

COUNCIL MEETING – 22ND FEBRUARY 2024

AGENDA ITEM NO. 7

COUNCIL TAX RESOLUTION 2024-25

The formal Council Tax Resolution is given below. If the Resolution is approved the Council Tax for 2024-25 will be as follows:

Preceptor	2023-24	2024-25	Increase	
	£	£	£	%
Rushmoor Borough Council	225.98	232.74	6.76	2.99
Hampshire County Council	1,460.25	1,533.24	72.99	4.99
Police & Crime Commissioner for Hampshire	251.46	261.46	10.00	3.98
Hampshire & Isle of Wight Fire & Rescue Authority	80.43	82.84	2.41	3.00
Total Band D	2,018.12	2,110.28	92.16	4.57

1. That it be noted that the Council calculated the amount of 33,011.65 as it's Council Taxbase.
2. Base for the year 2024-25 in accordance with Section 31B(3) of the Local government Finance Act 1992 as amended by the Localism Act 2011 (the 'Act').
3. That the following amounts calculated by the Council for the year 2024-25 in accordance with Sections 31 & Sections 34 to 36 of the Act.
 - a. £ 43,283,163.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.
 - b. £ 35,600,031.58 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - c. £ 7,683,131.42 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by the Council in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
 - d. £232.74 being the amount at 2(c) above, all divided by the amount in 1 above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of it Council Tax for the year.

e.

Valuation Band	Rushmoor Borough Council £
A	155.16
B	181.02
C	206.88
D	232.74
E	284.46
F	336.18
G	387.90
H	456.48

being the amounts given by multiplying the amount at 2(d) 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 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.

4. That it be noted that for the year 2024-25 Hampshire County Council, the Police and Crime Commissioner for Hampshire, and Hampshire and Isle of Wight Fire and Rescue have stated the following amounts in precepts issued the Council, in accordance with section 40 of the Local Government Finance Act 1992, for each of the categories of the dwellings shown below:

Precepting Authority	Precept Amount £
Hampshire County Council (HCC)	50,614,782.20
Police & Crime Commissioner for Hampshire (PCCH)	8,631,226.01
Hampshire & Isle of Wight Fire & Rescue Authority (HIWFRA)	2,734,685.09

Hampshire County Council and Hampshire and Isle of Wight Fire and Rescue precepts are provisional until the above notified amounts are formally set at their respective meetings on Thursday 29th February 2024. In the event that any of the precepting bodies elects to change their precept, Rushmoor Borough Council will need to reflect the revised precept in line with that formally approved by the precepting body.

Valuation Band	Hampshire County Council	Police & Crime Commissioner for Hampshire	Hampshire & Isle of Wight Fire & Rescue Authority
	£	£	£
A	1022.16	174.31	55.23
B	1,192.52	203.36	64.43
C	1,362.88	232.41	73.64
D	1,533.24	261.46	82.84
E	1,873.96	319.56	101.25
F	2,214.68	377.66	119.66
G	2,555.40	435.77	138.07
H	3,066.48	522.92	165.68

5. That, having calculated the aggregate in each case of the amounts at 2(e) and 3 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2024-25 for each of the categories of dwellings shown below:

Valuation Band	Total
A	1,406.86
B	1,641.33
C	1,875.81
D	2,110.28
E	2,579.23
F	3,048.18
G	3,517.14
H	4,220.56

6. That the council determines that the Council's basic amount of Council Tax for 2024-25 is not excessive in accordance with principles approved under Section 52(ZB) of the Local Government Finance Act 1992.