

23 February 2024

SETTING THE COUNCIL TAX 2024-25

PURPOSE

The purpose of this schedule is to enable the Council to calculate and set the Council Tax for 2024/25.

BACKGROUND

The Localism Act 2011 and Local Government Finance Act require the billing authority to calculate a Council Tax requirement for the year commencing 1 April 2024.

Since the meeting of the Executive on 5 February 2024 the precept levels of the other precepting bodies have been received. These are detailed below:

Hampshire County Council

Hampshire County Council met on 22 February 2024 and set their Council Tax Requirement at £707,287,372.24 for the Main Council Tax and £119,066,990.18 for the Adult Social Care Precept giving a total precept of £826,354,662.42.

Fareham's element of the Main Council Tax will be £57,989,977.25 and for the Adult Social Care Precept will be £9,762,211.79 giving a total of £67,752,189.04.

For a Band D property the Main Council Tax will be £1,312.32 and Adult Social Care Precept will be £220.92 and this results in an overall Band D Council Tax of £1,533.24.

Police and Crime Commissioner for Hampshire

The Police and Crime Commissioner and the Police and Crime Panel agreed the Commissioner's Council Tax Requirement at £187,899,656.57.

Fareham's element of this will be £11,553,629.79 and this results in a Band D Council Tax of £261.46.

Hampshire Fire and Rescue Authority

Hampshire Fire and Rescue Authority will meet on 27 February 2024 and will set their Council Tax Requirement at £59,533,418.31.

Fareham's element of this will be £3,660,608.48 and this results in a Band D Council Tax of £82.84.

Conclusions

The recommendations to the Council are set out in the formal Council Tax Resolution below.

If the formal Council Tax resolution is approved, the total Band D Council Tax will be as follows:

	2023/24	2024/25	Increase
Fareham Borough Council	£180.46	£185.86	2.99%
Hampshire County Council	£1,268.53	£1,312.32	4.99%
HCC Adult Social Care	£191.72	£220.92	Overall
Police & Crime Commissioner	£251.46	£261.46	3.98%
Hampshire Fire & Rescue Authority	£80.43	£82.84	2.99%
TOTAL BAND D COUNCIL TAX	£1,972.60	£2,063.40	4.60%

SCHEDULE
(Item 14(3) refers)

The Council is recommended to resolve as follows:

Members are advised therefore that the appropriate resolution giving effect to the Executive's recommendation and taking account of the precepts is:-

- (1) It be noted that on 23 February 2024 the Council calculated the Council Tax Base 2024/25 for the whole Council area as 44,188.9 [Item T in the formula in Section 31B(1) 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 2024/25 is £8,212,761
- (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) £55,826,500 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) £47,613,739 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £8,212,761 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) £185.86 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) £0.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
 - (f) £185.86 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 and the Police and Crime Commissioner 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) To note that the Fire Authority will meet on 27 February 2024 and after that meeting will issue their precept 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.

Should the figures change from the draft report then it is recommended that the Council agrees to delegate authority to the Section 151 Officer to amend the Council Tax for 2024/25 in the event that any of the precepting authorities change their precept calculation from that expected and reported to the Council meeting.

- (6) That the Council, in accordance with Sections 30 and 38 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.

Valuation Bands							
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Fareham Borough Council							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
123.91	144.56	165.21	185.86	227.16	268.46	309.77	371.72

Hampshire County Council							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
874.88	1,020.69	1,166.51	1,312.32	1,603.95	1,895.57	2,187.20	2,624.64

Hampshire County Council – Adult Social Care							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
147.28	171.83	196.37	220.92	270.01	319.11	368.20	441.84

Police and Crime Commissioner for Hampshire							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
174.31	203.36	232.41	261.46	319.56	377.66	435.77	522.92

Hampshire Fire and Rescue Authority							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
55.23	64.43	73.64	82.84	101.25	119.66	138.07	165.68

Aggregate of Council Tax Requirements							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
1,375.61	1,604.87	1,834.14	2,063.40	2,521.93	2,980.46	3,439.01	4,126.80

- (6) That in accordance with the set of principles set by the Department for Levelling Up, Housing and Communities for the year, it is determined that the relevant basic amount of council tax for 2024/25 is not excessive.

