

## COUNCIL

**Date of Meeting:** 22 February 2024

**Title of Report:** Council Tax Setting 2024/25

**Cabinet Member:** Councillor James Radley, Deputy Leader and Finance

### Purpose of Report

- 1 The purpose of this report is to provide the Council with the necessary information to make decisions regarding the setting of Council Tax for the year 2024/25. It summarises all the relevant budgetary decisions that have been made to determine the level of Council Tax for the year 2024/25. The report includes the specifics of each individual level of Council Tax that requires approval by the Council. Council approved the overall council tax base on 25 January 2024, 42,690.97 dwellings.

### Recommendation

- 2 It is recommended that Council agrees to the following council tax resolutions:
- A. The Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is £8,460,069.52
- B. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 and 34 to 36 of the Act:
- |       |             |   |
|-------|-------------|---|
| (i)   | 38,849,929  | being the aggregate of the amounts the Council estimates for the items set out in Section 31A(2) of the Act takes into account all precepts issued to it by Parish Councils.  |
| (ii)  | £26,175,014 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.  |
| (iii) | £12,674,915 | being the amount by which the aggregate at B(i) above exceeds the aggregate at B(ii) 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). |
| (iv)  | £296.90     | being the amount at B(iii) above divided by 42,690.97, 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).   |

(v)	£4,214,846	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).
(vi)	£198.17	being the amount at B(iv) above less the result given by dividing the amount at B(v) above by 42,690.97, 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.
(vii)		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 B(vi) above the amounts of the parish precepts relating to dwellings in those parts of the Council's area mentioned in Appendix 1A divided in each case by the dwellings in those parts of its area to which a Parish Precept relates, 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.
(viii)		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 B(vii) 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.

- C. For each financial year, a major precepting authority shall issue a precept or precepts in accordance with Section 40 of the Local Government Finance Act 1992. The draft Hampshire County Council's precept figures are subject to approval on 22 February 2024 and the Hampshire Fire and Rescue Authority's on 26 February, and these draft figures are listed below. In the event of changes arising for decisions made by the major precepting authorities (i.e. Hampshire County Council, the Police and Crime Commissioner for Hampshire, and Hampshire Fire and Rescue), it is recommended that the Executive Director for Corporate Services & Section 151 Officer, in consultation with the Cabinet Portfolio Holder for Finance, be authorised to update the final council tax calculations to reflect the final decisions of the major precepting authorities. The Council Tax requirement for the Hart District Council's own purposes for 2024/25 (excluding Parish precepts) is £8,460,069.52

Valuation Band	Hampshire County Council (HCC) (£)	HCC Adult Social Care (£)	Police & Crime Commissioner for Hampshire (£)	Hampshire Fire and Rescue (£)
A(R)	729.07	122.73	145.26	46.02
A	874.88	147.28	174.31	55.23
B	1,020.69	171.83	203.36	64.43
C	1,166.51	196.37	232.41	73.64
D	1,312.32	220.92	261.46	82.84
E	1,603.95	270.01	319.56	101.25
F	1,895.57	319.11	377.66	119.66
G	2,187.20	368.20	435.77	138.07
H	2,624.64	441.84	522.92	165.68

- D. That, having calculated the aggregate in each case of the amounts at B(viii) and Recommendation C above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, hereby **AGREES** to set the amounts shown in Appendix 1E of the report as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings in each of the Parishes.
- E. 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 2024/25 in performing functions in a part of the district where elsewhere in the district are performed by a Parish Council, shall not be special expenses of the District Council.
- F. That the Council concludes the 2.99% increase in Council Tax for Hart District Council for 2024/25 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

### Background Information

- 3 In order to set the Council Tax levels for 2024/25, the Council must include all details of the precepting authorities' requirements and consider and approve them where necessary.
- the Council Tax base for 2024/25
  - the Business Rates forecast for 2024/25
  - the Revenue Estimates for 2024/25; and
  - the total amount of Revenue Support Grant to be received.

### Precepts and Council Tax

- 4 The Section 151 officer has set the Council Tax base for Hart and for each Town/Parish Council area for 2024/25.
- 5 The Section 151 officer has set the business rates forecast for 2024/25 (by approving the NNDR1 2024/25).
- 6 In approving the earlier budget reports, the Council will have approved its Revenue Estimates for 2024/25.
- 7 The Hampshire County Council precept requirement for 2024/25 is £65,455,503, including adult social care, subject to approval.

- 8 The Police and Crime Commissioner for Hampshire precept requirement for 2024/25 is £11,161,981.
- 9 The Hampshire and IOW Fire and Rescue precept requirement for 2024/25 is £3,536,519.95, subject to approval.
- 10 Notifications of 2024/25 precept requirements have been received from all Town/Parish Councils, amounting to £4,214,846.
- 11 A statement showing the resultant Council Tax at Band D, incorporating an average Parish/Town council tax charge, is in Appendix 1 for information.
- 12 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 1E Council Tax Bands – Total charges per parish area

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

<b>2024/25</b>		<b>Part of Council's Area</b>			
<b>Tax Base</b>	<b>Precept</b>		<b>District</b>	<b>Parish</b>	<b>Total</b>
	£		£	£	£
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
<b>PARISHED AREAS</b>					
2,252.07	248,500.00	Blackwater and Hawley	198.17	110.34	308.51
112.78	1,500.00	Bramshill	198.17	13.30	211.47
4,088.19	244,678.00	Church Crookham	198.17	59.85	258.02
894.20	91,155.00	Crondall	198.17	101.94	300.11
1,895.92	169,301.86	Crookham Village	198.17	89.30	287.47
184.10	14,332.50	Dogmersfield	198.17	77.85	276.02
2,049.27	156,572.00	Elvetham Heath	198.17	76.40	274.57
782.11	83,431.00	Eversley	198.17	106.67	304.84
514.40	36,886.00	Ewshot	198.17	71.71	269.88
10,836.21	1,342,858.00	Fleet	198.17	123.92	322.09
132.82	7,250.00	Greywell	198.17	54.59	252.76
2,753.02	340,023.00	Hartley Wintney	198.17	123.51	321.68
256.31	16,000.00	Heckfield	198.17	62.42	260.59
4,205.66	512,165.00	Hook	198.17	121.78	319.95
243.31	21,367.50	Long Sutton	198.17	87.82	285.99
327.62	14,743.00	Mattingley	198.17	45.00	243.17
2,387.78	224,259.00	Odiham	198.17	93.92	292.09
281.01	27,225.00	Rotherwick	198.17	96.88	295.05
311.65	31,938.90	South Warnborough	198.17	102.48	300.65
342.70	32,193.00	Winchfield	198.17	93.94	292.11
7,839.84	598,467.00	Yateley	198.17	76.34	274.51
42,690.97	4,214,845.76	Total	4,161.57	1,789.97	5,951.54



**COUNCIL TAX BANDS FOR PARISHES**

**Appendix IC**

<b>PARISH</b>	<b>Precept £</b>	<b>Tax Base Ninths</b>	<b>Band AR 5</b>	<b>Band A 6</b>	<b>Band B 7</b>	<b>Band C 8</b>	<b>Band D 9</b>	<b>Band E 11</b>	<b>Band F 13</b>	<b>Band G 15</b>	<b>Band H 18</b>
Blackwater and Hawley	248,500.00	2,252.07	61.30	73.56	85.82	98.08	110.34	134.86	159.38	183.90	220.68
Bramshill	1,500.00	112.78	7.39	8.87	10.34	11.82	13.30	16.26	19.21	22.17	26.60
Church Crookham	244,678.00	4,088.19	33.25	39.90	46.55	53.20	59.85	73.15	86.45	99.75	119.70
Crandall	91,155.00	894.20	56.63	67.96	79.29	90.61	101.94	124.59	147.25	169.90	203.88
Crookham Village	169,301.86	1,895.92	49.61	59.53	69.46	79.38	89.30	109.14	128.99	148.83	178.60
Dogmersfield	14,332.50	184.10	43.25	51.90	60.55	69.20	77.85	95.15	112.45	129.75	155.70
Elvetham Heath	156,572.00	2,049.27	42.44	50.93	59.42	67.91	76.40	93.38	110.36	127.33	152.80
Eversley	83,431.00	782.11	59.26	71.11	82.97	94.82	106.67	130.37	154.08	177.78	213.34
Ewshot	36,886.00	514.40	39.84	47.81	55.77	63.74	71.71	87.65	103.58	119.52	143.42
Fleet	1,342,858.00	10,836.21	68.84	82.61	96.38	110.15	123.92	151.46	179.00	206.53	247.84
Greywell	7,250.00	132.82	30.33	36.39	42.46	48.52	54.59	66.72	78.85	90.98	109.18
Hartley Wintney	340,023.00	2,753.02	68.62	82.34	96.06	109.79	123.51	150.96	178.40	205.85	247.02
Heckfield	16,000.00	256.31	34.68	41.61	48.55	55.48	62.42	76.29	90.16	104.03	124.84
Hook	512,165.00	4,205.66	67.66	81.19	94.72	108.25	121.78	148.84	175.90	202.97	243.56
Long Sutton	21,367.50	243.31	48.79	58.55	68.30	78.06	87.82	107.34	126.85	146.37	175.64
Mattingley	14,743.00	327.62	25.00	30.00	35.00	40.00	45.00	55.00	65.00	75.00	90.00
Odiham	224,259.00	2,387.78	52.18	62.61	73.05	83.48	93.92	114.79	135.66	156.53	187.84
Rotherwick	27,225.00	281.01	53.82	64.59	75.35	86.12	96.88	118.41	139.94	161.47	193.76
South Warnborough	31,938.90	311.65	56.93	68.32	79.71	91.09	102.48	125.25	148.03	170.80	204.96
Winchfield	32,193.00	342.70	52.19	62.63	73.06	83.50	93.94	114.82	135.69	156.57	187.88
Yateley	598,467.00	7,839.84	42.41	50.89	59.38	67.86	76.34	93.30	110.27	127.23	152.68
<b>District Total</b>	<b>4,214,845.76</b>	<b>42,690.97</b>	<b>54.85</b>	<b>65.82</b>	<b>76.79</b>	<b>87.76</b>	<b>98.73</b>	<b>120.67</b>	<b>142.61</b>	<b>164.55</b>	<b>197.46</b>

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	248,500.00	2,252.07	61.30	73.56	85.82	98.08	110.34	134.86	159.38	183.90	220.68
Bramshill	1,500.00	112.78	7.39	8.87	10.34	11.82	13.30	16.26	19.21	22.17	26.60
Church Crookham	244,678.00	4,088.19	33.25	39.90	46.55	53.20	59.85	73.15	86.45	99.75	119.70
Cron dall	91,155.00	894.20	56.63	67.96	79.29	90.61	101.94	124.59	147.25	169.90	203.88
Crookham Village	169,301.86	1,895.92	49.61	59.53	69.46	79.38	89.30	109.14	128.99	148.83	178.60
Dogmersfield	14,332.50	184.10	43.25	51.90	60.55	69.20	77.85	95.15	112.45	129.75	155.70
Elvetham Heath	156,572.00	2,049.27	42.44	50.93	59.42	67.91	76.40	93.38	110.36	127.33	152.80
Eversley	83,431.00	782.11	59.26	71.11	82.97	94.82	106.67	130.37	154.08	177.78	213.34
Ewshot	36,886.00	514.40	39.84	47.81	55.77	63.74	71.71	87.65	103.58	119.52	143.42
Fleet	1,342,858.00	10,836.21	68.84	82.61	96.38	110.15	123.92	151.46	179.00	206.53	247.84
Greywell	7,250.00	132.82	30.33	36.39	42.46	48.52	54.59	66.72	78.85	90.98	109.18
Hartley Wintney	340,023.00	2,753.02	68.62	82.34	96.06	109.79	123.51	150.96	178.40	205.85	247.02
Heckfield	16,000.00	256.31	34.68	41.61	48.55	55.48	62.42	76.29	90.16	104.03	124.84
Hook	512,165.00	4,205.66	67.66	81.19	94.72	108.25	121.78	148.84	175.90	202.97	243.56
Long Sutton	21,367.50	243.31	48.79	58.55	68.30	78.06	87.82	107.34	126.85	146.37	175.64
Mattingley	14,743.00	327.62	25.00	30.00	35.00	40.00	45.00	55.00	65.00	75.00	90.00
Odiham	224,259.00	2,387.78	52.18	62.61	73.05	83.48	93.92	114.79	135.66	156.53	187.84
Rotherwick	27,225.00	281.01	53.82	64.59	75.35	86.12	96.88	118.41	139.94	161.47	193.76
South Warnborough	31,938.90	311.65	56.93	68.32	79.71	91.09	102.48	125.25	148.03	170.80	204.96
Winchfield	32,193.00	342.70	52.19	62.63	73.06	83.50	93.94	114.82	135.69	156.57	187.88
Yateley	598,467.00	7,839.84	42.41	50.89	59.38	67.86	76.34	93.30	110.27	127.23	152.68
<b>District Total</b>	<b>4,214,845.76</b>	<b>42,690.97</b>	<b>54.85</b>	<b>65.82</b>	<b>76.79</b>	<b>87.76</b>	<b>98.73</b>	<b>120.67</b>	<b>142.61</b>	<b>164.55</b>	<b>197.46</b>
Hart District Council	8,460,069.52	42,690.97	110.09	132.11	154.13	176.15	198.17	242.21	286.25	330.28	396.34
Hampshire County Council	56,024,213.75	42,690.97	729.07	874.88	1,020.69	1,166.51	1,312.32	1,603.95	1,895.57	2,187.20	2,624.64
Hampshire CC Adult Social Care	9,431,289.09	42,690.97	122.73	147.28	171.83	196.37	220.92	270.01	319.11	368.20	441.84
Hampshire Police Authority	11,161,981.02	42,690.97	145.26	174.31	203.36	232.41	261.46	319.56	377.66	435.77	522.92
Hampshire & IOW Fire and Rescue	3,536,519.95	42,690.97	46.02	55.23	64.43	73.64	82.84	101.25	119.66	138.07	165.68
<b>Total for District excluding Parishes 2024/25 Band D Tax</b>	<b>88,614,073.33</b>		<b>1,153.17</b>	<b>1,383.81</b>	<b>1,614.44</b>	<b>1,845.08</b>	<b>2,075.71</b>	<b>2,536.98</b>	<b>2,998.25</b>	<b>3,459.52</b>	<b>4,151.42</b>



COUNCIL TAX BANDS FOR HART DISTRICT COUNCIL, TOTAL CHARGES PER PARISH AREA										Appendix IE	
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	248,500.00	2,252.07	1,214.47	1,457.37	1,700.26	1,943.16	2,186.05	2,671.84	3,157.63	3,643.42	4,372.10
Bramshill	1,500.00	112.78	1,160.56	1,392.68	1,624.78	1,856.90	2,089.01	2,553.24	3,017.46	3,481.69	4,178.02
Church Crookham	244,678.00	4,088.19	1,186.42	1,423.71	1,660.99	1,898.28	2,135.56	2,610.13	3,084.70	3,559.27	4,271.12
Crandall	91,155.00	894.20	1,209.80	1,451.77	1,693.73	1,935.69	2,177.65	2,661.57	3,145.50	3,629.42	4,355.30
Crookham Village	169,301.86	1,895.92	1,202.78	1,443.34	1,683.90	1,924.46	2,165.01	2,646.12	3,127.24	3,608.35	4,330.02
Dogmersfield	14,332.50	184.10	1,196.42	1,435.71	1,674.99	1,914.28	2,153.56	2,632.13	3,110.70	3,589.27	4,307.12
Elvetham Heath	156,572.00	2,049.27	1,195.61	1,434.74	1,673.86	1,912.99	2,152.11	2,630.36	3,108.61	3,586.85	4,304.22
Eversley	83,431.00	782.11	1,212.43	1,454.92	1,697.41	1,939.90	2,182.38	2,667.35	3,152.33	3,637.30	4,364.76
Ewshot	36,886.00	514.40	1,193.01	1,431.62	1,670.21	1,908.82	2,147.42	2,624.63	3,101.83	3,579.04	4,294.84
Fleet	1,342,858.00	10,836.21	1,222.01	1,466.42	1,710.82	1,955.23	2,199.63	2,688.44	3,177.25	3,666.05	4,399.26
Greywell	7,250.00	132.82	1,183.50	1,420.20	1,656.90	1,893.60	2,130.30	2,603.70	3,077.10	3,550.50	4,260.60
Hartley Wintney	340,023.00	2,753.02	1,221.79	1,466.15	1,710.50	1,954.87	2,199.22	2,687.94	3,176.65	3,665.37	4,398.44
Heckfield	16,000.00	256.31	1,187.85	1,425.42	1,662.99	1,900.56	2,138.13	2,613.27	3,088.41	3,563.55	4,276.26
Hook	512,165.00	4,205.66	1,220.83	1,465.00	1,709.16	1,953.33	2,197.49	2,685.82	3,174.15	3,662.49	4,394.98
Long Sutton	21,367.50	243.31	1,201.96	1,442.36	1,682.74	1,923.14	2,163.53	2,644.32	3,125.10	3,605.89	4,327.06
Mattingley	14,743.00	327.62	1,178.17	1,413.81	1,649.44	1,885.08	2,120.71	2,591.98	3,063.25	3,534.52	4,241.42
Odiham	224,259.00	2,387.78	1,205.35	1,446.42	1,687.49	1,928.56	2,169.63	2,651.77	3,133.91	3,616.05	4,339.26
Rotherwick	27,225.00	281.01	1,206.99	1,448.40	1,689.79	1,931.20	2,172.59	2,655.39	3,138.19	3,620.99	4,345.18
South Warnborough	31,938.90	311.65	1,210.10	1,452.13	1,694.15	1,936.17	2,178.19	2,662.23	3,146.28	3,630.32	4,356.38
Winchfield	32,193.00	342.70	1,205.36	1,446.44	1,687.50	1,928.58	2,169.65	2,651.80	3,133.94	3,616.09	4,339.30
Yateley	598,467.00	7,839.84	1,195.58	1,434.70	1,673.82	1,912.94	2,152.05	2,630.28	3,108.52	3,586.75	4,304.10
<b>District Total</b>	<b>4,214,845.76</b>	<b>42,690.97</b>									
Hart District Council	8,460,069.52	42,690.97	110.09	132.11	154.13	176.15	198.17	242.21	286.25	330.28	396.34
Hampshire County Council	56,024,213.75	42,690.97	729.07	874.88	1,020.69	1,166.51	1,312.32	1,603.95	1,895.57	2,187.20	2,624.64
Hampshire CC Adult Social Care	9,431,289.09	42,690.97	122.73	147.28	171.83	196.37	220.92	270.01	319.11	368.20	441.84
Hampshire Police Authority	11,161,981.02	42,690.97	145.26	174.31	203.36	232.41	261.46	319.56	377.66	435.77	522.92
Hampshire Fire and Rescue	3,536,519.95	42,690.97	46.02	55.23	64.43	73.64	82.84	101.25	119.66	138.07	165.68