

North East Derbyshire District Council

Council

4 March 2024

Level of Council Tax 2024/25

Report of Councillor P R Kerry, Deputy Leader of the Council the Portfolio Holder for Strategic Leadership & Finance

Classification: This report is public

Report By: Jayne Dethick – Director of Finance & Resources

Contact Officer: As above

PURPOSE / SUMMARY

To formally approve the Council Tax liability for local residents in respect of 2024/25.

RECOMMENDATIONS

1. That Council formally approves the Council Tax for the Financial Year 2024/25 as set out in this report.

Approved by the Portfolio Holder – Cllr Kerry

IMPLICATIONS

Finance and Risk: Yes No

Details:

North East Derbyshire District Council administers the Collection Fund for all of the precepting authorities operating within the area of North East Derbyshire. In order to pay the amounts requested by the various precepting authorities – including North East Derbyshire District Council – it is necessary to set a Council Tax which raises sufficient funding to ensure that the Collection Fund can meet the financial demands placed upon it.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes No

Details:

The Council is legally required to set a council tax for its area.

On Behalf of the Solicitor to the Council

Staffing: Yes No

Details:

There are no human resource implications arising directly out of this report.

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input type="checkbox"/> Relevant Service Manager <input type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	Yes Details:

Links to Council Plan priorities, including Climate Change, Equalities, and Economics and Health implications.

REPORT DETAILS

1 **Background** *(reasons for bringing the report)*

1.1 The purpose of the report is as follows: -

- The Localism Act 2011 requires the billing authority to calculate a Council Tax requirement for the year.
- The approved demand on the Collection Fund in respect of this Council is one of **£6,952,953**.
- In order to calculate the Council Tax requirement for the area at the relevant bands, the demands of the County Council, Police Authority, Fire Authority and parish councils will also need to be taken into account.
- The Council has now received all the relevant precept demands from the other local authorities that precept upon this Council as the billing authority for Council Tax.
- It should be noted that this report will be subject to a recorded vote.

2. **Details of Proposal or Information**

2.1 It should be noted that the Chief Financial Officer has calculated the following amounts as Council Tax Base for the year 2024/25:

- a) **33,049.86** being the amount calculated by the Council, in accordance with Section 31B of the Local Government Finance Act 1992, as amended.
- b) For dwellings in those parts of its area to which a Parish precept relates as detailed as follows:

Parish	Council Tax Base
Ashover	1,000.00
Barlow	369.86
Brackenfield	100.81
Brampton	519.48
Calow	728.42
Clay Cross	3,006.11
Dronfield	7,149.94
Eckington	3,443.24
Grassmoor, Hasland and Winsick	1,125.11
Heath and Holmewood	856.32
Holmesfield	487.78
Holymoorside and Walton	957.04
Killamarsh	2,564.81

Morton	410.91
North Wingfield	1,957.02
Pilsley	1,090.49
Shirland and Higham	1,490.06
Stretton	258.59
Sutton-Cum-Duckmanton	524.54
Temple Normanton	149.23
Tupton	934.36
Unstone	556.36
Wessington	284.42
Wingerworth	3,084.96
Total	33,049.86

2.2 Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish Precepts) is **£6,952,953**

2.3 That the following amounts be calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the Act:

- a) **£51,882,186** 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) **£41,094,035** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- c) **£10,788,151** being the amount by which the aggregate at 1.3(a) exceeds the aggregate at 2.3(b), calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Note: - this sum is the total of the District's requirements of **£6,952,953** plus the total parish precepts of **£3,835,198**).
- d) **£326.42** being the amount at 2.3(c), all divided by item 2.1(a) 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) **£3,835,198** being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per 2.3(g)).
- f) **£210.38** being the amount at 2.3(d) less the result given by dividing the amount at 2.3(e) by the amount at 2.1(a), 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 special item relates.
- g) Part of the Council's Area

The following being the amounts calculated by adding the amount at 2.3(f) to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned in 2.3(d) divided in each case by the amount at 2.1(b). Calculated by the Council, in accordance with Section 34(3) 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.

Parish	Council Tax Band D £
Ashover	304.77
Barlow	311.36
Brackenfield	286.27
Brampton	265.15
Calow	285.65
Clay Cross	304.51
Dronfield	350.15
Eckington	316.57
Grassmoor, Hasland and Winsick	337.03
Heath and Holmewood	426.52
Holmesfield	302.63
Holymoorside and Walton	286.81
Killamarsh	372.64
Morton	361.26
North Wingfield	330.33
Pilsley	319.79
Shirland and Higham	274.68
Stretton	292.51
Sutton-Cum-Duckmanton	353.36
Temple Normanton	320.23
Tupton	323.83
Unstone	368.51
Wessington	306.21
Wingerworth	293.69

- h) being the amounts given by multiplying the amounts at 2.3(f) and 2.3(g) 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.

Part of the Council's Area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashover	203.18	237.04	270.90	304.77	372.50	440.22	507.95	609.54
Barlow	207.57	242.17	276.76	311.36	380.55	449.74	518.93	622.72
Brackenfield	190.84	222.66	254.46	286.27	349.88	413.50	477.11	572.54
Brampton	176.76	206.23	235.68	265.15	324.07	382.99	441.91	530.30
Calow	190.43	222.17	253.91	285.65	349.13	412.60	476.08	571.30
Clay Cross	203.00	236.84	270.67	304.51	372.18	439.85	507.51	609.02
Dronfield	233.43	272.34	311.24	350.15	427.96	505.77	583.58	700.30
Eckington	211.04	246.22	281.39	316.57	386.92	457.27	527.61	633.14
Grassmoor, Hasland and Winsick	224.68	262.14	299.58	337.03	411.92	486.82	561.71	674.06
Heath and Holmewood	284.34	331.74	379.12	426.52	521.30	616.08	710.86	853.04
Holmesfield	201.75	235.38	269.00	302.63	369.88	437.13	504.38	605.26
Holymoorside and Walton	191.20	223.08	254.94	286.81	350.54	414.28	478.01	573.62
Killamarsh	248.42	289.83	331.23	372.64	455.45	538.26	621.06	745.28
Morton	240.84	280.98	321.12	361.26	441.54	521.82	602.10	722.52
North Wingfield	220.22	256.92	293.62	330.33	403.74	477.14	550.55	660.66
Pilsley	213.19	248.73	284.25	319.79	390.85	461.92	532.98	639.58
Shirland and Higham	183.12	213.64	244.16	274.68	335.72	396.76	457.80	549.36
Stretton	195.00	227.51	260.00	292.51	357.51	422.51	487.51	585.02
Sutton-Cum-Duckmanton	235.57	274.84	314.09	353.36	431.88	510.41	588.93	706.72
Temple Normanton	213.48	249.07	284.64	320.23	391.39	462.55	533.71	640.46
Tupton	215.88	251.87	287.84	323.83	395.79	467.75	539.71	647.66
Unstone	245.67	286.62	327.56	368.51	450.40	532.29	614.18	737.02
Wessington	204.14	238.16	272.18	306.21	374.26	442.30	510.35	612.42
Wingerworth	195.79	228.43	261.05	293.69	358.95	424.22	489.48	587.38

2.4 That it be noted that for the year 2024/25 Derbyshire County Council, the Police and Crime Commissioner for Derbyshire, and the Derbyshire Fire and Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Act 1992 for each of the categories of dwellings shown in the following table:

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Derbyshire County Council	903.48	1,054.04	1,204.63	1,355.20	1,656.36	1,957.50	2,258.68	2,710.40
Derbyshire County Council - ASC	131.01	152.86	174.69	196.53	240.20	283.89	327.54	393.06
Police & Crime Commissioner	186.40	217.47	248.53	279.60	341.73	403.87	466.00	559.20
Fire & Rescue Service	58.94	68.76	78.59	88.41	108.06	127.70	147.35	176.82

2.5 That, having calculated the aggregate in each case of the amounts at 2.3(h) and 2.4, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings shown in the following table:

Part of the Councils area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashover	1,483.01	1,730.17	1,977.34	2,224.51	2,718.85	3,213.18	3,707.52	4,449.02
Barlow	1,487.40	1,735.30	1,983.20	2,231.10	2,726.90	3,222.70	3,718.50	4,462.20
Brackenfield	1,470.67	1,715.79	1,960.90	2,206.01	2,696.23	3,186.46	3,676.68	4,412.02
Brampton	1,456.59	1,699.36	1,942.12	2,184.89	2,670.42	3,155.95	3,641.48	4,369.78
Calow	1,470.26	1,715.30	1,960.35	2,205.39	2,695.48	3,185.56	3,675.65	4,410.78
Clay Cross	1,482.83	1,729.97	1,977.11	2,224.25	2,718.53	3,212.81	3,707.08	4,448.50
Dronfield	1,513.26	1,765.47	2,017.68	2,269.89	2,774.31	3,278.73	3,783.15	4,539.78
Eckington	1,490.87	1,739.35	1,987.83	2,236.31	2,733.27	3,230.23	3,727.18	4,472.62
Grassmoor, Hasland and Winsick	1,504.51	1,755.27	2,006.02	2,256.77	2,758.27	3,259.78	3,761.28	4,513.54
Heath and Holmewood	1,564.17	1,824.87	2,085.56	2,346.26	2,867.65	3,389.04	3,910.43	4,692.52
Holmesfield	1,481.58	1,728.51	1,975.44	2,222.37	2,716.23	3,210.09	3,703.95	4,444.74
Holymoorside and Walton	1,471.03	1,716.21	1,961.38	2,206.55	2,696.89	3,187.24	3,677.58	4,413.10
Killamarsh	1,528.25	1,782.96	2,037.67	2,292.38	2,801.80	3,311.22	3,820.63	4,584.76
Morton	1,520.67	1,774.11	2,027.56	2,281.00	2,787.89	3,294.78	3,801.67	4,562.00
North Wingfield	1,500.05	1,750.05	2,000.06	2,250.07	2,750.09	3,250.10	3,750.12	4,500.14
Pilsley	1,493.02	1,741.86	1,990.69	2,239.53	2,737.20	3,234.88	3,732.55	4,479.06
Shirland and Higham	1,462.95	1,706.77	1,950.60	2,194.42	2,682.07	3,169.72	3,657.37	4,388.84
Stretton	1,474.83	1,720.64	1,966.44	2,212.25	2,703.86	3,195.47	3,687.08	4,424.50
Sutton-Cum-Duckmanton	1,515.40	1,767.97	2,020.53	2,273.10	2,778.23	3,283.37	3,788.50	4,546.20
Temple Normanton	1,493.31	1,742.20	1,991.08	2,239.97	2,737.74	3,235.51	3,733.28	4,479.94
Tupton	1,495.71	1,745.00	1,994.28	2,243.57	2,742.14	3,240.71	3,739.28	4,487.14
Unstone	1,525.50	1,779.75	2,034.00	2,288.25	2,796.75	3,305.25	3,813.75	4,576.50
Wessington	1,483.97	1,731.29	1,978.62	2,225.95	2,720.61	3,215.26	3,709.92	4,451.90
Wingerworth	1,475.62	1,721.56	1,967.49	2,213.43	2,705.30	3,197.18	3,689.05	4,426.86

3 Reasons for Recommendation

3.1 This report sets out for approval the precepts of the relevant public authorities operating in the area of North East Derbyshire District Council in order for Council to agree the Council Tax liability for local residents in respect of 2024/25.

4 Alternative Options and Reasons for Rejection

4.1 The Council is legally obliged to approve the council tax for the financial year 2024/25.

DOCUMENT INFORMATION

Appendix No	Title

Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet you must provide copies of the background papers)

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