

Full Council is recommended to resolve as follows:**A: COUNCIL TAX BASE**

1. It be noted that on the 7th March 2023 the Council calculated the Council Tax Base for the financial year 2023/24:
 - (a) For the whole of the District as **87,714.75** (Item T in the formula in Section 31(B) of the Local Government Finance Act 1992 ("the Act"), as amended); and
 - (b) For each part of the Council's area, as in the attached Appendix 2

B: COUNCIL TAX REQUIREMENT

2. The Council Tax requirement for the Council's own purposes for the financial year 2023/24 (excluding parish precepts) be calculated as £152,700,000.
3. That the following amounts be calculated for the financial year 2023/24 in accordance with Sections 31 to 36 of the Act, as amended by the Localism Act 2011:
 - (a) £579,119,345.84 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;
 - (b) £422,508,870.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act; including Revenue Support Grant and retained Business Rates
 - (c) £156,610,475.84 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated in accordance with section 31A(4) of the Act as its Council Tax requirement for the year (Item R - P in the formula in Section 31B of the Act);
 - (d) £1,785.45 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) £3,908,475.84 being the aggregate of all special items (parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix 2).
 - (f) £1,740.89 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 District to which no parish precept relates.

C: CALCULATION OF TAX FOR DIFFERENT VALUATION BANDS

4. That the amounts to be taken into account in respect of each category of dwellings listed in a particular valuation band be calculated by multiplying the amounts at 3(f) above by the proportion set out in section 5(1) of the Local Government Finance Act 1992 as being applicable to each valuation band and dividing by the proportion applicable to Band D.

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Westmorland and Furness Council	1,160.59	1,354.03	1,547.46	1,740.89	2,127.75	2,514.62	2,901.48	3,481.78

5. That the amounts to be taken into account in respect of each category of dwellings listed in a particular valuation band for each of the Council's areas be calculated by adding to the amounts

at 3(f) the amounts the parish precepts relating to dwellings in those parts of the district mentioned below divided in each case by the relevant amount at 1(b) calculated in accordance with section 34(3) of the Act as the basic amounts of its council tax for the year for dwellings in those parts of the district to which parish precept relate and in the proportion set out in section 5(1) of the Local Government Finance Act 1992 as being applicable to each valuation band and dividing by the proportion applicable to Band D.

See Appendix 3

D: PRECEPTS OF MAJOR PRECEPTING AUTHORITIES

6. To note that the Cumbria Commissioner Fire & Rescue Authority and the Police and Crime Commissioner for Cumbria have issued precepts to the Council in accordance with Section 40 of the Act for each category of dwellings in the Council's district as indicated in the table below:

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Cumbria Commissioner Fire & Rescue Authority	60.36	70.42	80.48	90.54	110.66	130.78	150.90	181.08
Police & Crime Commissioner for Cumbria	198.06	231.07	264.08	297.09	363.11	429.13	495.15	594.18

E: SETTING OF COUNCIL TAX

7. The amounts of Council tax payable in respect of each category of dwelling for the financial year 2023/24 be calculated as the aggregate of the amounts shown at 5 and 6 above in accordance with section 30(2) of the Local Government Finance Act 1992, the results being as set out in Appendix 4

G: NON EXCESSIVE LEVEL OF INCREASE IN RELEVANT BASIC AMOUNT OF TAX

8. It is necessary to determine that the Council's basic amount of tax for 2023/24 at B 3f is not excessive in accordance with principles approved under Section 52ZB of the Act of the Local Government Finance Act 1992. The relevant basic amount of tax is the Council Tax Requirement for the Council's own purposes (see 2 above: £152,700,000) divided by the tax base (see 1 above: 87,714.75) which equates to £1,740.89. The equivalent figure for 2022/23 was £1,658.15. Therefore the increase is 4.99%. The Secretary of State has determined that the relevant basic amount of council tax is excessive if the authority's relevant basic amount of council tax for 2023/24 is 5% (comprising 2% for expenditure on adult social care, and 3% for other expenditure), or more than 5%, greater than its relevant basic amount of council tax for 2022/23. Therefore, the increase in the Relevant Basic Amount of Tax (the Council's own Council Tax excluding local precepts) is not excessive.