

COUNCIL TAX RESOLUTION 2024/25

1. PURPOSE OF REPORT

The purpose of this report is to enable the Council to calculate and set the Council Tax for 2024/25. The Formal Council Tax Resolution is at **Appendix A**.

Members are also reminded that in accordance with Section 106 of the Local Government Finance Act 1992, any Member in council tax arrears is unable to participate in the debate and decision making in relation to the budget and council tax setting.

2. BACKGROUND

The Localism Act 2011 made significant changes to the Local Government Finance Act 1992. It now requires the billing authority to calculate a Council Tax requirement for the year.

Since the meeting of the Cabinet, the precept levels of other precepting bodies have been received or drafted. These are detailed below:

City, Town and Parish Councils

The City, Town and Parish Councils Precepts for 2024/25 are detailed in **Appendix C** and total **£2,358,756**. The increase in the average Band D Council Tax for City, Town and Parish Councils is **6.52%** and results in an average Band D Council Tax figure of **£57.37** for 2024/25.

Staffordshire County Council

Staffordshire County Council met on 8 February 2024 and set their precept at **£63,509,105.31** adjusted by a Collection Fund contribution of **£605,000** (a total payable of **£64,114,105.31**). This results in a Band D Council Tax of **£1,544.64**.

Staffordshire Commissioner – Police and Crime

The Staffordshire Commissioner – Police and Crime set their precept on 5 February 2024 at **£11,248,049.41** adjusted by a Collection Fund contribution of **£107,000** (a total amount payable of **£ 11,355,049.41**). This results in a Band D Council Tax of **£273.57**.

Staffordshire Commissioner – Fire and Rescue

The Staffordshire Commissioner – Fire and Rescue set their precept on 12 February 2024 at **£3,567,617.97** adjusted by a Collection Fund contribution of **£35,000** (a total amount payable of **£3,602,617.97**). This results in a Band D Council Tax of **£86.77**.

3. Recommendation

The recommendations are set out in the formal Council Tax Resolution at **Appendix A**.

If the formal Council Tax Resolution at **Appendix A** is approved, the total Band D Council Tax will be as follows¹:

	2023/24 £	2024/25 £	Increase £	Increase %
Lichfield District Council	£187.85	£192.85	£5.00	2.66%
Staffordshire County Council	£1,471.23	£1,544.64	£73.41	4.99%
Staffordshire Commissioner - Police & Crime	£260.57	£273.57	£13.00	4.99%
Staffordshire Commissioner - Fire & Rescue	£84.25	£86.77	£2.52	2.99%
Sub Total	£2,003.90	£2,097.83	£93.93	4.69%
City, Town and Parish Councils (average)	£53.86	£57.37	£3.51	6.52%
Total	£2,057.76	£2,155.20	£97.44	4.74%

Authorisation of Officers to collect and recover Council Tax, National Non Domestic (Business) Rates and Business Improvement Districts (BIDS):

A Thomas, Assistant Director – Finance and Commissioning (Section 151 Officer); L Barton, Assistant Director – Customer, Resident and Business Services; N Begley, Revenues, Benefits and Corporate Debt Recovery Service Manager; J Irving, Senior Business Advisor; R Hughes, Senior Business Advisor; R Miller, Revenues & Benefits Manager; V Fenton, Revenues and Benefits Manager, or any other person specifically authorised by the Section 151 Officer, appointed by the said offices under Section 112 of the Local Government Act 1972, be hereby authorised:-

- a) To demand, collect and recover any Council Tax, National Non-Domestic Rate or Business Improvement District (BID) made by the Council under the Local Government Finance Acts 1988 and 1992;
- b) To demand, collect and recover any penalties under schedules 3 and 4 to the Local Government Acts 1988 and 1992;
- c) Under Section 223 of the Local Government Act 1972 and all other powers enabling them to prosecute and to appear on behalf of the Council at the hearing of legal proceedings in connection with the demand, collection and recovery of any Council Tax, National Non-Domestic Rate, Community Charge, Business Improvement Districts (BIDS) and General Rates made by the Council and/or any penalties imposed under the Local Government Finance Acts 1988 and 1992; and
- d) To make such amendments to the Council Tax and National Non-Domestic Rate as are authorised by the Local Government Finance Acts 1988 and 1992 and other legislation in force from time to time. Further, the Assistant Director – Finance and Commissioning be authorised to impose penalties in accordance with Schedule 3 to the Local Government Act 1992, with regard to the supply of information for Council Tax purposes.

¹ The percentage increases are to two decimal places.

APPENDIX A

COUNCIL TAX RESOLUTION 2024/25

1. That the recommendations contained in the Medium Term Financial Strategy (Revenue and Capital) 2023/28 relating to the Revenue and Capital Estimates 2023/28 be approved:
2. That the Cabinet recommendation (Agenda Item 3 of 5 December 2023 refers) in respect of calculating the Council Tax Base 2024/25 as follows be approved:
 - a) for the whole Council area as **41,115.8** (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 which a Parish precept relates as in the attached **Appendix B**.
3. That, as a preliminary step the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is calculated as **£7,929,182 (41,115.8 x £192.85)**.
4. That the following amounts be calculated for the year 2024/25 in accordance with Sections 30 and 36 of the Act:

a	being the aggregate 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. (Gross expenditure including Parish precepts and special expenses)	£68,496,551
b	being the aggregate of the amounts which the Council estimates for the items, set out in Section 31A(3) of the Act. (Income)	£58,208,613
c	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). (Council Tax requirement for the year including Parish precepts)	£10,287,938
d	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).	£250.22
e	being the aggregate of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per attached Appendix C).	£2,358,756
f	being the amount at 4 (d) above less the results 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 relates.	£192.85

That it be noted that for the year 2024/25 Staffordshire County Council, The Staffordshire Commissioner – Police and Crime and the Staffordshire Commissioner – Fire and Rescue have stated the following amounts in precepts issued to the District 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.

Valuation Bands							
A (6/9)	B (7/9)	C (8/9)	D 1	E (11/9)	F (13/9)	G (15/9)	H 2
Lichfield District Council							
£128.57	£149.99	£171.42	£192.85	£235.71	£278.56	£321.42	£385.70
Staffordshire County Council							
£1,029.76	£1,201.39	£1,373.01	£1,544.64	£1,887.89	£2,231.15	£2,574.40	£3,089.28
Staffordshire Commissioner - Police & Crime							
£182.38	£212.78	£243.17	£273.57	£334.36	£395.16	£455.95	£547.14
Staffordshire Commissioner - Fire & Rescue							
£57.85	£67.49	£77.13	£86.77	£106.05	£125.33	£144.62	£173.54
Aggregate of all Council Tax Requirements							
£1,398.56	£1,631.65	£1,864.73	£2,097.83	£2,564.01	£3,030.20	£3,496.39	£4,195.66

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts set out in **Appendix B** as the amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.
6. The Council has determined that its relevant basic amount of Council Tax for 2024/25 is **not** excessive in accordance with the principles approved under section 52ZB Local Government Act 1992.
7. As the billing authority, the Council has **not** been notified by a major precepting authority that its basic amount of Council Tax for 2024/25 is excessive and that the billing authority is not required to hold a referendum in accordance with section 52ZK Local Government Act 1992.

APPENDIX B

Council Tax Schedule for 2024/25

Parts of the Council's Area	Valuation Bands							
	A (6/9) £	B (7/9) £	C (8/9) £	D 1 £	E (11/9) £	F (13/9) £	G (15/9) £	H 2 £
Lichfield District Council	£128.57	£149.99	£171.42	£192.85	£235.71	£278.56	£321.42	£385.70
Staffordshire County Council	£1,029.76	£1,201.39	£1,373.01	£1,544.64	£1,887.89	£2,231.15	£2,574.40	£3,089.28
Staffordshire Commissioner - Police & Crime	£182.38	£212.78	£243.17	£273.57	£334.36	£395.16	£455.95	£547.14
Staffordshire Commissioner - Fire & Rescue	£57.85	£67.49	£77.13	£86.77	£106.05	£125.33	£144.62	£173.54
<u>Alrewas Parish Council</u>	(a) £33.91	£39.57	£45.22	£50.87	£62.18	£73.48	£84.79	£101.74
Parish and District	(b) £162.48	£189.56	£216.64	£243.72	£297.89	£352.04	£406.21	£487.44
Total (c)	£1,432.47	£1,671.22	£1,909.95	£2,148.70	£2,626.19	£3,103.68	£3,581.18	£4,297.40
<u>Armitage-with-Handsacre</u>	(a) £36.30	£42.35	£48.40	£54.45	£66.55	£78.65	£90.75	£108.90
Parish and District	(b) £164.87	£192.34	£219.82	£247.30	£302.26	£357.21	£412.17	£494.60
Total (c)	£1,434.86	£1,674.00	£1,913.13	£2,152.28	£2,630.56	£3,108.85	£3,587.14	£4,304.56
<u>Burntwood</u>	(a) £30.28	£35.32	£40.37	£45.42	£55.51	£65.60	£75.69	£90.83
Parish and District	(b) £158.85	£185.31	£211.79	£238.27	£291.22	£344.16	£397.11	£476.53
Total (c)	£1,428.84	£1,666.97	£1,905.10	£2,143.25	£2,619.52	£3,095.80	£3,572.08	£4,286.49
<u>Clifton Campville with Thorpe Constantine*</u>	(a) £32.41	£37.81	£43.21	£48.61	£59.41	£70.22	£81.02	£97.22
Parish and District	(b) £160.98	£187.80	£214.63	£241.46	£295.12	£348.78	£402.44	£482.92
Total (c)	£1,430.97	£1,669.46	£1,907.94	£2,146.44	£2,623.42	£3,100.42	£3,577.41	£4,292.88
<u>Colton</u>	(a) £29.06	£33.90	£38.75	£43.59	£53.28	£62.97	£72.65	£87.18
Parish and District	(b) £157.63	£183.89	£210.17	£236.44	£288.99	£341.53	£394.07	£472.88
Total (c)	£1,427.62	£1,665.55	£1,903.48	£2,141.42	£2,617.29	£3,093.17	£3,569.04	£4,282.84
<u>Curborough & Elmhurst and Farewell & Chorley*</u>	(a) £28.30	£33.02	£37.74	£42.45	£51.89	£61.32	£70.76	£84.91
Parish and District	(b) £156.87	£183.01	£209.16	£235.30	£287.60	£339.88	£392.18	£470.61
Total (c)	£1,426.86	£1,664.67	£1,902.47	£2,140.28	£2,615.90	£3,091.52	£3,567.15	£4,280.57
<u>Drayton Bassett</u>	(a) £39.56	£46.15	£52.74	£59.33	£72.52	£85.70	£98.89	£118.67
Parish and District	(b) £168.13	£196.14	£224.16	£252.18	£308.23	£364.26	£420.31	£504.37
Total (c)	£1,438.12	£1,677.80	£1,917.47	£2,157.16	£2,636.53	£3,115.90	£3,595.28	£4,314.33
<u>Edingale</u>	(a) £39.22	£45.75	£52.29	£58.82	£71.90	£84.97	£98.04	£117.65
Parish and District	(b) £167.79	£195.74	£223.71	£251.67	£307.61	£363.53	£419.46	£503.35
Total (c)	£1,437.78	£1,677.40	£1,917.02	£2,156.65	£2,635.91	£3,115.17	£3,594.43	£4,313.31
<u>Elford</u>	(a) £41.33	£48.22	£55.11	£62.00	£75.77	£89.55	£103.33	£123.99
Parish and District	(b) £169.90	£198.21	£226.53	£254.85	£311.48	£368.11	£424.75	£509.69
Total (c)	£1,439.89	£1,679.87	£1,919.84	£2,159.83	£2,639.78	£3,119.75	£3,599.72	£4,319.65
<u>Fazeley</u>	(a) £38.38	£44.78	£51.18	£57.57	£70.37	£83.16	£95.95	£115.14
Parish and District	(b) £166.95	£194.77	£222.60	£250.42	£306.08	£361.72	£417.37	£500.84
Total (c)	£1,436.94	£1,676.43	£1,915.91	£2,155.40	£2,634.38	£3,113.36	£3,592.34	£4,310.80
<u>Fradley</u>	(a) £47.21	£55.08	£62.95	£70.82	£86.56	£102.30	£118.03	£141.64
Parish and District	(b) £175.78	£205.07	£234.37	£263.67	£322.27	£380.86	£439.45	£527.34
Total (c)	£1,445.77	£1,686.73	£1,927.68	£2,168.65	£2,650.57	£3,132.50	£3,614.42	£4,337.30
<u>Hammerwich</u>	(a) £14.62	£17.06	£19.50	£21.93	£26.81	£31.68	£36.56	£43.87
Parish and District	(b) £143.19	£167.05	£190.92	£214.78	£262.52	£310.24	£357.98	£429.57
Total (c)	£1,413.18	£1,648.71	£1,884.23	£2,119.76	£2,590.82	£3,061.88	£3,532.95	£4,239.53
<u>Hamstall Ridware</u>	(a) £29.09	£33.94	£38.78	£43.63	£53.33	£63.02	£72.72	£87.26
Parish and District	(b) £157.66	£183.93	£210.20	£236.48	£289.04	£341.58	£394.14	£472.96
Total (c)	£1,427.65	£1,665.59	£1,903.51	£2,141.46	£2,617.34	£3,093.22	£3,569.11	£4,282.92

* = Grouped Parishes

APPENDIX B (Continued)

Parts of the Council's Area	Valuation Bands							
	A (6/9) £	B (7/9) £	C (8/9) £	D 1 £	E (11/9) £	F (13/9) £	G (15/9) £	H 2 £
-								
Lichfield District Council	£128.57	£149.99	£171.42	£192.85	£235.71	£278.56	£321.42	£385.70
Staffordshire County Council	£1,029.76	£1,201.39	£1,373.01	£1,544.64	£1,887.89	£2,231.15	£2,574.40	£3,089.28
Staffordshire Commissioner - Police & Crime	£182.38	£212.78	£243.17	£273.57	£334.36	£395.16	£455.95	£547.14
Staffordshire Commissioner - Fire & Rescue	£57.85	£67.49	£77.13	£86.77	£106.05	£125.33	£144.62	£173.54
<u>Harlaston</u>								
Parish and District (a)	£41.27	£48.14	£55.02	£61.90	£75.66	£89.41	£103.17	£123.80
(b)	£169.84	£198.13	£226.44	£254.75	£311.37	£367.97	£424.59	£509.50
Total (c)	£1,439.83	£1,679.79	£1,919.75	£2,159.73	£2,639.67	£3,119.61	£3,599.56	£4,319.46
<u>Hints and Canwell</u>								
Parish and District (a)	£32.91	£38.40	£43.88	£49.37	£60.34	£71.31	£82.28	£98.74
(b)	£161.48	£188.39	£215.30	£242.22	£296.05	£349.87	£403.70	£484.44
Total (c)	£1,431.47	£1,670.05	£1,908.61	£2,147.20	£2,624.35	£3,101.51	£3,578.67	£4,294.40
<u>King's Bromley</u>								
Parish and District (a)	£21.47	£25.05	£28.63	£32.21	£39.36	£46.52	£53.68	£64.41
(b)	£150.04	£175.04	£200.05	£225.06	£275.07	£325.08	£375.10	£450.11
Total (c)	£1,420.03	£1,656.70	£1,893.36	£2,130.04	£2,603.37	£3,076.72	£3,550.07	£4,260.07
<u>Lichfield</u>								
Parish and District (a)	£49.17	£57.37	£65.56	£73.76	£90.15	£106.54	£122.93	£147.52
(b)	£177.74	£207.36	£236.98	£266.61	£325.86	£385.10	£444.35	£533.22
Total (c)	£1,447.73	£1,689.02	£1,930.29	£2,171.59	£2,654.16	£3,136.74	£3,619.32	£4,343.18
<u>Longdon</u>								
Parish and District (a)	£27.59	£32.19	£36.79	£41.39	£50.59	£59.78	£68.98	£82.78
(b)	£156.16	£182.18	£208.21	£234.24	£286.30	£338.34	£390.40	£468.48
Total (c)	£1,426.15	£1,663.84	£1,901.52	£2,139.22	£2,614.60	£3,089.98	£3,565.37	£4,278.44
<u>Mavesyn Ridware</u>								
Parish and District (a)	£34.18	£39.87	£45.57	£51.27	£62.66	£74.05	£85.45	£102.54
(b)	£162.75	£189.86	£216.99	£244.12	£298.37	£352.61	£406.87	£488.24
Total (c)	£1,432.74	£1,671.52	£1,910.30	£2,149.10	£2,626.67	£3,104.25	£3,581.84	£4,298.20
<u>Shenstone</u>								
Parish and District (a)	£33.18	£38.70	£44.23	£49.76	£60.82	£71.88	£82.94	£99.53
(b)	£161.75	£188.69	£215.65	£242.61	£296.53	£350.44	£404.36	£485.23
Total (c)	£1,431.74	£1,670.35	£1,908.96	£2,147.59	£2,624.83	£3,102.08	£3,579.33	£4,295.19
<u>Streethay</u>								
Parish and District (a)	£46.89	£54.71	£62.52	£70.34	£85.97	£101.60	£117.23	£140.67
(b)	£175.46	£204.70	£233.94	£263.19	£321.68	£380.16	£438.65	£526.37
Total (c)	£1,445.45	£1,686.36	£1,927.25	£2,168.17	£2,649.98	£3,131.80	£3,613.62	£4,336.33
<u>Swinfen and Packington</u>								
Parish and District (a)	£23.36	£27.26	£31.15	£35.05	£42.83	£50.62	£58.41	£70.09
(b)	£151.93	£177.25	£202.57	£227.90	£278.54	£329.18	£379.83	£455.79
Total (c)	£1,421.92	£1,658.91	£1,895.88	£2,132.88	£2,606.84	£3,080.82	£3,554.80	£4,265.75
<u>Wall</u>								
Parish and District (a)	£36.04	£42.04	£48.05	£54.05	£66.07	£78.08	£90.09	£108.11
(b)	£164.61	£192.03	£219.47	£246.90	£301.78	£356.64	£411.51	£493.81
Total (c)	£1,434.60	£1,673.69	£1,912.78	£2,151.88	£2,630.08	£3,108.28	£3,586.48	£4,303.77
<u>Weeford</u>								
Parish and District (a)	£10.73	£12.52	£14.31	£16.09	£19.67	£23.25	£26.82	£32.19
(b)	£139.30	£162.51	£185.73	£208.94	£255.38	£301.81	£348.24	£417.89
Total (c)	£1,409.29	£1,644.17	£1,879.04	£2,113.92	£2,583.68	£3,053.45	£3,523.21	£4,227.85
<u>Whittington and Fisherwick*</u>								
Parish and District (a)	£42.33	£49.39	£56.44	£63.50	£77.61	£91.72	£105.83	£127.00
(b)	£170.90	£199.38	£227.86	£256.35	£313.32	£370.28	£427.25	£512.70
Total (c)	£1,440.89	£1,681.04	£1,921.17	£2,161.33	£2,641.62	£3,121.92	£3,602.22	£4,322.66
<u>Wigginton and Hopwas</u>								
Parish and District (a)	£31.12	£36.30	£41.49	£46.67	£57.05	£67.42	£77.79	£93.35
(b)	£159.69	£186.29	£212.91	£239.52	£292.76	£345.98	£399.21	£479.05
Total (c)	£1,429.68	£1,667.95	£1,906.22	£2,144.50	£2,621.06	£3,097.62	£3,574.18	£4,289.01

* = Grouped Parishes

APPENDIX C

Parish Precepts

Parish Councils	2023/24			2024/25			Increase / (decrease) %
	Tax Base	Precept	Band D	Tax Base	Precept	Band D	
		£	£		£	£	
Alrewas	1,330.6	41,650	31.30	1,342.6	68,300	50.87	62.52%
Armitage-with-Handsacre	2,183.8	115,714	52.99	2,188.8	119,185	54.45	2.76%
Burntwood	8,467.2	362,782	42.85	8,489.3	385,542	45.42	6.00%
Clifton Campville with Thorpe Constantine*	380.1	18,890	49.70	388.6	18,890	48.61	(2.19%)
Colton	337.4	13,650	40.46	344.1	15,000	43.59	7.75%
Curborough & Elmhurst and Farewell & Chorley*	269.7	10,409	38.59	269.7	11,450	42.45	10.00%
Drayton Bassett	464.7	26,384	56.78	466.9	27,703	59.33	4.50%
Edingale	279.1	15,500	55.54	280.5	16,500	58.82	5.92%
Elford	307.6	19,000	61.77	322.6	20,000	62.00	0.37%
Fazeley	1,445.8	77,937	53.91	1,489.1	85,731	57.57	6.80%
Fradley	1,626.9	115,214	70.82	1,770.7	125,401	70.82	0.00%
Hammerwich	1,387.0	27,000	19.47	1,390.5	30,500	21.93	12.68%
Hamstall Ridware	165.1	6,825	41.34	164.1	7,160	43.63	5.55%
Harlaston	209.7	11,730	55.94	208.4	12,900	61.90	10.66%
Hints and Canwell	200.9	9,600	47.78	198.5	9,800	49.37	3.32%
King's Bromley	590.1	18,109	30.69	590.4	19,014	32.21	4.94%
Lichfield	12,516.9	860,670	68.76	12,742.6	939,900	73.76	7.27%
Longdon	788.1	30,939	39.26	784.9	32,486	41.39	5.43%
Mavesyn Ridware	528.9	26,000	49.16	536.4	27,500	51.27	4.29%
Shenstone	3,677.4	182,000	49.49	3,657.3	182,000	49.76	0.55%
Streethay	1,006.6	70,806	70.34	1,018.1	71,610	70.34	(0.01%)
Swinfen and Packington	165.4	5,500	33.25	171.2	6,000	35.05	5.40%
Wall	203.7	11,000	54.00	207.2	11,200	54.05	0.10%
Weeford	111.7	1,685	15.09	104.7	1,685	16.09	6.69%
Whittington and Fisherwick*	1,210.4	71,498	59.07	1,217.3	77,299	63.50	7.50%
Wigginton and Hopwas	679.6	32,819	48.29	771.3	36,000	46.67	(3.35%)
Total /Average	40,534.4	£2,183,312	£53.86	41,115.8	£2,358,756	£57.37	6.52%

* = Grouped Parishes