

The Council is recommended to resolve as follows:

1. It be noted that on **8 December 2022** the Council calculated
 - (a) the Council Tax Base **2023/24** for the whole Council area as **47,402.10** [Item T in the formula in Section 31B(3) 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 in the attached Appendix.
2. Calculate that the Council Tax requirement for the Council's own purposes for **2023/24** (excluding parish precepts) is **£9,455,020**.
3. That the following amounts be calculated for the year **2023/24** in accordance with Sections 31 to 36 of the Act:
 - (a) **£86,383,013** 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) **£73,561,410** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) **£12,821,603** 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 31A(4) of the Act).
 - (d) **£270.49** 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(1) of the Act, as the basic amount of its Council Tax for the year (including parish precepts).
 - (e) **£6,092,603** being the aggregate amount of all special items and parish precepts referred to in Section 34(1) of the Act (as per the attached Appendix).
 - (f) **£141.96** 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 special items relate (this is the Council Tax for General Expenses to which special expenses and parish precepts are added as applicable).

(g) Parts of the Council's area

Special Expenses Areas:

	£
Capel	2.40
Rusthall	73.46
Royal Tunbridge Wells	126.95
Southborough	6.11

Parish and Town Areas:

Benenden	48.76
Bidborough	128.58
Brenchley & Matfield	87.97
Capel	83.04
Cranbrook & Sissinghurst	139.34
Frittenden	41.76
Goudhurst	160.34
Hawkhurst	119.06
Horsmonden	95.65
Lamberhurst	79.46
Paddock Wood	228.50
Pembury	106.19
Rusthall	52.52
Sandhurst	139.06
Southborough	148.49
Speldhurst	73.81

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 amount of its council tax for the year for dwellings in those parts of its area to which one or more special items relate (i.e. The total of the Band D Council Tax for the Borough General, Special Expenses and Parish and Town Councils, **excluding** Kent County Council, Police and Fire Authorities).

Total Borough + Special + Parish	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Benenden	127.15	148.33	169.53	190.72	233.11	275.48	317.87	381.44
Bidborough	180.36	210.42	240.48	270.54	330.66	390.78	450.90	541.08
Brenchley & Matfield	153.29	178.83	204.39	229.93	281.03	332.12	383.22	459.86
Capel	151.60	176.87	202.13	227.40	277.93	328.47	379.00	454.80
Cranbrook & Sissinghurst	187.53	218.79	250.05	281.30	343.81	406.32	468.83	562.60
Frittenden	122.48	142.89	163.31	183.72	224.55	265.37	306.20	367.44
Goudhurst	201.53	235.12	268.71	302.30	369.48	436.65	503.83	604.60
Hawkhurst	174.01	203.01	232.02	261.02	319.03	377.03	435.03	522.04
Horsmonden	158.41	184.80	211.21	237.61	290.42	343.21	396.02	475.22
Lamberhurst	147.61	172.21	196.82	221.42	270.63	319.83	369.03	442.84
Paddock Wood	246.97	288.13	329.30	370.46	452.79	535.11	617.43	740.92
Pembury	165.43	193.00	220.58	248.15	303.30	358.44	413.58	496.30
Royal Tunbridge Wells	179.27	209.15	239.03	268.91	328.67	388.42	448.18	537.82

Rusthall	178.62	208.40	238.17	267.94	327.48	387.02	446.56	535.88
Sandhurst	187.35	218.57	249.80	281.02	343.47	405.91	468.37	562.04
Southborough	197.70	230.65	263.61	296.56	362.47	428.37	494.26	593.12
Speldhurst	143.85	167.82	191.80	215.77	263.72	311.66	359.62	431.54

being the amounts given by multiplying the amounts at 3(f) and 3(g) above by the number 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.

- (h) That it be noted that for the year **2023/24** the major precepting authorities have stated the following amounts in precepts issued to the Council, in accordance with section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings below –

2023/24	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
KCC excl. social care	887.88	1035.86	1183.84	1331.82	1627.78	1923.74	2219.70	2663.64
KCC social care levy	134.94	157.43	179.92	202.41	247.39	292.37	337.35	404.82
KCC Total	1022.82	1193.29	1363.76	1534.23	1875.17	2216.11	2557.05	3068.46
Kent Police and Crime Commissioner	162.10	189.12	216.13	243.15	297.18	351.22	405.25	486.30
Kent Fire & Rescue Service	58.20	67.90	77.60	87.30	106.70	126.10	145.50	174.60

That, having calculated the aggregate in each case of the amounts at 3(g) and 3(h) above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year **2023/24** for each of the categories of dwellings shown below –

2023/24	BAND A 6/9 £	BAND B 7/9 £	BAND C 8/9 £	BAND D 9/9 £	BAND E 11/9 £	BAND F 13/9 £	BAND G 15/9 £	BAND H 18/9 £
Benenden	1370.27	1598.64	1827.02	2055.40	2512.16	2968.91	3425.67	4110.80
Bidborough	1423.48	1660.73	1897.97	2135.22	2609.71	3084.21	3558.70	4270.44
Brenchley & Matfield	1396.41	1629.14	1861.88	2094.61	2560.08	3025.55	3491.02	4189.22
Capel	1394.72	1627.18	1859.62	2092.08	2556.98	3021.90	3486.80	4184.16
Cranbrook & Sissinghurst	1430.65	1669.10	1907.54	2145.98	2622.86	3099.75	3576.63	4291.96
Frittenden	1365.60	1593.20	1820.80	2048.40	2503.60	2958.80	3414.00	4096.80
Goudhurst	1444.65	1685.43	1926.20	2166.98	2648.53	3130.08	3611.63	4333.96
Hawkhurst	1417.13	1653.32	1889.51	2125.70	2598.08	3070.46	3542.83	4251.40
Horsmonden	1401.53	1635.11	1868.70	2102.29	2569.47	3036.64	3503.82	4204.58
Lamberhurst	1390.73	1622.52	1854.31	2086.10	2549.68	3013.26	3476.83	4172.20
Paddock Wood	1490.09	1738.44	1986.79	2235.14	2731.84	3228.54	3725.23	4470.28
Pembury	1408.55	1643.31	1878.07	2112.83	2582.35	3051.87	3521.38	4225.66
Royal Tunbridge Wells	1422.39	1659.46	1896.52	2133.59	2607.72	3081.85	3555.98	4267.18
Rusthall	1421.74	1658.71	1895.66	2132.62	2606.53	3080.45	3554.36	4265.24
Sandhurst	1430.47	1668.88	1907.29	2145.70	2622.52	3099.34	3576.17	4291.40
Southborough	1440.82	1680.96	1921.10	2161.24	2641.52	3121.80	3602.06	4322.48
Speldhurst	1386.97	1618.13	1849.29	2080.45	2542.77	3005.09	3467.42	4160.90