

## 2023/24 COUNCIL TAX RESOLUTION

### REPORT BY DIRECTOR FOR DIGITAL, SUSTAINABILITY AND RESOURCES

#### 1.0 SUMMARY

- 1.1 The purpose of this report is to enable Council to make the necessary resolutions in relation to the setting of Council Tax for 2023/24.

#### 2.0 BACKGROUND

- 2.1 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.
- 2.2 The Chancellor introduced a social care precept which allowed those Councils with responsibility for Adult Social Care an additional annual increase in Council Tax. This flexibility is available to West Sussex County Council and for 2023/24 is capped at an additional 2%.
- 2.3 Since the meeting of the Cabinet the precept levels of other precepting bodies have been received or are to be confirmed. These are detailed in the paragraphs below.

#### 3.0 PROPOSALS

##### 3.1 Adur District Council

The Adur District Council Precept (including special expenses, but excluding parishes) for 2023/24 is detailed in the Appendix A and totals **£7,107,690**. The increase in the average Band D Council Tax is **2%** and results in an average Band D Council Tax figure of **£324.00** for 2023/24.

- 3.2 Section 30(1) of the Local Government Finance Act 1992 requires the Council to set an amount of Council Tax each financial year for each category of dwelling in its area. Adur District Council, as a billing authority for the purposes of Council Tax, is required to set its Council Tax before 11<sup>th</sup> March in the financial year preceding that for which the Council Tax is set.
- 3.3 These amounts are based on the Council's own budget, plus precepts from parish councils where applicable, plus shares of the budget for West Sussex County Council and The Police and Crime Commissioner for Sussex, all divided by the tax base. At its meeting on 27th January 2023, the Cabinet approved the tax base for the Adur District and for each of the Parish Council areas for 2023/24, the total is **21,937.30** Band D equivalents.

3.3 For the purpose of calculating council tax, dwellings are allocated to valuation bands and the amount of Council Tax paid for dwellings in each band is calculated using nationally set weightings for each band.

3.5 Since the meeting of the Cabinet on **2<sup>nd</sup> February 2023**, the precept levels of the other precepting bodies have been received or are still to be confirmed. These are detailed as follows:

### 3.6 Parish Councils

The Parish precepts for 2023/24 total **£440,337**.

Parish Precepts	2022/23	2023/24
Lancing Parish Council	£337,637	£337,637
Sompting Parish Council	£102,700	£102,700
<b>Total</b>	<b>£440,337</b>	<b>£440,337</b>

### 3.7 West Sussex County Council

West Sussex County Council met on 17th February 2023 and set their precept at **£35,832,605.19**. This results in a Band D Council Tax of **£1,633.41**. This includes an amount for the social care precept of **£215.91** per Band D property.

### 3.8 The Police and Crime Commissioner for Sussex

The Police and Crime Commissioner for Sussex met with the Police and Crime Panel who approved the Commissioner's proposal on **27th January 2023**. The Council has now received the precept notification of **£5,262,977.64**. This results in a Band D Council Tax of **£239.91**.

### 3.9 Explanatory Note

3.9.1 The Act specifies the calculations required and the resolution is structured to meet those requirements. The resolution is divided into the following sections:

a) Council Tax Base (Resolution 1)

This resolution stipulates the Council Tax Base for the forthcoming financial year, as agreed by the Cabinet at its meeting on **2<sup>nd</sup> February 2023**.

b) Council Tax Requirement (Resolution 2)

This resolution sets the Council's own Council Tax Requirement for the purpose of setting council tax. It represents the amount of council tax that the Council must collect from the council tax payers in its area to fund the budget for its own activities for the forthcoming year.

c) Council Tax Requirement (Resolution 3)

The Council Tax Requirement is calculated by taking the Council's Net Revenue Budget for 2023/24 of **£10,611,720**, and deducting the aggregate of the amount of support the Council receives from the government in the form of Baseline Funding

and Additional Business Rate income, and transfers to or from the Collection Fund, and other Government grants.

d) Basic Amount of Council Tax (Resolution 3)

This resolution sets the Basic Amount of Council Tax for each part of the Council's area. These amounts are based on precepts from parish councils in addition to the budget for the Council's own activities and hence the Basic Amount of Council Tax differs between parts of the Council's area.

e) Precepts of Major Precepting Authorities (Resolution 4)

As a billing authority, the Council also collects council tax in its area on behalf of West Sussex County Council and The Police and Crime Commissioner for Sussex. The amount that they precept is based on their Council Tax Requirement, divided between West Sussex districts and boroughs in proportion to the number of Band D equivalent dwellings in each district/borough area.

f) Setting of Council Tax (Resolution 5)

This resolution sets out the total amount of council tax payable for each category of dwelling and for each part of the Council's area, including the basic amount for each part of the Council's area plus the amounts precepted by West Sussex County Council and The Police and Crime Commissioner for Sussex.

#### 4.0 CONCLUSIONS

4.1 The recommendations of the Cabinet are set out in the formal Council Tax Resolution in Appendix A.

4.2 If the formal Council Tax Resolution at Appendix A is approved :

#### Lancing Parish Council area

	2022/23 £	2023/24 £	Increase %
<b>West Sussex County Council Total split as below:</b>	<b>1,555.74</b>	<b>1,633.41</b>	<b>2.99</b>
West Sussex - Core Precept	1,370.94	1,417.50	
West Sussex - Adult Social Care Precept	184.80	215.91	
<b>Police and Crime Commissioner for Sussex</b>	<b>224.91</b>	<b>239.91</b>	<b>6.67</b>
<b>Adur District Council</b>			
Split as follows:			
Adur DC (excl. special expenses)	299.79	305.55	1.92
Lancing Parish Council	52.65	51.84	-1.54
<b>Lancing Parish Council area subtotal</b>	<b>352.44</b>	<b>357.39</b>	<b>1.61</b>
<b>Total for Lancing Parish Area</b>	<b>2,133.09</b>	<b>2,230.71</b>	<b>4.57</b>

## Sompting Parish Council area

	2022/23 £	2023/24 £	Increase %
<b>West Sussex County Council Total split as below:</b>	<b>1,555.74</b>	<b>1,633.41</b>	<b>4.99</b>
West Sussex - Core Precept	1,370.94	1,417.50	
West Sussex - Adult Social Care Precept	184.80	215.91	
<b>Police and Crime Commissioner for Sussex</b>	<b>224.91</b>	<b>239.91</b>	<b>6.67</b>
<b>Adur District Council</b>			
Split as follows:			
Adur DC (excl. special expenses)	299.79	305.55	1.92
Special Expenses	25.29	26.28	3.91
	325.08	331.83	2.08
Sompting Parish Council	37.17	36.81	-0.97
<b>Sompting Parish Council area subtotal</b>	<b>362.25</b>	<b>368.64</b>	<b>1.76</b>
<b>Total for Sompting Parish Area</b>	<b>2,142.90</b>	<b>2,241.96</b>	<b>4.62</b>

## All other areas including Shoreham, Southwick and Coombes:

	2022/23 £	2023/24 £	Increase %
<b>West Sussex County Council Total split as below:</b>	<b>1,555.74</b>	<b>1,633.41</b>	<b>4.99</b>
West Sussex - Core Precept	1,370.94	1,417.50	
West Sussex - Adult Social Care Precept	184.80	215.91	
<b>Police and Crime Commissioner for Sussex</b>	<b>224.91</b>	<b>239.91</b>	<b>6.67</b>
<b>Adur District Council</b>			
Split as follows:			
Adur DC (excl. special expenses)	299.79	305.55	1.92
Special Expenses	25.29	26.28	3.91
<b>Other Areas total</b>	<b>325.08</b>	<b>331.83</b>	<b>2.08</b>
<b>Total for Other Areas</b>	<b>2,105.73</b>	<b>2,205.15</b>	<b>4.72</b>

## 5.0 RECOMMENDATION

- 5.1 Council is recommended to approve the detailed revenue budget as set out in Appendix 6 leading to a precept figure of **£7,107,690**.
- 5.2 Council is recommended to approve the capital programme as set out in Appendix 9.

- 5.3 The Council is recommended to approve the formal Council Tax resolution (Resolution 1, 2 and 3) for Adur District Council set out at Appendix A including the Council's specific Council Tax for 2023/24, Parish Precepts and Special Expenses, which include:
- 5.3.1 The basic part of Adur Council's requirements (excluding special expenses) in 2023/24 to be **£305.55** for a Band D equivalent property as per paragraph 3(h).
- 5.3.2 The special expenses part of Adur Council's requirements in 2023/24 to be **£26.28** for a Band D equivalent property.
- 5.3.3 The average Band D equivalent for Adur per paragraph 3(f), to be **£324.00**.
- 5.4 The Council is recommended to approve the precept for each authority and the overall Council Tax to be charged as set out in Appendix B (resolution 4 and 5).

## **Background Papers**

Budget Estimates 2023/24 and the setting of 2023/24 Council Tax Report submitted to the Cabinet on **2nd February 2023**.

Local Government Finance Act 1992;

<http://www.legislation.gov.uk/ukpga/1992/14/contents>

Localism Act 2011

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/5959/1896534.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/5959/1896534.pdf)

Local Authority Finance (England) Settlement Revenue Support Grant for 2022/23 and Related Matters: MHCLG Letters and associated papers of 16th December 2021.

Council Tax (Demand Notices) (England) (Amendment) Regulations 2020

<https://www.gov.uk/government/publications/council-tax-information-letter-14-january-2020>

## ADUR DISTRICT COUNCIL – COUNCIL TAX RESOLUTION

## The Council is recommended to resolve as follows:

1. It is noted that on **2<sup>nd</sup> February 2023**, the Cabinet calculated the Council Tax Base for 2023/24.
  - (a) for the whole Council area as **21,937.30** [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”)]; and
  - (b) for dwellings in those parts of its area to which a Parish precept relates as set out below:
 

Lancing Parish Council	6,511.80
Sompting Parish Council	2,790.90
All other areas including Shoreham Southwick and Coombes	12,634.60
2. That the Council Tax requirement for the Council’s own purposes for 2023/24 (excluding Parish precepts) is **£7,107,690**.
3. That the following amounts be calculated by the Council for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
  - (a) **£62,406,294** 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) **£54,858,267** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) **£7,548,027** 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) **£344.07** 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 (including Parish precepts).
  - (e) **£440,337** being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act as set out in paragraph 3.6.
  - (f) **£324.00** 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.
  - (g) **£405,166** being the aggregate amount of all special expenses (not applicable in the Lancing Parish area)
  - (h) **£305.55** being the amount at 3(d) above less the result given by dividing the amount at 3(e) and 3(g) 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 for dwellings in those parts of its area to which no Parish precept or Special Expense relates.

## APPENDIX B

4. That it be noted that for the year 2023/24 the West Sussex County Council and The Police and Crime Commissioner for Sussex 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:-

All of the Council's Area 2023/24	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
<b>West Sussex County Council Total as split below:</b>	<b>1,088.94</b>	<b>1,270.43</b>	<b>1,451.92</b>	<b>1,633.41</b>	<b>1,996.39</b>	<b>2,359.37</b>	<b>2,722.35</b>	<b>3,266.82</b>
West Sussex - Core Precept	945.00	1,102.50	1,260.00	1,417.50	1,732.50	2,047.50	2,362.50	2,835.00
West Sussex - Adult Social Care Precept	143.94	167.93	191.92	215.91	263.89	311.87	359.85	431.82
<b>The Police and Crime Commissioner for Sussex</b>	<b>159.94</b>	<b>186.60</b>	<b>213.25</b>	<b>239.91</b>	<b>293.22</b>	<b>346.54</b>	<b>399.85</b>	<b>479.82</b>

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown below as the amounts of Council Tax for the year 2023/24 for each part of its area and for each of the categories of dwellings:

### LANCING PARISH COUNCIL AREA

Council Tax Schedule 2023/24	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
<b>West Sussex County Council Total split as below:</b>	<b>1,088.94</b>	<b>1,270.43</b>	<b>1,451.92</b>	<b>1,633.41</b>	<b>1,996.39</b>	<b>2,359.37</b>	<b>2,722.35</b>	<b>3,266.82</b>
West Sussex - Core Precept	945.00	1,102.50	1,260.00	1,417.50	1,732.50	2,047.50	2,362.50	2,835.00
West Sussex - Adult Social Care Precept	143.94	167.93	191.92	215.91	263.89	311.87	359.85	431.82
<b>The Police and Crime Commissioner for Sussex</b>	<b>159.94</b>	<b>186.60</b>	<b>213.25</b>	<b>239.91</b>	<b>293.22</b>	<b>346.54</b>	<b>399.85</b>	<b>479.82</b>
<b>Parish of Lancing area total as split below:</b>	<b>238.26</b>	<b>277.97</b>	<b>317.68</b>	<b>357.39</b>	<b>436.81</b>	<b>516.23</b>	<b>595.65</b>	<b>714.78</b>
Adur District Council Core Precept	203.70	237.65	271.60	305.55	373.45	441.35	509.25	611.10
Lancing Parish Precept	34.56	40.32	46.08	51.84	63.36	74.88	86.40	103.68
<b>TOTAL</b>	<b>1,487.14</b>	<b>1,735.00</b>	<b>1,982.85</b>	<b>2,230.71</b>	<b>2,726.42</b>	<b>3,222.14</b>	<b>3,717.85</b>	<b>4,461.42</b>

## SOMPTING PARISH COUNCIL AREA

Council Tax Schedule 2023/24	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
<b>West Sussex County Council Total split as below:</b>	<b>1,088.94</b>	<b>1,270.43</b>	<b>1,451.92</b>	<b>1,633.41</b>	<b>1,996.39</b>	<b>2,359.37</b>	<b>2,722.35</b>	<b>3,266.82</b>
West Sussex - Core Precept	945.00	1,102.50	1,260.00	1,417.50	1,732.50	2,047.50	2,362.50	2,835.00
West Sussex - Adult Social Care Precept	143.94	167.93	191.92	215.91	263.89	311.87	359.85	431.82
<b>The Police and Crime Commissioner for Sussex</b>	<b>159.94</b>	<b>186.60</b>	<b>213.25</b>	<b>239.91</b>	<b>293.22</b>	<b>346.54</b>	<b>399.85</b>	<b>479.82</b>
<b>Parish of Sompting area total as split below:</b>	<b>245.76</b>	<b>286.72</b>	<b>327.68</b>	<b>368.64</b>	<b>450.56</b>	<b>532.48</b>	<b>614.40</b>	<b>737.28</b>
Adur District Council Core Precept	203.70	237.65	271.60	305.55	373.45	441.35	509.25	611.10
Sompting Parish Precept	24.54	28.63	32.72	36.81	44.99	53.17	61.35	73.62
Special Expenses	17.52	20.44	23.36	26.28	32.12	37.96	43.80	52.56
<b>TOTAL</b>	<b>1,494.64</b>	<b>1,743.75</b>	<b>1,992.85</b>	<b>2,241.96</b>	<b>2,740.17</b>	<b>3,238.39</b>	<b>3,736.60</b>	<b>4,483.92</b>

## ALL OTHER AREAS INCLUDING SHOREHAM, SOUTHWICK AND COOMBES

Council Tax Schedule 2023/24	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
<b>West Sussex County Council Total split as below:</b>	<b>1,088.94</b>	<b>1,270.43</b>	<b>1,451.92</b>	<b>1,633.41</b>	<b>1,996.39</b>	<b>2,359.37</b>	<b>2,722.35</b>	<b>3,266.82</b>
West Sussex - Core Precept	945.00	1,102.50	1,260.00	1,417.50	1,732.50	2,047.50	2,362.50	2,835.00
West Sussex - Adult Social Care Precept	143.94	167.93	191.92	215.91	263.89	311.87	359.85	431.82
<b>The Police and Crime Commissioner for Sussex</b>	<b>159.94</b>	<b>186.6</b>	<b>213.25</b>	<b>239.91</b>	<b>293.22</b>	<b>346.54</b>	<b>399.85</b>	<b>479.82</b>
<b>All other areas total as split below:</b>								
Adur District Council Core Precept	203.70	237.65	271.60	305.55	373.45	441.35	509.25	611.10
Special Expenses	17.52	20.44	23.36	26.28	32.12	37.96	43.80	52.56
<b>TOTAL</b>	<b>1,470.10</b>	<b>1,715.12</b>	<b>1,960.13</b>	<b>2,205.15</b>	<b>2,695.18</b>	<b>3,185.22</b>	<b>3,675.25</b>	<b>4,410.30</b>