48.66	57.50	66.35	79.62
Bournemouth Charter Trustee	1.51	1.77	2.02	2.27	2.77	3.28	3.78	4.54
Poole Charter Trustee	1.43	1.66	1.90	2.14	2.62	3.09	3.57	4.28

Council Tax Bands 2023/24

	Ctax 2023/24 £	Ctax 2024/25 £	Change 2024/25 %
Christchurch Area			
BCP Unitary Charge	£1,683.23	£1,767.22	4.99%
Dorset Police and Crime Commissioner	£280.58	£293.58	4.63%
Dorset and Wiltshire Fire and Rescue Authority	£84.43	£86.95	2.98%
Christchurch Total	£2,048.24	£2,147.75	4.86%
Christchurch Town Council	£45.68	£70.23	53.74%
Burton Parish	£15.74	£17.25	9.59%
Hurn Parish	£32.42	£33.55	3.49%
Highcliffe and Walkford	£22.82	£27.46	20.33%
Bournemouth Area			
BCP Unitary Charge	£1,683.23	£1,767.22	4.99%
Dorset Police and Crime Commissioner	£280.58	£293.58	4.63%
Dorset and Wiltshire Fire and Rescue Authority	£84.43	£86.95	2.98%
Bournemouth Total	£2,048.24	£2,147.75	4.86%
Bournemouth Charter Trustee	£2.27	£2.27	0.00%
Throop and Holdenhurst	£40.10	£39.77	-0.82%
Poole Area			
BCP Unitary Charge	£1,683.23	£1,767.22	4.99%
Dorset Police and Crime Commissioner	£280.58	£293.58	4.63%
Dorset and Wiltshire Fire and Rescue Authority	£84.43	£86.95	2.98%
Poole Total	£2,048.24	£2,147.75	4.86%
Poole Charter Trustee	£2.14	£2.14	0.00%