



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	Council – Wednesday 15 February 2023
Subject	Council Tax 2023/2024
Wards affected	All
Accountable member	Councillor Andy Graham – Leader of the Council. Email: andy.graham@westoxon.gov.uk
Accountable officer	Elizabeth Griffiths – Chief Finance Officer, Section 151 Officer and Deputy Chief Executive. Email: elizabeth.griffiths@westoxon.gov.uk
Summary/Purpose	To enable the Council to calculate and set the Council Tax for 2023/2024.
Annexes	Annex A – Proposed resolution; and Annex B – Council Tax Schedules 1-4, Precepts and Tax base.
Recommendation	That Council resolves to: I. Agree the resolution set out in Annex A to the report.
Corporate priorities	N/A
Key Decision	Yes
Exempt	No
Consultees/ Consultation	

I. BACKGROUND AND MAIN POINTS

- 1.1. 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 2023/24 is not excessive. This covers the requirements of Chapter 4ZA Local Government Finance Act 1992 – Referendums relating to Council Tax increases.
- 1.2. At its meeting on 15th February 2023, as part of the budget setting process, the Executive is expected to recommend a Council Tax of £119.38 at Band D.
- 1.3. 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).
- 1.4. The recommendations to give effect to the legal resolution of these items are necessarily framed.
- 1.5. The average parish council tax levy for 2023/24 is estimated at £98.18 (2022/23 : £95.83). Three Parish Councils have yet to confirm their precepts; and have been assumed to be at the 2022/23 level.
- 1.6. The Council is proposing a district Council Tax (at band D) of £119.38 for 2023/24. If the proposed level of District Council Tax is changed by Council then the figures in Schedules 2-4 will also need to be changed. In order to make such changes and verify them, there would need to be an adjournment of the Council meeting.
- 1.7. 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

Recommendations for the Council Tax Resolution 2023/24

- 1) For the purpose of the Local Government Finance Act 1992 Section 35(2), there are no special expenses for the District Council in 2023/24;
- 2) It be noted that at its meeting held on 11 January 2023 the Executive acknowledged the calculation of the Council Tax Base for 2023/24:
 - a) for the whole Council area as 47,078.85 [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 in the attached Schedule 1.
- 3) The Council Tax requirement for the Council’s own purposes for 2023/24 (excluding Parish Precepts and Special Expenses) is £119.38.
- 4) The following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
 - a) £50,161,425 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 and any additional special expenses.
 - b) £39,918,892 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
 - c) £10,242,533 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(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) £217.56 being the amount at 4(c) above (Item R), all divided by Item T (2(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 and Special Expenses);
 - e) £4,622,260 being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act as per the attached Schedule 2.
 - f) £119.38 being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by Item T(2(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 or special item relates;
 - g) the amounts shown in Schedule 2 being the amounts given by adding to the amount at 4(f) above, the amounts of the special item or items relating to dwellings in those parts of the Council’s area shown in Schedule 2 divided in each case by the amount at 2(b) 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;
 - h) the amounts shown in Schedule 3 being the amounts given by multiplying the amounts at 4(f) and 4(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;

- 5) It be noted that for the year 2023/24 the Oxfordshire County Council and the Police and Crime Commissioner for the Thames Valley have issued precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated below:

Valuation band	Oxfordshire County Council £	Police and Crime* Commissioner for Thames Valley £
A	£1,156.02	£170.85
B	£1,348.69	£199.33
C	£1,541.36	£227.80
D	£1,734.03	£256.28
E	£2,119.37	£313.23
F	£2,504.71	£370.18
G	£2,890.05	£427.13
H	£3,468.06	£512.56

*The PCC figures are draft until formal approval expected at the end of January 2023 but not yet received.

- 6) The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in Schedule 4 as the amounts of Council Tax for the year 2023/24 for each part of its area and for each of the categories of dwellings.
- 7) The Council's basic amount of Council Tax for 2023/24 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.
- 8) The following Council/Public Officers: Chief Finance Officer, Group Manager – Resident Services, Legal Services Manager, Legal Executive, Business Manager – Operational Support, Revenues Manager, Revenues Lead and Court Officer be authorised to:
- a) collect and recover any National Non-Domestic Rates and Council Tax, and
 - b) prosecute or defend on the Council's behalf or to appear on its behalf in proceedings before a magistrate's court in respect of unpaid National Non-Domestic Rates and Council Tax.