## Agenda Item 9

Committee: Council

**Date of Meeting:** 21 February 2023

Report of: Section 151 Officer

**Contact Officer:** Chris Forrester

Telephone Number: -

Ward Interest: Nil

Report Track: Council 21/02/23 (Only)

## Council Tax 2023/24

## 1 Purpose of Report

1.1 To set out the proposed Council Tax for the year 2023/24.

#### 2 Recommendation

- 2.1 That the proposed Council Tax as set out in the Council Tax Resolution **APPENDIX** be approved.
- 2.2 That in accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 a named vote is taken in relation to the proposed Council Tax.

# 3 Key Issues and Reasons for Recommendation

- 3.1 Council at its meeting on 24 February 2023 determined its Budget for 2023/24 and set a Band D Council Tax at £168.52.
- 3.2 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March 2023 unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act, 1992 have been determined.
- 3.3 The Council has recently received formal notification from the major precepting authorities of the relevant precepts.

## 4 Relationship to Corporate Business Objectives

4.1 Not Applicable.

## 5 Report Detail

- 5.1 In setting a budget for any year the Council must comply with the Budget and Council Tax setting requirements as reflected in the Local Government Finance Act 1992 as amended by the Localism Act 2011.
- 5.2 The Localism Act 2011 has made significant changes to the 1992 Act with the main impact for setting a Council Tax being that a billing authority (Stafford Borough Council) is required to calculate a Council Tax Requirement rather than a Budget Requirement.
- 5.3 This primarily affects the Council Tax Resolution to be made by Council and is a technical rather than procedural issue.
- 5.4 In accordance with regulations the Council is required to:
  - (a) Calculate its Council Tax Requirement (Section 31A) Replacing budget requirement (Section 32) and determination of the Borough Council element of Council Tax (Section 33)
  - (b) Set the overall level of Council Tax inclusive of Staffordshire County Council; Police and Crime Commissioner Staffordshire; Staffordshire Commissioner Fire and Rescue Authority, and other precepts (Section 30)
- 5.5 The determination of the Council Tax Requirement (Requirement (a)) is a function of all authorities; however, Requirement (b) is purely a function of this Council as a billing authority
- 5.6 The overall level of Council Tax must be set before the 11 March each year; however, the overall level of Council Tax cannot be set before 1 March, 2022 unless all precepting authorities have issued their precepts, and the required calculations in accordance with the Local Government Finance Act 1992 have been determined.
- 5.7 Council at its meeting on 24 February 2023 approved the General Fund Revenue Budget for 2023/24 and determined the Council Tax for the Borough at £168.52.
- 5.8 Staffordshire County Council approved its precept at its meeting on 9 February 2023 and the precept proposal for the Staffordshire Commissioner Police, Fire and Crime portfolio was accepted by the Police, Fire and Crime Panel on 6 February 2023 in respect of Police and 13 February 2023 for Fire.
  - All Town and Parish Precepts have been received.

- 5.9 The overall Council Tax Resolution is attached as an **APPENDIX** to this report.
- 5.10 In determining the overall Council tax Requirement the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 require that a named vote is taken.

## 6 Implications

#### 6.1 Financial

As detailed in the attached APPENDIX.

#### 6.2 Legal

Nil

#### 6.3 Human Resources

Nil

#### 6.4 Human Rights Act

Nil

#### 6.5 Data Protection

Nil

#### 6.7 Risk Management

In setting the overall level of Council Tax the Council must be in receipt of the precept from all relevant authorities.

### 6.8 Community Impact Assessment Recommendations

The Borough Council considers the effect of its actions on all sections of our community and has addressed all of the following Equality Strands in the production of this report, as appropriate:-

Age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, sexual orientation.

#### 7 Previous Consideration

Nil

## 8 Background Papers

File available in Finance

# **Appendix**

Committee: Council

**Date of Meeting:** 21 February 2023

## Council Tax 2023/24

Following Minute No C40 of the Council of 24 January 2023 determining the level of net spending for the General Fund Revenue Budget and Transfer to Working Balances for 2023/2024; the Council is recommended to make a Council Tax for 2023/2024 by formally approving the following resolution:-

- 1 It be noted that under the power delegated to the Council's Section 151 Officer, the Council calculated the Council Tax Base 2023/24:
  - (a) for the whole Council area as 48,863.55 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
  - (b) for dwellings in those parts of its area to which a Parish precept relates as shown below

Parish	Taxbase
Adbaston	224.27
Barlaston	1,044.25
Berkswich	795.09
Bradley	226.09
Brocton	557.44
Chebsey	250.25
Church Eaton	293.38
Colwich	1,907.33
Creswell	748.58
Doxey	1,162.67
Eccleshall	2,177.27
Ellenhall	63.01
Forton	144.49
Fradswell	84.85
Fulford	2,310.41

Parish	Taxbase
Gayton	77.16
Gnosall	2,026.41
Haughton	458.85
High Offley	393.86
Hilderstone	274.60
Hixon	745.04
Hopton and Coton	851.31
Hyde Lea	185.86
Ingestre	83.38
Marston	91.74
Milwich	197.57
Norbury	201.68
Ranton	184.60
Salt and Enson	190.82
Sandon and Burston	166.76
Seighford	775.15
Standon	338.88
Stone Town	6,348.46
Stone Rural	729.29
Stowe by Chartley	200.39
Swynnerton	1,368.07
Tixall	130.25
Weston	480.46
Whitgreave	91.34
Yarnfield and Cold Meece	831.50
	29,412.81
Unparished	
Stafford Town	18,995.54
MOD Contribution in Lieu	455.20
Council Tax Base	48,863.55

- That the Council Tax requirement for the Council's own purposes for 2023/24 (excluding Parish precepts) is calculated at £8,234,485.45.
- That the following amounts are calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:
  - (a) £47,869,516.85 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) £38,302,137.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - £9,567,379.85 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) £195.80 being the amount at 3(c) above (Item R), all divided by Item T (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) £1,332,894.40 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
  - (f) £168.52 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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) For the following parts of the Council's Area

Parish	Band D
	£p
Adbaston	183.02
Barlaston	234.45
Berkswich	203.42
Bradley	229.26
Brocton	194.15
Chebsey	194.67
Church Eaton	190.47
Colwich	260.91
Creswell	195.29
Doxey	190.71
Eccleshall	205.03
Ellenhall	173.19

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at (1)(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

# (h) For the following parts of the Council's area

	Band A Disabled	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Parish	£р	£р	£р	£р	£р	£р	£р	£р	£р
Adbaston	101.68	122.01	142.35	162.68	183.02	223.69	264.36	305.03	366.04
Barlaston	130.25	156.30	182.35	208.40	234.45	286.55	338.65	390.75	468.90
Berkswich	113.01	135.61	158.22	180.82	203.42	248.62	293.83	339.03	406.84
Bradley	127.37	152.84	178.31	203.79	229.26	280.21	331.15	382.10	458.52
Brocton	107.86	129.43	151.01	172.58	194.15	237.29	280.44	323.58	388.30
Chebsey	108.15	129.78	151.41	173.04	194.67	237.93	281.19	324.45	389.34
Church Eaton	105.82	126.98	148.14	169.31	190.47	232.80	275.12	317.45	380.94
Colwich	144.95	173.94	202.93	231.92	260.91	318.89	376.87	434.85	521.82
Creswell	108.49	130.19	151.89	173.59	195.29	238.69	282.09	325.48	390.58
Doxey	105.95	127.14	148.33	169.52	190.71	233.09	275.47	317.85	381.42
Eccleshall	113.91	136.69	159.47	182.25	205.03	250.59	296.15	341.72	410.06
Ellenhall	96.22	115.46	134.70	153.95	173.19	211.68	250.16	288.65	346.38
Forton	98.18	117.82	137.46	157.09	176.73	216.00	255.28	294.55	353.46
Fradswell	103.19	123.83	144.47	165.11	185.75	227.03	268.31	309.58	371.50
Fulford	119.24	143.09	166.93	190.78	214.63	262.33	310.02	357.72	429.26
Gayton	121.05	145.26	169.47	193.68	217.89	266.31	314.73	363.15	435.78
Gnosall	121.76	146.11	170.47	194.82	219.17	267.87	316.58	365.28	438.34
Haughton	121.44	145.73	170.02	194.31	218.60	267.18	315.76	364.33	437.20
High Offley	100.39	120.47	140.54	160.62	180.70	220.86	261.01	301.17	361.40
Hilderstone	117.94	141.53	165.12	188.71	212.30	259.48	306.66	353.83	424.60
Hixon	120.26	144.31	168.37	192.42	216.47	264.57	312.68	360.78	432.94
Hopton and Coton	111.11	133.33	155.55	177.77	199.99	244.43	288.87	333.32	399.98
Hyde Lea	114.37	137.24	160.11	182.99	205.86	251.61	297.35	343.10	411.72
Ingestre	113.00	135.60	158.20	180.80	203.40	248.60	293.80	339.00	406.80
Marston	93.62	112.35	131.07	149.80	168.52	205.97	243.42	280.87	337.04
Milwich	107.33	128.79	150.26	171.72	193.19	236.12	279.05	321.98	386.38
Norbury	104.14	124.97	145.79	166.62	187.45	229.11	270.76	312.42	374.90
Ranton	107.64	129.17	150.70	172.23	193.76	236.82	279.88	322.93	387.52

	Band A	Band							
	Disabled	Α	В	С	D	Ε	F	G	Н
Parish	£р	£р	£р	£р	£р	£р	£р	£р	£р
Salt and Enson	116.23	139.47	162.72	185.96	209.21	255.70	302.19	348.68	418.42
Sandon and									
Burston	126.79	152.15	177.50	202.86	228.22	278.94	329.65	380.37	456.44
Seighford	107.17	128.60	150.03	171.47	192.90	235.77	278.63	321.50	385.80
Standon	110.92	133.10	155.28	177.47	199.65	244.02	288.38	332.75	399.30
Stone	125.93	151.11	176.30	201.48	226.67	277.04	327.41	377.78	453.34
Stone Rural	104.91	125.89	146.88	167.86	188.84	230.80	272.77	314.73	377.68
Stowe-by-Chartley	146.68	176.01	205.35	234.68	264.02	322.69	381.36	440.03	528.04
Swynnerton	107.22	128.67	150.11	171.56	193.00	235.89	278.78	321.67	386.00
Tixall	105.98	127.17	148.37	169.56	190.76	233.15	275.54	317.93	381.52
Weston	133.19	159.83	186.47	213.11	239.75	293.03	346.31	399.58	479.50
VVCStoff	133.19	109.00	100.47	210.11	259.15	233.03	340.31	399.00	473.30
Whitgreave	102.56	123.07	143.58	164.09	184.60	225.62	266.64	307.67	369.20
Yarnfield & Cold									
Meece	111.46	133.75	156.04	178.33	200.62	245.20	289.78	334.37	401.24
All other parts of									
the Council's area	93.62	112.35	131.07	149.80	168.52	205.97	243.42	280.87	337.04

Being the amounts given by multiplying the amounts at (3)(f) and (3)(g) above by the number by 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 valuation 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 dwellings listed in different valuation bands.

To note that the County Council, the Office of the Police and Crime Commissioner and the Fire 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.

#### **Valuation Bands**

	Α	В	С	D	Е	F	G	Н
	£р	£р	£р	£р	£р	£р	£р	£р
Staffordshire County Council	980.82	1,144.29	1,307.76	1,471.23	1,798.17	2,125.11	2,452.05	2,942.46
Office of the Police and Crime Commissioner	173.71	202.67	231.62	260.57	318.47	376.38	434.28	521.14
Stoke-on-Trent and Staffs Fire Authority	56.17	65.53	74.89	84.25	102.97	121.69	140.42	168.50

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 table below as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings.

	Band A	Band							
	Disabled	Α	В	С	D	E	F	G	Н
Parish	£р								
Adbaston	1,110.60	1,332.71	1,554.84	1,776.95	1,999.07	2,443.30	2,887.54	3,331.78	3,998.14
Barlaston	1,139.17	1,367.00	1,594.84	1,822.67	2,050.50	2,506.16	2,961.83	3,417.50	4,101.00
Berkswich	1,121.93	1,346.31	1,570.71	1,795.09	2,019.47	2,468.23	2,917.01	3,365.78	4,038.94
Bradley	1,136.29	1,363.54	1,590.80	1,818.06	2,045.31	2,499.82	2,954.33	3,408.85	4,090.62
Brocton	1,116.78	1,340.13	1,563.50	1,786.85	2,010.20	2,456.90	2,903.62	3,350.33	4,020.40
Chebsey	1,117.07	1,340.48	1,563.90	1,787.31	2,010.72	2,457.54	2,904.37	3,351.20	4,021.44
Church Eaton	1,114.74	1,337.68	1,560.63	1,783.58	2,006.52	2,452.41	2,898.30	3,344.20	4,013.04
Colwich	1,153.87	1,384.64	1,615.42	1,846.19	2,076.96	2,538.50	3,000.05	3,461.60	4,153.92
Creswell	1,117.41	1,340.89	1,564.38	1,787.86	2,011.34	2,458.30	2,905.27	3,352.23	4,022.68
Doxey	1,114.87	1,337.84	1,560.82	1,783.79	2,006.76	2,452.70	2,898.65	3,344.60	4,013.52
Eccleshall	1,122.83	1,347.39	1,571.96	1,796.52	2,021.08	2,470.20	2,919.33	3,368.47	4,042.16
Ellenhall	1,105.14	1,326.16	1,547.19	1,768.22	1,989.24	2,431.29	2,873.34	3,315.40	3,978.48
Forton	1,107.10	1,328.52	1,549.95	1,771.36	1,992.78	2,435.61	2,878.46	3,321.30	3,985.56
Fradswell	1,112.11	1,334.53	1,556.96	1,779.38	2,001.80	2,446.64	2,891.49	3,336.33	4,003.60
Fulford	1,128.16	1,353.79	1,579.42	1,805.05	2,030.68	2,481.94	2,933.20	3,384.47	4,061.36
Gayton	1,129.97	1,355.96	1,581.96	1,807.95	2,033.94	2,485.92	2,937.91	3,389.90	4,067.88
Gnosall	1,130.68	1,356.81	1,582.96	1,809.09	2,035.22	2,487.48	2,939.76	3,392.03	4,070.44
Haughton	1,130.36	1,356.43	1,582.51	1,808.58	2,034.65	2,486.79	2,938.94	3,391.08	4,069.30
High Offley	1,109.31	1,331.17	1,553.03	1,774.89	1,996.75	2,440.47	2,884.19	3,327.92	3,993.50
Hilderstone	1,126.86	1,352.23	1,577.61	1,802.98	2,028.35	2,479.09	2,929.84	3,380.58	4,056.70
Hixon	1,129.18	1,355.01	1,580.86	1,806.69	2,032.52	2,484.18	2,935.86	3,387.53	4,065.04
Hopton and									
Coton	1,120.03	1,344.03	1,568.04	1,792.04	2,016.04	2,464.04	2,912.05	3,360.07	4,032.08
Hyde Lea	1,123.29	1,347.94	1,572.60	1,797.26	2,021.91	2,471.22	2,920.53	3,369.85	4,043.82
Ingestre	1,121.92	1,346.30	1,570.69	1,795.07	2,019.45	2,468.21	2,916.98	3,365.75	4,038.90
Marston	1,102.54	1,323.05	1,543.56	1,764.07	1,984.57	2,425.58	2,866.60	3,307.62	3,969.14
Milwich	1,116.25	1,339.49	1,562.75	1,785.99	2,009.24	2,455.73	2,902.23	3,348.73	4,018.48

	Band A	Band	Band B	Band C	Band D	Band E	Band F	Band	Band
Parish	Disabled £ p	A £ p	£р	£p			£р	G £ p	H £ p
			•		•				
Norbury	1,113.06	1,335.67	1,558.28	1,780.89	2,003.50	2,448.72	2,893.94	3,339.17	4,007.00
Ranton	1,116.56	1,339.87	1,563.19	1,786.50	2,009.81	2,456.43	2,903.06	3,349.68	4,019.62
Salt and									
Enson	1,125.15	1,350.17	1,575.21	1,800.23	2,025.26	2,475.31	2,925.37	3,375.43	4,050.52
Sandon &									
Burston	1,135.71	1,362.85	1,589.99	1,817.13	2,044.27	2,498.55	2,952.83	3,407.12	4,088.54
Seighford	1,116.09	1,339.30	1,562.52	1,785.74	2,008.95	2,455.38	2,901.81	3,348.25	4,017.90
Standon	1,119.84	1,343.80	1,567.77	1,791.74	2,015.70	2,463.63	2,911.56	3,359.50	4,031.40
Stone	1,134.85	1,361.81	1,588.79	1,815.75	2,042.72	2,496.65	2,950.59	3,404.53	4,085.44
Stone Rural	1,113.83	1,336.59	1,559.37	1,782.13	2,004.89	2,450.41	2,895.95	3,341.48	4,009.78
Stowe-by-									
Chartley	1,155.60	1,386.71	1,617.84	1,848.95	2,080.07	2,542.30	3,004.54	3,466.78	4,160.14
Swynnerton	1,116.14	1,339.37	1,562.60	1,785.83	2,009.05	2,455.50	2,901.96	3,348.42	4,018.10
Tixall	1,114.90	1,337.87	1,560.86	1,783.83	2,006.81	2,452.76	2,898.72	3,344.68	4,013.62
Weston	1,142.11	1,370.53	1,598.96	1,827.38	2,055.80	2,512.64	2,969.49	3,426.33	4,111.60
Whitgreave	1,111.48	1,333.77	1,556.07	1,778.36	2,000.65	2,445.23	2,889.82	3,334.42	4,001.30
Yarnfield &									
Cold									
Meece	1,120.38	1,344.45	1,568.53	1,792.60	2,016.67	2,464.81	2,912.96	3,361.12	4,033.34
All other		_	_	_					_
parts	1,102.54	1,323.05	1,543.56	1,764.07	1,984.57	2,425.58	2,866.60	3,307.62	3,969.14

That it is determined in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2023/24 is not excessive in accordance with the principles determined by the Secretary of State under Section 52ZC of that Act.