

REPORT FROM: DIRECTOR OF RESOURCES

TO: SPECIAL BUDGET COUNCIL

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COUNCIL TAX RESOLUTION 2024/25

PURPOSE OF REPORT

The purpose of this report is present the Council Tax Resolutions to be agreed by Council. This is a technical requirement predicated on the Council's approval of the General Fund Revenue Budget for 2024/25 which is elsewhere on the Agenda for this meeting.

RECOMMENDATIONS

To agree the Council Tax Resolutions provided at Appendix A.

REASONS FOR RECOMMENDATIONS

To comply with regulations for the setting of the Council Tax

ISSUE

1. Elsewhere on the Agenda for this meeting, the Council will consider the General Fund Revenue Budget for 2024/25. As part of this, the Council will agree the amount of Council Tax that will be charged for the services provided by Pendle Borough Council.
2. The total amount charge is based on the Council tax base which takes account of the number of properties across the Borough, the level of Council Tax Support residents receive and the assumed rate of collection. Combining these factors, gives a tax base for the year 2024/25 of 24,956.9, an overall increase of 1%.
3. Following agreement of the budget and Council Tax for 2024/25, the Council is required to make various resolutions relating to the overall Council Tax charges for 2024/25 (which incorporate the agreed Council Tax charges for the Major Preceptors (Lancashire County Council, Police and Crime Commissioner and Lancashire Combined Fire Authority) and Local Precepts from Town and Parish Councils). These resolutions are set out in **Appendix A**.

Referendum Limits and Other Preceptors

4. Government sets referendum limits each year. For 2024/25 these are out in The Referendums Relating to Council Tax Increases (Principles) (England) Report 2024/25 and outlined in the table below.

Authority	2024/25 Referendum Limit	Expected Increase per Band D Property	
		£	%
Pendle Borough Council	2.99%	8.67	2.99%
Lancashire County Council	4.99% (2.99% plus 2.00% Adult Social Care Precept)	78.58	4.99%
Lancashire Police and Crime Commissioner	£13.00	11.95	4.75%
Lancashire Fire & Rescue Authority	2.99%	2.46	2.99%
Total		101.66	4.49%
Town & Parish Councils			
Barnoldswick	No Limit	13.52	14.73%
Barrowford	No Limit	4.65	4.90%
Blacko	No Limit	0.08	0.22%
Brierfield	No Limit	0.00	0.00%
Colne	No Limit	38.32	25.00%
Earby	No Limit	0.08	0.07%
Foulridge	No Limit	7.51	12.75%
Goldshaw Booth	No Limit	7.61	11.47%
Higham with West Close Booth	No Limit	6.24	11.13%
Kelbrook and Sough	No Limit	1.42	3.21%
Laneshaw Bridge	No Limit	12.68	8.67%
Nelson	No Limit	5.62	5.00%
Old Laund Booth	No Limit	0.56	2.88%
Reedley Hallows	No Limit	0.12	0.74%
Roughlee Booth	No Limit	-0.06	-0.11%
Salterforth	No Limit	9.33	14.14%
Trawden	No Limit	0.38	0.35%

5. For Pendle Council, the resolutions provided at Appendix A are based on a Band D Council Tax figure of £298.59 for 2024/25, an increase of 2.99%.
6. Members should note that if the agreed Council Tax differs from that recommended (2.99% increase), the resolutions provided at Appendix A will have to be revised accordingly.
7. For the other bodies, the resolution reflects the decisions they have taken or are expected to take in relation to their own budgets (which are not a matter for Pendle Council). At the time of writing this report, Lancashire County Council, the Police and Crime Commissioner and the Combined Fire Authority had not formally agreed their Council Tax so these may also be subject to change.

IMPLICATIONS

Policy: There are no policy implications arising directly from the contents of this report.

Financial: The financial implications are as set out in the report.

Legal: In accordance with s32 and s43 of the Local Government Finance Act 1992 (LGFA 1992), annually the Council must calculate and approve its budget requirement for the forthcoming Financial year.

Risk Management: There are no direct risk management implications arising from the contents of this report.

Health and Safety: There are no health and safety implications arising directly from the contents of this report.

Sustainability: There are no sustainability issues arising from the contents of this report.

Community Safety: There are no community safety arising from the contents of this report.

Equality and Diversity: There are no direct equality and diversity issues arising from the contents of this report.

APPENDICES

Appendix A – 2024/25 Council Tax Resolution

LIST OF BACKGROUND PAPERS

None