

Appendix 8

Council Tax Statutory Resolution

1. To note that on 22 February 2023 the Cabinet calculated the Council Tax Base 2023/24 to be **51,953**
2. To determine that the Council Tax requirement for the Council's own purposes for 2023/24 is **£82,354,337**
3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):
 - (a) **£511,847,206** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act
 - (b) **£429,492,869** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act
 - (c) **£82,354,337** Being the amount by which the aggregate of 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year
 - (d) **1,585.17** Being the amount at 3(c) above, divided by the Council Tax Base shown at 1 above, as the basic amount of its Council Tax for the year (including town/parish precepts)
 - (e) **0.00** being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
 - (f) **£1,585.17** Being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by the Council Tax Base shown at 1(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 Town Parish precept relates.

Table 1 Thurrock Council Tax requirement for own purposes:

	£	£
Gross Expenditure		511,847,206
<i>Funded by:</i>		
Income	(51,804,690)	
Specific Grants	(132,396,467)	
Other Government Grants	(2,686,148)	
RSG	(7,966,778)	
NNDR	(47,592,252)	
Collection fund surpluses & Council Tax Hardship fund	(6,887,931)	
Exceptional Government Support request	(180,158,603)	
		(429,492,869)
Council tax requirement for Thurrock purposes		82,354,337

PRECEPT LEVELS

The following precept levels have been received.

2023/24 Council Tax for Thurrock Purposes (excluding Essex Fire Authority & Essex Police Authority)

The Cabinet of Thurrock Council met on 22 February 2023 and decided to recommend a Council Tax Requirement of 9.99% which includes an Adult Social Care precept of 2%. Assuming this is approved by the Council on 1 March 2023, this will result in a Thurrock Council Band D Council Tax of £1,585.17.

Amounts for the Valuation Band for 2023/24							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
£1,056.78	£1,232.91	£1,409.04	£1,585.17	£1,937.43	£2,289.69	£2,641.96	£3,170.35

2023/24 Council Tax for Essex Police

Essex Police, Fire and Crime Panel met on 7 February 2023 and approved the proposals of the Office of the Police and Crime Commissioner for the 2023/24 precept. This results in a 2023/24 Police and Crime Commissioner Band D Council Tax of £233.46, an increase of £14.94 (6.84%) on the previous year.

Amounts for the Valuation Band for 2023/24							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
£155.64	£181.58	£207.52	£233.46	£285.34	£337.22	£389.10	£466.92

2023/24 Council Tax for Essex County Fire and Rescue Service

Essex Police, Fire and Crime Panel met on 7 February 2023 and approved the proposals of the Fire and Rescue Authority for the 2023/24 precept. This results in a 2023/24 Fire Authority Band D Council Tax of £80.28, an increase of £4.95 (6.57%) on the previous year.

Amounts for the Valuation Band for 2023/24							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
£53.52	£62.44	£71.36	£80.28	£98.12	£115.96	£133.80	£160.56

2022/23 COUNCIL TAX (INCLUDING FIRE AND POLICE AUTHORITY PRECEPTS)

The total of all precepts levied is results in an average total Band D Council Tax of £1,898.91 across all areas, an increase of £163.80 (9.44%) on the previous year:

Amounts for the Valuation Band for 2023/24							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
£1,265.94	£1,476.93	£1,687.92	£1,898.91	£2,320.89	£2,742.87	£3,164.86	£3,797.83

Subject to the Council approving the Council Tax Resolution, the following table summarises Council Tax bills for 2023/24:

Authority	2022/23 Band D	2023/24 Band D	Increase %	Increase per year
Thurrock Council	1,441.26	£1,585.17	9.99%	£143.91
Essex Police CC	218.52	£233.46	6.84%	£14.94
Essex Fire Authority	75.33	£80.28	6.57%	£4.95
Total 2023/24	1,735.11	£1,898.91	9.44%	£163.80

Collection Fund Balances

The Constitution delegates the factual calculation and agreement of the Collection Fund balances to the Corporate Director of Finance.

Collection Fund

The Collection Fund reflects the transactions for Council Tax and Business Rates billing including the collection and distribution of funds. Councils are required to estimate the balance on the Collection Fund as at the 31 March each year and for this to be allocated to the major precepting bodies to be accounted for in the budget setting for the following year.

These balances can be either surpluses or deficits and so will impact the budgets accordingly. The impact for Thurrock Council has been included within these budget proposals and precepting bodies have been notified of their shares.

Based on the latest forecasts of collections and write offs the Council Tax Collection Fund is estimated to be a surplus of £3.090m as at 31 March 2023. This is apportioned to the major preceptors as follows:

Major Precepting Authority	£
Thurrock Council	2,567,085
Essex Police Authority	389,215
Essex Fire Authority	134,173
Total Allocated	3,090,473

Based on the latest forecasts of collections and write offs the Business Rates Collection Fund is estimated to be a surplus of £9.987m as at 31 March 2023. This is apportioned to the major preceptors as follows:

Major Precepting Authority	£
Thurrock Council	4,893,614
Central Government	4,993,484
Essex Fire Authority	99,870
Total Allocated	9,986,968