

2024/25 COUNCIL TAX RESOLUTION

1. INTRODUCTION

The purpose of this part of the report is to set the level of Council Tax for 2024/25 in accordance with relevant statutory requirements.

2. RECOMMENDATIONS (a – i)

That it be noted that the Council calculated the following amounts for the year 2024/25 in accordance with the Local Government Finance Act 1992 as amended (the “Act”);

- (a) The Council calculated the Council Tax Base for 2024/25 as 49,710.0 [Item T in the formula in section 31B of the Local Government Finance Act 1992, as amended by the Localism Act 2011 (the “Act”)];
- (b) For dwellings in those parts of the District to which a Parish Precept relates as detailed in Appendix I(i);
- (c) During 2023/24 a referendum was held with Grantham residents regarding the creation of a new parish council. This proposal was supported and on 29 November 2023 the order was made to create the Grantham Parish Council.
- (d) The Council Tax requirement for the Council’s own purpose for 2024/25 (excluding parish precepts and special expenses) is £8,540,675;
- (e) That the following amounts be calculated by the Council for the year 2024/25 in accordance with sections 31 to 36 of the Act:
 - (i) £51,459,025 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) to of the Act (including special expense and parish precepts);
 - (ii) £39,920,161 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
 - (iii) £11,538,864 being the amount by which the aggregate at (i) above exceeds the aggregate at (ii) 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 31B of the Act);
 - (iv) £232.12 being the amount at (iii) above (Item R), all divided by Item T (2(a) above), in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts and Special Expenses);

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- (v) £2,998,189 being the aggregate amount of the Parish Precepts and Special Expenses referred to in Section 34(1) of the Act
- (vi) £171.81 being the amount at (iv) above less the result given by dividing (v) above by Item T (2(a) above), as the basic amount of its Council Tax for the year in those parts of the area to which no Parish Precept or Special Expense relate.
- (vii) Part of the Council's Area
Being calculated by adding to the amount at (vi) above the amounts of special item or items relating to dwellings in those parts of the Council's area mentioned above at (v), divided in each case by the individual tax bases as recorded in minute 33 in accordance with Section 34(3) 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 item relates as detailed in Appendix I(i) (i.e. Band D Council Tax including all special expense and parish precepts;
- (viii) The amounts on the attached schedule (Appendix I(ii)), being the amounts given by multiplying the amounts at (vi) and (vii) above by the number which, in the proportion set out in Section 5(1) of the Act, 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.
- (f) That it be noted that for the year 2024/25, Lincolnshire County Council and the Police and Crime Commissioner have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act, 1992, for each of the categories of dwellings shown in the following table;

Valuation Bands								
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Lincolnshire County Council	907.26	1,058.47	1,209.68	1,360.89	1,663.31	1,965.73	2,268.15	2,721.78
Lincolnshire County Council – Adult Social Care	145.20	169.40	193.60	217.80	266.20	314.60	363.00	435.60

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Police and Crime Commissioner	202.80	236.60	270.4	304.20	371.80	439.40	507.00	608.40
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- (g) That the Council in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in Appendices I(i) and I(ii) as the levels of Council Tax for the year 2024/25 for each part of its area and for each categories of dwellings;
- (h) It has been proposed that a district council shall require a referendum if it is to set a basic amount of council tax for 2024/25 that is both;
- a) 3% or more than 3%, above its 2023/24 level; and
 - b) more than £5 above its 2023/24 level
- (i) That the Council's basic amount of Council Tax for 2024/25 is not excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992 and that the referendum provisions in Chapter 4ZA do not apply for 2024/25. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.