

FORMAL COUNCIL TAX RESOLUTION***Draft resolution on setting of the 2024/25 Council Tax for the Borough to be passed in approving the Executive Cabinet's recommendations for the Council's Budget.***

1. It be noted that on 31st January 2024 the Director of Finance as Statutory Finance Officer calculated the Council Tax Base 2024/25

(a) for the whole Council area as 38,640.81 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and

(b) for dwellings in those parts of its area to which a Parish precept relates (as in the attached Table 2).

2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) is £8,103,751

3. That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:

(a) £62,923,600 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) £53,943,862 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

(c) £8,979,738 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) £232.39 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) £1,744,246 being the aggregate amount of all special items (Special Expenses and Parish precepts) referred to in Section 34(1) of the Act (as in the attached Table 1).

(f) £187.25 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.

4. To note that the County Council, the Police Authority and the Fire Authority have issued precepts 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 indicated in the table below.

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the

amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.

VALUATION BANDS

CHORLEY BOROUGH COUNCIL

A	B	C	D	E	F	G	H
124.83	145.64	166.44	187.25	228.86	270.47	312.08	374.50

LANCASHIRE COUNTY COUNCIL - At time of writing this report figure are as proposed and will be confirmed at authorities meeting on 23/2/24

A	B	C	D	E	F	G	H
1,102.19	1,285.89	1,469.59	1,653.29	2,020.69	2,388.08	2,755.48	3,306.58

POLICE & CRIME COMMISSIONER FOR LANCASHIRE

A	B	C	D	E	F	G	H
175.60	204.87	234.13	263.40	321.93	380.47	439.00	526.80

LANCASHIRE COMBINED FIRE AUTHORITY - At time of writing this report figure are as proposed and will be confirmed at authorities meeting on 19/2/24

A	B	C	D	E	F	G	H
56.49	65.90	75.32	84.73	103.56	122.39	141.22	169.46

AGGREGATE OF COUNCIL TAX REQUIREMENTS

A	B	C	D	E	F	G	H
1,459.11	1,702.30	1,945.48	2,188.67	2,675.04	3,161.41	3,647.78	4,377.34

6. That the Statutory Finance Officer and their officers be authorised to take any action necessary to ensure collection and recovery of the Council Tax and Non-Domestic Rates.

7. As the Council's basic amount of Council Tax has increased by 2.99% for 2024/25, it is considered not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

EXPLANATION OF COUNCIL TAX SETTING RESOLUTION

RESOLUTION 1

(a) Before we can calculate the Council Tax to be charged, we first have to calculate the Council Tax base. The Council Tax base is the amount which a Band D Council Tax of £1.00 would raise. For 2024/25 we estimate that a £1.00 Council Tax at Band D would raise £38,640.81 in the Chorley area.

(b) This shows the “base” figure for each Parish in the area. For example, a £1.00 Band D Council Tax in Adlington would raise £2,042.64

RESOLUTION 2

This shows the Council’s net spending for 2024/25 excluding the cost of Parish precepts.

RESOLUTION 3

(a) This is the grand total of money which the Council estimates it will spend on all services in 2024/25. It also includes £875,942 which Parish Councils need to run their services.

(b) This is the grand total of money which the Council estimates it will receive from various sources in the year. This includes Central Government and business rates, car park charges, investment income, government grants in respect of benefits, etc.

(c) This is the difference between 2(a) and 2(b) and is in effect the Council’s and Parishes net spending on services.

(d) The difference between 2(a) and 2(b) is £8,979,738 and this is the amount we need to charge Council Taxpayers. This is divided by the base (see 1(a) above) and the resulting figure of £232.39 is the average Band D Council Tax for all Borough and Parish services.

(e) The total of all the amounts needed from Council Taxpayers by the Parish Councils in the area and for Chorley Borough Special Expenses.

(f) This is the Band D Council Tax for Chorley Borough Council’s own services, ie. excluding Parish Council spending and Special Expenses

RESOLUTION 4

Lancashire County Council, Lancashire Fire Authority and the Police & Crime Commissioner for Lancashire are separate bodies who have worked out their own estimates of spending and income for 2024/25 and have set taxes in a similar way to Chorley Borough Council. This resolution notes their final decision.

RESOLUTION 5

This pulls together the Council Taxes for Chorley Borough Council, Lancashire County Council, the Police & Crime Commissioner for Lancashire and Lancashire Fire Authority. For example, the aggregate amount for Band D is £2,188.66 made up as follows:

	£
Chorley Borough Council	187.25
Lancashire County Council	1,653.29
Lancashire Police Authority	263.40
Lancashire Fire Authority	84.73

The rate for each property Band is calculated by reference to the Band D charge. The following ratios apply:

Band A	$\frac{6}{9}$ ths of Band D
Band B	$\frac{7}{9}$ ths of Band D
Band C	$\frac{8}{9}$ ths of Band D
Band D	$\frac{9}{9}$ ths of Band D
Band E	$\frac{11}{9}$ ths of Band D
Band F	$\frac{13}{9}$ ths of Band D
Band G	$\frac{15}{9}$ ths of Band D
Band H	$\frac{18}{9}$ ths of Band D

The aggregate charge for Band A, for example, the charge is $\text{£}2,188.67 \times \frac{6}{9} = \text{£}1,459.11$; for Band B it is $\text{£}2,188.66 \times \frac{7}{9} = \text{£}1,702.30$.

RESOLUTION 6

Formally authorise the necessary staff to take legal action to collect arrears as and when this is necessary. ***For the vast majority of taxpayers, this is not needed***

Appendix A

		Band A		Band B		Band C		Band D		Band E		Band F		Band G		Band H	
Lancashire County Council			941.17		1,098.03		1,254.89		1,411.75		1,725.47		2,039.19		2,352.92		2,823.50
Lancashire County Council Adult Social Care			161.03		187.86		214.70		241.54		295.22		348.89		402.57		483.08
Chorley Borough Council (Excluding Special Expenses)			124.83		145.64		166.44		187.25		228.86		270.47		312.08		374.50
Police & Crime Commissioner for Lancashire			175.60		204.87		234.13		263.40		321.93		380.47		439.00		526.80
Lancashire Fire Authority			56.49		65.90		75.32		84.73		103.56		122.39		141.22		169.46
Sub Total			1,459.12		1,702.30		1,945.48		2,188.67		2,675.04		3,161.41		3,647.79		4,377.34
Parish and town councils	Total Parish precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept	Special Expenses	Parish Precept
Adlington	£21,945.00	3.80	6.54	4.43	7.63	5.07	8.72	5.70	9.81	6.97	11.99	8.23	14.17	9.50	16.35	11.40	19.62
Anderton	£5,820.00	1.61	7.40	1.88	8.63	2.15	9.87	2.42	11.10	2.96	13.57	3.50	16.03	4.03	18.50	4.84	22.20
Anglezarke	£0.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Astley Village	£24,266.00	21.33	14.67	24.88	17.11	28.44	19.56	31.99	22.00	39.10	26.89	46.21	31.78	53.32	36.67	63.98	44.00
Bretherton	£18,102.00	-	34.83	-	40.63	-	46.44	-	52.24	-	63.85	-	75.46	-	87.07	-	104.48
Brindle	£15,000.00	-	20.90	-	24.38	-	27.87	-	31.35	-	38.32	-	45.28	-	52.25	-	62.70
Chamock Richard	£36,000.00	3.03	34.87	3.54	40.68	4.04	46.49	4.55	52.30	5.56	63.92	6.57	75.54	7.58	87.17	9.10	104.60
Clayton le Woods	£167,240.00	29.65	20.00	34.60	23.33	39.54	26.67	44.48	30.00	54.36	36.67	64.25	43.33	74.13	50.00	88.96	60.00
Coppull	£135,700.00	6.23	35.41	7.27	41.31	8.31	47.21	9.35	53.11	11.43	64.91	13.51	76.71	15.58	88.52	18.70	106.22
Croston	£36,170.00	7.29	21.55	8.51	25.14	9.72	28.73	10.94	32.32	13.37	39.50	15.80	46.68	18.23	53.87	21.88	64.64
Cuerden	£1,290.00	-	20.95	-	24.45	-	27.94	-	31.43	-	38.41	-	45.40	-	52.38	-	62.86
Eccleston	£51,940.00	3.81	20.13	4.45	23.48	5.08	26.84	5.72	30.19	6.99	36.90	8.26	43.61	9.53	50.32	11.44	60.38
Euxton	£187,288.00	13.37	24.65	15.60	28.75	17.83	32.86	20.06	36.97	24.52	45.19	28.98	53.40	33.43	61.62	40.12	73.94
Heapey	£9,070.00	-	15.82	-	18.46	-	21.09	-	23.73	-	29.00	-	34.28	-	39.55	-	47.46
Heath Chamock	£8,925.00	16.61	7.09	19.37	8.27	22.14	9.45	24.91	10.63	30.45	12.99	35.98	15.35	41.52	17.72	49.82	21.26
Heskin	£15,306.00	1.71	26.63	1.99	31.06	2.28	35.50	2.56	39.94	3.13	48.82	3.70	57.69	4.27	66.57	5.12	79.88
Hoghton	£12,000.00	5.37	21.49	6.27	25.07	7.16	28.65	8.06	32.23	9.85	39.39	11.64	46.55	13.43	53.72	16.12	64.46
Mawdesley	£40,134.00	1.06	30.00	1.24	35.00	1.41	40.00	1.59	45.00	1.94	55.00	2.30	65.00	2.65	75.00	3.18	90.00
Rivington	£10,680.00	-	119.17	-	139.04	-	158.90	-	178.76	-	218.48	-	258.21	-	297.93	-	357.52
Ulnes Walton	£6,345.00	-	15.57	-	18.16	-	20.76	-	23.35	-	28.54	-	33.73	-	38.92	-	46.70
Wheelton	£16,197.00	-	24.67	-	28.79	-	32.90	-	37.01	-	45.23	-	53.46	-	61.68	-	74.02
Whittle le Woods	£61,860.00	16.55	15.72	19.30	18.34	22.06	20.96	24.82	23.58	30.34	28.82	35.85	34.06	41.37	39.30	49.64	47.16
Withnell	£32,960.00	6.79	16.67	7.92	19.44	9.05	22.22	10.18	25.00	12.44	30.56	14.70	36.11	16.97	41.67	20.36	50.00
All other parts of the Council's area		20.95	-	24.45	-	27.94	-	31.43	-	38.41	-	45.40	-	52.38	-	62.86	-

PARISH COUNCIL PRECEPTS							
	2023/24			2024/25			
Parish Council	Tax Base	Precepts £	Council Tax Band D (£)	Tax Base	Precepts £	Council Tax Band D (£)	C Tax Increase
Adlington	2,042.62	20,900	9.34	2,052.64	21,945	9.81	0.47
Anderton	502.45	5,500	10.36	497.81	5,820	11.10	0.74
Anglezarke	19.80	-	0.00	19.40	-	0.00	0.00
Astley Village	933.68	24,420	22.00	926.59	24,266	22.00	0.00
Bretherton	311.54	16,950	53.08	338.59	18,102	52.24	-0.84
Brindle	464.26	7,500	15.57	469.71	15,000	31.35	15.78
Charnock Richard	682.25	34,055	49.41	681.72	36,000	52.30	2.89
Clayton le Woods	5,158.41	166,210	30.00	5,192.87	167,240	30.00	0.00
Coppull	2,353.31	121,900	47.31	2,356.14	135,700	53.11	5.80
Croston	1,084.09	27,250	23.81	1,074.52	36,170	32.32	8.51
Cuerden	42.15	1,290	30.55	40.98	1,290	31.43	0.88
Eccleston	1,667.86	49,626	28.77	1,666.25	51,940	30.19	1.42
Euxton	4,927.56	179,909	36.16	5,019.72	187,288	36.97	0.81
Heapey	372.23	9,160	23.73	368.51	9,070	23.73	0.00
Heath Charnock	804.74	8,500	10.15	808.47	8,925	10.63	0.48
Heskin	365.86	14,196	37.31	369.61	15,306	39.94	2.63
Hoghton	367.11	6,000	15.89	367.15	12,000	32.23	16.34
Mawdesley	856.79	36,486	41.66	874.14	40,134	45.00	3.34
Rivington	56.34	2,500	41.37	58.80	10,680	178.76	137.39
Ulnes Walton	262.73	6,340	23.35	262.90	6,345	23.35	0.00
Wheelton	426.41	15,425	35.16	425.91	16,197	37.01	1.85
Whittle Woods	2,593.57	59,660	23.00	2,623.00	61,860	23.58	0.58
Withnell	1,266.73	32,000	24.09	1,258.83	32,960	25.00	0.91
All other parts of the Council's area	10,780.03	-	-	10,886.55	-	-	
TOTAL / AVERAGE	38,342.53	845,777	21.06	38,640.81	914,238	22.67	1.61

Appendix A

Parish	Tax Base	Borough General Expenses	Borough Special Expenses	Borough Services Council Tax	Parish Precept	Parish Top-up	Parish Yield	Band D Parish Charge	Band D Parish Charge	Change in Parish Charge	Total Charge	Total Charge
	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24	2024/25	2023/24	2024/25
	No	£	£	£	£	£	£	£	£	%	£	£
Adlington	2,052.64	187.25	5.70	192.95	21,945	1,816	20,129	9.81	9.34	5.03%	196.68	202.76
Anderton	497.81	187.25	2.42	189.67	5,820	294	5,526	11.10	10.36	7.14%	194.52	200.77
Anglezarke	19.40	187.25	-	187.25	-	-	-	-	-	0.00%	181.81	187.25
Astley Village	926.59	187.25	31.99	219.24	24,266	3,877	20,389	22.00	22.00	0.00%	234.87	241.24
Bretherton	338.59	187.25	-	187.25	18,102	414	17,688	52.24	53.08	-1.58%	234.89	239.49
Brindle	469.71	187.25	-	187.25	15,000	273	14,727	31.35	15.57	101.35%	202.74	218.60
Charnock Richard	681.72	187.25	4.55	191.80	36,000	345	35,655	52.30	49.41	5.85%	235.64	244.10
Clayton Le Woods	5,192.87	187.25	44.48	231.73	167,240	11,458	155,782	30.00	30.00	0.00%	255.00	261.73
Coppull	2,356.14	187.25	9.35	196.60	135,700	10,576	125,124	53.11	47.31	12.26%	238.20	249.71
Croston	1,074.52	187.25	10.94	198.19	36,170	1,440	34,730	32.32	23.81	35.74%	216.24	230.51
Cuerden	40.98	187.25	-	187.25	1,290	2	1,288	31.43	30.55	2.88%	225.39	218.68
Eccleston	1,666.25	187.25	5.72	192.97	51,940	1,636	50,304	30.19	28.77	4.94%	216.13	223.16
Euxton	5,019.72	187.25	20.06	207.31	187,288	1,709	185,579	36.97	36.16	2.24%	237.45	244.28
Heapey	368.51	187.25	-	187.25	9,070	327	8,743	23.73	23.73	0.00%	225.44	210.98
Heath Charnock	808.47	187.25	24.91	212.16	8,925	335	8,590	10.63	10.15	4.73%	216.15	222.79
Heskin	369.61	187.25	2.56	189.81	15,306	544	14,762	39.94	37.31	7.05%	221.61	229.75
Hoghton	367.15	187.25	8.06	195.31	12,000	167	11,833	32.23	15.89	102.83%	205.53	227.54
Mawdesley	874.14	187.25	1.59	188.84	40,134	794	39,340	45.00	41.66	8.02%	225.01	233.84
Rivington	58.80	187.25	-	187.25	10,680	169	10,511	178.76	41.37	332.10%	223.18	366.01
Ulnes Walton	262.90	187.25	-	187.25	6,345	205	6,140	23.35	23.35	0.00%	205.16	210.60
Wheulton	425.91	187.25	-	187.25	16,197	432	15,765	37.01	35.16	5.26%	216.97	224.26
Whittle Le Woods	2,623.00	187.25	24.82	212.07	61,860	-	61,860	23.58	23.00	2.52%	228.91	235.65
Withnell	1,258.83	187.25	10.18	197.43	32,960	1,483	31,477	25.00	24.09	3.78%	215.78	222.43
Other parts of the Borough	10,886.55	187.25	31.43	218.68	-	-	-	-	-	-	212.33	218.68
	38,640.81	187.25	22.47	209.72	914,238	38,296	875,942	22.67	19.68	15.19%	203.63	232.39