



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	COUNCIL – WEDNESDAY 28 FEBRUARY 2024
Subject	COUNCIL TAX 2024/2025
Wards affected	All
Accountable member	Councillor Andy Graham, Leader of the Council Email: andy.graham@westoxon.gov.uk
Accountable officer	Madhu Richards, Director of Finance Email: madhu.richards@westoxon.gov.uk
Report author	Georgina Dyer, Chief Accountant Email: georgina.dyer@westoxon.gov.uk
Summary/Purpose	To enable the Council to calculate and set the Council Tax for 2024/25.
Annexes	Annex A – Proposed resolution Annex B – Council Tax Schedules – See annexes F-I of the Budget Papers.
Recommendation	That Council passes the resolution set out in Annex A to the report.
Corporate priorities	N/A
Key Decision	No
Exempt	No
Consultees/ Consultation	

I. BACKGROUND AND MAIN POINTS

- I.1. The Local Government Finance Act 1992, and the Localism Act 2011, requires:
 - a) the billing authority to calculate a Council Tax requirement for the year.
 - b) the Council to confirm that its basic amount of Council Tax for 2024/25 is not excessive. This covers the requirements of Chapter 4ZA Local Government Finance Act 1992 – Referendums relating to Council Tax increases.
- I.2. At its meeting on 14th February 2024, as part of the budget setting process, the Executive recommended a Council Tax of £124.38 at Band D.
- I.3. The Council is required to make resolutions in respect of the tax base (Schedules 1 and 2) and aggregate levels of Council Tax. The aggregate levels of Council Tax comprise the 'basic amount' - parish and district levy (Schedules 1 and 2), amounts for each Council Tax band (Schedule 3) and precepts for Oxfordshire County Council and the Police & Crime Commissioner for Thames Valley (Schedule 4).
- I.4. The recommendations to give effect to the legal resolution of these items are necessarily framed.
- I.5. The average parish council tax levy for 2024/25 is estimated at £106.14 (2023/24 : £98.18).
- I.6. The Council is proposing a district Council Tax (at band D) of £124.38 for 2024/25.
- I.7. For the purposes of passing debts through the Courts, the Council must also formally resolve that certain officers are empowered to carry out this function. Those officers are identified at [Recommendation 8](#) in [Annex A](#).

2. CLIMATE CHANGE IMPLICATIONS

- 2.1. There are no implications resulting from this report.

3. BACKGROUND PAPERS

- 3.1. None

(END)