

DRAFT SUBSTANTIVE COUNCIL TAX RESOLUTION

(i) That the following recommendations of the Cabinet on 5th February 2024 be approved:-

- (a) The Council be recommended to approve the Budget for 2024/25
- (b) That the Council Tax for 2024/25 be increased by 4.99% comprising

- The Adult Social Care Precept at 2.00%
- The general levy at 2.99%

- (c) The Council be recommended to approve the Capital Programme and Strategy for 2024/25
- (d) The Council be recommended to approve the Investment and Prudential Indicators and Treasury Strategies 2024/25 to 2026/27

(ii) It be noted that on 4th December 2023 the Cabinet calculated

- (a) the Council Tax Base 2024/25 for the whole Council area as 80,001 (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:

Parish Councils

The Parish of Blackrod	1,989	Band D equivalents
The Parish of Horwich	7,634	Band D equivalents
The Parish of Westhoughton	8,993	Band D Equivalents

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its Council Tax base for the year 2024/25 for dwellings in those parts of its area to which one or more special items relate.

(iii) Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is £141,749,772.

(iv) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act.

(a) £303,602,796 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) £161,343,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

- (c) £142,259,796 being the amount by which the aggregate at (iv)(a) above exceeds the aggregate at (iv)(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) £1,778.23 being the amount at (iv)(c) above (Item R), all divided by Item T ((ii)(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) £510,024 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, each individual parish precept being:
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|--------------|----------|
| Blackrod | £78,810 |
| Horwich | £274,990 |
| Westhoughton | £156,224 |
- (f) £1,771.85 being the amount at (iv)(d) above less the result given by dividing the amount at (iv)(e) above by Item T (ii)(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.
- (g) Part of the Council's Area
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|------------------------|-----------|
| Parish of Blackrod | £1,811.47 |
| Parish of Horwich | £1,807.87 |
| Parish of Westhoughton | £1,789.22 |

being the amounts given by adding to the amount at (f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned at (e) above divided in each case by the amount at (ii) above, calculated by the 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 its area to which one or more special items relate.

(i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
A	£1,207.63	£1,205.23	£1,192.80	£1,181.22
B	£1,408.94	£1,406.14	£1,391.63	£1,378.12
C	£1,610.18	£1,606.98	£1,590.40	£1,574.96
D	£1,811.47	£1,807.87	£1,789.22	£1,771.85
E	£2,214.00	£2,209.60	£2,186.81	£2,165.58
F	£2,616.58	£2,611.38	£2,584.44	£2,559.35
G	£3,019.10	£3,013.10	£2,982.02	£2,953.07
H	£3,622.94	£3,615.74	£3,578.44	£3,543.70

being the amounts given by multiplying the amounts at (f) and (g) 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 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

- (v) That it be noted that for the year 2024/25 the Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (including Fire Services) have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Valuation Bands	<u>Precepting Authority</u>	
	Mayoral General Precept (including Fire Services)	Mayoral Police and Crime Commissioner Precept
A	£75.30	£170.86
B	£87.85	£199.34
C	£100.40	£227.82
D	£112.95	£256.30
E	£138.05	£313.25
F	£163.15	£370.21
G	£188.25	£427.16
H	£225.90	£512.60

- (vi) That, having calculated the aggregate in each case of the amounts at (iv), (f), (i), and (v), the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings shown below:-

- (i) Part of the Council's Area

Valuation bands	Parish of Blackrod	Parish of Horwich	Parish of Westhoughton	All other parts of the Council's area
A	£1,453.79	£1,451.39	£1,438.96	£1,427.38
B	£1,696.13	£1,693.33	£1,678.82	£1,665.31
C	£1,938.40	£1,935.20	£1,918.62	£1,903.18
D	£2,180.72	£2,177.12	£2,158.47	£2,141.10
E	£2,665.30	£2,660.90	£2,638.11	£2,616.88
F	£3,149.94	£3,144.74	£3,117.80	£3,092.71
G	£3,634.51	£3,628.51	£3,597.43	£3,568.48
H	£4,361.44	£4,354.24	£4,316.94	£4,282.20

- (vii) That the Council's basic amount of Council Tax for 2024/25 at an increase of 4.99% is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

- (viii) That the Borough Treasurer be delegated authority to collect revenues and disburse monies from the relevant accounts.

- (ix) That it be noted that the Government have set a National Non-Domestic Rate of 49.9p in the pound for small businesses and 54.6p in the pound for larger businesses for the financial year 2024/25.

(x) That the Council's current policy in respect of discretionary relief for charitable organisations, as approved by the Cabinet on the 5th February 2024, be reaffirmed and that the Borough Treasurer be delegated authority to determine applications for such relief.

(xi) That War Disablement Pensions and War Widows' Pensions be disregarded for the purposes of the Council Tax Support Scheme.

(xii) That Council approves the following definition for the 'minimum occupancy period' for Council Tax Discount Class C properties, to apply from 1st April 2024:
"For the purposes of Discount Class C, in considering whether a dwelling has been vacant for any period, any one period, not exceeding six weeks, during which it was not vacant shall be disregarded".

(xiii) That the minutes of the proceedings of the undermentioned Scrutiny Committee regarding their consideration on the budget be noted:-

Corporate and External Issues Scrutiny Committee 8th February 2024