

Council tax resolution

Explanation

The council tax resolution has to be very precise legally and so has to quote the sections of the appropriate Acts of Parliament. The following is a simplified explanation of each of the significant parts of the resolution:

1. The number of band D equivalent properties to be used in the calculation of the council tax.
2. The council tax requirement of West Suffolk Council, excluding parish precepts.
3. West Suffolk Council's:
 - a. budgeted gross expenditure including parish precepts and special expenses
 - b. budgeted income
 - c. budget requirement including parish precepts and special expenses
 - d. budgeted income from business rates, revenue support grant, other non-service specific grants and collection fund surpluses/deficits
 - e. council tax requirement including parish precepts and special expenses
 - f. average band D council tax being levied in the district, for the council and all the parishes
 - g. total amount of parish precepts and special expenses
 - h. headline council tax amount excluding parish precepts and special expenses – this is the amount required to fund this council's general expense services that cover the whole district.

For those areas that raise a town or parish precept, the figure in Schedule B of Attachment H shows the council's band D equivalent council tax figure inclusive of the relevant parish precept.

The figures in Schedule C of Attachment H shows the amount of the council tax for each of the valuation bands by County, Police, District and Parish.

Schedule D of Attachment H shows the total aggregate council tax for each of the valuation bands inclusive of County, Police, District and Parish precepts.

The council is recommended to resolve as follows:

1. It be noted that the council calculated the council tax base for 2024 to 2025:
 - a. for the whole council area as **58,684.97** - item T in the formula in Section 31B of the Local Government Finance Act 1992 as amended (the Act)
 - b. for dwellings in those parts of its area to which one of more special items relate as shown in the attached Schedule A of Attachment H.
2. That the council tax requirement for the council's own purposes for 2024 to 2025 (excluding town and parish precepts) is **£11,609,061**
3. The following amounts be now calculated by the council for the year 2024 to 2025 in accordance with Sections 31 to 36 of the Act:
 - a. **£110,898,714**, 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 precepts issued to it by town and parish councils.
 - b. **£74,271,611**, being the aggregate of the amounts which the council estimates for the items set out in Section 31A(3) of the Act.
 - c. **£36,627,103**, being the amount by which the aggregate at 3a above exceeds the aggregate at 3b above, calculated by the council in accordance with Section 31A(4) of the Act as its budget requirement for the year. (Item R in the formula in Section 31B of the Act.)
 - d. **£19,433,046**, being the aggregate of the sums which the council estimates will be payable for the year into its general fund in respect of business rates, revenue support grant or additional grant, increased or reduced by the amount of the sums which the council estimates will be transferred in the year from its collection fund to its general fund, in accordance with Section 97(3) and 98(4) of the Local Government Finance Act 1988. (Item P in the formula in Section 31B of the Act.)
 - e. **£17,194,057** being the amount at 3c above less the amount at 3d above.
 - f. The amount at 3e above, divided by item T (1a above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of its council tax for the year (including town and parish precepts) being **£292.99**
 - g. **£5,584,996** being the aggregate amount of all special items (town and parish precepts) referred to in Section 34(1) of the Act (as per the attached Schedule A of Attachment H).
 - h. The amount at 3f above less the result given by dividing the amount at 3g above by item T (1a 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

Attachment I

for dwellings in those parts of its area to which no town or parish precept relates being **£197.82**

- i. The figures in Schedule B of Attachment H, being the amounts given by adding to the amount at 3h above the amounts of the special item relating to dwellings in those parts of the council's area mentioned above divided, in each case, by the amount at 1a above, calculated by the council, 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 items relate.
 - j. The figures in Schedule C of Attachment H, being the amounts given by multiplying the amounts at 3h and 3i 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 that 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.
4. The council's average basic amount of council tax across the district for 2024 to 2025, of **£197.82**, is not excessive in accordance with principles approved under Section 54(2) of the Act.