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Item 4 - Updated Council Tax Report 2024-25

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Council Tax Report 2024/25

Date: 21st February 2024

Report of: Chief Officer Financial Services

Report to: Council

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

Brief summary

Section 30 of the Local Government Finance Act 1992 imposes on the City Council a duty to set council taxes within its area. This report sets out the background to the calculations, the various steps in the process and the proposed council taxes for 2024/25 including the precepts issued by the Mayor of West Yorkshire (Police), the West Yorkshire Fire & Rescue Authority and the parish and town councils within the Leeds area.

It is proposed that Leeds City Council's element of the Band D council tax charge be increased by 4.98% to £1,726.84, an increase of 2.99% to the Leeds element plus a 1.99% increase for the Adult Social Care precept.

This report also seeks members agreement to applying the 100% Second Homes (Dwellings Occupied Periodically) Premium for Council Tax from 2025/26.

Recommendations

- 1 Members are requested to note that, at the meeting on 17th January 2024, Council agreed the following amounts for the year 2024/25, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992: -
 - a) 242,591.4 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) as its council tax base for the year.

b) Table 1: Tax base Numbers 2024/25

PARISH OF	Taxbase Numbers 2023/24	Taxbase Numbers 2024/25
Aberford and District	780.9	779.6
Allerton Bywater	1,483.6	1,466.6
Alwoodley	3,643.5	3,642.5
Arthington	288.9	295.5
Austhorpe	61.8	74.6
Bardsey cum Rigton	1,145.5	1,144.4
Barwick in Elmet and Scholes	2,002.5	2,001.9
Boston Spa	2,005.3	1,990.2
Bramham cum Oglethorpe	743.8	741.8
Bramhope and Carlton	2,127.1	2,187.6
Clifford	847.9	849.5
Collingham with Linton	1,715.7	1,755.9
Drighlington	2,004.8	2,077.0
East Keswick	588.5	590.4
Gildersome	1,903.1	1,867.9
Great and Little Preston	615.7	613.0
Harewood	1,840.1	1,853.6
Horsforth	7,431.3	7,494.9
Kippax	3,097.5	3,096.5
Ledsham	98.7	100.8
Micklefield	906.5	1,030.6
Morley	11,406.9	11,442.3
Otley	5,081.4	5,093.6
Pool in Wharfedale	971.6	969.1
Rawdon	2,772.9	2,785.6
Scarcroft	874.4	923.2
Shadwell	969.6	969.1
Swillington	958.4	949.5
Thorner	750.9	745.0
Thorp Arch	484.5	508.0
Walton	117.6	117.8
Wetherby	5,074.9	5,046.7
Wothersome	8.6	8.5

2 Members are requested to adopt the following the resolutions: -

a) that the following amounts be now calculated by the Council for the year 2024/25 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992: -

(i) **£2,545,844,551** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.

(ii) **£2,124,353,837** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act.

(iii) **£421,490,714** being the amount by which the aggregate at 2(a)(i) above exceeds the aggregate at 2(a)(ii) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **council tax requirement** for the year.

(iv) **£1,737.451177** being the amount at 2(a)(iii) above, divided by the amount at 1(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the **basic amount of its council tax for the year**.

(v) **£2,573,425.00** being the aggregate amount of all special items referred to in Section 34(1) of the Act.

(vi) **£1,726.84** being the amount at 2(a)(iv) above, less the result given by dividing the amount at 2(a)(v) above by the amount 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 special item relates**.

b) **Table 2: Band D Precept by Parish 2024/25**

Parish	Band D £ p
Aberford and District	1,756.34
Allerton Bywater	1,781.05
Alwoodley	1,740.84
Arthington	1,736.99
Bardsey cum Rigton	1,763.92
Barwick in Elmet and Scholes	1,750.25
Boston Spa	1,764.10
Bramham cum Oglethorpe	1,768.68
Bramhope and Carlton	1,757.33
Clifford	1,774.67
Collingham with Linton	1,755.32
Drighlington	1,762.95
East Keswick	1,763.56
Gildersome	1,740.46
Great and Little Preston	1,774.96
Harewood	1,737.90
Horsforth	1,746.17
Kippax	1,771.00
Ledsham	1,792.21
Micklefield	1,813.07
Morley	1,746.07
Otley	1,822.45
Pool in Wharfedale	1,786.69
Rawdon	1,742.13
Scarcroft	1,758.29
Shadwell	1,775.34
Swillington	1,762.79
Thorner	1,768.07
Thorp Arch	1,766.21
Walton	1,789.39
Wetherby	1,833.84

That being the amounts given by adding to the amounts at 2(a)(vi) above the amounts of the special item or items relating to those dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above, calculated by the Council, 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 its area to which one or more special items relate.

c) **Table 3: Leeds and Parish Precepts Excluding Police and Fire 2024/25**

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£ p	£ p	£ p	£ p	£ p	£ p	£ p	£ p
LEEDS EXCEPT PARTS BELOW:	1,151.23	1,343.10	1,534.97	1,726.84	2,110.58	2,494.32	2,878.07	3,453.68
Parish of:								
Aberford and District	1,170.89	1,366.04	1,561.19	1,756.34	2,146.64	2,536.94	2,927.23	3,512.68
Allerton Bywater	1,187.37	1,385.26	1,583.16	1,781.05	2,176.84	2,572.63	2,968.42	3,562.10
Alwoodley	1,160.56	1,353.99	1,547.41	1,740.84	2,127.69	2,514.55	2,901.40	3,481.68
Arthington	1,157.99	1,350.99	1,543.99	1,736.99	2,122.99	2,508.99	2,894.98	3,473.98
Bardsey cum Rigton	1,175.95	1,371.94	1,567.93	1,763.92	2,155.90	2,547.88	2,939.87	3,527.84
Barwick in Elmet and Scholes	1,166.83	1,361.31	1,555.78	1,750.25	2,139.19	2,528.14	2,917.08	3,500.50
Boston Spa	1,176.07	1,372.08	1,568.09	1,764.10	2,156.12	2,548.14	2,940.17	3,528.20
Bramham cum Oglethorpe	1,179.12	1,375.64	1,572.16	1,768.68	2,161.72	2,554.76	2,947.80	3,537.36
Bramhope and Carlton	1,171.55	1,366.81	1,562.07	1,757.33	2,147.85	2,538.37	2,928.88	3,514.66
Clifford	1,183.11	1,380.30	1,577.48	1,774.67	2,169.04	2,563.41	2,957.78	3,549.34
Collingham with Linton	1,170.21	1,365.25	1,560.28	1,755.32	2,145.39	2,535.46	2,925.53	3,510.64
Drighlington	1,175.30	1,371.18	1,567.07	1,762.95	2,154.72	2,546.48	2,938.25	3,525.90
East Keswick	1,175.71	1,371.66	1,567.61	1,763.56	2,155.46	2,547.36	2,939.27	3,527.12
Gildersome	1,160.31	1,353.69	1,547.08	1,740.46	2,127.23	2,514.00	2,900.77	3,480.92
Great and Little Preston	1,183.31	1,380.52	1,577.74	1,774.96	2,169.40	2,563.83	2,958.27	3,549.92
Harewood	1,158.60	1,351.70	1,544.80	1,737.90	2,124.10	2,510.30	2,896.50	3,475.80
Horsforth	1,164.11	1,358.13	1,552.15	1,746.17	2,134.21	2,522.25	2,910.28	3,492.34
Kippax	1,180.67	1,377.44	1,574.22	1,771.00	2,164.56	2,558.11	2,951.67	3,542.00
Ledsham	1,194.81	1,393.94	1,593.08	1,792.21	2,190.48	2,588.75	2,987.02	3,584.42
Micklefield	1,208.71	1,410.17	1,611.62	1,813.07	2,215.97	2,618.88	3,021.78	3,626.14
Morley	1,164.05	1,358.05	1,552.06	1,746.07	2,134.09	2,522.10	2,910.12	3,492.14
Otley	1,214.97	1,417.46	1,619.96	1,822.45	2,227.44	2,632.43	3,037.42	3,644.90
Pool in Wharfedale	1,191.13	1,389.65	1,588.17	1,786.69	2,183.73	2,580.77	2,977.82	3,573.38
Rawdon	1,161.42	1,354.99	1,548.56	1,742.13	2,129.27	2,516.41	2,903.55	3,484.26
Scarcroft	1,172.19	1,367.56	1,562.92	1,758.29	2,149.02	2,539.75	2,930.48	3,516.58
Shadwell	1,183.56	1,380.82	1,578.08	1,775.34	2,169.86	2,564.38	2,958.90	3,550.68
Swillington	1,175.19	1,371.06	1,566.92	1,762.79	2,154.52	2,546.25	2,937.98	3,525.58
Thornor	1,178.71	1,375.17	1,571.62	1,768.07	2,160.97	2,553.88	2,946.78	3,536.14
Thorp Arch	1,177.47	1,373.72	1,569.96	1,766.21	2,158.70	2,551.19	2,943.68	3,532.42
Walton	1,192.93	1,391.75	1,590.57	1,789.39	2,187.03	2,584.67	2,982.32	3,578.78
Wetherby	1,222.56	1,426.32	1,630.08	1,833.84	2,241.36	2,648.88	3,056.40	3,667.68

That being the amounts given by multiplying the amounts at 2(a)(vi) and 1(b) 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 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.

- 3 Members are requested to note that for the year 2024/25 the West Yorkshire Mayor, in her role as the Police and Crime Commissioner, has issued the following precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992. Also, that the Council have, under Section 30(2) of that Act, indicated the following Fire and Rescue Authority precepts and that this reconciles to the precept to be considered by the Fire and Rescue Authority on 29th February 2024. These are shown for each of the categories of dwellings below.

Table 4: Police and Fire Precepts 2024/25

Precepting Authority	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
Police & Crime Commissioner West Yorkshire	166.1855	193.8830	221.5805	249.2781	304.6731	360.0684	415.4636	498.5561
West Yorkshire Fire and Rescue Authority	52.991788	61.823752	70.655717	79.487682	97.151611	114.815540	132.479470	158.975364

- 4 Members are requested to adopt the resolution that, having calculated the aggregate in each case of the amounts at 2(c) and 3 above, the Council, in accordance with Section 30(2) 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:

Table 5: Leeds and Parish Precepts Including Police and Fire 2024/25

	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
LEEDS EXCEPT PARTS BELOW:	1,370.41	1,598.80	1,827.21	2,055.61	2,512.40	2,969.21	3,426.01	4,111.22
Parish of:								
Aberford and District	1,390.07	1,621.74	1,853.43	2,085.11	2,548.46	3,011.83	3,475.17	4,170.22
Allerton Bywater	1,406.55	1,640.96	1,875.40	2,109.82	2,578.66	3,047.52	3,516.36	4,219.64
Alwoodley	1,379.74	1,609.69	1,839.65	2,069.61	2,529.51	2,989.44	3,449.34	4,139.22
Arthington	1,377.17	1,606.69	1,836.23	2,065.76	2,524.81	2,983.88	3,442.92	4,131.52
Bardsey cum Rigton	1,395.13	1,627.64	1,860.17	2,092.69	2,557.72	3,022.77	3,487.81	4,185.38
Barwick in Elmet and Scholes	1,386.01	1,617.01	1,848.02	2,079.02	2,541.01	3,003.03	3,465.02	4,158.04
Boston Spa	1,395.25	1,627.78	1,860.33	2,092.87	2,557.94	3,023.03	3,488.11	4,185.74
Bramham cum Oglethorpe	1,398.30	1,631.34	1,864.40	2,097.45	2,563.54	3,029.65	3,495.74	4,194.90
Bramhope and Carlton	1,390.73	1,622.51	1,854.31	2,086.10	2,549.67	3,013.26	3,476.82	4,172.20
Clifford	1,402.29	1,636.00	1,869.72	2,103.44	2,570.86	3,038.30	3,505.72	4,206.88
Collingham with Linton	1,389.39	1,620.95	1,852.52	2,084.09	2,547.21	3,010.35	3,473.47	4,168.18
Drighlington	1,394.48	1,626.88	1,859.31	2,091.72	2,556.54	3,021.37	3,486.19	4,183.44
East Keswick	1,394.89	1,627.36	1,859.85	2,092.33	2,557.28	3,022.25	3,487.21	4,184.66
Gildersome	1,379.49	1,609.39	1,839.32	2,069.23	2,529.05	2,988.89	3,448.71	4,138.46
Great and Little Preston	1,402.49	1,636.22	1,869.98	2,103.73	2,571.22	3,038.72	3,506.21	4,207.46
Harewood	1,377.78	1,607.40	1,837.04	2,066.67	2,525.92	2,985.19	3,444.44	4,133.34
Horsforth	1,383.29	1,613.83	1,844.39	2,074.94	2,536.03	2,997.14	3,458.22	4,149.88
Kippax	1,399.85	1,633.14	1,866.46	2,099.77	2,566.38	3,033.00	3,499.61	4,199.54
Ledsham	1,413.99	1,649.64	1,885.32	2,120.98	2,592.30	3,063.64	3,534.96	4,241.96
Micklefield	1,427.89	1,665.87	1,903.86	2,141.84	2,617.79	3,093.77	3,569.72	4,283.68
Morley	1,383.23	1,613.75	1,844.30	2,074.84	2,535.91	2,996.99	3,458.06	4,149.68
Otley	1,434.15	1,673.16	1,912.20	2,151.22	2,629.26	3,107.32	3,585.36	4,302.44
Pool in Wharfedale	1,410.31	1,645.35	1,880.41	2,115.46	2,585.55	3,055.66	3,525.76	4,230.92
Rawdon	1,380.60	1,610.69	1,840.80	2,070.90	2,531.09	2,991.30	3,451.49	4,141.80
Scarcroft	1,391.37	1,623.26	1,855.16	2,087.06	2,550.84	3,014.64	3,478.42	4,174.12
Shadwell	1,402.74	1,636.52	1,870.32	2,104.11	2,571.68	3,039.27	3,506.84	4,208.22
Swillington	1,394.37	1,626.76	1,859.16	2,091.56	2,556.34	3,021.14	3,485.92	4,183.12
Thornor	1,397.89	1,630.87	1,863.86	2,096.84	2,562.79	3,028.77	3,494.72	4,193.68
Thorp Arch	1,396.65	1,629.42	1,862.20	2,094.98	2,560.52	3,026.08	3,491.62	4,189.96
Walton	1,412.11	1,647.45	1,882.81	2,118.16	2,588.85	3,059.56	3,530.26	4,236.32
Wetherby	1,441.74	1,682.02	1,922.32	2,162.61	2,643.18	3,123.77	3,604.34	4,325.22

- 5 Members are requested to adopt the resolution that, in accordance with Section 52ZB of the Local Government Finance Act 1992, following the principles set out by the Secretary of State and in the Referendums Relating to Council Tax Increases (Principles) (England)

Report 2024/25, it be determined that the Leeds City Council relevant amount of council tax for the year 2024/25 is not excessive.

- 6 Members are requested to note that the schedule of instalments for 2024/25 for transfers to Leeds City Council and payments to the West Yorkshire Mayor in her role as the Police and Crime Commissioner and to the Fire & Rescue Authority out of the Collection Fund be determined as set out in **Appendix 2** of this report.
- 7 Members are requested to adopt the resolution that, in accordance with section 11C of the Local Government Finance Act 1992 (the Act), that if on any day from 1st April 2025 the conditions mentioned in subsection (2) of section 11C of the Act are satisfied in respect of a dwelling then the discount under Section 11(2)(a) of the Act does not apply and the amount of council tax payable in respect of that dwelling is increased by 100%, this determination being made more than one year in advance of the financial year to which it relates. This resolution applies the 100% premium that may be applied to all dwellings occupied periodically from 1st April 2025, commonly referred to as the Second Homes Premium, with the required statutory notice.

What is this report about?

- 1 Section 30 of the Local Government Finance Act 1992 requires the City Council to set the council tax within its area. The amounts paid are based upon the capital values of each dwelling and are calculated by reference to their values as at 1st April 1991 prices.
- 2 Properties are placed in one of eight valuation bands by the Listing Officer of the Valuation Office Agency as follows:

Table 6: Valuation Bands

Value at 1st April 1991	
Band A	Not exceeding £40,000
Band B	Over £ 40,000 but not exceeding £ 52,000
Band C	Over £ 52,000 but not exceeding £ 68,000
Band D	Over £ 68,000 but not exceeding £ 88,000
Band E	Over £ 88,000 but not exceeding £120,000
Band F	Over £120,000 but not exceeding £160,000
Band G	Over £160,000 but not exceeding £320,000
Band H	Exceeding £320,000

- 3 When the consultation paper relating to council tax was first issued by the Government in April 1991, it was estimated that the average property value in England was about £80,000. Such a property would be in Band D and as a result, many of the calculations are carried out by reference to Band D. For example, when the level of council tax is calculated, a Band D Tax is calculated initially and the taxes for the other bands are then calculated as proportions of that. Amounts of council tax are calculated in the first instance for households with two or more adults; single adult households receive a 25% discount.

Council Taxes and the Collection Fund

- 4 The City Council's net budget is funded through a combination of business rates income, council tax income and government grant. Council tax income comes via the Leeds Collection Fund, a separate account from the City Council's General Fund, set up in accordance with Section 89 of the Local Government Finance Act 1988. The Collection Fund collects council tax income and pays out the demands and precepts made upon it by the City Council, the West Yorkshire Combined Authority (Police) and the West Yorkshire Fire & Rescue Authority.

- 5 Leeds City Council is both a precepting and a billing authority. This means that the Council is responsible for maintaining the Collection Fund, setting the council tax, sending out council tax bills and collecting council tax. Leeds City Council, the West Yorkshire Combined Authority and the Fire & Rescue Authority each calculate their own element of council tax and Leeds as the billing authority then formally sets the overall tax by adding these elements together.
- 6 In December 2022, the Government published a Local Government Finance Policy Statement for the years 2023/24 and 2024/25, indicating that there would be an adult social care precept of up to 2% for those authorities with Adult Social care responsibilities in 2024/25. This is on top of the core general element increase of up to 3%. Further assurance of this was given in a Policy Statement in December 2023. At the provisional Local Government Finance Settlement in December 2023 the Government issued "The Referendums Relating to Council Tax Increases (Principles) (England) Report 2024/25: draft." This confirmed that the limit this year for Leeds is up to 5%. The draft principles confirm that "the relevant basic amount of council tax of an authority ... is excessive if the authority's relevant basic amount of council tax for 2024/25 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 2023/24".
- 7 The Final Local Government Finance Settlement was published on 5th February 2024 and presented to Parliament on 7th February 2024. This suite of documents included the Final Council Tax report 2024/25 issued by Government and confirmed the principles laid out above.
- 8 In addition to this, the Final Council Tax report issued by Government indicates that the referendum limit for the West Yorkshire Combined Authority, in its role as Police and Crime Commissioner, is a £13 per Band D property increase and the limit for the Fire & Rescue Authority is an increase of up to 3%.
- 9 The proposed council taxes (including Police and Fire elements) for a two-adult household in Leeds are shown below. A 2.99% council tax increase is proposed to the Leeds element of the tax plus an additional 1.99% increase in council tax for the Adult Social Care precept.
- 10 The Police and Crime Commissioner approved an increase of £13 per Band D property (5.50%) on 2nd February 2024.
- 11 The Fire & Rescue Authority will consider for approval a precept increase of 2.99% on 29th February 2024. As the Fire & Rescue Full Authority meeting falls after this meeting of Council to consider this Council Tax Report, the information within this report refers to Section 30(2) of the Local Government Finance Act 1992, which indicates that, as the billing authority, Leeds City Council are entitled to take into account the Fire & Rescue Authority's "last stated" precept, in this case their precept for the 2023/24 financial year, but on the reasonable assumption that this will need to be increased in the usual permitted way. With this in mind, the Fire and Rescue Authority precept for 2023/24 was £77.18 per Band D property. The referendum limit for the Fire and Rescue Authority anything up to, but not including a 3% increase. An increase of £2.31 is therefore reasonable and within the referendum limits. An increase of £2.31 would result in a precept of £79.49 per Band D property for 2024/25. The information within this report reflects the recommendations to be placed before a full meeting of the Fire & Rescue Authority on 29th February 2024.

Table 7 2024/25 Council Tax by Band

	2023/24	2024/25	Increase
	£	£	%
Band A	1,305.59	1,370.41	4.96%
Band B	1,523.19	1,598.80	4.96%
Band C	1,740.78	1,827.21	4.97%
Band D	1,958.39	2,055.61	4.96%
Band E	2,393.58	2,512.40	4.96%
Band F	2,828.78	2,969.21	4.96%
Band G	3,263.98	3,426.01	4.96%
Band H	3,916.78	4,111.22	4.96%

12 Council will be assured that the council taxes proposed for the Leeds area, as set out in **Table 7**, will not exceed the referendum limits set by the Secretary of State.

Calculation and Setting of Council Tax

13 The process of calculating and setting council tax is as follows:

- a) Calculate the “council tax requirement” following the steps set out in Section 31A of the Local Government Finance Act 1992. This takes the Council’s gross budget and gross income as a starting point and is shown in abbreviated form in **Table 8**.
- b) Divide the council tax requirement by the tax base (as agreed by Council on 17th January 2024) to give a Band D Tax that includes amounts for parishes.
- c) Calculate separately the Band D Taxes for non-parished areas (by removing parish precepts) and for each parish.
- d) Calculate the taxes for each property band for non-parished areas and for parishes.

14 **Table 8** includes the precepts and band D amounts for the West Yorkshire Mayor acting in her capacity as the Police and Crime Commissioner and for the Fire and Rescue Authority. It also includes the total precepts for the parish and town councils in the Leeds area.

Table 8: Council Tax Requirement 2024/25

	2023/24		2024/25	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	2,424,942,000		2,527,564,000	
Less:				
Gross Income (inc. trans. from reserves)	1,851,584,000		1,905,607,500	
Net Budget	573,358,000	2,395.60	621,956,500	2,563.80
Add:				
Parish Precepts	2,389,224	9.98	2,573,425	10.61
	575,747,224	2,405.58	624,529,925	2,574.41
Less:				
Leeds RSG	33,389,450	139.51	35,601,030	146.75
Leeds Business Rates	170,236,482	711.28	183,145,308	754.95
	372,121,292	1,554.79	405,783,588	1,672.71
Add:				
Tariff to Central Government	9,382,695	39.20	10,598,978	43.69
Basic amount needed from Council Tax	381,503,987	1,593.99	416,382,566	1,716.40
Adjust for:				
Business Rates Collection Fund (Surplus)/Deficit	7,155,066	29.90	3,178,148	13.10
Council Tax Collection Fund (Surplus)/Deficit	7,424,690	31.02	1,930,000	7.96
COUNCIL TAX REQUIREMENT (Including Parishes)	396,083,743	1,654.92	421,490,714	1,737.45
Less:				
Parish Precepts	2,389,224	9.98	2,573,425	10.61
COUNCIL TAX REQUIREMENT (Excluding Parishes)	393,694,519	1,644.93	418,917,289	1,726.84
Add:				
Police Precept	56,550,233	236.28	60,472,723	249.28
Fire Precept	18,472,091	77.18	19,283,028	79.49
TOTAL BAND D TAX (Non Parished Areas)	468,716,843	1,958.39	498,673,040	2,055.61
Total including parishes	471,106,067	1,968.37	501,246,465	2,066.22

Notes:

- The council tax base for 2024/25 as agreed by Council on 17th January 2024 and expressed as the number of Band D equivalents properties is 242,591.4.
- The precepts for individual parish and town councils and their parish Band D council taxes are set out in **Appendix 1**.
- “Per band D equivalents” shown in the table may not add due to rounding.

Local Council Tax Support Scheme

15 The Council Tax Support Scheme operates as a discount on the same basis as other discounts currently in place, with protected groups currently receiving a 100% discount. At its December 2016 meeting, Executive Board agreed to recommend to Full Council the replacement of the previous Council Tax Support scheme with a scheme aligned with Universal Credit. Full Council supported the adoption of the proposed scheme at its January 2017 meeting, with it taking effect from 1 April 2017. Customers now move on to this new scheme when they transfer to Universal Credit, at which time eligible customers will move off the scheme of automatic protections. Non-protected recipients of council tax benefit continue to be required to pay 25% of their council tax bills. No changes are proposed to the current scheme in 2024/25.

Applying the premium for dwellings occupied periodically (Second Homes Premium)

16 In October 2023 the Levelling Up and Regeneration Act 2023 came into force. The Act amends the Local Government Finance Act 1992, inserting section 11C, which allows a billing authority to determine that if there is no resident of a dwelling and it is substantially furnished the billing authority is empowered to determine that that it will charge a Council Tax premium of up to 100% on that dwelling.

17 However, the provision goes on to state that if a billing authority wishes to make such a determination it must do so and advertise the intention to impose the premium locally more than twelve months before the start of the first financial year to which it applies. Therefore, although members are being asked to agree to the imposition of the Second Homes Premium in Leeds in Recommendation 7, the measure will not generate additional income until 2025/26. In 2025/26 current estimates are that the premium may generate up to £3.6m in additional revenues.

Applying the Long-term Empty Premium after one year rather than two

18 At the January 2024 meeting of Full Council, members approved that the 100% Long-term Empty Premium be applied to dwellings that are unfurnished and unoccupied for more than one year rather than the previous two years, implementing a second provision introduced by the Levelling Up and Regeneration Act 2023. The taxbase figures also approved at that meeting included adjustments so that the estimated £1.6m of additional revenue would be realised in 2024/25.

What impact will this proposal have?

19 The 2024/25 council tax for Leeds and the parish/town councils set out in this report, alongside the indicative business rates share for 2024/25 are used to identify the Council's Net Revenue Budget for 2024/25, which support the 2024/25 Revenue Budget and the setting of a legal Council Tax for 2024/25. The budget proposals that are contained in the 2024/25 Revenue Budget are, where appropriate, the subject of the Council's Equality Impact Assessment process and mitigating measures put in place or planned where appropriate. As such, an Equality Impact Assessment is provided alongside the 2024/25 Revenue Budget and Council Tax Report presented to Full Council.

20 The Equality Act 2010 requires the Council to have "due regard" to the need to eliminate unlawful discrimination and promote equality of opportunity. The law requires that the duty to pay due regard be demonstrated in the decision-making process. Assessing the potential equality impact of proposed changes to policies, procedures and practices is one of the key ways in which public authorities can show due regard.

21 The Council is fully committed to ensuring that equality and diversity are given proper consideration when we develop policies and make decisions. In order to achieve this the Council has an agreed process in place and has particularly promoted the importance of the process when taking forward key policy or budgetary changes. Equality impact assessments also ensure that we make well informed decisions based on robust evidence.

22 The proposals within this report have been screened for relevance to equality, diversity, cohesion and integration and a full strategic analysis and assessment is undertaken on the 2024/25 Revenue Budget and Council Tax report presented to Full Council.

How does this proposal impact the three pillars of the Best City Ambition?

Health and Wellbeing

Inclusive Growth

Zero Carbon

23 The Council's strategic ambitions can only be delivered through a sound understanding of the organisation's longer-term financial sustainability which enables decisions to be made that balance the resource implications of the Council's policies against financial constraints. This is the primary purpose of the Medium Term Financial Strategy which provides the framework for the determination of the Council's annual revenue budget.

24 This report needs to be seen in the context of the requirement for the Council to be financially sustainable and deliver a balanced budget position in 2024/25 so that resources can continue to be targeted at the Council's priorities.

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted?

Yes

No

25 The 2024/25 Budget proposals were developed through consultation with a range of stakeholders, notably with the Executive Board, all Scrutiny Boards, the Council's Corporate Leadership Team and other senior officers. They also draw on insights from the priorities set out in existing council and partnership plans and strategies which have themselves been subject to extensive consultation and engagement. The public consultation results are included in full at **Appendix 2** of the 2024/25 Revenue Budget and Council Tax Report, with the results of the consultation with Scrutiny Boards at **Appendix 3** of that report. A summary of the findings of these consultations can also be found in **paragraphs 12 to 25** of the 2024/25 Revenue Budget and Council Tax Report.

What are the resource implications?

26 This is a financial report and the financial implications are outlined in the main body of the report and set out in detail in the 2024/25 Revenue Budget and Council Tax report.

What are the key risks and how are they being managed?

27 A full assessment of budget risks both at directorate level and corporately has been made and is explained in **Part 10 of Appendix 1** of the 2024/25 Revenue Budget and Council Tax report.

What are the legal implications?

28 In accordance with the Council's Budget and Policy Framework decisions as to the Council's budget and council tax are reserved to Council. Agreement of the recommendations contained in this report implies the Council's agreement to the actions necessary to deliver the budget described in the 2024/25 Revenue Budget and Council Tax report.

Options, timescales and measuring success

What other options were considered?

29 Not applicable.

How will success be measured?

30 Not applicable.

What is the timetable and who will be responsible for implementation?

31 The statutory deadline for a billing authority to approve its council tax for 2024/25 and inform any local or major preceptors of relevant council tax in its area is 11th March 2024.

Appendices

- **Appendix 1** – The 2024/25 Council Tax precepts and Band D council tax charges for town and parish councils
- **Appendix 2** – Schedules of payments and transfers from Leeds City Council's collection fund to its general fund and major preceptors

Background papers

- None

Appendix 1

The 2024/25 precepts and Band D council tax charges for town and parish councils

Parish	2023/24		2024/25	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	23,000.00	29.45	23,000.00	29.50
Allerton Bywater	70,000.00	47.18	79,500.00	54.21
Alwoodley	51,009.00	14.00	51,000.00	14.00
Arthington	2,750.00	9.52	3,000.00	10.15
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	40,050.00	34.96	42,440.00	37.08
Barwick in Elmet and Scholes	43,388.00	21.67	46,859.00	23.41
Boston Spa	60,413.00	30.13	74,150.00	37.26
Bramham cum Oglethorpe	29,561.00	39.74	31,039.00	41.84
Bramhope and Carlton	64,850.00	30.49	66,700.00	30.49
Clifford	38,700.00	45.64	40,635.00	47.83
Collingham with Linton	50,000.00	29.14	50,000.00	28.48
Drighlington	52,998.00	26.44	75,000.00	36.11
East Keswick	20,647.00	35.08	21,679.00	36.72
Gildersome	24,950.00	13.11	25,449.00	13.62
Great and Little Preston	28,050.00	45.56	29,500.00	48.12
Harewood	20,004.00	10.87	20,504.00	11.06
Horsforth	126,035.00	16.96	144,900.00	19.33
Kippax	114,948.00	37.11	136,751.00	44.16
Ledsham	6,229.00	63.11	6,589.00	65.37
Micklefield	78,170.00	86.23	88,868.00	86.23
Morley	198,000.00	17.36	220,000.00	19.23
Otley	462,585.00	91.03	487,000.00	95.61
Pool in Wharfedale	53,000.00	54.55	58,000.00	59.85
Rawdon	42,430.00	15.30	42,600.00	15.29
Scarcroft	27,687.00	31.66	29,039.00	31.45
Shadwell	40,170.00	41.43	47,000.00	48.50
Swillington	31,110.00	32.46	34,135.00	35.95
Thorner	29,290.00	39.01	30,720.00	41.23
Thorp Arch	12,100.00	24.97	20,000.00	39.37
Walton	7,100.00	60.37	7,368.00	62.55
Wetherby	540,000.00	106.41	540,000.00	107.00
Wothersome	0.00	0.00	0.00	0.00
TOTAL	2,389,224.00		2,573,425.00	

Appendix 2

Schedules of transfers and payments from Leeds City Council's collection fund to its general fund and major precepts

15th April 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th May 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
14th June 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th July 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th August 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
13th September 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th October 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th November 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
13th December 2024	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th January 2025	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
14th February 2025	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
14th March 2025	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority

The amount of each instalment will be the amount of the billing authority's undischarged liability, divided by the number of instalments remaining to be paid or transferred.

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