

Report Title:	Council Tax 2024/25
Contains Confidential or Exempt Information	No - Part I
Cabinet Member:	Councillor Jones, Deputy Leader and Cabinet Member for Finance
Meeting and Date:	Full Council – 29 February 2024
Responsible Officer(s):	Elizabeth Griffiths, Executive Director of Resources Andrew Vallance, Deputy Director of Finance
Wards affected:	All

REPORT SUMMARY

This reports seeks agreement to the proposed RBWM council tax charges for 2024/25. It also sets out proposed charges by other precepting bodies, including the police and fire authorities, and individual parishes.

1. DETAILS OF RECOMMENDATION(S)

RECOMMENDATION: That Council notes the report and:

- i) Approves the calculations for determining the Council Tax Requirement for 2024/25 as set out in **Appendix A**, consisting of:
 - a. A Council Tax Requirement of £89.559m.
 - b. A Band D charge of £1,284.14 for the Royal Borough of Windsor and Maidenhead in 2024/25, reflecting an overall increase of 4.99%, based on:
 - i. A 2.99% increase in base Council Tax taking the charge to £1,097.30 for 2024/25;
 - ii. An additional 2% to reflect an increase in the Adult Social Care Precept which is proposed as £186.84;
 - c. The Special Expenses Precept increases by £1.06 (2.98%) to £36.66 for 2024/25 for the unparished areas of Windsor and Maidenhead in accordance with Section 35 of the Local Government Finance Act 1992, as set out in **Appendix D**;
- ii) Notes the following Precepts by partner organisations:
 - a) The Police and Crime Commissioner for the Thames Valley - £269.28, as set out in **Appendix B**;
 - b) Royal Berkshire Fire Authority - £81.31, as set out in **Appendix B**;
 - c) Parish precepts as set out in **Appendix C**, as notified by the individual parishes.
- iii) Agrees to reduce the time period for levying a council tax Long Term Empty Premium on properties, from 2 years to 1 year, from 1 April 2024; and to introduce a new council tax premium of 100% on properties which

are only occupied periodically but are substantially furnished, e.g. second homes, from 1 April 2025.

2. REASON(S) FOR RECOMMENDATION(S) AND OPTIONS CONSIDERED

Options

Table 1: Options arising from this report

Option	Comments
To raise Band D Council Tax by 4.99%. This is the recommended option	This increase is necessary to fund the proposed 2024/25 budget.
To raise Band D Council Tax by a lower percentage.	This would fail to balance the proposed 2024/25 budget so would not be legal.
Do Nothing	This would fail to balance the proposed 2024/25 budget so would not be legal.

- 2.1 The recommended Council Tax increases are necessary in order to fund the proposed 2024/25 budget as set out in a separate report to this meeting.

3. KEY IMPLICATIONS

Table 2: Key Implications

Outcome	Unmet	Met	Exceeded	Significantly Exceeded	Date of delivery
Council Tax collection rates	98%	98.5%	99%	99.5%	31/3/25

4. FINANCIAL DETAILS / VALUE FOR MONEY

- 4.1 Approximately 85% of funding for the Council is from Council Tax paid by residents.
- 4.2 In November 2023, Cabinet set the Council Tax Base at 69,742.50 properties, a decrease of 507.70 (0.72%) over the 2023/24 base. The Council is projecting a collection rate of 98.5%.
- 4.3 The overall Council Tax Requirement has been calculated at £89.559m for the 2024/25 financial year.
- 4.4 The Government has retained the referendum limit for unitary councils at 2.99% plus 2% Adult Social Care Precept, a total of 4.99%.

- 4.5 This gives rise to a Band D charge for 2024/25 at £1,284.14, which equates to an increase of £61.03 or 4.99%. The charge can be broken down as follows:
- £1,097.30 General Band D Charge, an increase of 2.99%.
 - £186.84 Adult Social Care Precept, an increase of 2%.
- 4.6 The Council projects that there will be a deficit of 0.633m on the Council Tax Collection Fund in 2023/24 to be distributed to the major precepting bodies. The share for the Royal Borough is £0.500m and this has been taken into account within the budget for 2024/25.
- 4.7 In accordance with the Local Government Finance Act 1992, consideration has been given to the Council Tax Reduction scheme but, aside from the annual uprating of allowances for working age applicants and the mandatory changes required by DLHUC for those of pensionable age, the Royal Borough is not proposing any changes to the scheme for 2024/25.

Special Expenses

- 4.8 Windsor and Maidenhead towns are not covered by parish councils and where the Council delivers services specific to these areas this is charged as a Special Expense. **Appendix D** details these.

Long Term Empty Premium

- 4.9 Section 79 of the Levelling Up and Regeneration Act 2023 amends section 11B of the Local Government Finance Act 1992, which now permits billing authorities in England to impose an empty dwellings premium after one year instead of two. The Council intends to apply such a change from 1 April 2024.

Second Homes Premium

- 4.10 At present, English billing authorities may only impose an empty dwellings premium on properties that are 'unoccupied and substantially unfurnished'. This does not cover unoccupied furnished homes.
- 4.11 Section 80 of the Levelling Up and Regeneration Act 2023 inserts a new section 11C into the Local Government Finance Act 1992. This will permit billing authorities to apply a premium to properties that have no resident and are "substantially furnished", e.g. second homes. The maximum council tax charge in these cases would be a standard 100% charge plus, if the recommendations are accepted by Council, a premium of 100% making a total council tax charge of 200%.
- 4.12 Section 11C (3) of the Act requires that the first decision to impose this class of premium must be taken at least 12 months before the financial year to which it would apply. In effect this means that the premium will not take effect until the 2025/26 financial year. However, Council must make such a decision by 31 March 2024 to give the required one year's notice. The decision must be published in at least one local newspaper.

5. LEGAL IMPLICATIONS

- 5.1 The proposed council tax increase of 4.99% is within the referendum limit set by Government.

6. RISK MANAGEMENT

- 6.1 No risks identified.

7. POTENTIAL IMPACTS

- 7.1 Equalities. An Equality Impact Assessment is available as Appendix E.
- 7.2 Climate change/sustainability. No impact on climate change / sustainability.
- 7.3 Data Protection/GDPR. No change to the way council processes personal data is proposed by this report

8. CONSULTATION

- 8.1 The budget consultation undertaken is detailed in the budget report elsewhere on this agenda

9. TIMETABLE FOR IMPLEMENTATION

Table 3: Implementation timetable

Date	Details
15.3.24	Council Tax Bills received by residents
1.4.24	First direct debit instalments taken for 2024/25 year

10. APPENDICES

- 10.1 This report is supported by 5 appendices:

- Appendix A – Council Tax Determination 2024/25
- Appendix B – Council Tax by Parish
- Appendix C – Parish Precepts compared to 2023/24
- Appendix D – Special Expenses
- Appendix E – Equality Impact Assessment

11. BACKGROUND DOCUMENTS

11.1 This report is supported by no background documents:

12. CONSULTATION

Name of consultee	Post held	Date sent	Date returned
<i>Mandatory: Statutory Officer (or deputy)</i>			
Elizabeth Griffiths	Executive Director of Resources & S151 Officer	12.2.2024	12.2.2024
Elaine Browne	Deputy Director of Law & Governance & Monitoring Officer	12.2.2024	13.2.2024
<i>Deputies:</i>			
Andrew Vallance	Deputy Director of Finance & Deputy S151 Officer	Report Author	
Jane Cryer	Principal Lawyer & Deputy Monitoring Officer	12.2.2024	
Helena Stevenson	Principal Lawyer & Deputy Monitoring Officer	12.2.2024	
<i>Mandatory: Data Protection Officer (or deputy) - if decision will result in processing of personal data; to advise on DPIA</i>			
Samantha Wootton	Data Protection Officer	12.2.2024	13.2.2024
<i>Mandatory: Equalities Officer – to advise on EQiA, or agree an EQiA is not required</i>			
Ellen McManus-Fry	Equalities & Engagement Officer	12.2.2024	19.2.2024
<i>Mandatory: Assistant Director HR – to advise if report has potential staffing or workforce implications</i>			
Nikki Craig	Assistant Director of HR, Corporate Projects and IT	12.2.2024	12.2.2024
<i>Other consultees:</i>			
<i>Directors (where relevant)</i>			
Stephen Evans	Chief Executive	12.2.2024	13.2.2024
Andrew Durrant	Executive Director of Place	12.2.2024	
Kevin McDaniel	Executive Director of Adult Social Care & Health	12.2.2024	12.2.2024
Lin Ferguson	Executive Director of Children's Services & Education	12.2.2024	16.2.2024

Confirmation relevant Cabinet Member(s) consulted	Deputy Leader and Cabinet Member for Finance	Yes
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REPORT HISTORY

Decision type:	Urgency item?	To follow item?
Council decision	No	No

Report Author: Andrew Vallance, Deputy Director of Finance