

COUNCIL 20 FEBRUARY 2024

COUNCIL TAX SETTING 2024/25

RECOMMENDATIONS

- (a) that it be noted that at the Cabinet meeting on 18 January 2024 the Council calculated as its council tax base for the year 2024/25:
- (i) for the whole Council area as 52,394.75 being Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended, (the “Act”); and
 - (ii) for dwellings in those parts of its area to which a parish precept relates as in the attached Appendix P;
- (b) that the council tax requirement for the Council’s own purpose for 2024/25 (excluding Town and Parish precepts) be calculated as £243.72;
- (c) that the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
- (i) £59,441,384 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 Town and Parish Councils.
 - (ii) £41,113,000 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (iii) £18,328,384 being the amount by which the aggregate at (c)(i) above exceeds the aggregate at (c)(ii) 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).
 - (iv) £349.81 being the amount at (c)(iii) above (Item R), all divided by (a)(i) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its council tax for the year (including Town and Parish

precepts).

(v) £5,558,736 being the aggregate amount of all special items (Town and Parish precepts) referred to in Section 34 (1) of the Act (as per the attached Appendix P).

(vi) £243.72 being the amount at (c)(iv) above, less the result given by dividing the amount at (c)(v) above by the amount at (a)(i) above (Item T), 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 Town or Parish precept relates.

(d) that it be noted that for the year 2024/25 the Kent County Council, the Kent Police & Crime Commissioner and the Kent & Medway Fire and Rescue Authority 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 in the table below:-

<u>Valuation Bands</u>	<u>Precepting Authority</u>			
	Sevenoaks District Council £	Kent County Council £	Kent Police & C.C. £	Kent & Medway Fire and Rescue Authority £
A	162.48	1,073.88	170.77	59.94
B	189.56	1,252.86	199.23	69.93
C	216.64	1,431.84	227.69	79.92
D	243.72	1,610.82	256.15	89.91
E	297.88	1,968.78	313.07	109.89
F	352.04	2,326.74	369.99	129.87
G	406.20	2,684.70	426.92	149.85
H	487.44	3,221.64	512.30	179.82

- (e) that the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in Appendix R as the amounts of council tax for the year 2024/25 for each part of its area and for each of the categories of dwellings; and
- (f) that the Council's basic amount of council tax for 2024/25, shown in (c)(vi) above, is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.

NOTES ON COUNCIL TAX RECOMMENDATIONS

<u>Recommendation</u>	<u>Note</u>
(a)	This is the tax base in terms of band D equivalents approved by the Cabinet on 18 January 2024.
(b)	The District's council tax requirement (band D).
(c)(i)	Estimated gross revenue expenditure for 2024/25 including reserves and parish precepts.
(c)(ii)	Estimated gross revenue income for 2024/25 including Government support but excluding net council tax requirement.
(c)(iii)	Net council tax requirement in cash terms including Town and Parish precepts.
(c)(iv)	Net council tax requirement in band D terms including Town and Parish precepts.
(c)(v)	Total of Town and Parish precepts.
(c)(vi)	The District's council tax requirement (band D).
(d)	The District Council, County Council, Police & Crime Commissioner and Fire Authority precepts expressed for each valuation band.
(e)	The aggregate tax demand set out over each valuation band. Shown in Appendix R in case of last minute amendments.
(f)	Confirmation that any increase in the council tax requirement is not excessive and, hence, that no referendum is required.