

Full Council Agenda

Wednesday, 21 February 2024 at 6.00 pm

Council Chamber, Muriel Matters House, Breeds Place, Hastings, East Sussex, TN34 3UY. Please enter the building through the Contact Centre entrance via the seafront.

For further information, please contact Democratic Services on 01424 451484 or email: democraticservices@hastings.gov.uk

Updated Appendix C Council Tax Precepts

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Agenda Annex

Appendix C

COUNCIL TAX

<u>2023-2024</u>			<u>2024-2025</u>			
Total	Band D		Total	Band D	Increase	
£	£		£	£	%	
13,996,595		Budget requirement	14,809,485			
(1,308,581)		Revenue Support Grant	(1,395,256)			
(156,974)		Council Tax Administration Support Grant	(236,560)			
(16,240)		New Homes Bonus	(88,534)			
1,412,466		Collection Fund (Surplus) / Deficit	953,052			
(3,417,819)		Other non-ring fenced grants	(3,702,706)			
(2,829,894)		Retained Business Rates	(2,354,223)			
7,679,553	290.09	Borough Council Tax	7,985,257	298.76	2.99%	8.67
44,840,476	1,693.80	County Council Precept	47,530,670	1,778.31	4.99%	84.51
2,763,018	104.37	Fire Authority Precept	2,872,993	107.49	2.99%	3.12
6,351,209	239.91	Police and Crime Commissioner Precept	6,759,778	252.91	5.42%	13.00
61,634,256	2,328.17	Total Council Tax	65,148,698	2,437.47	4.69%	
	26,473	Council Taxbase at Band D		26,728		

TABLE OF COUNCIL TAX BANDS AND AMOUNTS :

<u>2023-2024</u>		<i>Relationship to Band D</i>	<i>East Sussex County Council</i>	<i>Police and Crime Commissioner</i>	<i>East Sussex Fire Authority</i>	<i>Hastings Borough Council</i>	<u>2024-2025</u>
<i>Total Amount</i>	<i>Band and Value</i>						<i>Total Amount</i>
£1,552.11	A - up to £40,000	6 / 9	£1,185.54	£168.61	£71.66	£199.17	£1,624.98
£1,810.81	B - £40,001 up to £52,000	7 / 9	£1,383.13	£196.71	£83.60	£232.37	£1,895.81
£2,069.48	C - £52,001 up to £68,000	8 / 9	£1,580.72	£224.81	£95.55	£265.56	£2,166.64
£2,328.17	D - £68,001 up to £88,000	-	£1,778.31	£252.91	£107.49	£298.76	£2,437.47
£2,845.53	E - £88,001 up to £120,000	11 / 9	£2,173.49	£309.11	£131.38	£365.15	£2,979.13
£3,362.92	F - £120,001 up to £160,000	13 / 9	£2,568.67	£365.31	£155.26	£431.54	£3,520.78
£3,880.28	G - £160,001 up to £320,000	15 / 9	£2,963.85	£421.52	£179.15	£497.93	£4,062.45
£4,656.34	H - over £320,000	18 / 9	£3,556.62	£505.82	£214.98	£597.52	£4,874.94
44,024	Number of properties on Council Tax Banding List						44,168
£26,473	Each £1 of Council Tax at Band D will raise						£26,728

Appendix C (continued)

1. BUSINESS RATES BASELINE

	Budget 2023-24 Amount £	Revised Budget 2023-24 Amount £	Budget 2024-25 Amount £
NNDR Income			
Gross rateable value	66,424,683	65,220,618	65,220,618
Small business multiplier	49.9	49.9	49.9
Gross rates receivable	<u>33,145,917</u>	<u>32,545,088</u>	<u>32,545,088</u>
Reliefs and allowances for bad debt and appeals	<u>(9,520,088)</u>	<u>(10,015,779)</u>	<u>(10,617,636)</u>
Net rates less losses	23,625,829	22,529,309	21,927,452
Cost of Collection allowance	<u>(150,464)</u>	<u>(130,470)</u>	<u>(106,836)</u>
NNDR Income	<u>23,475,365</u>	<u>22,398,839</u>	<u>21,820,616</u>
Hastings BC Share (40%)	9,390,146	8,959,536	8,728,247
Tariff Calculation			
Business Rates Baseline for HBC	10,137,291	10,137,291	10,356,208
DCLG calculation of baseline funding level	3,962,452	3,962,452	4,112,334
Adjustment for Revised budget	<u>0</u>	<u>0</u>	<u>0</u>
Tariff	<u>6,174,839</u>	<u>6,174,839</u>	<u>6,243,874</u>
Levy calculation			
Total income	9,390,146	8,959,536	8,728,247
Add 50% small business relief	1,145,131	1,121,931	1,089,937
Add reliefs attracting Section 31 grant	<u>372,841</u>	<u>376,791</u>	<u>798,324</u>
Adjusted income	10,908,118	10,458,258	10,616,508
Less Tariff	<u>(6,174,839)</u>	<u>(6,174,839)</u>	<u>(6,243,874)</u>
	4,733,279	4,283,419	4,372,634
Baseline funding level	<u>(3,962,452)</u>	<u>(3,962,452)</u>	<u>(4,112,334)</u>
Growth	<u>770,827</u>	<u>320,967</u>	<u>260,300</u>
Levy payable (50%)	<u>385,413</u>	<u>160,483</u>	<u>130,150</u>
Pooling income (50% of levy / additional pool share)	<u>(192,707)</u>	<u>(80,242)</u>	<u>(65,075)</u>
Safety Net calculation			
Baseline funding level	3,962,452	3,962,452	4,112,334
Threshold (92.5% of baseline funding level)	3,665,268	3,665,268	3,803,909
Adjusted income less Tariff	<u>4,733,279</u>	<u>4,283,419</u>	<u>4,372,634</u>
Difference	<u>1,068,011</u>	<u>618,151</u>	<u>568,725</u>
Safety Net receivable	0	0	0
Business Rates Collection			
Business Rates precept	9,390,146	8,959,536	8,728,247
Tariff	(6,174,839)	(6,174,839)	(6,243,874)
Levy	(385,413)	(160,483)	(130,150)
Safety Net	0	0	0
Net Business Rates collection	<u>2,829,894</u>	<u>2,624,214</u>	<u>2,354,223</u>
Section 31 income	2,645,426	3,010,547	2,064,910

2. COLLECTION FUND

	2023-24 Original Budget £	2023-24 Revised Budget £	2024-25 Estimate Budget £
Council Tax (Surplus) / Deficit	(206,799)	(206,799)	(254,831)
Non Domestic Rates (Surplus) / Deficit	1,619,265	1,619,265	1,207,883
Total Collection Fund (Surplus) / Deficit	1,412,466	1,412,466	953,052

Council Tax – Overall

The Council is recommended to resolve as follows:

- 1 It be noted that the Council has calculated the Council Tax Base 2024/25 for the whole Council area as 26,728 [Item T in the formula is Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]
- 2 Calculate that the Council Tax requirement for the Council's own purposes for 2023/24 is £7,985,257
- 3 That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
 - (a) 75,691,348 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 Parish Councils
 - (b) 67,706,091 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) 7,985,257 Being the amount by which the aggregate at 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. (Item R in the formula in Section 31B of the Act)
 - (d) 298.76 Being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year
 - (e) £0 Being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
 - (f) 298.76 Being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 Parish precept relates
- 4 To note that the County Council, the Police and Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.
- 5 That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, 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.

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Hastings Borough Council	199.17	232.37	265.56	298.76	365.15	431.54	497.93	597.52
East Sussex County Council (Including Adult Social Care)	1,185.54	1,383.13	1,580.72	1,778.31	2,173.49	2,568.67	2,963.85	3,556.62
East Sussex Fire Authority	71.66	83.60	95.55	107.49	131.38	155.26	179.15	214.98
Police and Crime	168.61	196.71	224.81	252.91	309.11	365.31	421.52	505.82
Aggregate of Council Tax Requirement	1,624.98	1,895.81	2,166.64	2,437.47	2,979.13	3,520.78	4,062.45	4,874.94

- 6 The Council's basic amount of Council Tax for 2024/25 is not excessive as determined in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. To be deemed excessive the Borough's Council Tax would need to be increased by 3%, or more than 3%, and also more than £5 in 2024/25

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