

**SPECIAL COUNCIL  
15 FEBRUARY 2024**

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**SETTING THE COUNCIL TAX FOR 2024/25**

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**Responsible Cabinet Member – Councillor Mandy Porter,  
Resources Portfolio**

**Responsible Director – Elizabeth Davison, Group Director of Operations**

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**SUMMARY REPORT**

**Purpose of the Report**

1. The Local Government Finance Act 1992, as amended (referred to as “the Act” in this report) requires the Council to calculate and set its Council Tax for 2024/25 before 11 March 2024.

**Summary**

2. The Localism Act 2011 made significant changes to the Act and requires the billing authority to calculate a Council Tax requirement for the year.
3. The budget recommended to Council by Cabinet on 06 February 2024 will result in Band D Council Tax of £1,866.02, if approved by Council. The Office of the Durham Police, Crime and Victims’ Commissioner has set its Band D Council Tax for 2024/25 at £268.24. County Durham and Darlington Fire and Rescue Service is expected to set its Band D Council Tax for 2024/25 at £118.12. Therefore, the recommended Council Tax for a Band D property will be £2,252.38 which is an overall increase of 4.89%. There will also be an additional Council Tax in any parish where a precept has been issued.
4. The Council has calculated that the Council Tax requirement is £66,100,858 which includes Parish Precepts of £228,858. The Council Tax requirement for the Council’s own purposes for 2024/25 (excluding Parish Precepts) is therefore £65,872,000.

**Recommendation**

5. It is recommended that:
  - (a) The following amounts be calculated by the Council for 2024/25 in accordance with sections 31 to 36 of the Act and relevant regulations:-
    - (i) the aggregate of the amount 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, which is its expenditure £269,703,858

- (ii) the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act, which is its income £203,603,000
- (iii) the amount by which (i) exceeds (ii) calculated by the Council for the year in accordance with Section 31A(4) of the Act as its Council Tax Requirement £66,100,858
- (iv) The amount at item 5(iii) above, divided by the council tax base in paragraph 13 below, 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) £1,872.50
- (v) the aggregate of all special items (Parish Precepts) referred to in Section 34(1) of the Act as in the attached **Appendix 1** £228,858
- (vi) the amount at 5(iv) above less the result given by dividing the amount at 5(v) above by the amount at paragraph 13 below, 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 £1,866.02
- (vii) That the basic council tax for 2024/25 calculated for dwellings in those areas that have parish precepts be as set out in Appendix 1, column 5
- (viii) That the Council, in accordance with Sections 30 and 36 of the Act, hereby sets the aggregate amounts shown in **Appendix 2** as the amount of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings

(b) It be noted that for the year 2024/25 The Office of the Durham Police, Crime and Victims' Commissioner has stated the following amounts in the precept issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown : -

	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Police Authority	178.83	208.63	238.44	268.24	327.85	387.46	447.07	536.48

- (c) It be noted that for the year 2024/25 County Durham and Darlington Fire and Rescue Service has stated the following amounts in the precept issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown: -

	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Fire Authority	78.75	91.87	105.00	118.12	144.37	170.62	196.87	236.24

- (d) The Council, in accordance with Section 30(2) of the Act hereby sets the amounts set out in **Appendix 3** as the amounts of Council Tax for 2024/25 for each of the categories of dwellings.

### Reasons

6. The recommendations are supported to set the Council Tax for the Council's area in accordance with statutory requirements.

**Elizabeth Davison**  
**Group Director of Operations**

### Background Papers

- (i) Local Government Finance Settlement 2024/25
- (ii) Police Authority Precept notification.
- (iii) Fire Authority Precept notification.
- (iv) Parish Council Precept notifications.

Elizabeth Davison: Extension 5830

S17 Crime and Disorder	The report does not contain any Crime and Disorder implications
Health and Well Being	The report does not contain any proposals relating to the health and well being of residents
Carbon Impact and Climate Change	There are no carbon impact or climate change implications in this report
Diversity	There are no diversity implications in this report
Wards Affected	All Wards are affected equally
Groups Affected	All Groups are affected equally
Budget and Policy Framework	This report must be considered by Council
Key Decision	This report must be considered by Council
Urgent Decision	The Council's Medium Term Financial Plan, Budget and Council Tax require approval by full Council
Council Plan	This report follows from the Corporate Plan and Financial Plan and budget reports, which specifically addresses key issues involved in the Council's contribution to delivering the Council Plan vision.
Efficiency	There are no efficiency implications in this report
Impact on Looked After Children and Care Leavers	This report does not affect Looked After Children and Care Leavers

## MAIN REPORT

### Information and Analysis

7. The Act, as amended by the Localism Act 2011, requires authorities to calculate their Council Tax requirement for the year. The Council Tax requirement is equal to the Council's net budget requirement less Settlement Funding Assessment (Revenue Support Grant, Top Up Grant and General Government Grants) less any contribution to the Collection Fund in respect of any prior year's deficit or plus any contribution from the Collection Fund in respect of any prior year's surplus. The details of these calculations are set out in paragraph 5(i) to (iii) above.
8. The recommended basic Council Tax including Fire and Police Precepts for a Band D property is £2,252.38. There will also be an additional Council Tax in any parish where a precept has been issued.
9. Cabinet considered the draft Medium Term Financial Plan (MTFP) on 5 December 2023 and approved it for consultation. After public consultation and review by the relevant Scrutiny Committees, Cabinet considered the MTFP again on 6 February 2024.
10. The Council also has to determine the estimated surplus or deficit on its Collection Fund at 31st March 2024. The estimated surplus/deficit for the Council Tax is shared between this Council, the Police Authority and the Fire Authority in proportion to the 2023/24 demands/precepts. It is estimated that there will be a £0.962m deficit on the Collection Fund at 31st March 2024. Darlington's proportion of this is £0.796m and will be covered from the Collection Fund reserve.

11. The Council has determined that its basic amount of Council Tax for 2024/25, excluding Parish Precepts, is not excessive in accordance with principles approved under Section 52ZB of the Act.
12. The Council's Council Tax Requirement (including Parish Precepts) for Council Tax purposes for 2024/25, as calculated in accordance with Section 31A(4) of the Act, is £66,100,858.

### The Council Tax Calculations

#### Basic Council Tax

13. The Council set its tax base at 35,300.8 at the meeting on 25 January 2024 along with the tax bases for various parish councils. These are shown in **Appendix 1** (column 2).
14. The basic council tax must first be calculated by dividing the Council Tax requirement by the approved tax base as follows:-

$$\frac{£66,100,858}{35,300.8} = £1,872.50$$

15. From this figure parish precepts, which the Act refers to as special items, are deducted as follows:-

$$\frac{£228,858}{35,300.8} = £6.48$$

16. The basic Council Tax for those areas of the Borough Council where there are no special items is, therefore, £1,866.02 (£1,872.50 - £6.48). This also excludes the Police Authority and Fire Service precepts. It represents a 4.99% increase compared with the Council Tax in 2023/24. It was announced in The Referendums Relating to Council Tax Increases (Principles) (England) Report 2024/25, released as part of the provisional local government finance settlement on 18 December 2023, that councils could increase their core council tax charge by up to 3% for general expenditure and an additional 2% for expenditure on adult social care in 2024/25 without the need for a referendum. These increases are expected to be confirmed as part of the Final Local Government Settlement due to be released in late February 2024 but after preparation of this report. The percentage increase for Darlington Borough Council is 4.99%: 2.99% on general expenditure and 2% on adult social care expenditure.

#### Parish Council Taxes

17. The calculation of the additional tax for areas where special items apply, i.e. parish precepts, is based on the precepts submitted by each parish council and parish meeting divided by the tax base approved at the Council meeting on 25 January 2024. The Parish Council Precepts for 2024/25 are detailed in Appendix 1 and total £228,858.
18. The Council Tax in relation to the parish precepts is shown in Appendix 1 (column 3). When added to the basic Council Tax, as calculated in paragraph 14, this provides the Billing Authority's basic Council Tax for each parish area (Appendix 1, column 5).

### Billing Authority Council Tax

19. Section 30(1) of the Act requires a Council Tax to be set for each category of dwelling for its area. This is the Billing Authority's Council Tax for each parish area and the basic Council Tax for the rest of the authority's area, multiplied by the ratio of each band using the following: -

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

20. The Council Tax set will relate to band D which is 9/9 or 1. For other bands the above proportions will apply. For example, Band A properties will be charged 6/9 or two thirds of the Band D tax whilst band H will be charged double the Band D tax.
21. The Billing Authority's council taxes for each band of property are shown in Appendix 2.

### Police and Fire Authority Council Taxes

22. The Office of the Durham Police, Crime and Victims' Commissioner is a separate body responsible for its own financial affairs. The Authority met on 1 February 2024 and set their precept at £9,469,087. This results in a Band D Council Tax of £268.24, a 5.09% increase from 2023/24 as shown below:-

	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Police Authority	178.83	208.63	238.44	268.24	327.85	387.46	447.07	536.48

23. County Durham and Darlington Fire and Rescue Service will meet on 16 February 2024 and are expected to set their precept at £4,169,730.50. This will result in a Band D Council Tax of £118.12, a 2.99% increase from 2023/24.

	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Fire Authority	78.75	91.87	105.00	118.12	144.37	170.62	196.87	236.24

### Overall Council Tax

24. The total Council Tax for each of the parish areas and the remaining area of the Borough is calculated by adding the charges for the Billing Authority to those of the Police Authority and the Fire and Rescue Service. The overall Council Tax for each category of dwelling in each parish area and the remaining areas of the Borough where there are no parish precepts is set out in Appendix 3. There is a 4.99% increase in the Billing Authority Council Tax next year, with changes in the amounts of some parish precepts. The Office of the Durham Police, Crime and Victims' Commissioner has increased its Council Tax by 5.09% and the Fire and Rescue Service is expected to increase its Council Tax by 2.99%.

## **Consultation**

25. The content of this report was not subject to consultation. Extensive consultation has, however, taken place with a wide range of stakeholders, during which all households in the Borough have had the opportunity to comment, in preparing the Medium Term Financial Plan. The outcome of consultation is included within that plan.

## COUNCIL TAX FOR PARISH AUTHORITIES 2024/25

	Precept payable to Parish Council (1) £	Parish Tax Base (2)	Parish Council Tax (3) £ p	Basic Council Tax (4) £ p	Billing Authority's Council Tax (5) £ p
Bishopton	10,899	178.10	61.20	1,866.02	1,927.22
Heighington	35,000	1,116.10	31.36	1,866.02	1,897.38
High Coniscliffe	6,000	111.10	54.01	1,866.02	1,920.03
Hurworth	65,000	1,544.30	42.09	1,866.02	1,908.11
Low Coniscliffe / Merrybent	8,980	349.70	25.68	1,866.02	1,891.70
Middleton St. George	61,479	2,080.60	29.55	1,866.02	1,895.57
Neasham	10,470	246.00	42.56	1,866.02	1,908.58
Piercebridge	1,665	63.30	26.30	1,866.02	1,892.32
Sadberge	17,485	307.20	56.92	1,866.02	1,922.94
Whessoe	11,880	582.80	20.38	1,866.02	1,886.40
	<b>228,858</b>	<b>6,579.20</b>			



## APPENDIX 2

## BILLING AUTHORITY'S COUNCIL TAXES FOR EACH PROPERTY BAND 2024/25

	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Bishopton	1,284.81	1,498.95	1,713.08	1,927.22	2,355.49	2,783.76	3,213.03	3,854.44
Heighington	1,264.92	1,475.74	1,686.56	1,897.38	2,319.02	2,740.66	3,162.30	3,794.76
High Coniscliffe	1,280.02	1,493.36	1,706.69	1,920.03	2,346.70	2,773.37	3,200.05	3,840.06
Hurworth	1,272.07	1,484.09	1,696.09	1,908.11	2,332.13	2,756.16	3,180.18	3,816.22
Low Coniscliffe / Merrybent	1,261.13	1,471.32	1,681.51	1,891.70	2,312.08	2,732.45	3,152.83	3,783.40
Middleton St. George	1,263.71	1,474.33	1,684.95	1,895.57	2,316.81	2,738.04	3,159.28	3,791.14
Neasham	1,272.38	1,484.45	1,969.51	1,908.58	2,332.71	2,756.84	3,180.96	3,817.16
Piercebridge	1,261.54	1,471.81	1,682.06	1,892.32	2,312.83	2,733.35	3,153.86	3,784.64
Sadberge	1,281.96	1,495.62	1,709.28	1,922.94	2,350.26	2,777.58	3,204.90	3,845.88
Whesoe	1,257.60	1,467.20	1,676.80	1,886.40	2,305.60	2,724.80	3,144.00	3,772.80
All other parts of the Council's area	1,244.01	1,451.35	1,658.68	1,866.02	2,280.69	2,695.36	3,110.03	3,732.04

## APPENDIX 3

## OVERALL COUNCIL TAX FOR EACH PROPERTY BAND 2024/25

	A	B	C	D	E	F	G	H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
Bishopton	1,542.39	1,799.45	2,056.52	2,313.58	2,827.71	3,341.84	3,855.97	4,627.16
Heighington	1,522.50	1,776.24	2,030.00	2,283.74	2,791.24	3,298.74	3,806.24	4,567.48
High Coniscliffe	1,537.60	1,793.86	2,050.13	2,306.39	2,818.92	3,331.45	3,843.99	4,612.78
Hurworth	1,529.65	1,784.59	2,039.53	2,294.47	2,804.35	3,314.24	3,824.12	4,588.94
Low Coniscliffe / Merrybent	1,518.71	1,771.82	2,024.95	2,278.06	2,784.30	3,290.53	3,796.77	4,556.12
Middleton St. George	1,521.29	1,774.83	2,028.39	2,281.93	2,789.03	3,296.12	3,803.22	4,563.86
Neasham	1,529.96	1,784.95	2,039.95	2,294.94	2,804.93	3,314.92	3,824.90	4,589.88
Piercebridge	1,519.12	1,772.31	2,025.50	2,278.68	2,785.05	3,291.43	3,797.80	4,557.36
Sadberge	1,539.54	1,796.12	2,052.72	2,309.30	2,822.48	3,335.66	3,848.84	4,618.60
Whessoe	1,515.18	1,767.70	2,020.24	2,272.76	2,777.82	3,282.88	3,787.94	4,545.52
All other parts of the Council's area	1,501.59	1,751.85	2,002.12	2,252.38	2,752.91	3,253.44	3,753.97	4,504.76