

COUNCIL
26th February 2024
2024/25 COUNCIL TAX RESOLUTION

A COUNCIL TAX 2024/25 - CALCULATIONS

It is recommended that the Band D Council Tax for the Borough of Pendle services be set at £298.59 for the financial year 2024/25

B COUNCIL TAX DECLARATION

The Council is recommended to resolve as follows:-

1 In accordance with regulation 3 of the local Authorities (calculation of Council Tax Base) Regulations 2012 made under section 31b(i) of the Local Government Finance Act 1992.

a for the whole Council area would be 24,956.90;

b for dwellings in those parts of its area to which a Parish precept relates would be follows:

PARISH	
Barnoldswick	3,242.10
Barrowford	2,204.60
Blacko	307.00
Brierfield	2,134.00
Colne	4,972.60
Earby	1,258.30
Foulridge	596.90
Goldshaw Booth	132.50
Higham with West Close Booth	358.50
Kelbrook and Sough	346.00
Laneshawbridge	312.50
Nelson	6,181.40
Old Laund Booth	653.20
Reedley Hallows	730.70
Roughlee Booth	163.70
Salterforth	318.60
Trawden Forest	909.00
All other parts of the Council's area	135.30
TOTAL	24,956.90

2 Calculate that the Council Tax Requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is £7,451,881

3 That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

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| a £40,771,498 | 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 Parish Councils; subject to any final amendments agreed at the Council meeting on |
| b £30,448,092 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act subject to any final amendments agreed at the Council meeting on |
| c £10,323,406 | being the amount by which the aggregate at 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. (Item R in the formula in Section 31B of the Act). |
| d £413.65 | being the amount at 3(c) above (Item R), all divided by Item T (1(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). |
| e £2,871,525 | being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act. |
| f £298.59 | being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 Parish precept relates. |

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g) the following amounts calculated by the Council as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate:-

Barnoldswick	403.91
Barrowford	398.14
Blacko	332.79
Brierfield	385.43
Colne	490.19
Earby	407.65
Foulridge	365.04
Goldshaw Booth	372.59
Higham with West Close Booth	360.92
Kelbrook and Sough	344.16
Laneshawbridge	457.47
Nelson	416.68
Old Laund Booth	318.49
Reedley Hallows	314.98
Roughlee Booth	351.50
Salterforth	373.92
Trawden Forest	408.60
All Other Parts of the Council's Area	298.59

being the amounts given by adding to the amount at 3(f) above the amounts of the special item or items relating to the dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above in accordance with Section 34(3) of the Act;

h) the following amounts calculated by the Council as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands:-

Part of the Councils Area	VALUATION BAND							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Barnoldswick	269.27	314.15	359.03	403.91	493.67	583.43	673.18	807.82
Barrowford	265.43	309.66	353.90	398.14	486.62	575.09	663.57	796.28
Blacko	221.86	258.84	295.81	332.79	406.74	480.70	554.65	665.58
Brierfield	256.95	299.78	342.60	385.43	471.08	556.73	642.38	770.86
Colne	326.79	381.26	435.72	490.19	599.12	708.05	816.98	980.38
Earby	271.77	317.06	362.36	407.65	498.24	588.83	679.42	815.30
Foulridge	243.36	283.92	324.48	365.04	446.16	527.28	608.40	730.08
Goldshaw Booth	248.39	289.79	331.19	372.59	455.39	538.19	620.98	745.18
Higham with West Close Booth	240.61	280.72	320.82	360.92	441.12	521.33	601.53	721.84
Kelbrook and Sough	229.44	267.68	305.92	344.16	420.64	497.12	573.60	688.32
Laneshawbridge	304.98	355.81	406.64	457.47	559.13	660.79	762.45	914.94
Nelson	277.79	324.08	370.38	416.68	509.28	601.87	694.47	833.36
Old Laund Booth	212.33	247.71	283.10	318.49	389.27	460.04	530.82	636.98
Reedley Hallows	209.99	244.98	279.98	314.98	384.98	454.97	524.97	629.96
Roughlee Booth	234.33	273.39	312.44	351.50	429.61	507.72	585.83	703.00
Salterforth	249.28	290.83	332.37	373.92	457.01	540.11	623.20	747.84
Trawden Forest	272.40	317.80	363.20	408.60	499.40	590.20	681.00	817.20
All Other Parts of the Council's Area	199.06	232.24	265.41	298.59	364.94	431.30	497.65	597.18

being the amounts given by multiplying the amount at 3(g) above by the number which, in 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 proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act;

4 It be noted that for the year 2024/25, the under-mentioned precepting Authorities have stated the following amounts in precepts issued 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 shown below:-

	VALUATION BAND							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Lancashire County Council	1102.19	1285.89	1469.59	1653.29	2020.69	2388.09	2755.48	3306.58
Police and Crime Commissioner for Lancashire	175.60	204.87	234.13	263.40	321.93	380.47	439.00	526.80
Lancashire Combined Fire Authority	56.49	65.90	75.32	84.73	103.56	122.39	141.22	169.46

Appendix A

5 That, having calculated the aggregate in each case of the amounts at 3(h) and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in the table below 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:

Part of the Council's Area	VALUATION BAND							
	A £	B £	C £	D £	E £	F £	G £	H £
Barnoldswick	1,603.55	1,870.81	2,138.07	2,405.33	2,939.85	3,474.37	4,008.88	4,810.66
Barrowford	1,599.71	1,866.32	2,132.94	2,399.56	2,932.80	3,466.03	3,999.27	4,799.12
Blacko	1,556.14	1,815.50	2,074.85	2,334.21	2,852.92	3,371.64	3,890.35	4,668.42
Brierfield	1,591.23	1,856.44	2,121.64	2,386.85	2,917.26	3,447.67	3,978.08	4,773.70
Colne	1,661.07	1,937.92	2,214.76	2,491.61	3,045.30	3,598.99	4,152.68	4,983.22
Earby	1,606.05	1,873.72	2,141.40	2,409.07	2,944.42	3,479.77	4,015.12	4,818.14
Foulridge	1,577.64	1,840.58	2,103.52	2,366.46	2,892.34	3,418.22	3,944.10	4,732.92
Goldshaw Booth	1,582.67	1,846.45	2,110.23	2,374.01	2,901.57	3,429.13	3,956.68	4,748.02
Higham with West Close Booth	1,574.89	1,837.38	2,099.86	2,362.34	2,887.30	3,412.27	3,937.23	4,724.68
Kelbrook and Sough	1,563.72	1,824.34	2,084.96	2,345.58	2,866.82	3,388.06	3,909.30	4,691.16
Laneshawbridge	1,639.26	1,912.47	2,185.68	2,458.89	3,005.31	3,551.73	4,098.15	4,917.78
Nelson	1,612.07	1,880.74	2,149.42	2,418.10	2,955.46	3,492.81	4,030.17	4,836.20
Old Laund Booth	1,546.61	1,804.37	2,062.14	2,319.91	2,835.45	3,350.98	3,866.52	4,639.82
Reedley Hallows	1,544.27	1,801.64	2,059.02	2,316.40	2,831.16	3,345.91	3,860.67	4,632.80
Roughlee Booth	1,568.61	1,830.05	2,091.48	2,352.92	2,875.79	3,398.66	3,921.53	4,705.84
Salterforth	1,583.56	1,847.49	2,111.41	2,375.34	2,903.19	3,431.05	3,958.90	4,750.68
Trawden Forest	1,606.68	1,874.46	2,142.24	2,410.02	2,945.58	3,481.14	4,016.70	4,820.04
All other parts of the Council's Area	1,533.34	1,788.90	2,044.45	2,300.01	2,811.12	3,322.24	3,833.35	4,600.02

6 To determine in accordance with Section 52ZB of the Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2024/25 is not excessive in accordance with principles determined by the Secretary of State under Section 52ZC. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and therefore the billing authority is not required to hold a referendum in accordance with section 52ZK of the Local Government Finance Act 1992.