

Gloucester City Council

Meeting:	Council	Date:	22nd February 2024
Subject:	Council Tax Setting 2024/25		
Report Of:	Leader of the Council		
Wards Affected:	All		
Key Decision:	Yes	Budget/Policy Framework:	Yes
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Appendices:	1. Council Tax Resolution		

FOR GENERAL RELEASE

1.0 Purpose of Report

- 1.1 To recommend to the Council to pass the resolution as set out in the Appendix 1 to this report relating to the setting of Council Tax for 2024/25. The Council agreed its budget and level of Council Tax for 2024/25 at its meeting on 22nd February 2024.

2.0 Recommendations

- 2.1 Council is asked to **RESOLVE** that

(1) Approve the statutory Council Tax resolutions as set out in the Appendix 1 to the report.

3.0 Background and Key Issues

- 3.1 The Council, earlier in today's meeting, will have determined its budget for the 2024/25 financial year. Having determined the budget, the Council is asked to pass the statutory resolutions relating to Council Tax setting, which will include precepts by the County Council, the Police and Crime Commissioner for Gloucestershire, and Quedgeley Town Council.

- 3.2 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.

- 3.3 The precept levels of other precepting bodies have been received. These are detailed below:

3.3.1 Quedgeley Town Council

Quedgeley Town Council Precept for 2024/25 is £284,812.67. This results in an average Band D Council Tax figure of £43.08 for 2024/25. This represents an increase of 5.06% on the 2023/24 Band D of £41.01.

3.3.2 Gloucestershire County Council

Gloucestershire County Council has set their precept at £62,922,040. This results in a Band D Council Tax of £1,599.82. This represents an increase of 4.99% on the 2023/24 Band D of £1,523.78

3.3.3 Police and Crime Commissioner for Gloucestershire

The Police and Crime Commissioner for Gloucestershire has set their precept at £12,117,002.06. This results in a Band D Council Tax of £308.08. This represents an increase of 4.41% on the 2023/24 Band D of £295.08

4.0 Alternative Options Considered

4.1 There are no alternative options available

5.0 Reasons for Recommendations

5.1 To comply with the statutory requirement to set the Council Tax requirement for the forthcoming year as per the Local Government Finance Act 1992.

6.0 Future Work and Conclusions

6.1 The recommendations of the Cabinet are set out in the formal Council Tax Resolution in Appendix 1.

6.2 If the formal Council Tax Resolution at Appendix 1 is approved, the total Band D Council Tax will be as follows:

Authority	2023/24	2024/25	Increase
	£	£	%
City Council	223.48	230.16	2.99%
County Council	1,523.78	1,599.82	4.99%
Police and Crime Commissioner	295.08	308.08	4.41%
Quedgeley	41.01	43.08	5.06%

7.0 Financial Implications

7.1 Covered in the report

(Financial Services have been consulted in the preparation this report.)

8.0 Legal Implications

8.1 The Local Government Finance Act 1992 (the Act) places a duty on this council, as a billing authority, to set an amount of council tax for the different categories of dwellings, according to the band in which the dwelling falls before 11 March each year (section 30 (6) of the Act).

8.2 A notice of the amount set must be published in at least one newspaper circulating in the authority's area within 21 days of the decision.

8.3 Section 106 of the Local Government Finance Act 1992 precludes a councillor from voting on this decision as a relevant matter, if they have an outstanding council tax debt of over two months, they must disclose that section 106 applies and may not vote. Failure to comply is a criminal offence.

(Legal Services have been consulted in the preparation this report.)

9.0 Risk & Opportunity Management Implications

9.1 It is essential that the composite Council Tax rate is set in accordance with the Council tax billing timetable. Any delay would put the Council at risk of not being able to collect the tax in time to make precept payments which would have serious cash flow implications.

10.0 People Impact Assessment (PIA):

10.1 The report is purely financial in nature and therefore a PIA is not required.

11.0 Other Corporate Implications

Community Safety

11.1 There are no specific Community Safety implications.

Sustainability

11.2 There are no specific Sustainability implications.

Staffing & Trade Union

11.3 There are no specific Staffing and Trade Union implications.

Background Documents:

- Council Tax Practice Note 7
- The Local Government Finance Act 1992
- The Local Government Act 2003
- Localism Act 2011