

SETTING THE COUNCIL TAX 2023/24

1 SUMMARY

- 1.1 This report seeks authorisation from Council to set the Council Tax for the year 2023/24.

2 INTRODUCTION

- 2.1 At the Extraordinary Council meeting on 21 February 2023 the Council will consider the Medium Term Financial Strategy Report 2023/24 - 2025/26 and the proposed increase to Rochford District Council's element of the Council Tax of 2.97%, which would result in a Band D property charge of £252.45 for 2023/24.
- 2.2 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.

3 2023/24 COUNCIL TAX

- 3.1 As set out at paragraph 7.20 of the Medium Term Financial Strategy Report 2023/24 the Section 151 Officer has delegated authority to set the Council Tax base, which for 2023/24 is 32,888.9, being the amount **T** required by section 31B of the Local Government Finance Act 1992, as amended ("the Act").
- 3.2 The Council is required to determine that the Council's basic amount of Council Tax for 2023/24 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.
- 3.3 For 2023/24 the level deemed to be excessive, as determined by the Referendums Relating to Council Tax Increases (Principles) Report (England) 2023/24, 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 2023/24 is not excessive or requiring a local referendum.
- 3.4 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 2023/24 charge compared to 2022/23 is shown below:

	2022/23	2023/24	Increase	Increase
	£	£	£	%
Essex County Council	1,231.65	1,252.71	21.06	1.50
Essex County Council Social Care Levy	169.47	197.46	27.99	2.00
Essex County Fire and Rescue	75.33	80.28	4.95	6.57
Essex Police, Fire & Crime Commissioner	218.52	233.46	14.94	6.84
Town/Parish Councils (average)	53.84	59.76	5.92	11.00
Rochford District Council	245.16	252.45	7.29	2.97
Total	1,993.97	2,076.12		

- 3.5 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.
- 3.6 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 £289.91 (Great Wakering) to £407.46 (Sutton). The average increase for these combined elements is 3.40%.
- 3.7 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.
- 3.8 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.
- 3.9 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 2023/24.
- 3.10 A breakdown of the Parish/Town councils' Band D charge and increases is set out in the table below:

	Band D Charge		Increase / (Reduction)	
	2022/23	2023/24	£	%
Ashingdon	90.78	96.74	5.96	6.57
Barling Magna	100.80	101.30	0.50	0.50
Canewdon	87.10	93.83	6.73	7.73
Foulness	47.40	49.38	1.98	4.18
Great Wakering	36.37	37.46	1.09	3.00
Hawkwell	39.54	39.54	-	0.00
Hockley	77.56	99.47	21.91	28.25
Hullbridge	79.48	85.83	6.35	7.99
Paglesham	70.87	74.66	3.79	5.35
Rawreth	109.03	109.03	-	0.00
Rayleigh	33.37	38.32	4.95	14.83
Rochford	67.01	70.36	3.35	5.00
Stambridge	143.11	139.43	(3.68)	-2.57
Sutton	154.44	155.01	0.57	0.37

4 EQUALITY AND DIVERSITY IMPLICATIONS

- 4.1 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.

5 **RECOMMENDATION**

5.1 It is proposed that the Council **RESOLVES** that the following amounts be now calculated by the Council for the year 2023/24 in accordance with Sections 31 to 36 of the Act: -

- a) £ 30,310,723 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) (£ 20,041,508) being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
- c) £ 10,268,315 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) £ 312.21 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) £ 1,965,513 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, as detailed above.
- f) £ 252.45 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 2023/24 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 2023/24 for each part of its area and for each of the categories of dwellings.



Tim Willis

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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 2023/24

	2022/23		2023/24	
	Estimate	Per Band D	Estimate	Per Band D
	£	Property £	£	Property £
Strategic Planning and Assets	1,178,650	36.04	1,749,140	53.18
Communities, Housing & Health	1,492,164	45.62	1,574,774	47.88
Customer Services, Legal & Leisure	2,867,150	87.66	3,169,946	96.38
Environment	2,358,990	72.12	3,255,312	98.98
Finance, Economy & Climate	1,327,227	40.58	1,124,334	34.19
Leader/Deputy Leader	1,411,181	43.15	1,540,285	46.83
Add to Reserves / (Use of Reserves)	(706,795)	(21.61)	(98,703)	(3.00)
Add to General Balance / (Use of General Balance)	(18,674)	(0.57)	50,447	1.53
Net Committee Expenditure	9,909,893	302.98	12,365,536	375.98
Collection Fund Deficit/Surplus	1,609,337	49.20	389,703	11.85
Salary Savings	(200,000)	(6.11)	(333,374)	(10.14)
Net Expenditure	11,319,230	346.07	12,421,865	377.69
Less: Retained Business Rates	(2,441,564)	(74.65)	(3,129,040)	(95.14)
New Homes Bonus Grant	(659,771)	(20.17)	(839,687)	(25.53)
Revenue Support Grant	0	0.00	(80,051)	(2.43)
Lower Tier Services Grant	(79,500)	(2.43)	0	0.00
Services Grant	(119,800)	(3.66)	(70,284)	(2.14)
COVID-19 Grant	0	0.00	0	0.00
Council Tax Requirement	8,018,595	245.16	8,302,803	252.45
Add: Parish Council Expenditure	1,760,901	53.84	1,965,513	59.76
Council Tax Requirement including local precepts	9,779,496	299.00	10,268,315	312.21
Taxbase		32,707.60		32,888.90

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

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,212.40	117,291	96.74	252.45	349.19
Barling	634.00	64,226	101.30	252.45	353.75
Canewdon	566.50	53,153	93.83	252.45	346.28
Foulness Island	64.80	3,200	49.38	252.45	301.83
Great Wakering	2,225.80	83,378	37.46	252.45	289.91
Hawkwell	4,764.90	188,404	39.54	252.45	291.99
Hockley	3,884.80	386,403	99.47	252.45	351.92
Hullbridge	2,573.50	220,883	85.83	252.45	338.28
Paglesham	101.80	7,600	74.66	252.45	327.11
Rawreth	780.10	85,054	109.03	252.45	361.48
Rayleigh	12,354.00	473,405	38.32	252.45	290.77
Rochford	3,443.90	242,315	70.36	252.45	322.81
Stambridge	229.50	32,000	139.43	252.45	391.88
Sutton	52.90	8,200	155.01	252.45	407.46
	<u>32,888.90</u>	<u>1,965,513</u>			

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

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	Total Charge
Ashingdon	1,212.40	117,291	96.74	252.45	349.19
Barling	634.00	64,226	101.30	252.45	353.75
Canewdon	566.50	53,153	93.83	252.45	346.28
Foulness Island	64.80	3,200	49.38	252.45	301.83
Great Wakering	2,225.80	83,378	37.46	252.45	289.91
Hawkwell	4,764.90	188,404	39.54	252.45	291.99
Hockley	3,884.80	386,403	99.47	252.45	351.92
Hullbridge	2,573.50	220,883	85.83	252.45	338.28
Paglesham	101.80	7,600	74.66	252.45	327.11
Rawreth	780.10	85,054	109.03	252.45	361.48
Rayleigh	12,354.00	473,405	38.32	252.45	290.77
Rochford	3,443.90	242,315	70.36	252.45	322.81
Stambridge	229.50	32,000	139.43	252.45	391.88
Sutton	52.90	8,200	155.01	252.45	407.46
	<u>32,888.90</u>	<u>1,965,513</u>			

	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	232.79	271.59	310.39	349.19	426.79	504.39	581.98	698.38
Barling	235.83	275.14	314.44	353.75	432.36	510.97	589.58	707.50
Canewdon	230.85	269.33	307.80	346.28	423.23	500.18	577.13	692.56
Foulness Island	201.22	234.76	268.29	301.83	368.90	435.98	503.05	603.66
Great Wakering	193.27	225.49	257.70	289.91	354.33	418.76	483.18	579.82
Hawkwell	194.66	227.10	259.55	291.99	356.88	421.76	486.65	583.98
Hockley	234.61	273.72	312.82	351.92	430.12	508.33	586.53	703.84
Hullbridge	225.52	263.11	300.69	338.28	413.45	488.63	563.80	676.56
Paglesham	218.07	254.42	290.76	327.11	399.80	472.49	545.18	654.22
Rawreth	240.99	281.15	321.32	361.48	441.81	522.14	602.47	722.96
Rayleigh	193.85	226.15	258.46	290.77	355.39	420.00	484.62	581.54
Rochford	215.21	251.07	286.94	322.81	394.55	466.28	538.02	645.62
Stambridge	261.25	304.80	348.34	391.88	478.96	566.05	653.13	783.76
Sutton	271.64	316.91	362.19	407.46	498.01	588.55	679.10	814.92

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
1,252.71					1,252.71	835.14	974.33	1,113.52	1,252.71	1,531.09	1,809.47	2,087.85	2,505.42
	197.46				197.46	131.64	153.58	175.52	197.46	241.34	285.22	329.10	394.92
		233.46			233.46	155.64	181.58	207.52	233.46	285.34	337.22	389.09	466.91
			80.28		80.28	53.52	62.44	71.36	80.28	98.12	115.96	133.80	160.56
				252.45	252.45	168.30	196.35	224.40	252.45	308.55	364.65	420.75	504.90

Total Council Tax by Bands A-H

YELLOW IS OUTSTANDING

	Band D Equivalents	Parish Precept	Parish Charge	District Charge	ECC General Charge	ECC Adult Social Care Precept	Fire Charge	Police Charge	Total Charge
Ashingdon	1,212.40	117,291	96.74	252.45	1,252.71	197.46	80.28	233.46	2,113.10
Barling	634.00	64,226	101.30	252.45	1,252.71	197.46	80.28	233.46	2,117.66
Canewdon	566.50	53,153	93.83	252.45	1,252.71	197.46	80.28	233.46	2,110.19
Foulness Island	64.80	3,200	49.38	252.45	1,252.71	197.46	80.28	233.46	2,065.74
Great Wakering	2,225.80	83,378	37.46	252.45	1,252.71	197.46	80.28	233.46	2,053.82
Hawkwell	4,764.90	188,404	39.54	252.45	1,252.71	197.46	80.28	233.46	2,055.90
Hockley	3,884.80	386,403	99.47	252.45	1,252.71	197.46	80.28	233.46	2,115.83
Hullbridge	2,573.50	220,883	85.83	252.45	1,252.71	197.46	80.28	233.46	2,102.19
Paglesham	101.80	7,600	74.66	252.45	1,252.71	197.46	80.28	233.46	2,091.02
Rawreth	780.10	85,054	109.03	252.45	1,252.71	197.46	80.28	233.46	2,125.39
Rayleigh	12,354.00	473,405	38.32	252.45	1,252.71	197.46	80.28	233.46	2,054.68
Rochford	3,443.90	242,315	70.36	252.45	1,252.71	197.46	80.28	233.46	2,086.72
Stambridge	229.50	32,000	139.43	252.45	1,252.71	197.46	80.28	233.46	2,155.79
Sutton	52.90	8,200	155.01	252.45	1,252.71	197.46	80.28	233.46	2,171.37
	32,888.9	1,965,513							

	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	1,408.73	1,643.52	1,878.31	2,113.10	2,582.68	3,052.26	3,521.82	4,226.19
Barling	1,411.77	1,647.07	1,882.36	2,117.66	2,588.25	3,058.84	3,529.42	4,235.31
Canewdon	1,406.79	1,641.26	1,875.72	2,110.19	2,579.12	3,048.05	3,516.97	4,220.37
Foulness Island	1,377.16	1,606.69	1,836.21	2,065.74	2,524.79	2,983.85	3,442.89	4,131.47
Great Wakering	1,369.21	1,597.42	1,825.62	2,053.82	2,510.22	2,966.63	3,423.02	4,107.63
Hawkwell	1,370.60	1,599.03	1,827.47	2,055.90	2,512.77	2,969.63	3,426.49	4,111.79
Hockley	1,410.55	1,645.65	1,880.74	2,115.83	2,586.01	3,056.20	3,526.37	4,231.65
Hullbridge	1,401.46	1,635.04	1,868.61	2,102.19	2,569.34	3,036.50	3,503.64	4,204.37
Paglesham	1,394.01	1,626.35	1,858.68	2,091.02	2,555.69	3,020.36	3,485.02	4,182.03
Rawreth	1,416.93	1,653.08	1,889.24	2,125.39	2,597.70	3,070.01	3,542.31	4,250.77
Rayleigh	1,369.79	1,598.08	1,826.38	2,054.68	2,511.28	2,967.87	3,424.46	4,109.35
Rochford	1,391.15	1,623.00	1,854.86	2,086.72	2,550.44	3,014.15	3,477.86	4,173.43
Stambridge	1,437.19	1,676.73	1,916.26	2,155.79	2,634.85	3,113.92	3,592.97	4,311.57
Sutton	1,447.58	1,688.84	1,930.11	2,171.37	2,653.90	3,136.42	3,618.94	4,342.73