

# Council Tax 2023/24

For Full Council on 1 March 2023

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## Summary

**Lead Member:** Councillor Chris Hall, Finance and Performance

**Lead Director:** Lee Colyer, s151 Officer

**Head of Service:** Zoe Kent, Interim Head of Mid-Kent Revenues and Benefits

**Report Author:** Lee Colyer, s151 Officer

**Classification:** (non-exempt)

**Wards Affected:** All

Approval Timetable	Date
Full Council	1 March 2023

## Recommendations

Officer / Committee recommendations as supported by the Portfolio Holder:

1. That Council approve the Council Tax for 2023/24 as set out in the resolution in Appendix A.

# 1. Purpose of Report and Executive Summary

- 1.1 The purpose of this report is to enable the Council to calculate the Council Tax for 2023/24.
- 1.2 If the 2023/24 Budget report elsewhere on this agenda is agreed then the Borough Council's relevant basic amount of Council Tax for 2023/24 will be £199.46, an increase of £5.71 (2.95 per cent) on the rate for 2022/23.

Members are reminded that Section 106 of the Local Government Finance Act 1992 applies to any meeting where consideration is given to matters relating to, or which might affect, the calculation of Council Tax.

Any Member of a Local Authority, who is liable to pay Council Tax, and who has any unpaid Council Tax amount overdue for at least two months, even if there is an arrangement to pay off the arrears, must declare the fact that he/she is in arrears and must not cast their vote on anything related to the Council's Budget or Council Tax.

Members are reminded of their obligation to have regard to the Chief Financial Officer's report and the importance of the Council setting a budget as failure to do so will have legal, financial, and reputational consequences for the Council.

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## 2. Introduction and Background

- 2.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not just its budget requirement as previously.
- 2.2 Since the Cabinet meeting on 9 February 2023 the precept levels of other precepting bodies have been received. These are detailed below.

### **Town and Parish Councils**

- 2.3 The Town and Parish Council Precepts for 2023/24 are detailed in Appendix B and total £3,366,583. The increase in average Band D Council Tax for Town and Parish Councils is 10.3 per cent and results in an average Band D Council Tax figure of £124.25 for 2023/24.

## Kent County Council

- 2.4 Kent County Council met on 9 February 2023 and set their precept at £72.726 million, adjusted by a Collection Fund surplus of £863,500. This results in a Band D Council Tax of £1,534.23, a 5.00 per cent increase on the rate for 2022/23.

## Kent Police and Crime Commissioner

- 2.5 Kent and Medway Police and Crime Panel met on 1 February 2023 and set their precept at £11.526 million, adjusted by a Collection Fund surplus of £137,955. This results in a Band D Council Tax of £243.15 an increase of £15 (6.57 per cent) on the rate for 2022/23

## Kent Fire and Rescue Service

- 2.6 Kent Fire and Rescue Service met on 12 February 2023 and set their precept at £4.138 million, adjusted by a Collection Fund surplus of £47,445. This results in a Band D Council Tax of £87.30, a 6.0 per cent increase on the rate for 2022/23.

## Council Tax Summary

- 2.7 If the formal Council Tax Resolution at Appendix A is approved, the relevant budget or precept will be divided by the taxbase. The resulting basic amount of Council Tax at Band D will be as follows (Note: For TWBC this statutory calculation is an average charge across the Borough):

	2022/23 £	2023/24 £	Increase %
General Expenses	137.83	141.96	
Special Expenses - average if charged to all	55.92	57.50	
<b>Total Tunbridge Wells Borough Council</b>	<b>193.75</b>	<b>199.46</b>	<b>3.0</b>
KCC excluding Social Care levy	1,287.99	1,331.82	
KCC Social Care levy	173.25	202.41	
<b>Total Kent County Council</b>	<b>1,461.24</b>	<b>1,534.23</b>	<b>5.0</b>
Kent Police and Crime Commissioner	228.15	243.15	6.6
Kent Fire and Rescue Service	82.35	87.30	6.0
Town and Parish Council - average if charged to all	64.27	71.02	10.5
<b>Average Band D Council Tax for the Borough</b>	<b>2,029.76</b>	<b>2,135.16</b>	<b>5.2</b>

## 3. Options Considered

- 3.1 Whilst alternatives to the composition of the budget can be considered there are no alternatives to the Council Tax setting process available within the Council's statutory powers.

## 4. Preferred Option and Reason

- 4.1 To agree the content and recommendations of the report to set the Council Tax across the Borough.

## 5. Consultation on Options

- 5.1 The Government has undertaken public consultation of the Council Tax setting thresholds approved by Parliament as part of the Local Government Finance Settlement.
- 5.2 The draft budget was the result of the formal budget setting process which occurred throughout the year and was subject to a budget survey along with articles in the Local magazine which is distributed free of charge to every household in the borough. The responses are included in the Budget 2023/24 report elsewhere on this agenda.

## 6. Recommendation from Cabinet Advisory Board

- 6.1 Full Council will make the final decision on setting the level of Council Tax which will then be placed on to the Council's website and the issuing of a Public Notice.

## 7. Appendices and Background Documents

Appendices:

- Appendix A: Council Tax Resolution 2023/24
- Appendix B: Parish and Town Council Precepts 2023/24
- Appendix C: Sample Council Tax Bills 2023/24
- Appendix D: Special Expenses 2023/24

## 8. Cross Cutting Issues

Issue	Implications	Sign-off
<b>Legal</b> including Human Rights Act	The Council is the statutory Billing Authority for Council Tax and Business Rates across the borough.  The Local Government and Finance Act 1992 requires Councils to approve their budget and set the Council Tax. Failure or delay in setting	Director of Finance, Policy and Development, 10 February 2023.

	<p>a legal budget/council tax could have a number of significant consequences/implications for the Council including a significant loss of revenue, the obligation to provide statutory services and making payments to precepting authorities. There would also be a risk of statutory reports served by the Chief Financial Officer and/or Monitoring Officer, intervention by the external auditor or Secretary of State and risk of judicial review. In some limited circumstances, there may be personal liability for Members.</p>	
<b>Finance and other resources</b>	This report forms part of the Council's Budget and Policy Framework.	Director of Finance, Policy and Development, 10 February 2023.
<b>Staffing establishment</b>	Where savings proposals impact on staff then this will be managed in accordance with Human Resources policies.	Director of Finance, Policy and Development, 10 February 2023.
<b>Risk management</b>	An assessment of the risk factors underpinning the budget will accompany the final budget report. The Strategic Risk Register also includes a risk on funding streams which is being monitored by Cabinet and the Audit and Governance Committee.	Director of Finance, Policy and Development, 10 February 2023.
<b>Environment and sustainability</b>	The budget has regard to the environmental sustainability priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 10 February 2023.
<b>Community safety</b>	The budget has regard to the community safety priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 10 February 2023.

<b>Health and Safety</b>	The budget has regard to the Health and Safety obligations and priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 10 February 2023.
<b>Health and wellbeing</b>	The budget has regard to the health and wellbeing priorities within the Five-Year Plan.	Director of Finance, Policy and Development, 10 February 2023.
<b>Equalities</b>	Changes to service delivery may impact on equalities; however, heads of service will ensure that an equality assessment is in place where this has been identified.	Director of Finance, Policy and Development, 10 February 2023.