



**Rochford District
Council**

REPORT TITLE:	Setting the Council Tax 2024/25
REPORT OF:	Tim Willis, Interim Director – Resources

REPORT SUMMARY

This report seeks authorisation from Council to set the Council Tax for the year 2024/25.

1 INTRODUCTION

- 1.1 At the Council meeting on 20 February 2024 the Council will consider the Medium Term Financial Strategy Report 2024/25 – 20028/29 and the proposed increase to Rochford District Council's element of the Council Tax of 2.99%, which would result in a Band D property charge of £260.00 for 2024/25.
- 1.2 In order to set the total Council Tax, information is required from Essex County Council, the Essex Police Fire and Crime Commissioner, Essex County Fire and Rescue Service and the Parish/Town Councils. This information is provided in Appendices A to E.

2 2024/25 COUNCIL TAX

- 2.1 As set out at paragraph 9.4 of the Medium Term Financial Strategy Report 2024/25 the Section 151 Officer has delegated authority to set the Council Tax base, which for 2024/25 is 33,010.00 , being the amount **T** required by section 31B of the Local Government Finance Act 1992, as amended ("the Act").
- 2.2 The Council is required to determine that the Council's basic amount of Council Tax for 2024/25 is not excessive in accordance with principles approved under Section 52ZB and 52ZY of the Act and Chapter 4ZA of the Act: Referendums relating to Council Tax Increases.
- 2.3 For 2024/25 the level deemed to be excessive, as determined by the Referendums Relating to Council Tax Increases (Principles) Report (England) 2024/25, is an increase of 3% or more, or £5 per dwelling, whichever is the greater. As such, the Council can determine, for its portion of the Council Tax

that the level of Council Tax increase for 2024/25 is not excessive or requiring a local referendum.

- 2.4 When publishing council tax figures for local authority areas, it is established practice to use the Band D charge and an average charge for the Parish/Town council tax. The 2024/25 charge compared to the current year is shown below:

	2023/24	2024/25	Increase	Increase
	£	£	£	%
Essex County Council	1,252.71	1,296.09	43.38	2.99
Essex County Council Social Care Levy	197.46	226.44	28.98	2.00
Essex County Fire and Rescue	80.28	82.62	2.34	2.91
Essex Police, Fire & Crime Commissioner	233.46	246.42	12.96	5.55
Town/Parish Councils (average)	59.76	63.80	4.04	6.75
Rochford District Council	252.45	260.00	7.55	2.99
Total	2,076.12	2,175.37		

- 2.5 While the above table sets out the average charge, the total will vary across the district due to differences in charges across the Parish/Town councils.
- 2.6 The total tax for the Council and the Parish/Town Councils is set out at Appendix B. The combined Council and Parish/Town council charge will range between £298.44 (Rayleigh) to £422.75 (Sutton). The average increase for these combined elements is 4.42%.
- 2.7 The sums set out in paragraph 3.6 above for the particular valuation bands A-H is set out in the schedule shown at Appendix C.
- 2.8 The precepts issued to the Council in respect of Essex County Council, Essex Police, Fire and Crime Commissioner and Essex County Fire and Rescue Service for each valuation band A-H is set out in the schedule at Appendix D.
- 2.9 The total Council Tax for the area for each valuation band A-H is set out in Appendix E. These are the amounts set as Council Tax for the year 2024/25.

- 2.10 A breakdown of the Parish/Town councils' Band D charge and increases is set out in the table below:

	Band D Charge		Increase / (Reduction)	
	2023/24	2024/25	£	%
Ashingdon	96.74	123.70	26.96	27.87
Barling Magna	101.30	113.80	12.50	12.34
Canewdon	93.83	102.22	8.39	8.94
Foulness	49.38	60.15	10.77	21.81
Great Wakering	37.46	38.58	1.12	2.99
Hawkwell	39.54	41.83	2.29	5.79
Hockley	99.47	106.39	6.92	6.96
Hullbridge	85.83	91.43	5.60	6.52
Paglesham	74.66	87.44	12.78	17.12
Rawreth	109.03	109.03	0	0
Rayleigh	38.32	38.44	0.12	0.31
Rochford	70.36	77.40	7.04	10.01
Stambridge	139.43	140.41	0.98	0.70
Sutton	155.01	162.75	7.37	4.99

3 EQUALITY AND DIVERSITY IMPLICATIONS

- 3.1 An Equality Impact Assessment has been completed and found there to be no impacts (either positive or negative) on protected groups, as defined under the Equality Act 2010.

4 RECOMMENDATION

- 4.1 It is proposed that the Council **RESOLVES** that the following amounts be now calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the Act: -
- a) £ 32,498,960 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 the precepts issued to it by Parish/Town Councils.
 - b) (£ 21,414,444) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
 - c) £ 10,688,435 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31 A (4) of the Act, as its Council Tax requirement for the year. (Item **R** in the formula in Section 31B of the Act)
 - d) £ 323.80 being the amount at (c) above (Item R), divided by Item T (paragraph 3.1 above), calculated by the Council, in accordance with Section 31 B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts)
 - e) £ 2,105,892 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, as detailed above.
 - f) £ 260.00 being the amount at (d) above less the result given by dividing the amount at (e) above by item T (paragraph 2.2 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) The amounts set out at **Appendix B** being the amounts given by adding to the amount at (f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area as set out in Appendix B divided in each case by Item T (paragraph 3.1 above), calculated by the Council, in accordance with Section 34(2) 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) The amounts set out at **Appendix C** being the amounts given by multiplying the amounts at (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 the 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.

- i) That it be noted that for the year 2024/25 Essex County Council, Essex Police, Fire and Crime Commissioner and Essex County Fire and Rescue have stated the 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 as set out at **Appendix D**:
- j) That the Council, in accordance with sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in **Appendix E** as the amount of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.

Background Papers: -

None

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If you would like this report in large print, braille or another language please contact 01702 546366.

BUDGET SUMMARY AND BALANCES 2024/25

	2023/24		2024/25	
	Estimate	Per Band D Property	Estimate	Per Band D Property
	£	£	£	£
Leader	1,452,985	44.18	1,594,499	48.30
Resources, Climate Change & Economy	884,080	26.88	600,043	18.18
Governance & Communications	1,227,400	37.32	1,346,312	40.78
Communities & Health	385,950	11.73	394,380	11.95
Housing	956,324	29.08	1,022,854	30.99
Strategic Planning	516,080	15.69	316,561	9.59
Environmental Services	3,426,310	104.18	3,926,220	118.94
Public Space & Assets	1,077,592	32.76	1,224,523	37.10
Leisure Tourism & Wellbeing	322,719	9.81	344,420	10.43
Customer Services	2,164,351	65.81	2,349,487	71.18
Add to Reserves / (Use of Reserves)	(98,703)	(3.00)	192,754	5.84
Add to General Balance / (Use of General Balance)	50,447	1.53	(0)	(0.00)
Net Committee Expenditure	12,365,535	375.98	13,312,053	403.27
Collection Fund Deficit/Surplus	389,703	11.85	0	0.00
Salary Savings	(333,374)	(10.14)	(223,581)	(6.77)
Net Expenditure	12,421,864	377.69	13,088,472	396.50
Less: Retained Business Rates	(3,129,040)	(95.14)	(3,396,000)	(102.88)
New Homes Bonus Grant	(839,687)	(25.53)	(432,729)	(13.11)
Revenue Support Grant	(80,051)	(2.43)	(85,353)	(2.59)
Funding Guarantee Grant	0	0.00	(580,789)	(17.59)
Services Grant	(70,284)	(2.14)	(11,059)	(0.34)
Council Tax Requirement	8,302,802	252.45	8,582,542	260.00
Add: Parish Council Expenditure	1,965,513	59.76	2,105,892	63.80
Council Tax Requirement including local precepts	10,268,315	312.21	10,688,435	323.80
Taxbase		32,888.90		33,010.00

Total Council Tax for Parish/Town Council and Rochford District Council

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,207.80	149,405	123.70	260.00	383.70
Barling	620.80	70,649	113.80	260.00	373.80
Canewdon	571.30	58,397	102.22	260.00	362.22
Foulness Island	66.50	4,000	60.15	260.00	320.15
Great Wakering	2,243.80	86,565.80	38.58	260.00	298.58
Hawkwell	4,780.40	199,964	41.83	260.00	301.83
Hockley	3,878.20	412,600.00	106.39	260.00	366.39
Hullbridge	2,594.10	237,172.00	91.43	260.00	351.43
Paglesham	104.30	9,120.00	87.44	260.00	347.44
Rawreth	879.20	95,859.18	109.03	260.00	369.03
Rayleigh	12,316.10	473,405.00	38.44	260.00	298.44
Rochford	3,468.60	268,455.77	77.40	260.00	337.40
Stambridge	227.90	32,000.00	140.41	260.00	400.41
Sutton	51.00	8,300.00	162.75	260.00	422.75
	<u>33,010.00</u>	<u>2,105,892.48</u>			

District and Parish/Town Council tax by Bands A - H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,207.80	149,405	123.70	260.00	383.70
Barling	620.80	70,649	113.80	260.00	373.80
Canewdon	571.30	58,397	102.22	260.00	362.22
Foulness Island	66.50	4,000	60.15	260.00	320.15
Great Wakering	2,243.80	86,566	38.58	260.00	298.58
Hawkwell	4,780.40	199,964	41.83	260.00	301.83
Hockley	3,878.20	412,600	106.39	260.00	366.39
Hullbridge	2,594.10	237,172	91.43	260.00	351.43
Paglesham	104.30	9,120	87.44	260.00	347.44
Rawreth	879.20	95,859	109.03	260.00	369.03
Rayleigh	12,316.10	473,405	38.44	260.00	298.44
Rochford	3,468.60	268,456	77.40	260.00	337.40
Stambridge	227.90	32,000	140.41	260.00	400.41
Sutton	51.00	8,300	162.75	260.00	422.75

<u>33,010.00</u>	<u>2,105,892</u>
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	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
Ashingdon	255.80	298.43	341.07	383.70	468.97	554.24	639.50	767.40
Barling	249.20	290.73	332.27	373.80	456.87	539.94	623.00	747.60
Canewdon	241.48	281.72	321.97	362.22	442.72	523.21	603.70	724.44
Foulness Island	213.43	249.00	284.58	320.15	391.30	462.44	533.58	640.30
Great Wakering	199.05	232.23	265.40	298.58	364.93	431.29	497.63	597.16
Hawkwell	201.22	234.75	268.29	301.83	368.91	435.98	503.05	603.66
Hockley	244.26	284.97	325.68	366.39	447.81	529.23	610.65	732.78
Hullbridge	234.28	273.33	312.38	351.43	429.53	507.63	585.71	702.86
Paglesham	231.62	270.23	308.83	347.44	424.65	501.86	579.06	694.88
Rawreth	246.02	287.02	328.03	369.03	451.04	533.05	615.05	738.06
Rayleigh	198.96	232.12	265.28	298.44	364.76	431.08	497.40	596.88
Rochford	224.93	262.42	299.91	337.40	412.38	487.36	562.33	674.80
Stambridge	266.94	311.43	355.92	400.41	489.39	578.37	667.35	800.82
Sutton	281.83	328.80	375.78	422.75	516.70	610.64	704.58	845.50

Precepts for Essex County Council, Essex Police, Fire and Crime Commissioner, Essex County Fire and Rescue Service and Rochford District Council

ECC General Charge	ECC Adult Social Care Precept	Police Charge	Fire Charge	District Charge	Total Charge	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
1,296.09					1,296.09	864.06	1,008.07	1,152.08	1,296.09	1,584.11	1,872.13	2,160.15	2,592.18
	226.44				226.44	150.96	176.12	201.28	226.44	276.76	327.08	377.40	452.88
		246.42			246.42	164.28	191.66	219.04	246.42	301.18	355.94	410.70	492.84
			82.62		82.62	55.08	64.26	73.44	82.62	100.98	119.34	137.70	165.24
				260.00	260.00	173.33	202.22	231.11	260.00	317.78	375.56	433.33	520.00

Total Council Tax by Bands A-H

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	ECC General Charge	ECC Adult Social Care Precept	Fire Charge	Police Charge	Total Charge
Ashingdon	1,207.80	149,405	123.70	260.00	1,296.09	226.44	82.62	246.42	2,235.27
Barling	620.80	70,649	113.80	260.00	1,296.09	226.44	82.62	246.42	2,225.37
Canewdon	571.30	58,397	102.22	260.00	1,296.09	226.44	82.62	246.42	2,213.79
Foulness Island	66.50	4,000	60.15	260.00	1,296.09	226.44	82.62	246.42	2,171.72
Great Wakering	2,243.80	86,566	38.58	260.00	1,296.09	226.44	82.62	246.42	2,150.15
Hawkwell	4,780.40	199,964	41.83	260.00	1,296.09	226.44	82.62	246.42	2,153.40
Hockley	3,878.20	412,600	106.39	260.00	1,296.09	226.44	82.62	246.42	2,217.96
Hullbridge	2,594.10	237,172	91.43	260.00	1,296.09	226.44	82.62	246.42	2,203.00
Paglesham	104.30	9,120	87.44	260.00	1,296.09	226.44	82.62	246.42	2,199.01
Rawreth	879.20	95,859	109.03	260.00	1,296.09	226.44	82.62	246.42	2,220.60
Rayleigh	12,316.10	473,405	38.44	260.00	1,296.09	226.44	82.62	246.42	2,150.01
Rochford	3,468.60	268,456	77.40	260.00	1,296.09	226.44	82.62	246.42	2,188.97
Stambridge	227.90	32,000	140.41	260.00	1,296.09	226.44	82.62	246.42	2,251.98
Sutton	51.00	8,300	162.75	260.00	1,296.09	226.44	82.62	246.42	2,274.32
	33,010.0	2,105,892							

	BAND A 6/9	BAND B 7/9	BAND C 8/9	BAND D 1	BAND E 11/9	BAND F 13/9	BAND G 15/9	BAND H 2
Ashingdon	1,490.18	1,738.54	1,986.91	2,235.27	2,732.00	3,228.73	3,725.45	4,470.54
Barling	1,483.58	1,730.84	1,978.11	2,225.37	2,719.90	3,214.43	3,708.95	4,450.74
Canewdon	1,475.86	1,721.83	1,967.81	2,213.79	2,705.75	3,197.70	3,689.65	4,427.58
Foulness Island	1,447.81	1,689.11	1,930.42	2,171.72	2,654.33	3,136.93	3,619.53	4,343.44
Great Wakering	1,433.43	1,672.34	1,911.24	2,150.15	2,627.96	3,105.78	3,583.58	4,300.30
Hawkwell	1,435.60	1,674.86	1,914.13	2,153.40	2,631.94	3,110.47	3,589.00	4,306.80
Hockley	1,478.64	1,725.08	1,971.52	2,217.96	2,710.84	3,203.72	3,696.60	4,435.92
Hullbridge	1,468.66	1,713.44	1,958.22	2,203.00	2,692.56	3,182.12	3,671.66	4,406.00
Paglesham	1,466.00	1,710.34	1,954.67	2,199.01	2,687.68	3,176.35	3,665.01	4,398.02
Rawreth	1,480.40	1,727.13	1,973.87	2,220.60	2,714.07	3,207.54	3,701.00	4,441.20
Rayleigh	1,433.34	1,672.23	1,911.12	2,150.01	2,627.79	3,105.57	3,583.35	4,300.02
Rochford	1,459.31	1,702.53	1,945.75	2,188.97	2,675.41	3,161.85	3,648.28	4,377.94
Stambridge	1,501.32	1,751.54	2,001.76	2,251.98	2,752.42	3,252.86	3,753.30	4,503.96
Sutton	1,516.21	1,768.91	2,021.62	2,274.32	2,779.73	3,285.13	3,790.53	4,548.64