

Council Tax 2024/25 28 February 2024

Report of Chief Finance Officer

PURPOSE OF REPORT

To approve 2024/25 Council tax rates for the district.

This report is public.

RECOMMENDATIONS:

- (1) That it be noted that, under delegated powers in accordance with section 84 of the Local Government Act 2003, the following amounts have been calculated for the year 2024/25, in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) made under section 33(5) of the Local Government Finance Act 1992 (the “Act”):
- (a) 42,583.00 being the amount of its council tax base for the whole district [item T in the formula in section 31B of the Act];
- (b) 25,008.00 being the amount of its council tax base for the non-parished part of the district; and
- (c)

<i>Parish</i>	<i>Tax Base</i>	<i>Parish</i>	<i>Tax Base</i>
Aldcliffe with Stodday	147.89	Nether Kellet	280.77
Arkholme-with-Cawood	174.54	Over Kellet	404.65
Bolton-le-Sands	1,687.28	Over Wyresdale	127.99
Borwick	93.20	Overton	374.21
Burrow-with-Burrow	112.33	Priest Hutton	98.78
Cantsfield	55.61	Quernmore	245.85
Carnforth	1,747.27	Roeburndale	20.51
Caton-with-Littledale	1,105.79	Scotforth	151.34
Cloughton	55.03	Silverdale	817.10
Cockerham	309.51	Slyne-with-Hest	1,312.64
Ellel	1,105.86	Tatham	214.28
Gressingham	81.82	Thurnham	238.32
Halton-with-Aughton	1,140.60	Tunstall	63.63
Heaton-with-Oxcliffe	659.04	Warton	889.26
Hornby-with-Farleton	345.61	Wennington	62.16
Ireby and Leck	115.24	Whittington	166.43
Melling-with-Wrayton	148.80	Wray-with-Botton	215.45
Middleton	219.39	The Yealands	267.63
Morecambe Town Council	9,752.19		

being the amounts of its council tax base for each parish within the district.

- (2) That in accordance with section 35 of the Local Government Finance Act 1992, it be noted that there are no expenses to be treated as the City Council’s special expenses.

- (3) That the following amounts be now calculated by the City Council for the year 2024/25 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
- (a) £119,814,259.57 being the aggregate of the amounts which the City 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) £107,219,290.00 being the aggregate of the amounts which the City Council estimates for the items set out in Section 31A(3) of the Act;
 - (c) £12,594,969.57 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the City 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) All town and parish councils have notified Lancaster of their precept requirement for 2024-25. The resulting aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act is £1,666,684.57;
 - (e) £10,928,285.00 being the council tax requirement for the Council's own purposes for 2024/25 (excluding parish precepts);
 - (f) £295.77 being the amount at 3(c) above [Item R], all divided by the amount at 1(a) above [Item T], calculated by the City Council, in accordance with section 31B of the Act, as the basic amount of its council tax for the year (including parish precepts);
 - (g) £256.63 being the amount at 3(f) above less the result given by dividing the amount at 3(d) above by the amount at 1(a) above, calculated by the City 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 district to which no parish precept relates.

(h)

Parish	Tax Rate £	Parish	Tax Rate £
Aldcliffe-with-Stodday	298.08	Nether Kellet	299.71
Arkholme-with-Cawood	277.91	Over Kellet	281.34
Bolton-le-Sands	279.57	Over Wyresdale	269.91
Borwick	275.41	Overton	284.78
Burrow-with-Burrow	276.22	Priest Hutton	287.00
Cantsfield	256.63	Quernmore	272.34
Carnforth	360.82	Roeburndale	256.63
Caton-with-Littledale	290.84	Scotforth	276.45
Cloughton	256.63	Silverdale	350.54
Cockerham	308.32	Slyne-with-Hest	309.61
Ellel	290.46	Tatham	284.83
Gressingham	303.07	Thurnham	283.48
Halton-with-Aughton	299.71	Tunstall	319.49
Heaton-with-Oxcliffe	275.66	Warton	281.47
Hornby-with-Farleton	307.92	Wennington	494.56
Ireby and Leck	313.89	Whittington	293.88
Melling-with-Wrayton	350.72	Wray-with-Botton	305.76
Middleton	326.04	The Yealands	293.63
Morecambe Town Council	354.19		

being the amounts given by adding to the amount at 3(g) above the amounts of the parish precepts relating to dwellings in those parts of the district mentioned above, divided in each case by the relevant amount at 1(c) above, calculated by

the City 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 the district to which parish precepts relate.

(i) VALUATION BANDS

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Non Parished Area	171.09	199.60	228.12	256.63	313.66	370.69	427.72	513.26
Aldcliffe-with-Stodday	198.72	231.84	264.96	298.08	364.32	430.56	496.80	596.16
Arkholme-with-Cawood	185.27	216.15	247.03	277.91	339.67	401.43	463.18	555.82
Bolton-le-Sands	186.38	217.44	248.51	279.57	341.70	403.82	465.95	559.14
Borwick	183.61	214.21	244.81	275.41	336.61	397.81	459.02	550.82
Burrow-with-Burrow	184.15	214.84	245.53	276.22	337.60	398.98	460.37	552.44
Cantsfield	171.09	199.60	228.12	256.63	313.66	370.69	427.72	513.26
Carnforth	240.55	280.64	320.73	360.82	441.00	521.18	601.37	721.64
Caton-with-Littledale	193.89	226.21	258.52	290.84	355.47	420.10	484.73	581.68
Claughton	171.09	199.60	228.12	256.63	313.66	370.69	427.72	513.26
Cockerham	205.55	239.80	274.06	308.32	376.84	445.35	513.87	616.64
Ellel	193.64	225.91	258.19	290.46	355.01	419.55	484.10	580.92
Gressingham	202.05	235.72	269.40	303.07	370.42	437.77	505.12	606.14
Halton-with-Aughton	199.81	233.11	266.41	299.71	366.31	432.91	499.52	599.42
Heaton-with-Oxcliffe	183.77	214.40	245.03	275.66	336.92	398.18	459.43	551.32
Hornby-with-Farleton	205.28	239.49	273.71	307.92	376.35	444.77	513.20	615.84
Ireby and Leck	209.26	244.14	279.01	313.89	383.64	453.40	523.15	627.78
Melling-with-Wrayton	233.81	272.78	311.75	350.72	428.66	506.60	584.53	701.44
Middleton	217.36	253.59	289.81	326.04	398.49	470.95	543.40	652.08
Morecambe Town Council	236.13	275.48	314.84	354.19	432.90	511.61	590.32	708.38
Nether Kellet	199.81	233.11	266.41	299.71	366.31	432.91	499.52	599.42
Over Kellet	187.56	218.82	250.08	281.34	343.86	406.38	468.90	562.68
Over Wyresdale	179.94	209.93	239.92	269.91	329.89	389.87	449.85	539.82
Overton	189.85	221.50	253.14	284.78	348.06	411.35	474.63	569.56
Priest Hutton	191.33	223.22	255.11	287.00	350.78	414.56	478.33	574.00
Quernmore	181.56	211.82	242.08	272.34	332.86	393.38	453.90	544.68
Roeburndale	171.09	199.60	228.12	256.63	313.66	370.69	427.72	513.26
Scotforth	184.30	215.02	245.73	276.45	337.88	399.32	460.75	552.90
Silverdale	233.69	272.64	311.59	350.54	428.44	506.34	584.23	701.08
Slyne-with-Hest	206.41	240.81	275.21	309.61	378.41	447.21	516.02	619.22
Tatham	189.89	221.53	253.18	284.83	348.13	411.42	474.72	569.66
Thurnham	188.99	220.48	251.98	283.48	346.48	409.47	472.47	566.96
Tunstall	212.99	248.49	283.99	319.49	390.49	461.49	532.48	638.98
Warton	187.65	218.92	250.20	281.47	344.02	406.57	469.12	562.94
Wennington	329.71	384.66	439.61	494.56	604.46	714.36	824.27	989.12
Whittington	195.92	228.57	261.23	293.88	359.19	424.49	489.80	587.76
Wray-with-Botton	203.84	237.81	271.79	305.76	373.71	441.65	509.60	611.52
The Yealands	195.75	228.38	261.00	293.63	358.88	424.13	489.38	587.26

being the amounts given by multiplying the relevant amounts at 3(g) or 3(h) 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

City 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.

- (4) That it be noted that for the year 2024/25 the Lancashire County Council, the Police and Crime Commissioner for Lancashire and the Lancashire Fire Authority have issued precepts to the City Council in accordance with Section 40 of the Act, for each category of the dwellings in the Council's area as indicated in the following table.

Valuation Band	Lancashire County Council £	Police & Crime Commissioner for Lancashire £	Lancashire Fire Authority £
A	1,102.19	175.60	56.49
B	1,285.89	204.87	65.90
C	1,469.59	234.13	75.32
D	1,653.29	263.40	84.73
E	2,020.69	321.93	103.56
F	2,388.09	380.47	122.39
G	2,755.48	439.00	141.22
H	3,306.58	526.80	169.46

- (5) That having calculated the aggregate in each case of the amounts at 3(i) and 4 above, the City Council, in accordance with Sections 30 and 36 of the Act, 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 for each of the categories of dwellings.

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Non Parished Area	1,505.37	1,756.26	2,007.16	2,258.05	2,759.84	3,261.64	3,763.42	4,516.10
Aldcliffe-with-Stodday	1,533.00	1,788.50	2,044.00	2,299.50	2,810.50	3,321.51	3,832.50	4,599.00
Arkhholme-with-Cawood	1,519.55	1,772.81	2,026.07	2,279.33	2,785.85	3,292.38	3,798.88	4,558.66
Bolton-le-Sands	1,520.66	1,774.10	2,027.55	2,280.99	2,787.88	3,294.77	3,801.65	4,561.98
Borwick	1,517.89	1,770.87	2,023.85	2,276.83	2,782.79	3,288.76	3,794.72	4,553.66
Burrow-with-Burrow	1,518.43	1,771.50	2,024.57	2,277.64	2,783.78	3,289.93	3,796.07	4,555.28
Cantsfield	1,505.37	1,756.26	2,007.16	2,258.05	2,759.84	3,261.64	3,763.42	4,516.10
Carnforth	1,574.83	1,837.30	2,099.77	2,362.24	2,887.18	3,412.13	3,937.07	4,724.48
Caton-with-Littledale	1,528.17	1,782.87	2,037.56	2,292.26	2,801.65	3,311.05	3,820.43	4,584.52
Cloughton	1,505.37	1,756.26	2,007.16	2,258.05	2,759.84	3,261.64	3,763.42	4,516.10
Cockerham	1,539.83	1,796.46	2,053.10	2,309.74	2,823.02	3,336.30	3,849.57	4,619.48
Ellel	1,527.92	1,782.57	2,037.23	2,291.88	2,801.19	3,310.50	3,819.80	4,583.76
Gressingham	1,536.33	1,792.38	2,048.44	2,304.49	2,816.60	3,328.72	3,840.82	4,608.98
Halton-with-Aughton	1,534.09	1,789.77	2,045.45	2,301.13	2,812.49	3,323.86	3,835.22	4,602.26
Heaton-with-Oxcliffe	1,518.05	1,771.06	2,024.07	2,277.08	2,783.10	3,289.13	3,795.13	4,554.16
Hornby-with-Farleton	1,539.56	1,796.15	2,052.75	2,309.34	2,822.53	3,335.72	3,848.90	4,618.68
Ireby and Leck	1,543.54	1,800.80	2,058.05	2,315.31	2,829.82	3,344.35	3,858.85	4,630.62
Melling-with-Wrayton	1,568.09	1,829.44	2,090.79	2,352.14	2,874.84	3,397.55	3,920.23	4,704.28
Middleton	1,551.64	1,810.25	2,068.85	2,327.46	2,844.67	3,361.90	3,879.10	4,654.92
Morecambe Town Council	1,570.41	1,832.14	2,093.88	2,355.61	2,879.08	3,402.56	3,926.02	4,711.22
Nether Kellet	1,534.09	1,789.77	2,045.45	2,301.13	2,812.49	3,323.86	3,835.22	4,602.26
Over Kellet	1,521.84	1,775.48	2,029.12	2,282.76	2,790.04	3,297.33	3,804.60	4,565.52
Over Wyresdale	1,514.22	1,766.59	2,018.96	2,271.33	2,776.07	3,280.82	3,785.55	4,542.66
Overton	1,524.13	1,778.16	2,032.18	2,286.20	2,794.24	3,302.30	3,810.33	4,572.40
Priest Hutton	1,525.61	1,779.88	2,034.15	2,288.42	2,796.96	3,305.51	3,814.03	4,576.84
Quernmore	1,515.84	1,768.48	2,021.12	2,273.76	2,779.04	3,284.33	3,789.60	4,547.52
Roeburndale	1,505.37	1,756.26	2,007.16	2,258.05	2,759.84	3,261.64	3,763.42	4,516.10
Scotforth	1,518.58	1,771.68	2,024.77	2,277.87	2,784.06	3,290.27	3,796.45	4,555.74
Silverdale	1,567.97	1,829.30	2,090.63	2,351.96	2,874.62	3,397.29	3,919.93	4,703.92
Slyne-with-Hest	1,540.69	1,797.47	2,054.25	2,311.03	2,824.59	3,338.16	3,851.72	4,622.06
Tatham	1,524.17	1,778.19	2,032.22	2,286.25	2,794.31	3,302.37	3,810.42	4,572.50
Thurnham	1,523.27	1,777.14	2,031.02	2,284.90	2,792.66	3,300.42	3,808.17	4,569.80
Tunstall	1,547.27	1,805.15	2,063.03	2,320.91	2,836.67	3,352.44	3,868.18	4,641.82
Warton	1,521.93	1,775.58	2,029.24	2,282.89	2,790.20	3,297.52	3,804.82	4,565.78
Wennington	1,663.99	1,941.32	2,218.65	2,495.98	3,050.64	3,605.31	4,159.97	4,991.96
Whittington	1,530.20	1,785.23	2,040.27	2,295.30	2,805.37	3,315.44	3,825.50	4,590.60
Wray-with-Botton	1,538.12	1,794.47	2,050.83	2,307.18	2,819.89	3,332.60	3,845.30	4,614.36
The Yealands	1,530.03	1,785.04	2,040.04	2,295.05	2,805.06	3,315.08	3,825.08	4,590.10

- (6) That it be determined that the City Council's basic amount of council tax for 2024/25 is not excessive, when compared with the principles approved under Section 52ZB of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), and therefore the City Council is not required to hold a local referendum.

CONCLUSION OF IMPACT ASSESSMENT

No new issues directly arising.

FINANCIAL IMPLICATIONS

The report is in accordance with the 2024/25 tax base and council tax requirements.

Annual council tax increases in respect of Band D properties are shown below, excluding parish precepts.

	2023/24	2024/25	Increase	
	£	£	£	%
Lancashire County Council	1,574.71	1,653.29	78.58	4.99
Lancashire Police & Crime	251.45	263.40	11.95	4.75
Lancashire Fire Authority	82.27	84.73	2.46	2.99
Lancaster City Council	249.18	256.63	7.45	2.99
	2,157.61	2,258.05	100.44	4.65

Separately, regarding parishes, the Band D charge increase ranges from £-48.69 to +£114.59, resulting in year-on-year changes of between -51.76% and +92.91%. The average parish tax rate is £44.65. Some parishes have very small tax bases, and therefore if they decide on specific spending plans, they can result in comparatively large tax rates. It should be noted that parish councils currently fall outside of the local referendum thresholds.

OTHER RESOURCE IMPLICATIONS

None directly arising.

SECTION 151 OFFICER'S COMMENTS

The s151 Officer has finalised this report, which is in his name as Chief Finance Officer.

LEGAL IMPLICATIONS

Legal Services have been consulted and have no further comments.

MONITORING OFFICER'S COMMENTS

The Monitoring Officer would remind Council that the decision on this item is one to which the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2004 and Rule 19.7 of the Council Procedure Rules apply, and accordingly there must be a recorded vote.

BACKGROUND PAPERS

24 January 2024
Council Budget and Policy Framework
Update 2024-25 to 2028-29

Precept Notices

Contact Officer: Paul Thompson
Telephone: 01524 582603
E-mail: pthompson@lancaster.gov.uk