

Public Document Pack



COUNCIL AGENDA

Date: Wednesday, 21 February 2024

Time: 7.15 pm

Venue: The Arts Centre, Pavilion Gardens, Buxton

You can view the agenda online by using a smart phone camera and scanning the code below:



Please find below an additional report which was unavailable when the agenda was published.

9. To set the Council Tax for the financial year beginning 1 April 2024 (**Pages 3 - 14**)

MARK TRILLO
EXECUTIVE DIRECTOR & MONITORING OFFICER

This page is intentionally left blank

HIGH PEAK BOROUGH COUNCIL

Report to Council

21st February 2024

TITLE:	Setting of the Council Tax 2024/25
EXECUTIVE COUNCILLOR:	Cllr Alan Barrow – Executive Councillor for Finance & Corporate Services
CONTACT OFFICER:	Keith Pointon – Head of Finance
WARDS:	All

1. Reason for the Report

- 1.1 This report sets out the proposed Council Tax level for the financial year 2024/25 in line with current legislation.

2. Recommendations

- 2.1 That the following amounts be now calculated by the Council in accordance with Sections 31A and 31B of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):

- (a) £49,394,064 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act. (**Gross Expenditure on General Fund Services, and Parish Precepts**)
- (b) £41,469,910 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (**Gross Income including External Financing and the Use of Reserves**)
- (c) £7,924,154 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above calculated by the Council, in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year (**Amount to be Funded from Council Tax**)

- (d) £249.23 being the amount at (c) above divided by the tax base, calculated by the Council, in accordance with Section 31 (B) of the Act, as the basic amount of its Council Tax for the year. **(Average Local Council Tax)**
- (e) Appendix B being Council Tax for the HPBC Borough divided by the tax base plus the Parish Precept and any amounts of special items relating to dwellings in those parts of the Council's area divided the local tax base. **(Band D Charges for each Parish)**
- (f) Appendix C being the amounts given by multiplying the amount at (e) above by the number which, in the proportion 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 as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands **(Charges for all Bands)**
- (g) Appendix D being the aggregate of the local charges in (f) above and the amounts levied by major precepting authorities. **(Total Council Tax charge for each Band in each Parish)**

3. Executive Summary

- 3.1 The average council tax to be charged to taxpayers in Band D can be summarised as follows:

Element	2023/24	2024/25	Increase	
	Charge	Charge	(Decrease)	
	£	£	£	%
High Peak Borough Council	211.36	217.68	6.32	2.99
Parish and Town Councils*	25.23	31.55	6.32	25.05
Average Local Council Tax	236.59	249.23	12.64	5.34
Derbyshire County Council	1,477.98	1,551.73	73.75	4.99
Office of the Police & Crime Commissioner for Derbyshire	266.60	279.60	13.00	4.88
Derbyshire Fire & Rescue Service	85.84	88.41	2.57	2.99
Total Council Tax	2,067.01	2,168.97	101.96	4.93

* Parish and Town Council charges vary between parishes and are shown as average values in the above for illustration purposes.

4. How this report links with Corporate Priorities

- 4.1 Not applicable

5. Options

- 5.1 There are no options to consider as this report formally sets the Council Tax following resolutions of all of the relevant precepting authorities.

6. Implications

6.1 Community Safety

None.

6.2 Employees

None.

6.3 Equalities

None.

6.4 Financial

The subject of the report.

6.5 Legal

None.

6.6 Sustainability
None.

6.7 Internal and External Consultation:
None.

6.8 Risk Assessment:
Not applicable

MARTIN OWEN
Executive Director (Finance & Customer Services)

Background Papers

Localism Act 2011
Local Government Finance Act 1992
Local Authorities Finance Settlement 2024/25
Budget Working Papers

Contact

Keith Pointon
Head of Finance
Tel: (01538) 395400 Ext. 4193

7 Background and Introduction

7.1 As a Borough Council, High Peak Borough Council is responsible for the billing and collection of all Council Tax due from local taxpayers. This means that the Council has to collect Council Tax to cover not only its own services but also the precepts set by other authorities. The Council Tax levied is therefore made up of five elements:

- High Peak Borough Council element
- Parish precepts
- Derbyshire County Council precept
- Police & Crime Commissioner for Derbyshire precept
- Derbyshire Fire & Rescue Service precept

7.2 The setting of the Council Tax follows a prescribed timetable. The process commences with the setting of the tax base in November, and ends with the formal setting of the Council Tax, which has to be completed by no later than 11th March.

7.3 The procedure has to adhere to the requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011) and the level of council tax is directly related to the net expenditure of the Council after deducting income from central government grant and other sources of income. Council resolutions also have to adhere to the requirements of legislation and recommendations are therefore written in formal language.

8 Council Tax Base & Collection Fund Surplus

8.1 The Council Tax base for the year 2024/25 is 31,795. A breakdown of the calculation by parish can be seen in column 1 of Appendix A.

8.2 After taking into account previous re-distributions, the Collection Fund for Council Tax is predicted to have a surplus at 31st March 2024 of £88,620. The surplus is shared amongst the major precepting authorities i.e. Derbyshire County Council, Police & Crime Commissioner for Derbyshire, Derbyshire Fire & Rescue Service and this Council. The redistribution is made in proportion to the level of each authority's precept for the current financial year. This Council's share of the surplus is £10,140.

9 High Peak Borough Council Tax

9.1 On 8th February 2024, the Executive recommended a Borough Council Tax increase of £6.32 (2.99%). This involved setting a General Fund Budget of £13,883,770.

9.2 The amount of council tax that the Borough Council is to levy is:

	TOTAL
	£
Total Budget	13,883,770
Less use of Balances / Reserves	(203,150)
Less Council Tax Collection Fund Surplus (HPBC Share)	(10,140)
Less Business Rates Collection Fund Surplus (HPBC Share)	(136,570)
Net Expenditure to be financed	13,553,910
Less Business Rates Retention	(2,942,330)
Less External Financing	(3,670,440)
Total Requirement from Borough Council Tax	6,921,140

9.3 The Band D Council Tax is therefore £217.68 (The total requirement from Borough Council Tax divided by the tax base of 31,795). This represents an increase of £6.32 (2.99%) on last year.

9.4 Following on from a review, the Council will retain the same Council Tax Reduction Scheme for working age claimants in 2024/25.

10 Parish Council Precepts

10.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes is £1,003,013.86, which produces an average Band D Council Tax of £31.55. The actual amount levied will vary from parish to parish. A detailed breakdown of the precept requirements and the band D charge for each parish can be seen in columns 2 and 3 of Appendix A.

11 Derbyshire County Council Precepts

11.1 The precept demand issued by Derbyshire County Council is £49,337,255 which produces a Band D council tax of £1,551.73. This represents an increase of £73.75 (4.99%) when compared to the level of tax levied in 2023/24. This increase includes £29.56 (2.00%) attributable to the Adult Social Care Precept and £44.19 (2.99%) which is not attributable to the Adult Social Care Precept.

12 Office of the Police & Crime Commissioner for Derbyshire Precept

12.1 The precept demand issued by Police & Crime Commissioner for Derbyshire is £8,889,882 which produces a Band D council tax of £279.60. This

represents an increase of £13.00 (4.88%) when compared to the level of tax levied in 2023/24.

13 Derbyshire Fire and Rescue Service Precept

- 13.1 The Derbyshire Fire and Rescue Service precept demand is £2,810,996 which produces a Band D council tax of £88.41. This represents an increase of £2.57 (2.99%) when compared with the level of precept for 2023/24.

Parish Councils 2024/25

	Tax Base	Parish Precept	Band D Charge
Bamford with Thornhill	602	18,500.00	30.73
Brough & Shatton	74		0.00
Buxton, Hadfield & Glossop	16,883		0.00
Castleton	252	10,527.00	41.77
Chapel-en-le-Frith	3,531	375,000.00	106.20
Charlesworth	953	11,607.00	12.18
Chinley, Buxworth & Brownside	1,074	64,133.00	59.71
Chisworth	149	5,066.00	34.00
Derwent & Hope Woodlands	48	1,097.00	22.85
Edale	142	6,464.97	45.53
Hartington Upper Quarter	139	5,162.40	37.14
Hayfield	1,042	58,473.80	56.12
Hope With Aston	399	7,719.00	19.35
King Sterndale	52		0.00
New Mills	3,062	286,143.90	93.45
Peak Forest	149	10,000.00	67.11
Tintwistle	511	22,517.00	44.06
Whaley Bridge	2,353	111,602.79	47.43
Wormhill and Green Fairfield	380	9,000.00	23.68
TOTAL	31,795	£1,003,013.86	£31.55

Local Council Tax at Band D – 2024/25*(Total of the Borough charge plus the named Town or Parish Council)*

Parish	Borough & Parish
Bamford with Thornhill	£248.41
Brough & Shatton	£217.68
Buxton, Hadfield & Glossop	£217.68
Castleton	£259.45
Chapel-en-le-Frith	£323.88
Charlesworth	£229.86
Chinley, Buxworth & Brownside	£277.39
Chisworth	£251.68
Derwent & Hope Woodlands	£240.53
Edale	£263.21
Hartington Upper Quarter	£254.82
Hayfield	£273.80
Hope With Aston	£237.03
King Sterndale	£217.68
New Mills	£311.13
Peak Forest	£284.79
Tintwistle	£261.74
Whaley Bridge	£265.11
Wormhill and Green Fairfield	£241.36

APPENDIX C**Local Council Tax All Bands – 2024/25***(Total of the Borough charge plus the named Town or Parish Council)*

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	6	7	8	9	11	13	15	18
	£	£	£	£	£	£	£	£
Bamford with Thornhill	165.61	193.21	220.81	248.41	303.61	358.82	414.02	496.82
Brough & Shatton	145.12	169.31	193.49	217.68	266.05	314.43	362.80	435.36
Buxton, Hadfield & Glossop	145.12	169.31	193.49	217.68	266.05	314.43	362.80	435.36
Castleton	172.97	201.80	230.62	259.45	317.10	374.76	432.42	518.90
Chapel-en-le-Frith	215.92	251.91	287.89	323.88	395.85	467.83	539.80	647.76
Charlesworth	153.24	178.78	204.32	229.86	280.94	332.02	383.10	459.72
Chinley, Buxworth & Brownside	184.93	215.75	246.57	277.39	339.03	400.68	462.32	554.78
Chisworth	167.79	195.75	223.71	251.68	307.61	363.54	419.47	503.36
Derwent & Hope Woodlands	160.35	187.08	213.80	240.53	293.98	347.44	400.88	481.06
Edale	175.47	204.72	233.96	263.21	321.70	380.20	438.68	526.42
Hartington Upper Quarter	169.88	198.20	226.50	254.82	311.44	368.08	424.70	509.64
Hayfield	182.53	212.96	243.37	273.80	334.64	395.49	456.33	547.60
Hope With Aston	158.02	184.36	210.69	237.03	289.70	342.38	395.05	474.06
King Sterndale	145.12	169.31	193.49	217.68	266.05	314.43	362.80	435.36
New Mills	207.42	241.99	276.56	311.13	380.27	449.41	518.55	622.26
Peak Forest	189.86	221.51	253.14	284.79	348.07	411.37	474.65	569.58
Tintwistle	174.49	203.58	232.65	261.74	319.90	378.07	436.23	523.48
Whaley Bridge	176.74	206.20	235.65	265.11	324.02	382.94	441.85	530.22
Wormhill and Green Fairfield	160.91	187.73	214.54	241.36	294.99	348.63	402.27	482.72

APPENDIX D

Total Council Tax – 2024/25

(Total of the Borough, County, Police and Fire Service charges plus the named Town or Parish Council)

Parish	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	6	7	8	9	11	13	15	18
	£	£	£	£	£	£	£	£
Bamford with Thornhill	1,445.44	1,686.34	1,927.24	2,168.15	2,649.96	3,131.78	3,613.59	4,336.30
Brough & Shatton	1,424.95	1,662.44	1,899.92	2,137.42	2,612.40	3,087.39	3,562.37	4,274.84
Buxton, Hadfield & Glossop	1,424.95	1,662.44	1,899.92	2,137.42	2,612.40	3,087.39	3,562.37	4,274.84
Castleton	1,452.80	1,694.93	1,937.05	2,179.19	2,663.45	3,147.72	3,631.99	4,358.38
Chapel-en-le-Frith	1,495.75	1,745.04	1,994.32	2,243.62	2,742.20	3,240.79	3,739.37	4,487.24
Charlesworth	1,433.07	1,671.91	1,910.75	2,149.60	2,627.29	3,104.98	3,582.67	4,299.20
Chinley, Buxworth & Brownside	1,464.76	1,708.88	1,953.00	2,197.13	2,685.38	3,173.64	3,661.89	4,394.26
Chisworth	1,447.62	1,688.88	1,930.14	2,171.42	2,653.96	3,136.50	3,619.04	4,342.84
Derwent & Hope Woodlands	1,440.18	1,680.21	1,920.23	2,160.27	2,640.33	3,120.40	3,600.45	4,320.54
Edale	1,455.30	1,697.85	1,940.39	2,182.95	2,668.05	3,153.16	3,638.25	4,365.90
Hartington Upper Quarter	1,449.71	1,691.33	1,932.93	2,174.56	2,657.79	3,141.04	3,624.27	4,349.12
Hayfield	1,462.36	1,706.09	1,949.80	2,193.54	2,680.99	3,168.45	3,655.90	4,387.08
Hope With Aston	1,437.85	1,677.49	1,917.12	2,156.77	2,636.05	3,115.34	3,594.62	4,313.54
King Sterndale	1,424.95	1,662.44	1,899.92	2,137.42	2,612.40	3,087.39	3,562.37	4,274.84
New Mills	1,487.25	1,735.12	1,982.99	2,230.87	2,726.62	3,222.37	3,718.12	4,461.74
Peak Forest	1,469.69	1,714.64	1,959.57	2,204.53	2,694.42	3,184.33	3,674.22	4,409.06
Tintwistle	1,454.32	1,696.71	1,939.08	2,181.48	2,666.25	3,151.03	3,635.80	4,362.96
Whaley Bridge	1,456.57	1,699.33	1,942.08	2,184.85	2,670.37	3,155.90	3,641.42	4,369.70
Wormhill and Green Fairfield	1,440.74	1,680.86	1,920.97	2,161.10	2,641.34	3,121.59	3,601.84	4,322.20

This page is intentionally left blank