



Council

Thursday, 7 March 2024

Council Tax Resolution 2024/25

Report of the Director – Finance and Corporate Services

**Cabinet Portfolio Holder for Finance, Transformation and Governance,
Councillor D Virdi**

1. Purpose of report

- 1.1. The purpose of this report is to approve the statutory Council Tax Resolution for 2024/25. The resolution is a statutory requirement for billing authorities to approve prior to the billing and collection of Council Tax for the forthcoming financial year.
- 1.2. The resolution consolidates the precepts of Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner, Nottinghamshire Fire Authority, Rushcliffe Borough Council and individual Town and Parish Councils. The report and recommendations incorporate the agreed recommendations from the budget meetings of Nottinghamshire Police and Crime Commissioner (5 February 2024), Nottinghamshire County Council (22 February 2024), and Nottinghamshire Fire Authority (23 February 2024).

2. Recommendation

It is RECOMMENDED that Council approves the Council Tax Resolution for 2024/25 as detailed at Appendix A.

3. Reasons for Recommendation

To comply with relevant legislation in setting both the Council's budget and associated local taxation levels.

4. Supporting Information

Council Tax Resolution 2024/25

- 4.1. The resolution is set out at Appendix A of this report.
- 4.2. The Council Tax for Nottinghamshire Police and Crime Commissioner, Nottinghamshire County Council, and Nottinghamshire Fire Authority were set at separate meetings on 5 February 2024, 22 February 2024, and 23 February 2024 respectively.

- 4.3. The table below illustrates the Council Tax increases approved by each of the major precepting bodies. It also shows the new average weekly and yearly Council Tax levels.

Based on Band D	Increase	New Weekly (£)		New Yearly (£)	
	%	Amount	Increase	Amount	Increase
Nottinghamshire County Council*	2.84	29.67	0.94	1,542.66	48.95
Nottinghamshire County Council – Adult Social Care precept	2.00	5.09	0.67	264.42	34.47
Rushcliffe Borough Council	2.55	3.04	0.08	157.88	3.93
Nottinghamshire Police	4.81	5.43	0.25	282.15	12.96
Nottinghamshire Fire	2.95	1.7	0.05	92.21	2.64

*This is calculated in accordance with The Council Tax (Demand Notices)(England)(Amendment) Regulations 2017 and advice from the Department for Levelling Up Housing and Communities (DLUHC). The calculation to arrive at the 2.84% increase is as follows:

NCC 2023/24 Precept	£1,493.71
NCC ASC 2023/24 Precept	£229.95
Total	£1,723.66
2.84% of Total	£48.95

In addition to the major precepting bodies, Town and Parish Councils can elect to raise a local precept and these will also form part of the Council Tax Resolution.

5. Alternative options considered and reasons for rejection

In order to comply with relevant legislation, the Council must set and approve the Council Tax levels for the forthcoming year. There are no alternative options.

6. Risks and Uncertainties

If the Council Tax levels are not set by 7 March 2024, there is a risk that billing will be delayed resulting in cash flow issues for the Council.

7. Implications

7.1. Financial Implications

The financial impact of the Council Tax setting is described in the report.

7.2. Legal Implications

To accord with both the Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014), Localism Act 2011 and The Council Tax (Demand Notices) (England)(Amendment) Regulations 2017; the Council has to set its Council Tax Base, Council Tax Requirement, Parish Precepts and tax levels and state whether Council Tax referendum limits will be exceeded or not.

7.3. Equalities Implications

None

7.4. Section 17 of the Crime and Disorder Act 1998 Implications

None

7.5. Biodiversity Net Gain Implications

None

8. Link to Corporate Priorities

Quality of Life	Council Tax helps ensure the Council has a balanced budget to resource all corporate priorities.
Efficient Services	
Sustainable Growth	
The Environment	

9. Recommendation

It is RECOMMENDED that Council approves the Council Tax Resolution for 2024/25 as detailed at Appendix A.

For more information contact:	Peter Linfield Director – Finance and Corporate Services 0115 914 8439 plinfield@rushcliffe.gov.uk
Background papers available for Inspection:	Relevant websites and Council tax setting reports for Nottinghamshire County Council, Nottinghamshire Fire Authority and the Nottinghamshire Police and Crime Commissioner
List of appendices:	Appendix A – Council Tax Resolution 2024/25

Council Tax Resolution 2024/25

Report of the Director – Finance and Corporate Services

The Council is recommended to resolve as follows:

That it be noted that the Council calculated the following amounts for the year 2024/25 in accordance with the Local Government Finance Act 1992 as amended (the “Act”);

- a) Rushcliffe Borough Council’s Council Tax Base for 2024/25 has been calculated as 46,989.8 [Item T in the formula in Section 31B of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011 (the “Act”)];
- b) For dwellings in those parts of the Borough to which a Parish Precept relates as detailed in Appendix Ai;
- c) The Council Tax requirement for the Council’s own purposes for 2023/24 (excluding Parish Precepts) is £7,418,700;
- d) That the following amounts be now calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended by Section 74 of the Localism Act 2011;
 - i. £42,470,935 being the aggregate of the amounts which the Council estimates for the items set out in Section 31 A (2)(a) to (f) of the Act taking into account all precepts issued to it by Parish Councils. (Gross expenditure, parish and special expenses, any contingencies, any provisions for reserves);
 - ii. £31,421,700 being the aggregate of the amounts which the Council estimates for the items set out in Section (A) (3) (a) to (d) of the Act. (Gross income, any use of reserves);
 - iii. £11,049,235 being the amount by which the aggregate at (d)(i) above exceeds the aggregate of (d) (ii) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax Requirement. [Item R in the formula in Section 31B of the Act] (Expenditure less income);
 - iv. £235.14 at (d) (iii) above [Item R], all divided by Item T (a) above, calculated by the Council, in accordance with Section 31B (1) of the Act, as the basic amount of its council tax for the year (including parish precepts and special expenses);

- v. £3,630,535 being the aggregate amount of the Parish Precepts and Special Expenses referred to in Section 34 (3) of the Act. (Total amount of parish precepts as per Appendix Ai);
 - vi. £157.88 being the amount at (d) (iii) above less (d) (v) above dividing the result 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 Precepts or Special Expenses relate. (i.e. the Borough Council's precept of £7,418,700 divided by the Council Tax base of 46,989.8 this Council's own Council Tax at Band D);
- e) That it be noted for the year 2024/25 Nottinghamshire County Council, Nottinghamshire Police and Crime Commissioner and Nottinghamshire and City of Nottingham Fire Authority have issued precepts in accordance with Section 40 of the Act for each of the categories of dwellings shown in Table 1;
 - f) 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 Appendices A(i) and A(ii) for 2024/25 for each part of the Borough and for each of the categories of dwellings;
 - g) It has been proposed that a district council shall require a referendum if it is to set a basic amount of council tax for 2024-25 that is both;
 - a) 3% or more than 3%, above its 2023-24 level; and
 - b) More than £5 above its 2023-24 level
 - i) The Council has determined that its relevant basic amount of Council Tax for 2024/25 is **not** excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (as amended by the Local Audit and Accountability Act 2014). As the billing authority, the Council has **not** been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Table 1

Band	Rushcliffe Borough Council	Nottinghamshire County Council	Nottinghamshire Police & Crime Commissioner	Nottingham and Nottinghamshire Fire Authority	Total
	£	£	£	£	£
A	105.25	1,204.72	188.10	61.47	1,559.54
B	122.80	1,405.51	219.45	71.72	1,819.48
C	140.34	1,606.29	250.80	81.96	2,079.39
D	157.88	1,807.08	282.15	92.21	2,339.32
E	192.96	2,208.65	344.85	112.70	2,859.16
F	228.05	2,610.23	407.55	133.19	3,379.02
G	263.13	3,011.80	470.25	153.68	3,898.86
H	315.76	3,614.16	564.30	184.42	4,678.64

Appendix A (i)

Council Tax to be Levied Within the Borough for the Year Ending 31 March 2025

2024/25 PARISH/AREA	TAX BASE	PRECEPT	SPECIAL CHARGES	TAX RATE PARISH AREA	MAJOR PRECEPTS	COUNCIL TAX BAND D
ASLOCKTON	447.9	18,100	0	40.41	2,339.32	2,379.73
BARTON-IN-FABIS	210.1	5,446	0	25.92	2,339.32	2,365.24
BINGHAM	4,042.8	403,529	0	99.81	2,339.32	2,439.13
BRADMORE	169.5	5,500	0	32.45	2,339.32	2,371.77
BUNNY	297.3	26,130	0	87.89	2,339.32	2,427.21
CAR COLSTON	95.2	0	0	0.00	2,339.32	2,339.32
CLIPSTON	31.9	0	0	0.00	2,339.32	2,339.32
COLSTON BASSETT	135.9	11,200	0	82.41	2,339.32	2,421.73
COSTOCK	308.9	20,500	0	66.36	2,339.32	2,405.68
COTGRAVE	2,433.8	247,912	0	101.86	2,339.32	2,441.18
CROPWELL BISHOP	720.5	112,850	0	156.63	2,339.32	2,495.95
CROPWELL BUTLER	267.9	14,000	0	52.26	2,339.32	2,391.58
EAST BRIDGFORD	854.9	45,537	0	53.27	2,339.32	2,392.59
EAST LEAKE	3,406.2	319,420	0	93.78	2,339.32	2,433.10
ELTON-ON-THE-HILL	49.9	0	0	0.00	2,339.32	2,339.32
FLAWBOROUGH	28.3	0	0	0.00	2,339.32	2,339.32
FLINTHAM	220.4	18,300	0	83.03	2,339.32	2,422.35
GOTHAM	622.4	39,905	0	64.11	2,339.32	2,403.43
GRANBY-CUM-SUTTON	186.0	13,514	0	72.66	2,339.32	2,411.98
HAWKSWORTH	72.7	12,510	0	172.08	2,339.32	2,511.40
HICKLING	262.2	12,076	0	46.06	2,339.32	2,385.38
HOLME PIERREPONT & GAMSTON	1,107.9	41,250	0	37.23	2,339.32	2,376.55
KEYWORTH	3,030.1	218,971	14,200	76.96	2,339.32	2,416.28
KINGSTON-ON-SOAR	139.9	5,800	0	41.46	2,339.32	2,380.78
KINOULTON	436.2	6,710	0	15.38	2,339.32	2,354.70
KNEETON	32.6	0	0	0.00	2,339.32	2,339.32
LANGAR-CUM-BARNSTONE	365.0	45,630	0	125.01	2,339.32	2,464.33
NEWTON	471.1	28,158	0	59.77	2,339.32	2,399.09
NORMANTON-ON-SOAR	190.9	15,450	0	80.93	2,339.32	2,420.25

2024/25 PARISH/AREA	TAX BASE	PRECEPT	SPECIAL CHARGES	TAX RATE PARISH AREA	MAJOR PRECEPTS	COUNCIL TAX BAND D
NORMANTON-ON-THE-WOLDS	155.9	10,000	0	64.14	2,339.32	2,403.46
ORSTON	229.2	11,800	0	51.48	2,339.32	2,390.80
OWTHORPE	51.3	0	0	0.00	2,339.32	2,339.32
PLUMTREE	124.6	6,080	0	48.80	2,339.32	2,388.12
RADCLIFFE-ON-TRENT	3,112.7	331,581	0	106.53	2,339.32	2,445.85
RATCLIFFE-ON-SOAR	59.9	0	0	0.00	2,339.32	2,339.32
REMPSTONE	210.3	8,650	0	41.13	2,339.32	2,380.45
RUDDINGTON	3,156.3	380,120	10,400	123.72	2,339.32	2,463.04
SAXONDALE	15.0	0	0	0.00	2,339.32	2,339.32
SCARRINGTON	84.6	750	0	8.87	2,339.32	2,348.19
SCREVEYTON	92.1	0	0	0.00	2,339.32	2,339.32
SHELFORD	116.0	13,000	0	112.07	2,339.32	2,451.39
SHELTON	62.3	0	0	0.00	2,339.32	2,339.32
SIBTHORPE	61.4	2,000	0	32.57	2,339.32	2,371.89
STANFORD-ON-SOAR	71.5	5,000	0	69.93	2,339.32	2,409.25
STANTON-ON-THE-WOLDS	221.5	10,500	0	47.40	2,339.32	2,386.72
SUTTON BONINGTON	573.5	49,500	0	86.31	2,339.32	2,425.63
THOROTON	93.8	0	0	0.00	2,339.32	2,339.32
THRUMPTON	76.9	3,830	0	49.80	2,339.32	2,389.12
TOLLERTON	818.5	76,650	0	93.65	2,339.32	2,432.97
UPPER SAXONDALE	394.5	31,100	0	78.83	2,339.32	2,418.15
UPPER BROUGHTON	170.7	8,500	0	49.79	2,339.32	2,389.11
WEST BRIDGFORD	15,198.6	0	903,400	59.44	2,339.32	2,398.76
WEST LEAKE	68.4	2,300	0	33.63	2,339.32	2,372.95
WHATTON-IN-THE-VALE	385.7	20,755	0	53.81	2,339.32	2,393.13
WIDMERPOOL	175.4	9,350	0	53.31	2,339.32	2,392.63
WILLOUGHBY-ON-WOLDS	297.8	14,671	0	49.26	2,339.32	2,388.58
WIVERTON & TITHBY	53.8	0	0	0.00	2,339.32	2,339.32
WYSALL & THORPE IN THE GLEBE	219.2	18,000	0	82.12	2,339.32	2,421.44
TOTAL RUSHCLIFFE BOROUGH COUNCIL	46,989.8	2,702,535	928,000	77.26		

RUSHCLIFFE BOROUGH COUNCIL – COUNCIL TAX BANDS – 2024/25

At its meeting on 7 March 2024, Rushcliffe Borough Council, in accordance with Section 30 of the Local Government Finance Act 1992, set the amounts shown below as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings and areas indicated.

<u>PARISH AREA</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	£	£	£	£	£	£	£	£
Aslockton	1,586.48	1,850.91	2,115.31	2,379.73	2,908.55	3,437.39	3,966.21	4,759.46
Barton-in-Fabis	1,576.82	1,839.64	2,102.43	2,365.24	2,890.84	3,416.46	3,942.06	4,730.48
Bingham	1,626.08	1,897.11	2,168.11	2,439.13	2,981.15	3,523.19	4,065.21	4,878.26
Bradmore	1,581.17	1,844.72	2,108.23	2,371.77	2,898.82	3,425.89	3,952.94	4,743.54
Bunny	1,618.13	1,887.84	2,157.51	2,427.21	2,966.58	3,505.97	4,045.34	4,854.42
Car Colston	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Clipston	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Colston Bassett	1,614.48	1,883.58	2,152.64	2,421.73	2,959.88	3,498.06	4,036.21	4,843.46
Costock	1,603.78	1,871.09	2,138.38	2,405.68	2,940.27	3,474.87	4,009.46	4,811.36
Cotgrave	1,627.45	1,898.70	2,169.93	2,441.18	2,983.66	3,526.15	4,068.63	4,882.36
Cropwell Bishop	1,663.96	1,941.30	2,218.62	2,495.95	3,050.60	3,605.26	4,159.91	4,991.90
Cropwell Butler	1,594.38	1,860.13	2,125.84	2,391.58	2,923.03	3,454.51	3,985.96	4,783.16
East Bridgford	1,595.05	1,860.91	2,126.74	2,392.59	2,924.27	3,455.97	3,987.64	4,785.18
East Leake	1,622.06	1,892.42	2,162.75	2,433.10	2,973.78	3,514.48	4,055.16	4,866.20
Elton	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Flawborough	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Flintham	1,614.89	1,884.06	2,153.19	2,422.35	2,960.64	3,498.95	4,037.24	4,844.70
Gotham	1,602.28	1,869.34	2,136.38	2,403.43	2,937.52	3,471.62	4,005.71	4,806.86
Granby	1,607.98	1,875.99	2,143.98	2,411.98	2,947.97	3,483.97	4,019.96	4,823.96
Hawksworth	1,674.26	1,953.32	2,232.35	2,511.40	3,069.48	3,627.58	4,185.66	5,022.80
Hickling	1,590.25	1,855.30	2,120.33	2,385.38	2,915.46	3,445.55	3,975.63	4,770.76
Holme Pierrepont & Gamston	1,584.36	1,848.44	2,112.48	2,376.55	2,904.66	3,432.80	3,960.91	4,753.10
Keyworth	1,610.85	1,879.34	2,147.80	2,416.28	2,953.22	3,490.18	4,027.13	4,832.56
Kingston-on-Soar	1,587.18	1,851.73	2,116.24	2,380.78	2,909.83	3,438.91	3,967.96	4,761.56
Kinoulton	1,569.79	1,831.44	2,093.06	2,354.70	2,877.96	3,401.24	3,924.49	4,709.40
Kneeton	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Langar cum Barnstone	1,642.88	1,916.71	2,190.51	2,464.33	3,011.95	3,559.59	4,107.21	4,928.66
Newton	1,599.39	1,865.97	2,132.52	2,399.09	2,932.21	3,465.35	3,998.48	4,798.18
Normanton-on-Soar	1,613.49	1,882.43	2,151.33	2,420.25	2,958.07	3,495.92	4,033.74	4,840.50
Normanton-on-the-Wolds	1,602.30	1,869.37	2,136.40	2,403.46	2,937.55	3,471.67	4,005.76	4,806.92
Orston	1,593.86	1,859.52	2,125.15	2,390.80	2,922.08	3,453.38	3,984.66	4,781.60
Owthorpe	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Plumtree	1,592.07	1,857.44	2,122.77	2,388.12	2,918.80	3,449.51	3,980.19	4,776.24
Radcliffe-on-Trent	1,630.56	1,902.34	2,174.08	2,445.85	2,989.36	3,532.90	4,076.41	4,891.70
Ratcliffe-on-Soar	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Rempstone	1,586.96	1,851.47	2,115.95	2,380.45	2,909.43	3,438.43	3,967.41	4,760.90
Ruddington	1,642.02	1,915.71	2,189.36	2,463.04	3,010.37	3,557.72	4,105.06	4,926.08
Saxondale	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Scarrington	1,565.45	1,826.38	2,087.27	2,348.19	2,870.00	3,391.83	3,913.64	4,696.38
Screveton	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Shelford	1,634.25	1,906.65	2,179.01	2,451.39	2,996.13	3,540.90	4,085.64	4,902.78
Shelton	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Sibthorpe	1,581.25	1,844.81	2,108.34	2,371.89	2,898.97	3,426.07	3,953.14	4,743.78
Stanford-on-Soar	1,606.16	1,873.87	2,141.55	2,409.25	2,944.63	3,480.03	4,015.41	4,818.50
Stanton-on-the-Wolds	1,591.14	1,856.35	2,121.52	2,386.72	2,917.09	3,447.49	3,977.86	4,773.44
Sutton Bonington	1,617.08	1,886.61	2,156.11	2,425.63	2,964.65	3,503.69	4,042.71	4,851.26
Thoroton	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Thrumpton	1,592.74	1,858.21	2,123.66	2,389.12	2,920.03	3,450.95	3,981.86	4,778.24
Tollerton	1,621.97	1,892.32	2,162.63	2,432.97	2,973.62	3,514.29	4,054.94	4,865.94
Upper Saxondale	1,612.09	1,880.79	2,149.46	2,418.15	2,955.51	3,492.89	4,030.24	4,836.30
Upper Broughton	1,592.73	1,858.21	2,123.65	2,389.11	2,920.01	3,450.94	3,981.84	4,778.22
West Bridgford	1,599.17	1,865.71	2,132.23	2,398.76	2,931.81	3,464.88	3,997.93	4,797.52
West Leake	1,581.96	1,845.64	2,109.28	2,372.95	2,900.26	3,427.60	3,954.91	4,745.90
Whatton in the Vale	1,595.41	1,861.33	2,127.22	2,393.13	2,924.93	3,456.75	3,988.54	4,786.26
Widmerpool	1,595.08	1,860.94	2,126.78	2,392.63	2,924.32	3,456.02	3,987.71	4,785.26
Willoughby-on-the-Wolds	1,592.38	1,857.79	2,123.18	2,388.58	2,919.37	3,450.17	3,980.96	4,777.16
Wiverton & Tithby	1,559.54	1,819.48	2,079.39	2,339.32	2,859.16	3,379.02	3,898.86	4,678.64
Wysall & Thorpe in the Glebe	1,614.29	1,883.35	2,152.39	2,421.44	2,959.53	3,497.64	4,035.73	4,842.88