



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**



Council

29 February 2024

Report of Councillor Ashley Baxter
Leader of the Council

2024/2025 Council Tax Resolution

Report Author

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Purpose of Report

To set the level of Council Tax for 2024/25 in accordance with relevant statutory requirements.

Recommendations

RECORDED VOTE

That Council:

- 1. Sets a Council Tax level of £183.89 for 2024/25 (Band D property)**
- 2. Approves the Council Tax Resolution as set out in Appendix A**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Effective council
Which wards are impacted?	All Wards

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance

1.1 These are detailed in the report.

Completed by: Richard Wyles, Deputy Chief Executive and s151 Officer

Legal and Governance

1.2 To accord with both the Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014), Localism Act 2011 and The Council Tax (Demand Notices) (England)(Amendment) Regulations 2017; the Council has to set its Council Tax Base, Council Tax Requirement, Parish Precepts and tax levels and state whether Council Tax referendum limits will be exceeded or not.

Completed by: Graham Watts, Assistant Director (Governance and Public Protection) and Monitoring Officer

Risk and Mitigation

1.3 If Council Tax levels are not set by 29 February 2024 there is a risk that billing will be delayed which could impact on the cashflow due to the notice period the Council is required to give residents with regards to changes to direct debit payments.

Completed by: Tracey Elliott, Governance and Risk Officer

2. Background to the Report

- 2.1 There is a statutory requirement for South Kesteven District Council as a billing authority to approve the Council Tax Resolution prior to the billing and collection of Council Tax for 2024/25. The resolution is detailed in Appendix A of this report.
- 2.2 The resolution consolidates the precepts of Lincolnshire County Council, Lincolnshire Police and Crime Commissioner, South Kesteven District Council and the Town and Parish Councils.
- 2.3 The Council Tax Base of 49,710.0 was recommended at the Cabinet meeting held on 5 December 2023 and the council tax requirement will be spread by reference to the tax base previously approved, taking into account the precepts of individual Parishes recoverable over the Parish tax base.
- 2.4 Lincolnshire County Council determined its Council Tax requirement at the meeting held on 23 February 2024 as follows:

Total Council Tax Requirement	£386,263,165.68
SKDC precept element	£78,476,679.90
Band D tax	£1,578.69

- 2.5 The Lincolnshire Police and Crime Panel considered the Police and Crime Commissioner Lincolnshire's proposals at its meeting held on 30 January 2024. Subsequently the Police and Crime Commissioner has confirmed his Council Tax requirement as follows:

Total Council Tax Requirement	£74,429,593.52
SKDC precept element	£15,121,782
Band D tax	£304.20

- 2.6 The overall increases for Band D tax payers, by Authority, are shown in the table below:

Council Tax Details 2024/25				
	2023/24 Band D £	2024/25 Band D £	Increase £	Increase %
Lincolnshire County Council	1,503.63	1,578.69	75.06	5.0
Lincolnshire Police & Crime Commissioner	291.24	304.20	12.96	4.4
South Kesteven District Council	166.59	171.81	5.22	3.1
South Kesteven + Special Expenses	178.58	183.89	5.31	3.0
South Kesteven + Special Expenses + Parishes	220.59	232.12	11.53	5.2

- 2.7 As approved by Full Council on 23 November 2023 the precept for the newly established Grantham Parish Council has been set at £46,010 which the Council is required to do until councillors have been elected to the Parish Council.

3. Key Considerations

- 3.1 It is a legislative requirement that the Council sets and approves the Council Tax levels for 2024/25.

4. Other Options Considered

- 4.1 There are no other options available.

5. Reasons for the Recommendations

- 5.1 The purpose of the recommendations is to ensure the Council complies with the legislative requirements regarding setting Council Tax levels for 2024/25 prior to the issue of bills and the collection of income.

6. Consultation

- 6.1 The proposed Council Tax level for South Kesteven District Council was presented to the Joint Budget Overview and Scrutiny Committee on 15 January 2024 and Cabinet on 18 January 2024 and 6 February 2024.
- 6.2 Public consultation regarding the budget proposals which included the proposed Council Tax increase was completed during the period 19 January – 2 February 2024. There were 792 responses to the consultation. Of consultees expressing a preference, a slight majority were in support of the council's proposals for council tax increases.

7. Appendices

- 8.1 Appendix A – Council Tax Resolution
Appendix A(i) – SKDC, Town, Parish and Special Expense Area Council Tax Charge
Appendix A(ii) – Council Tax to be Levied within the District