

## FORMAL COUNCIL TAX RESOLUTION

### ***Draft resolution on setting of the 2024/25 Council Tax for the Borough to be passed in approving the Cabinet's recommendations for the Council's Budget.***

1. It be noted that on 31 January 2024 the Statutory Finance Officer calculated the Council Tax Base 2024/25
  - a) for the whole Council area as 37,757.71 [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 in the attached Appendix B).
2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is £8,680,900.
3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
  - a) £58,308,000 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) £49,223,100 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - c) £9,084,900 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) £240.61 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) £404,030 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as in the attached Table 1).
  - f) £229.91 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, the Police Authority and the Fire Authority 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. That the Council, in accordance with Sections 30 and 36 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.

<b>VALUATION BANDS</b>
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**SOUTH RIBBLE BOROUGH COUNCIL**

A	B	C	D	E	F	G	H
153.28	178.82	204.37	<b>229.91</b>	281.01	332.10	383.19	459.83

**LANCASHIRE COUNTY COUNCIL**

A	B	C	D	E	F	G	H
1,102.19	1,285.89	1,469.59	<b>1,653.29</b>	2,020.69	2,388.09	2,755.48	3,306.58

**POLICE & CRIME COMMISSIONER FOR LANCASHIRE**

A	B	C	D	E	F	G	H
175.60	204.87	234.13	<b>263.40</b>	321.93	380.47	439.00	526.80

**LANCASHIRE COMBINED FIRE AUTHORITY**

A	B	C	D	E	F	G	H
56.49	65.90	75.32	<b>84.73</b>	103.56	122.39	141.22	169.46

**AGGREGATE OF COUNCIL TAX REQUIREMENTS**

A	B	C	D	E	F	G	H
1,487.56	1,735.48	1,983.41	<b>2,231.33</b>	2,727.19	3,223.04	3,718.89	4,462.67

6. That the Statutory Finance Officer and his officers be authorised to take any action necessary to ensure collection and recovery of the Council Tax and Non-Domestic Rates.
7. South Ribble Borough Council's basic amount of Council Tax for 2024/25 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

## EXPLANATION OF COUNCIL TAX SETTING RESOLUTION

### RESOLUTION 1

(a) Before we can calculate the Council Tax to be charged, we first have to calculate the Council Tax base. The Council Tax base is the amount which a Band D Council Tax of £1.00 would raise. For 2024/25 we estimate that a £1.00 Council Tax at Band D would raise £37,757.71 in the borough.

(b) This shows the “base” figure for each Parish in the area. For example, a £1.00 Band D Council Tax in Farington would raise £2,264.55.

### RESOLUTION 2

This shows the Council's net spending for 2024/25 excluding the cost of Parish precepts.

### RESOLUTION 3

(a) This is the grand total of money which the Council estimates it will spend on all services in 2024/25. It also includes the amount the Parish Councils need to run their services.

(b) This is the grand total of money which the Council estimates it will receive from various sources in the year. This includes Central Government and business rates, car park charges, investment income, government grants in respect of benefits, etc.

(c) This is the difference between 2(a) and 2(b) and is in effect the Council's and Parishes net spending on services.

(d) The difference between 2(a) and 2(b) is the amount we need to charge Council Taxpayers. This is divided by the base in 1(a) to give the average Band D Council Tax for all Borough and Parish services.

(e) The total of all the amounts needed from Council Taxpayers by the Parish Councils in the area.

(f) This is the Band D Council Tax for South Ribble Borough Council's own services, i.e. excluding Parish Council spending.

### RESOLUTION 4

Lancashire County Council, Lancashire Fire Authority and the Police & Crime Commissioner for Lancashire are separate bodies who have worked out their own estimates of spending and income for 2024/25 and have set taxes in a similar way to South Ribble Borough Council. This resolution notes their final decision.

## RESOLUTION 5

This pulls together the Council Taxes for South Ribble Borough Council, Lancashire County Council, the Police & Crime Commissioner for Lancashire and Lancashire Fire Authority. For example, the aggregate amount for Band D is £2,231.33 made up as follows:

	£
South Ribble Borough Council	229.91
Lancashire County Council	1,653.29
Lancashire Police Authority	263.40
Lancashire Fire Authority	84.73

The rate for each property Band is calculated by reference to the Band D charge. The following ratios apply:

Band A	6/9 ths of Band D
Band B	7/9 ths of Band D
Band C	8/9 ths of Band D
Band D	9/9 ths of Band D
Band E	11/9 ths of Band D
Band F	13/9 ths of Band D
Band G	15/9 ths of Band D
Band H	18/9 ths of Band D

The aggregate charge for Band A, for example, is  $£2,231.33 \times 6 \div 9 = £1,487.56$

## RESOLUTION 6

Formally authorise the necessary staff to take legal action to collect arrears as and when this is necessary. ***For the vast majority of taxpayers, this is not needed***

Table 1

Council Tax Schedule	Bands							
	A	B	C	D	E	F	G	H
<b>2024/25</b>								
South Ribble Borough Council	£153.28	£178.82	£204.37	£229.91	£281.01	£332.10	£383.19	£459.83
Lancashire County Council	£1,102.19	£1,285.89	£1,469.59	£1,653.29	£2,020.69	£2,388.09	£2,755.48	£3,306.58
Lancashire Police Authority	£175.60	£204.87	£234.13	£263.40	£321.93	£380.47	£439.00	£526.80
Lancashire Combined Fire Authority	£56.49	£65.90	£75.32	£84.73	£103.56	£122.39	£141.22	£169.46
<b>Total Unparished Areas</b>	<b>£1,487.56</b>	<b>£1,735.48</b>	<b>£1,983.41</b>	<b>£2,231.33</b>	<b>£2,727.19</b>	<b>£3,223.05</b>	<b>£3,718.89</b>	<b>£4,462.67</b>
Farington	£22.14	£25.83	£29.53	£33.22	£40.60	£47.98	£55.36	£66.43
Farington and South Ribble BC	£175.42	£204.65	£233.90	£263.13	£321.61	£380.08	£438.55	£526.26
<b>Farington Total</b>	<b>£1,509.70</b>	<b>£1,761.31</b>	<b>£2,012.94</b>	<b>£2,264.55</b>	<b>£2,767.79</b>	<b>£3,271.03</b>	<b>£3,774.25</b>	<b>£4,529.10</b>
Hutton	£19.10	£22.29	£25.47	£28.66	£35.02	£41.39	£47.76	£57.31
Hutton and South Ribble BC	£172.38	£201.11	£229.84	£258.57	£316.03	£373.49	£430.95	£517.14
<b>Hutton Total</b>	<b>£1,506.66</b>	<b>£1,757.77</b>	<b>£2,008.88</b>	<b>£2,259.99</b>	<b>£2,762.21</b>	<b>£3,264.44</b>	<b>£3,766.65</b>	<b>£4,519.98</b>
Little Hoole	£16.48	£19.23	£21.98	£24.73	£30.22	£35.72	£41.21	£49.45
Little Hoole and South Ribble BC	£169.76	£198.05	£226.35	£254.64	£311.23	£367.82	£424.40	£509.28
<b>Little Hoole Total</b>	<b>£1,504.04</b>	<b>£1,754.71</b>	<b>£2,005.39</b>	<b>£2,256.06</b>	<b>£2,757.41</b>	<b>£3,258.77</b>	<b>£3,760.10</b>	<b>£4,512.12</b>
Longton	£6.24	£7.28	£8.32	£9.36	£11.44	£13.52	£15.60	£18.72
Longton and South Ribble BC	£159.52	£186.10	£212.69	£239.27	£292.45	£345.62	£398.79	£478.55
<b>Longton Total</b>	<b>£1,493.80</b>	<b>£1,742.76</b>	<b>£1,991.73</b>	<b>£2,240.69</b>	<b>£2,738.63</b>	<b>£3,236.57</b>	<b>£3,734.49</b>	<b>£4,481.39</b>
Much Hoole	£15.50	£18.08	£20.66	£23.25	£28.41	£33.58	£38.74	£46.49
Much Hoole and South Ribble BC	£168.78	£196.90	£225.03	£253.16	£309.42	£365.68	£421.93	£506.32
<b>Much Hoole Total</b>	<b>£1,503.06</b>	<b>£1,753.56</b>	<b>£2,004.07</b>	<b>£2,254.58</b>	<b>£2,755.60</b>	<b>£3,256.63</b>	<b>£3,757.63</b>	<b>£4,509.16</b>
Penwortham	£16.18	£18.88	£21.57	£24.27	£29.66	£35.06	£40.45	£48.54
Penwortham and South Ribble BC	£169.46	£197.70	£225.94	£254.19	£310.67	£367.16	£423.64	£508.37
<b>Penwortham Total</b>	<b>£1,503.74</b>	<b>£1,754.36</b>	<b>£2,004.98</b>	<b>£2,255.61</b>	<b>£2,756.85</b>	<b>£3,258.11</b>	<b>£3,759.34</b>	<b>£4,511.21</b>
Samlesbury and Cuerdale	£25.42	£29.65	£33.89	£38.12	£46.60	£55.07	£63.54	£76.25
Samlesbury and Cuerdale and South Ribble BC	£178.70	£208.47	£238.26	£268.04	£327.61	£387.17	£446.73	£536.08
<b>Samlesbury and Cuerdale Total</b>	<b>£1,512.98</b>	<b>£1,765.13</b>	<b>£2,017.30</b>	<b>£2,269.46</b>	<b>£2,773.79</b>	<b>£3,278.12</b>	<b>£3,782.43</b>	<b>£4,538.92</b>

## Parish Precepts

Parish/Town Council	2023/24			2024/25			
	Precept £	Tax Base Band D Equivalent Properties	Council Tax Band D Equivalent £	Precept £	Tax Base Band D Equivalent Properties	Council Tax Band D Equivalent £	Council Tax Increase £
Farington	97,120	2,793.1	34.77	97,120	2,923.9	33.22	-1.56
Hutton	27,000	965.6	27.96	28,350	989.3	28.66	0.69
Little Hoole	20,250	819.0	24.73	21,030	850.5	24.73	0.00
Longton	30,000	3,165.8	9.48	30,000	3,205.7	9.36	-0.12
Much Hoole	10,881	750.3	14.50	17,530	754.1	23.25	8.74
Penwortham	190,000	7,637.6	24.88	190,000	7,828.3	24.27	-0.61
Samlesbury & Cuerdale	20,000	510.4	39.18	20,000	524.6	38.12	-1.06
<b>Total</b>	<b>395,251</b>	<b>16,641.8</b>		<b>404,030</b>	<b>17,076.4</b>		