

TEWKESBURY BOROUGH COUNCIL

Report to:	Council
Date of Meeting:	27 February 2024
Subject:	Council Tax 2024/25
Report of:	Executive Director: Resources
Head of Service/Director:	Executive Director: Resources
Lead Member:	Lead Member for Finance and Asset Management
Number of Appendices:	Three

Executive Summary:

The purpose of this report is to approve and set the Council Tax requirement for 2024/25 as set out in Appendix A.

Recommendation:

To APPROVE the resolution as set out in Appendix A.

Financial Implications:

Failure to agree the Council Tax resolution at this meeting would delay the preparation of Council Tax bills and the collection of the payments from residents.

Legal Implications:

These are set out in the report.

Environmental and Sustainability Implications:

None.

Resource Implications (including impact on equalities):

None.

Safeguarding Implications:

None.

Impact on the Customer:

Increased Council Tax bills as detailed in the report

1.0 INTRODUCTION

- 1.1** The Localism Act 2011 made changes to the Local Government Act 1992. It now requires the billing authority to calculate a Council Tax Requirement for the year rather than a budget requirement as in previous years.
- 1.2** Following agreement of the budget and level of Council Tax for 2024/25 at its meeting on 27 February 2024, the Council is required to formally approve the total Council Tax for residents of Tewkesbury Borough, including the Council Tax requirements of the precepting organisations: Gloucestershire County Council (GCC), Gloucestershire Police and the Town and Parish Councils.

2.0 OTHER PRECEPTING BODIES

- 2.1** Since the meeting of the Executive Committee on 7 February 2024, the precept levels of other precepting bodies have been received. These are detailed below:

2.2 Town & Parish Councils

The Town & Parish Council Precepts for 2024/25 are detailed in the Appendix C and total £2,779,482. The increase in the average Band D Council Tax for Town and Parish Councils is £3.16 or 4.47% and results in an average Band D Council Tax figure of £73.86 for 2024/25.

2.3 Gloucestershire County Council

Gloucestershire County Council met on 21 February 2024 and set its precept at £60,205,178. This results in a Band D Council Tax of £1,599.82 which is an increase of £76.04 or 4.99%. This includes an additional 2% levy for Adult Social Care (ASC) which is equivalent to £30.48 at Band D and gives a total ASC levy for 2024/25 of £229.32.

2.4 The Police and Crime Commissioner for Gloucestershire

The Police and Crime Commissioner for Gloucestershire met on 6 February 2024 and set its precept at £11,593,811.36. This results in a Band D Council Tax of £308.08 which is an increase of £13.00 or 4.41%.

3.0 CONCLUSION

- 3.1** Following approval of this Council's budget for 2024/25 and the confirmation of other major and minor precepting authorities' requirements, the total Band D Council Tax will be as follows:

	2023/24	2024/25	Increase	Increase
Tewkesbury Borough Council	£139.36	£144.36	3.59%	£5.00
Gloucestershire County Council	£1,523.78	£1,599.82	4.99%	£76.04
The Police and Crime Commissioner for Gloucestershire	£295.08	£308.08	4.41%	£13.00
Sub-Total	£1,958.22	£2,052.26	4.80%	£94.04
Town and Parish Council (average)	£70.70	£73.86	4.47%	£3.16
Total	£2,028.92	£2,126.12	4.79%	£97.20

4.0 CONSULTATION

4.1 Individual bodies are responsible for their own budget consultations.

5.0 ASSOCIATED RISKS

5.1 None

6.0 MONITORING

6.1 None

7.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

7.1 Medium Term Financial Strategy.

Background Papers: None

Report of: Executive Director: Resources
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Appendices: A – Council Tax resolution
B – Council Tax by Parish
C – Parish Precepts