

PURPOSE

The purpose of this Appendix is to enable the Council to calculate and set the Council Tax for 2023/24.

PRECEPT LEVELS

The following precept levels have been received.

- The Cabinet of **Southend-on-Sea City Council** met on 14 February 2023 and decided to recommend a Council Tax Requirement of **£97,498,531**, which includes an Adult Social Care Precept of **£12,874,696**. Assuming this is approved by the Council on 23 February 2023, this will result in a Southend-on-Sea City Council Band D Council Tax of **£1,631.88**, an increase of £77.49 (4.99%) on the previous year.
- **Essex Police, Fire and Crime Panel** met on 7 February 2023 and approved the proposals of the Office of the Police and Crime Commissioner for a precept of **£13,948,334**. This results in a 2023/24 Police and Crime Commissioner Band D Council Tax of **£233.46**, an increase of £14.94 (6.84%) on the previous year.
- **Essex Police, Fire and Crime Panel** met on 7 February 2023 and approved the proposals of the Fire and Rescue Authority for a precept of **£4,796,420**. This results in a 2023/24 Fire Authority Band D Council Tax of **£80.28**, an increase of £4.95 (6.57%) on the previous year.
- The **Leigh Town Council** met on 24 January 2023 and set their precept at **£462,056**. This results in a Town Council Band D Council Tax of **£50.58**, a decrease of £0.36 (-0.71%) on the previous year.

The total of all precepts levied is therefore £116,705,341. This results in an average total Band D Council Tax of £1,953.35 across all areas, an increase of £97.45 (5.25%) on the previous year. For the unparished area, the total Band D Council tax will be £1,945.62, an increase of £97.38 (5.27%) on the previous year, and for the parished area the total Band D Council tax will be £1,996.20 an increase of £97.02 (5.11%) on the previous year.

Subject to the Council approving the Council Tax Resolution, the following tables summarise Council Tax bills for 2023/24.

RESOLUTION 0 – Substantive Motion

Table 1 – summary of average Band D Council Tax bill

Authority	2022/23 Band D £	2023/24 Band D £	Increase %	Increase/ year £	Increase/ week £
Southend-on-Sea City Council	1,554.39	1,631.88	4.99%	77.49	1.49
Essex Police CC	218.52	233.46	6.84%	14.94	0.29
Essex Fire Authority	75.33	80.28	6.57%	4.95	0.10
Total Band D Unparished Area	1,848.24	1,945.62	5.27%	97.38	1.87
Leigh Town Council	50.94	50.58	-0.71 %	-0.36	-0.01
Total Band D Parished Area	1,899.18	1,996.20	5.11 %	97.02	1.87
TOTAL Band D Average all areas	1,855.90	1,953.35	5.25 %	97.45	1.87

Table 2 – Council Tax Levels (all bands) – Unparished Area

Band	Proportion of Band D	2022/23 Council Tax before Discounts £	2023/24 Council Tax before Discounts £	Increase over 2022/23 £	Weekly increase over 2022/23 £	Weekly increase SCC element £
A	6/9ths	1,232.16	1,297.08	64.92	1.25	0.99
B	7/9ths	1,437.52	1,513.26	75.74	1.46	1.16
C	8/9ths	1,642.88	1,729.44	86.56	1.66	1.32
D	9/9ths	1,848.24	1,945.62	97.38	1.87	1.49
E	11/9ths	2,258.96	2,377.98	119.02	2.29	1.82
F	13/9ths	2,669.68	2,810.34	140.66	2.71	2.15
G	15/9ths	3,080.40	3,242.70	162.30	3.12	2.48
H	18/9ths	3,696.48	3,891.24	194.76	3.75	2.98

Table 3 – Council Tax Levels (all bands) – Parished Area

Band	Proportion of Band D	2022/23 Council Tax before Discounts £	2023/24 Council Tax before Discounts £	Increase over 2022/23 £	Weekly increase over 2022/23 £	Weekly increase SCC element £
A	6/9ths	1,266.12	1,330.80	64.68	1.24	0.99
B	7/9ths	1,477.14	1,552.60	75.46	1.45	1.16
C	8/9ths	1,688.16	1,774.40	86.24	1.66	1.32
D	9/9ths	1,899.18	1,996.20	97.02	1.87	1.49
E	11/9ths	2,321.22	2,439.80	118.58	2.28	1.82
F	13/9ths	2,743.26	2,883.40	140.14	2.70	2.15
G	15/9ths	3,165.30	3,327.00	161.70	3.11	2.48
H	18/9ths	3,798.36	3,992.40	194.04	3.73	2.98

The formal Council Tax Resolution is set out overleaf.

COUNCIL TAX RESOLUTION

The Council is recommended to resolve as follows:

1. To note that on 12 January 2023 the Cabinet calculated the Council Tax Base 2023/24:
 - (a) for the whole Council area as 59,746.14
 - (b) for dwellings in those parts of its area to which a Parish precept relates (Leigh Town Council) as 9,135.15.
2. To determine that the Council Tax requirement for the Council's own purposes for 2023/24 (excluding town/parish precepts) is £97,498,531.
3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):
 - (a) £406,226,056 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/parish councils.
 - (b) -£308,265,469 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £97,960,587 Being the amount by which the aggregate of 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (including town/parish precepts).
 - (d) £1,639.61 Being the amount at 3(c) above, divided by the Council Tax Base shown at 1(a) above, as the basic amount of its Council Tax for the year (including town/parish precepts)
 - (e) £462,056 Being the aggregate amount of all special items (town/parish precepts) referred to in Section 34(1) of the Act (as per the attached Annex 1)
 - (f) £1,631.88 Being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the Council Tax Base shown at 1(a) 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 Town/Parish precept relates.
4. To note that the Essex Police and Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Act for each category of dwellings in the Council's area as indicated in the table below.

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5. That the Council, in accordance with Sections 30 and 36 of the Act, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings.

£	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Southend-on-Sea City Council	1,087.92	1,269.24	1,450.56	1,631.88	1,994.52	2,357.16	2,719.80	3,263.76
Essex Police Authority	155.64	181.58	207.52	233.46	285.34	337.22	389.10	466.92
Essex Fire Authority	53.52	62.44	71.36	80.28	98.12	115.96	133.80	160.56
Aggregate amounts excluding town council	1,297.08	1,513.26	1,729.44	1,945.62	2,377.98	2,810.34	3,242.70	3,891.24

6. Determines that the Council's basic amount of Council Tax for 2023/24 is **not excessive** in accordance with the principles approved under Section 52ZB of the Act, and as shown in the calculation below.

(a) Percentage increase defined by the Secretary of State as constituting an excessive increase for 2023/24: 5% (comprising 2% for the Adult Social Care Precept and 3% for other expenditure).

(b) Percentage increase in the Council's basic amount of Council Tax:

2022/23 amount	£1,554.39
2023/24 amount	£1,631.88
Percentage increase:	4.99%

The figure at 6(b) is less than the figure at 6(a) above and therefore the Council's basic amount of Council Tax for 2023/24 is **not excessive** and no referendum is required.

7. Determines the amounts payable in each town/parish at each band, comprising aggregate sums derived from all precepts, as set out in Annex 2.

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LEIGH TOWN COUNCIL – 2023/24 TAXBASE AND PRECEPT

Taxbase	2023/24 Precept	2023/24 Band D	2022/23 Band D	Increase / (Decrease)	Amount Required by Parish 2023/24							
					£							
	£	£	£	%	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
9,135.15	462,056	50.58	50.94	(0.36)	33.72	39.34	44.96	50.58	61.82	73.06	84.30	101.16

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COMBINED COUNCIL TAX 2023/24

Council Tax 2023/24	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Ratio to Band D	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
Unparished Area	1,297.08	1,513.26	1,729.44	1,945.62	2,377.98	2,810.34	3,242.70	3,891.24
Parished Area	1,330.80	1,552.60	1,774.40	1,996.20	2,439.80	2,883.40	3,327.00	3,992.40