

COUNCIL

DATE OF MEETING: 23 FEBRUARY 2023

TITLE OF REPORT: COUNCIL TAX SETTING 2023/24

Cabinet Member: Councillor James Radley, Deputy Leader and Finance

1 PURPOSE OF REPORT

- 1.1 The purpose of this report is to enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2023/24.
- 1.2 Hart, as a billing authority for the purposes of Council Tax, is required to set its Council Tax before 11th March in the financial year preceding that for which the Council Tax is set. This report summarises all the appropriate budgetary decisions that will have been taken to enable the level of Council Tax for 2023/24 to be determined and specifies all of the individual levels of Council Tax for approval by the Council.

2 RECOMMENDATION

It is recommended that Council agrees the following council tax resolutions:

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- 2.1 That the Council Tax Base for 2023/24 be
- (a) for the whole Council area as 42,313.27 [Item T in the formula in Section 31B(1) 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 in the attached Appendix 1A.

- 2.2 The Council Tax requirement for the Council's own purposes for 2023/24 (excluding Parish precepts) is £8,141,920.11

- 2.3 That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 and 34 to 36 of the Act:
- a) £40,221,781 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

(a)	£40,221,781	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)	£28,104,580	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c)	£12,117,201	being the amount by which the aggregate at 2.3(a) above exceeds the aggregate at 2.3(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(1) of the Act).
(d)	£286.37	being the amount at 2.3(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)	£3,975,281	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per Column 2 of Appendix 1A).
(f)	£192.42	being the amount at 2.3(d) above less the result given by dividing the amount at 2.3(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.
(g)		The amounts set out in column 6 of Appendix 1A for each part of the Council's area being the amounts given by adding to the amount at 2.3(f) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned in Appendix 1A divided in each case by the amount at 1(b) above, calculated by the Council in accordance with Section 34 of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
(h)		The amounts set out in columns 1 to 9 of Appendix 1B for each part of the Council's area being the amounts given by multiplying the amounts at 2.3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

2.4. That it be noted that for the year 2023/24 Hampshire Country Council's precept figures are subject to approval on the 23rd February 2023 and are listed below. If any changes are required as a result of Hampshire County Council approval

provision for delegation to change is provided in 2.8 of this report. The Police & Crime Commissioner for Hampshire and the Hampshire Fire and Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings below:

Valuation Band	Hampshire County Council	HCC Adult Social Care	Police & Crime Commissioner for Hampshire	Hampshire Fire & Rescue
	(£)	(£)	(£)	(£)
A(R)	704.74	106.51	139.7	44.68
A	845.69	127.81	167.64	53.62
B	986.63	149.12	195.58	62.56
C	1127.58	170.42	223.52	71.49
D	1268.53	191.72	251.46	80.43
E	1550.43	234.32	307.34	98.30
F	1832.32	276.93	363.22	116.18
G	2114.22	319.53	419.10	134.05
H	2537.06	383.44	502.92	160.86

- 2.5 That, having calculated the aggregate in each case of the amounts at 2.3(h) and 2.2 above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix 1D as the amounts of Council Tax for the year 2023/24 for each of the categories of dwellings in each of the Parishes.
- 2.6 That for the purposes of section 35 (2) (d) of the Local Government Finance Act 1992, any expenses incurred by the District Council in the financial year 2023/24 in performing functions in a part of the district which elsewhere in the district are performed by a Parish Council, shall not be special expenses of the District Council.
- 2.7 That the Council concluded the 2.99% increase in Council Tax for Hart District Council for 2023/24 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992
- 2.8 That the Director of Corporate Services in consultation with the Cabinet member for Finance be given delegated authority to amend the final council tax calculations in the event of approved changes from the other precepting authorities.

3 BACKGROUND INFORMATION

- 3.1 In setting the Council Tax levels for 2023/24 the Council must include all details of the precepting authorities' requirements and have considered and, where necessary, approved the following items:
- (a) the Council Tax base for 2023/24
 - (b) the Business Rates forecast for 2023/24
 - (c) the Revenue Estimates for 2023/24; and
 - (d) the total amount of Revenue Support Grant to be received.

Precepts and Council Tax

- 3.2 The Council has agreed the Council Tax base for Hart and for each Town/Parish Council area for 2023/24.
- 3.3 The Section 151 officer has set the business rates forecast for 2023/24 (by approving the NNDR1 2023/24).
- 3.4 Hart District Council, in approving the earlier budget report on this agenda has approved its Budget for 2023/24.
- 3.5 The Hampshire County Council precept requirement for 2023/24 is £61,787,953, including adult social care supplement.
- 3.6 The Police and Crime Commissioner for Hampshire precept requirement for 2023/24 is £10,640,095.
- 3.7 The Hampshire and IOW Fire and Rescue precept requirement for 2023/24 is £3,403,256.
- 3.7 Notifications of 2023/24 precept requirements have been received from all Town/Parish Councils and amount to £3,975,281.
- 3.8 A statement showing the resultant Council Tax at Band D, incorporating an average Parish/Town council tax charge is at Appendix 1 for information.
- 3.9 It is necessary to incorporate all the above-mentioned items in the calculation of the Council Tax charges and for the Council to pass the recommendations in accordance with the requirements of Sections 31 to 36 of the Local Government Finance Act 1992.

CONTACT: Graeme Clark, Director of Corporate Services,

APPENDICES:

- Appendix 1A Council Tax Band D, Hart and Parishes
- Appendix 1B Council Tax All Bands, Hart and Parishes
- Appendix 1C Council Tax Bands – Parishes for information only
- Appendix 1D Council Tax Bands - All Precepts

Appendix IA – COUNCIL TAX BAND D TAX, HART AND PARISHES

2023/24		Part of Council's Area			
Tax Base	Precept		District	Parish	Total
	£		£	£	£
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
PARISHED AREAS					
2,195.98	224,375.00	Blackwater and Hawley	192.42	102.18	294.60
114.27	2,000.00	Bramshill	192.42	17.50	209.92
4,099.33	234,768.63	Church Crookham	192.42	57.27	249.69
890.13	88,500.00	Crandall	192.42	99.42	291.84
1,834.12	148,902.30	Crookham Village	192.42	81.18	273.60
185.19	13,649.00	Dogmersfield	192.42	73.70	266.12
2,053.23	152,753.00	Elvetham Heath	192.42	74.40	266.82
775.37	79,458.00	Eversley	192.42	102.48	294.90
481.37	34,526.00	Ewshot	192.42	71.72	264.14
10,755.27	1,258,132.00	Fleet	192.42	116.98	309.40
129.15	6,685.00	Greywell	192.42	51.76	244.18
2,753.22	313,845.00	Hartley Wintney	192.42	113.99	306.41
259.48	16,000.00	Heckfield	192.42	61.66	254.08
4,090.99	498,802.00	Hook	192.42	121.93	314.35
241.33	19,425.00	Long Sutton	192.42	80.49	272.91
331.59	12,600.00	Mattingley	192.42	38.00	230.42
2,353.06	212,071.00	Odiham	192.42	90.13	282.55
283.68	24,750.00	Rotherwick	192.42	87.25	279.67
305.70	31,938.90	South Warnborough	192.42	104.48	296.90
345.08	32,417.00	Winchfield	192.42	93.94	286.36
7,835.72	569,683.00	Yateley	192.42	72.70	265.12
42,313.27	3,975,280.83	Total	4,040.82	1,713.16	5,753.98

Appendix IB - COUNCIL TAX ALL BANDS, HART AND PARISHES

PARISH	Precept	Tax Base	Hart	Band AR	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£		£	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Blackwater and Hawley	224,375.00	2,195.98	192.42	163.66	196.40	229.13	261.86	294.60	360.06	425.53	490.99	589.19
Bramshill	2,000.00	114.27	192.42	116.62	139.95	163.27	186.60	209.92	256.57	303.22	349.87	419.85
Church Crookham	234,768.63	4,099.33	192.42	138.72	166.46	194.20	221.95	249.69	305.18	360.66	416.15	499.38
Crandall	88,500.00	890.13	192.42	162.14	194.56	226.99	259.42	291.84	356.70	421.55	486.41	583.69
Crookham Village	148,902.30	1,834.12	192.42	152.00	182.40	212.80	243.20	273.60	334.41	395.21	456.01	547.21
Dogmersfield	13,649.00	185.19	192.42	147.85	177.42	206.99	236.55	266.12	325.26	384.40	443.54	532.25
Elvetham Heath	152,753.00	2,053.23	192.42	148.23	177.88	207.52	237.17	266.82	326.11	385.40	444.69	533.63
Eversley	79,458.00	775.37	192.42	163.83	196.60	229.36	262.13	294.90	360.43	425.96	491.50	589.80
Ewshot	34,526.00	481.37	192.42	146.75	176.10	205.45	234.80	264.14	322.84	381.54	440.24	528.29
Fleet	1,258,132.00	10,755.27	192.42	171.89	206.27	240.64	275.02	309.40	378.15	446.91	515.66	618.80
Greywell	6,685.00	129.15	192.42	135.66	162.79	189.92	217.05	244.18	298.45	352.71	406.97	488.37
Hartley Wintney	313,845.00	2,753.22	192.42	170.23	204.27	238.32	272.37	306.41	374.50	442.60	510.69	612.82
Heckfield	16,000.00	259.48	192.42	141.16	169.39	197.62	225.85	254.08	310.54	367.01	423.47	508.16
Hook	498,802.00	4,090.99	192.42	174.64	209.56	244.49	279.42	314.35	384.20	454.06	523.91	628.69
Long Sutton	19,425.00	241.33	192.42	151.62	181.94	212.26	242.59	272.91	333.56	394.21	454.85	545.82
Mattingley	12,600.00	331.59	192.42	128.01	153.61	179.21	204.82	230.42	281.62	332.83	384.03	460.84
Odiham	212,071.00	2,353.06	192.42	156.97	188.36	219.76	251.15	282.55	345.33	408.12	470.91	565.09
Rotherwick	24,750.00	283.68	192.42	155.37	186.44	217.52	248.59	279.67	341.81	403.96	466.11	559.33
South Warnborough	31,938.90	305.70	192.42	164.94	197.93	230.92	263.91	296.90	362.87	428.85	494.83	593.79
Winchfield	32,417.00	345.08	192.42	159.09	190.91	222.72	254.54	286.36	350.00	413.63	477.27	572.72
Yateley	569,683.00	7,835.72	192.42	147.29	176.75	206.21	235.67	265.12	324.04	382.96	441.87	530.25

District Total

3,975,280.83 42,313.27

Appendix IC - COUNCIL TAX BANDS FOR PARISHES

PARISH	Precept	Tax Base	Band AR	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£		5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Blackwater and Hawley	224,375.00	2,195.98	56.76	68.12	79.47	90.82	102.18	124.88	147.59	170.29	204.35
Bramshill	2,000.00	114.27	9.72	11.67	13.61	15.56	17.50	21.39	25.28	29.17	35.01
Church Crookham	234,768.63	4,099.33	31.82	38.18	44.54	50.91	57.27	70.00	82.72	95.45	114.54
Crandall	88,500.00	890.13	55.24	66.28	77.33	88.38	99.42	121.52	143.61	165.71	198.85
Crookham Village	148,902.30	1,834.12	45.10	54.12	63.14	72.16	81.18	99.23	117.27	135.31	162.37
Dogmersfield	13,649.00	185.19	40.95	49.14	57.33	65.51	73.70	90.08	106.46	122.84	147.41
Elvetham Heath	152,753.00	2,053.23	41.33	49.60	57.86	66.13	74.40	90.93	107.46	123.99	148.79
Eversley	79,458.00	775.37	56.93	68.32	79.70	91.09	102.48	125.25	148.02	170.80	204.96
Ewshot	34,526.00	481.37	39.85	47.82	55.79	63.76	71.72	87.66	103.60	119.54	143.45
Fleet	1,258,132.00	10,755.27	64.99	77.99	90.98	103.98	116.98	142.97	168.97	194.96	233.96
Greywell	6,685.00	129.15	28.76	34.51	40.26	46.01	51.76	63.27	74.77	86.27	103.53
Hartley Wintney	313,845.00	2,753.22	63.33	75.99	88.66	101.33	113.99	139.32	164.66	189.99	227.98
Heckfield	16,000.00	259.48	34.26	41.11	47.96	54.81	61.66	75.36	89.07	102.77	123.32
Hook	498,802.00	4,090.99	67.74	81.28	94.83	108.38	121.93	149.02	176.12	203.21	243.85
Long Sutton	19,425.00	241.33	44.72	53.66	62.60	71.55	80.49	98.38	116.27	134.15	160.98
Mattingley	12,600.00	331.59	21.11	25.33	29.55	33.78	38.00	46.44	54.89	63.33	76.00
Odiham	212,071.00	2,353.06	50.07	60.08	70.10	80.11	90.13	110.15	130.18	150.21	180.25
Rotherwick	24,750.00	283.68	48.47	58.16	67.86	77.55	87.25	106.63	126.02	145.41	174.49
South Warnborough	31,938.90	305.70	58.04	69.65	81.26	92.87	104.48	127.69	150.91	174.13	208.95
Winchfield	32,417.00	345.08	52.19	62.63	73.06	83.50	93.94	114.82	135.69	156.57	187.88
Yateley	569,683.00	7,835.72	40.39	48.47	56.55	64.63	72.70	88.86	105.02	121.17	145.41
Parish Total	3,975,280.83	42,313.27	52.19	62.63	73.07	83.51	93.95	114.83	135.7	156.58	187.90

COUNCIL TAX BANDS FOR HART DISTRICT COUNCIL, INCLUSIVE OF ALL PRECEPTS										Appendix ID	
PARISH	Precept £	Tax Base	Band AR 5/9	Band A 6/9	Band B 7/9	Band C 8/9	Band D 9/9	Band E 11/9	Band F 13/9	Band G 15/9	Band H 18/9
Blackwater and Hawley	224,375.00	2,195.98	56.76	68.12	79.47	90.82	102.18	124.88	147.59	170.29	204.35
Bramshill	2,000.00	114.27	9.72	11.67	13.61	15.56	17.50	21.39	25.28	29.17	35.01
Church Crookham	234,768.63	4,099.33	31.82	38.18	44.54	50.91	57.27	70.00	82.72	95.45	114.54
Crandall	88,500.00	890.13	55.24	66.28	77.33	88.38	99.42	121.52	143.61	165.71	198.85
Crookham Village	148,902.30	1,834.12	45.10	54.12	63.14	72.16	81.18	99.23	117.27	135.31	162.37
Dogmersfield	13,649.00	185.19	40.95	49.14	57.33	65.51	73.70	90.08	106.46	122.84	147.41
Elvetham Heath	152,753.00	2,053.23	41.33	49.60	57.86	66.13	74.40	90.93	107.46	123.99	148.79
Eversley	79,458.00	775.37	56.93	68.32	79.70	91.09	102.48	125.25	148.02	170.80	204.96
Ewshot	34,526.00	481.37	39.85	47.82	55.79	63.76	71.72	87.66	103.60	119.54	143.45
Fleet	1,258,132.00	10,755.27	64.99	77.99	90.98	103.98	116.98	142.97	168.97	194.96	233.96
Greywell	6,685.00	129.15	28.76	34.51	40.26	46.01	51.76	63.27	74.77	86.27	103.53
Hartley Wintney	313,845.00	2,753.22	63.33	75.99	88.66	101.33	113.99	139.32	164.66	189.99	227.98
Heckfield	16,000.00	259.48	34.26	41.11	47.96	54.81	61.66	75.36	89.07	102.77	123.32
Hook	498,802.00	4,090.99	67.74	81.28	94.83	108.38	121.93	149.02	176.12	203.21	243.85
Long Sutton	19,425.00	241.33	44.72	53.66	62.60	71.55	80.49	98.38	116.27	134.15	160.98
Mattingley	12,600.00	331.59	21.11	25.33	29.55	33.78	38.00	46.44	54.89	63.33	76.00
Odiham	212,071.00	2,353.06	50.07	60.08	70.10	80.11	90.13	110.15	130.18	150.21	180.25
Rotherwick	24,750.00	283.68	48.47	58.16	67.86	77.55	87.25	106.63	126.02	145.41	174.49
South Warnborough	31,938.90	305.70	58.04	69.65	81.26	92.87	104.48	127.69	150.91	174.13	208.95
Winchfield	32,417.00	345.08	52.19	62.63	73.06	83.50	93.94	114.82	135.69	156.57	187.88
Yateley	569,683.00	7,835.72	40.39	48.47	56.55	64.63	72.70	88.86	105.02	121.17	145.41
District Total	3,975,280.83	42,313.27	52.19	62.63	73.07	83.51	93.95	114.83	135.70	156.58	187.90
Hart District Council	8,141,920.11	42,313.27	106.90	128.28	149.66	171.04	192.42	235.18	277.94	320.70	384.84
Hampshire County Council	53,675,652.39	42,313.27	704.74	845.69	986.63	1,127.58	1,268.53	1,550.43	1,832.32	2,114.22	2,537.06
Hampshire CC Adult Social Care	8,112,300.12	42,313.27	106.51	127.81	149.12	170.42	191.72	234.32	276.93	319.53	383.44
Hampshire Police Authority	10,640,094.87	42,313.27	139.70	167.64	195.58	223.52	251.46	307.34	363.22	419.10	502.92
Hampshire & IOW Fire and Rescue	3,403,256.31	42,313.27	44.68	53.62	62.56	71.49	80.43	98.30	116.18	134.05	160.86
Total for District excluding Parishes 2023/24 Band D Tax	83,973,223.81		1,102.53	1,323.04	1,543.55	1,764.05	1,984.56	2,425.57	2,866.59	3,307.60	3,969.12

PARISH	Precept	Tax Base	Band AR	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£		5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Blackwater and Hawley	224,375.00	2,195.98	1,159.30	1,391.16	1,623.02	1,854.88	2,086.74	2,550.46	3,014.18	3,477.90	4,173.48
Bramshill	2,000.00	114.27	1,112.25	1,334.71	1,557.16	1,779.61	2,002.06	2,446.96	2,891.87	3,336.77	4,004.12
Church Crookham	234,768.63	4,099.33	1,134.35	1,361.22	1,588.09	1,814.96	2,041.83	2,495.57	2,949.31	3,403.05	4,083.66
Crondall	88,500.00	890.13	1,157.76	1,389.32	1,620.88	1,852.42	2,083.98	2,547.08	3,010.20	3,473.30	4,167.96
Crookham Village	148,902.30	1,834.12	1,147.63	1,377.16	1,606.69	1,836.21	2,065.74	2,524.79	2,983.85	3,442.90	4,131.48
Dogmersfield	13,649.00	185.19	1,143.47	1,372.17	1,600.87	1,829.56	2,058.26	2,515.65	2,973.05	3,430.43	4,116.52
Elvetham Heath	152,753.00	2,053.23	1,143.86	1,372.64	1,601.42	1,830.18	2,058.96	2,516.50	2,974.06	3,431.60	4,117.92
Eversley	79,458.00	775.37	1,159.46	1,391.36	1,623.26	1,855.14	2,087.04	2,550.82	3,014.62	3,478.40	4,174.08
Ewshot	34,526.00	481.37	1,142.37	1,370.85	1,599.33	1,827.80	2,056.28	2,513.23	2,970.19	3,427.13	4,112.56
Fleet	1,258,132.00	10,755.27	1,167.52	1,401.03	1,634.53	1,868.03	2,101.54	2,568.55	3,035.56	3,502.57	4,203.08
Greywell	6,685.00	129.15	1,131.29	1,357.55	1,583.81	1,810.06	2,036.32	2,488.83	2,941.35	3,393.87	4,072.64
Hartley Wintney	313,845.00	2,753.22	1,165.86	1,399.03	1,632.21	1,865.37	2,098.55	2,564.89	3,031.24	3,497.58	4,197.10
Heckfield	16,000.00	259.48	1,136.79	1,364.15	1,591.51	1,818.86	2,046.22	2,500.93	2,955.65	3,410.37	4,092.44
Hook	498,802.00	4,090.99	1,170.27	1,404.33	1,638.38	1,872.43	2,106.49	2,574.60	3,042.71	3,510.82	4,212.98
Long Sutton	19,425.00	241.33	1,147.25	1,376.70	1,606.15	1,835.60	2,065.05	2,523.95	2,982.85	3,441.75	4,130.10
Mattingley	12,600.00	331.59	1,123.64	1,348.37	1,573.11	1,797.83	2,022.56	2,472.01	2,921.48	3,370.93	4,045.12
Odiham	212,071.00	2,353.06	1,152.60	1,383.13	1,613.65	1,844.17	2,074.69	2,535.73	2,996.78	3,457.82	4,149.38
Rotherwick	24,750.00	283.68	1,151.00	1,381.21	1,611.41	1,841.61	2,071.81	2,532.21	2,992.62	3,453.02	4,143.62
South Warnborough	31,938.90	305.70	1,160.57	1,392.69	1,624.81	1,856.92	2,089.04	2,553.27	3,017.51	3,481.73	4,178.08
Winchfield	32,417.00	345.08	1,154.72	1,385.67	1,616.61	1,847.55	2,078.50	2,540.39	3,002.28	3,464.17	4,157.00
Yateley	569,683.00	7,835.72	1,142.92	1,371.51	1,600.09	1,828.67	2,057.26	2,514.43	2,971.60	3,428.77	4,114.52
District Total	3,975,280.83	42,313.27									
Hart District Council	8,141,920.11	42,313.27	106.90	128.28	149.66	171.04	192.42	235.18	277.94	320.70	384.84
Hampshire County Council	53,675,652.39	42,313.27	704.74	845.69	986.63	1,127.58	1,268.53	1,550.43	1,832.32	2,114.22	2,537.06
Hampshire CC Adult Social Care	8,112,300.12	42,313.27	106.51	127.81	149.12	170.42	191.72	234.32	276.93	319.53	383.44
Hampshire Police Authority	10,640,094.87	42,313.27	139.70	167.64	195.58	223.52	251.46	307.34	363.22	419.10	502.92
Hampshire Fire and Rescue	3,403,256.31	42,313.27	44.68	53.62	62.56	71.49	80.43	98.30	116.18	134.05	160.86