

NOTICE OF PRECEPT 2023/24 – ‘COUNCIL TAX RESOLUTION’ (Recommendation 6)

1 BACKGROUND

- 1.1 The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.
- 1.2 Since the meeting of the Cabinet the precept levels of other precepting bodies have been received. These are detailed below.

2 PROPOSALS

2.1 Crawley Borough Council

The Crawley Borough Council Precept for 2023/24 totals £8,101,581. The increase in the Band D Council Tax for Crawley Borough is 2.99% and results in a Band D Council tax of £225.34 for 2023/24.

2.2 West Sussex County Council

West Sussex County Council met on 17 February 2023 and set their precept at £58,725,499.71 adjusted by a contribution from the Collection Fund of £82,143.51 (Council Tax: £566,980.51; Business Rates: -£484.837.00). This results in a Band D Council Tax of £1,633.41. The County Council’s charge includes an additional 2% for Adult Social Care.

2.3 Police and Crime Commissioner for Sussex

The Police and Crime Commissioner for Sussex met on 8 February 2023 and set their precept at £8,625,412.26 adjusted by a contribution from the Collection Fund of £83,269.06. This results in a Band D Council Tax of £239.91.

2.4 Total Band D Council Tax

If the formal Council Tax Resolution is approved (in Recommendation 5 below), the total Band D Council Tax will be as follows

	2022/23 £	2023/24 £	Increase %
Crawley Borough Council	218.79	225.34	2.99
West Sussex County Council	1,555.74	1,633.41	4.99
Police and Crime Commissioner for Sussex	224.91	239.91	6.67
Total	1,999.44	2,098.66	4.96

RECOMMENDATION 6

That the Full Council, following the receipt of the notice of precept from the Police and Crime Commissioner for Sussex and West Sussex County Council and the approval of the Council's budget be RECOMMENDED to approve of the following:

1. That it be noted that on 22 December 2022 the Leader of the Council under delegated powers calculated the Council Tax Base 2023/24 for the whole Council area as **35,952.7** [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
2. That the Council Tax requirement for the Council's own purposes for 2023/24 is calculated at £8,101,581.
3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:

(a)	£121,225,311	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)	£113,123,730	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£8,101,581	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)	£225.34	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)	£0	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
(f)	£225.34	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. That it be noted that the County Council have proposed precepts and the Police and Crime Commissioner for Sussex 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 table below as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings.

COUNCIL TAX SCHEDULE 2023/24

	CRAWLEY BOROUGH COUNCIL	WEST SUSSEX COUNTY COUNCIL	POLICE AND CRIME COMMISSIONER FOR SUSSEX	TOTAL
BAND A	150.23	1,088.94	159.94	1,399.11
BAND B	175.26	1,270.43	186.60	1,632.29
BAND C	200.30	1,451.92	213.25	1,865.47
BAND D	225.34	1,633.41	239.91	2,098.66
BAND E	275.42	1,996.39	293.22	2,565.03
BAND F	325.49	2,359.37	346.54	3,031.40
BAND G	375.57	2,722.35	399.85	3,497.77
BAND H	450.68	3,266.82	479.82	4,197.32

6. That it be determined in accordance with Section 52ZB Local Government Finance Act 1992 that the Council 's basic amount of Council Tax for 2023/24 is NOT excessive in accordance with principles approved by the Secretary of State under Section 52ZC of the Act.