

# ***Report to Council***

**Committee:** Cabinet  
**Date:** 20 February 2024  
**Subject:** Council Tax Setting 2024/25  
**Portfolio Holder:** Cllr J Philip

---

## **Recommendations/Decisions Required:**

- (1) To note that under delegated authority, the Strategic Director and Section 151 Officer, has calculated the Council Tax Base for 2024/25 for the whole Council area as 55,617.6 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended) and for dwellings in those parts of its area to which a Parish Precept relates as set out in Appendix A;**
- (2) 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:**
  - (a) £121,642,398 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act considering all precepts issued to it by Parish Councils;**
  - (b) £107,788,193 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;**
  - (c) £13,854,205 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(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) £249.10 being the amount at 2(c) above (Item R), all divided by Item T (the amount at (1) above, the tax base), 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) £4,566,066 being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act;**
  - (f) £167.00 being the amount at 2(c) above less the result given by dividing the amount at 2 (e) above by Item T (1) 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;**
  - (g) That it be noted that Essex County Council, Essex Police, Fire & Crime Commissioner and Essex Fire & Rescue Service have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the category of dwellings in the Council's area;**
  - (h) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts in Appendix C as the amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings; and**

- (i) That in accordance with section 52ZB of the Local Government Finance Act 1992, the Council determines that the amount of Council Tax shown at 2 (f) of £167.00 for 2024/25, representing an increase of £4.85 (2.99%) compared to 2023/24 is not excessive and therefore there is no requirement to hold a local referendum.

## 1. Executive Summary

- 1.1 The average Council Tax to be charged to taxpayers in Band D is summarised in the table below.

Element	2023/24 Charge	2024/25 Charge	Increase/(Decrease)	
	£'s	£'s	£'s	%
Epping Forest District Council	162.15	167.00	4.85	2.99
<b>District Council Tax</b>	<b>162.15</b>	<b>167.00</b>	<b>4.85</b>	<b>2.99</b>
Parish Councils*	76.19	82.10	5.91	7.76
<b>Average Local Council Tax</b>	<b>238.34</b>	<b>249.10</b>	<b>10.76</b>	<b>4.51</b>
Essex County Council (including Adult Social Care Precept)	1,450.17	1,522.53	72.36	4.99
Essex Police, Fire and Crime Commissioner (Police Authority)	233.46	246.42	12.96	5.55
Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority)	80.28	82.62	2.34	2.91
<b>Total Council Tax</b>	<b>2,002.25</b>	<b>2,100.67</b>	<b>98.42</b>	<b>4.92</b>

\*Parish council charges vary between parishes and are shown as average values in the table for illustration purposes

## **2. Resource Implications**

2.1 There are significant resource implications, which are covered in detail in the report.

## **3. Legal and Governance Implications**

3.1 The procedure for Setting the Council Tax is subject to the detailed requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011). This report complies with those requirements, with legislative references made where appropriate throughout the report.

## **4. Safer, Cleaner and Greener Implications**

4.1 None.

## **5. Consultation Undertaken**

5.1 The preparation of the 2024/25 budget proposals, including the recommended Council Tax increase has been the subject of extensive scrutiny and consultation. The Cabinet – at its meeting held on 5th February 2024 – considered comments on the budget proposals, made by the Overview and Scrutiny Committee at its meeting held on 23rd January 2024.

## **6. Background and Introduction**

6.1 As a district council, Epping Forest District Council is responsible for the billing and collection of all Council Tax due from local taxpayers. This means that the Council is required to collect Council Tax to cover not only its own services but also the precepts set by other authorities. The Council Tax levied therefore comprises five separate elements:

- Epping Forest District Council element
- Town and Parish Council precepts
- Essex County Council precept (including Adult Social Care Services)
- Essex Police, Fire and Crime Commissioner (Police Authority) precept; and
- Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority) precept.

6.2 The setting of the Council Tax follows a prescribed timetable, commencing with the setting of the tax base in November, and ending with the formal setting of the Council Tax, which is required has to be completed by no later than 11th March prior to the start of the forthcoming financial year.

6.3 The procedure adheres to the requirements of the Local Government Finance Act 1992 (as amended by the Localism Act 2011) and the level of Council Tax is directly related to the net expenditure of the Council after deducting income from Government grants and other sources of income. Council resolutions also adhere to legislative requirements and recommendations are therefore written in very formal language.

## 7. Council Tax Base and Collection Fund Deficit

- 7.1 The Council Tax Base for 2024/25 is 55,617.6 and a breakdown of the calculation by parish can be seen in the first column in **Appendix A**.
- 7.2 After taking account of previous distributions and recoupments, the Council Tax element of the Collection Fund is predicted to have a total deficit of £757,096 at 31st March 2024. The deficit is shared amongst the major precepting authorities i.e., Essex County Council, Essex Police, Fire and Crime Commissioner (both Police and Fire & Rescue authorities) and this Council. The recoupment of the deficit is made in proportion to the level of each authority's precept for the year. The Epping Forest District Council share of the 2023/24 deficit is £90,122.

## 8. Epping Forest District Council Tax

- 8.1 The Cabinet recommended a District Council Tax increase of £4.85 (2.99%) for 2024/25 at its meeting on 5th February 2024. This involved setting a General Fund net expenditure budget of £15,853,430.
- 8.2 The amount of Council Tax that Epping Forest District Council is to levy is £9,288,139 as presented in the table below.

Description	Value
	£'s
Budgeted Net Expenditure 2024/25	15,853,430
Add: Contribution to Reserves	1,972,157
Add: Collection Fund Deficit (Council Tax)	90,122
Subtract: Collection Fund Surplus (Business Rates)	(304,860)
<b>Net Expenditure to be Financed</b>	<b>17,610,849</b>
Less: Retained Business Rates	(6,359,000)
Less: External Financing	(1,963,710)
<b>Council Tax Requirement</b>	<b>9,288,139</b>

- 8.3 The Epping Forest District Council Band D Council Tax is therefore £167.00 for 2024/25 (the Council Tax Requirement divided by the Tax Base of 55,617.6). This represents an increase of £4.85 (2.99%) when compared to the Council Tax levied in 2023/24.

## 9. Parish Precepts

- 9.1 Each parish has notified the Council with its precept requirement for the year. The total required by parishes for 2024/25 is £4,566,066, which produces an average Band D Council Tax of £82.10. The actual amount levied will vary from parish to parish. A detailed breakdown of the precept requirements and the Band D charge for each parish can be seen in the third and fourth columns in **Appendix A**.

## **10. Essex County Council Precept**

10.1 The total precept demand issued by Essex County Council for 2024/25 is £84,679,465 which produces a Band D Council Tax of £1,522.53. This represents an increase of £72.36 (4.99%) when compared to the Council Tax levied in 2023/24.

## **11. Essex Police, Fire and Crime Commissioner (Police Authority) Precept**

11.1 The precept demand issued by Essex Police, Fire and Crime Commissioner (Police Authority) for 2024/25 is £13,705,289, which produces a Band D Council Tax of £246.42. This represents an increase of £12.96 (5.55%) when compared to the Council Tax levied in 2023/24.

## **12. Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority) Precept**

12.1 The precept demand issued by Essex Police, Fire and Crime Commissioner (Fire and Rescue Authority) for 2024/25 is £4,595,126, which produces a Band D Council Tax of £82.62. This represents an increase of £2.34 (2.91%) when compared to the Council Tax levied in 2023/24.

## Appendix A

### Town, Parish & Local Council Tax 2024/25

Town/Parish	2024/25				
	Tax Base	Town/Parish Precept (£'s)	Parish Band D Charge (£'s)	District Band D Charge (£'s)	Local Council Tax Band D Charge (£'s)
Abbess, Berners and Beauchamp Roding	232.3	5,836	25.12	167.00	192.12
Buckhurst Hill	5,243.8	360,403	68.73	167.00	235.73
Chigwell	6,383.5	312,900	49.02	167.00	216.02
Epping Town	5,306.8	621,795	117.17	167.00	284.17
Epping Upland	422.3	38,532	91.25	167.00	258.25
Fyfield	411.8	15,564	37.79	167.00	204.79
High Ongar	618.4	13,362	21.61	167.00	188.61
Lambourne	913.8	45,160	49.42	167.00	216.42
Loughton Town	13,017.5	993,909	76.35	167.00	243.35
Matching	466.1	18,555	39.81	167.00	206.81
Moreton, Bobbingworth and the Lavers	622.9	25,198	40.45	167.00	207.45
Nazeing	2,226.6	205,000	92.07	167.00	259.07
North Weald Bassett	2,627.8	234,852	89.37	167.00	256.37
Ongar Town	2,860.3	312,000	109.08	167.00	276.08
Roydon	1,390.7	75,000	53.93	167.00	220.93
Sheering	1,378.8	49,280	35.74	167.00	202.74
Stanford Rivers	382.3	22,345	58.44	167.00	225.44
Stapleford Abbotts	604.1	13,570	22.46	167.00	189.46
Stapleford Tawney	102.9	1,690	16.43	167.00	183.43
Theydon Bois	2,016.2	149,693	74.25	167.00	241.25
Theydon Garmon	90.2	1,200	11.85	167.00	178.85
Theydon Mount	118.8	6,800	57.23	167.00	224.23
Waltham Abbey Town	7,927.9	1,037,578	130.88	167.00	297.88
Willingale	251.6	5,844	23.23	167.00	190.23
<b>Town, Parish &amp; Local Council Tax Totals</b>	<b>55,617.6</b>	<b>4,566,066</b>	<b>82.10</b>	<b>167.00</b>	<b>249.10</b>

## Appendix B

### Local Council Tax 2024/25: All Bands

Town/Parish	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s
Abbess, Berners and Beauchamp Roding	128.08	149.43	170.77	192.12	234.81	277.50	320.20	384.24
Buckhurst Hill	157.15	183.35	209.53	235.73	288.11	340.50	392.88	471.46
Chigwell	144.01	168.02	192.01	216.02	264.02	312.03	360.03	432.04
Epping Town	189.44	221.02	252.59	284.17	347.32	410.47	473.61	568.34
Epping Upland	172.16	200.86	229.55	258.25	315.64	373.03	430.41	516.50
Fyfield	136.52	159.28	182.03	204.79	250.30	295.81	341.31	409.58
High Ongar	125.74	146.70	167.65	188.61	230.52	272.43	314.35	377.22
Lambourne	144.28	168.33	192.37	216.42	264.51	312.60	360.70	432.84
Loughton Town	162.23	189.27	216.31	243.35	297.43	351.50	405.58	486.70
Matching	137.87	160.85	183.83	206.81	252.77	298.72	344.68	413.62
Moreton, Bobbingworth and the Lavers	138.30	161.35	184.40	207.45	253.55	299.65	345.75	414.90
Nazeing	172.71	201.50	230.28	259.07	316.64	374.21	431.78	518.14
North Weald Bassett	170.91	199.40	227.88	256.37	313.34	370.31	427.28	512.74
Ongar Town	184.05	214.73	245.40	276.08	337.43	398.78	460.13	552.16
Roydon	147.28	171.84	196.38	220.93	270.02	319.12	368.21	441.86
Sheering	135.16	157.69	180.21	202.74	247.79	292.84	337.90	405.48
Stanford Rivers	150.29	175.34	200.39	225.44	275.54	325.63	375.73	450.88
Stapleford Abbots	126.30	147.36	168.40	189.46	231.56	273.66	315.76	378.92
Stapleford Tawney	122.28	142.67	163.04	183.43	224.19	264.95	305.71	366.86
Theydon Bois	160.83	187.64	214.44	241.25	294.86	348.47	402.08	482.50
Theydon Garnon	120.20	140.23	160.26	180.30	220.37	260.43	300.50	360.60
Theydon Mount	149.48	174.40	199.31	224.23	274.06	323.89	373.71	448.46
Waltham Abbey Town	198.58	231.69	264.78	297.88	364.07	430.27	496.46	595.76
Willingale	126.82	147.96	169.09	190.23	232.50	274.77	317.05	380.46
<b>Town and Parish Total</b>	<b>54.73</b>	<b>63.86</b>	<b>72.98</b>	<b>82.10</b>	<b>100.34</b>	<b>118.59</b>	<b>136.83</b>	<b>164.20</b>
<b>District, Town and Parish Total</b>	<b>166.07</b>	<b>193.74</b>	<b>221.42</b>	<b>249.10</b>	<b>304.46</b>	<b>359.81</b>	<b>415.17</b>	<b>498.20</b>

## Appendix C

### Total Council Tax 2024/25: All Bands

Town/Parish	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£'s	£'s	£'s	£'s	£'s	£'s	£'s	£'s
Abbess, Berners and Beauchamp Roding	1,362.46	1,589.54	1,816.61	2,043.69	2,497.84	2,951.99	3,406.15	4,087.38
Buckhurst Hill	1,391.53	1,623.46	1,855.37	2,087.30	2,551.14	3,014.99	3,478.83	4,174.60
Chigwell	1,378.39	1,608.13	1,837.85	2,067.59	2,527.05	2,986.52	3,445.98	4,135.18
Epping Town	1,423.82	1,661.13	1,898.43	2,135.74	2,610.35	3,084.96	3,559.56	4,271.48
Epping Upland	1,406.54	1,640.97	1,875.39	2,109.82	2,578.67	3,047.52	3,516.36	4,219.64
Fyfield	1,370.90	1,599.39	1,827.87	2,056.36	2,513.33	2,970.30	3,427.26	4,112.72
High Ongar	1,360.12	1,586.81	1,813.49	2,040.18	2,493.55	2,946.92	3,400.30	4,080.36
Lambourne	1,378.66	1,608.44	1,838.21	2,067.99	2,527.54	2,987.09	3,446.65	4,135.98
Loughton Town	1,396.61	1,629.38	1,862.15	2,094.92	2,560.46	3,025.99	3,491.53	4,189.84
Matching	1,372.25	1,600.96	1,829.67	2,058.38	2,515.80	2,973.21	3,430.63	4,116.76
Moreton, Bobbingworth and the Lavers	1,372.68	1,601.46	1,830.24	2,059.02	2,516.58	2,974.14	3,431.70	4,118.04
Nazeing	1,407.09	1,641.61	1,876.12	2,110.64	2,579.67	3,048.70	3,517.73	4,221.28
North Weald Bassett	1,405.29	1,639.51	1,873.72	2,107.94	2,576.37	3,044.80	3,513.23	4,215.88
Ongar Town	1,418.43	1,654.84	1,891.24	2,127.65	2,600.46	3,073.27	3,546.08	4,255.30
Roydon	1,381.66	1,611.95	1,842.22	2,072.50	2,533.05	2,993.61	3,454.16	4,145.00
Sheering	1,369.54	1,597.80	1,826.05	2,054.31	2,510.82	2,967.33	3,423.85	4,108.62
Stanford Rivers	1,384.67	1,615.45	1,846.23	2,077.01	2,538.57	3,000.12	3,461.68	4,154.02
Stapleford Abbotts	1,360.68	1,587.47	1,814.24	2,041.03	2,494.59	2,948.15	3,401.71	4,082.06
Stapleford Tawney	1,356.66	1,582.78	1,808.88	2,035.00	2,487.22	2,939.44	3,391.66	4,070.00
Theydon Bois	1,395.21	1,627.75	1,860.28	2,092.82	2,557.89	3,022.96	3,488.03	4,185.64
Theydon Garnon	1,354.58	1,580.34	1,806.10	2,031.87	2,483.40	2,934.92	3,386.45	4,063.74
Theydon Mount	1,383.86	1,614.51	1,845.15	2,075.80	2,537.09	2,998.38	3,459.66	4,151.60
Waltham Abbey Town	1,432.96	1,671.80	1,910.62	2,149.45	2,627.10	3,104.76	3,582.41	4,298.90
Willingale	1,361.20	1,588.07	1,814.93	2,041.80	2,495.53	2,949.26	3,403.00	4,083.60
<b>Average (all preceptors)</b>	<b>1,400.45</b>	<b>1,633.85</b>	<b>1,867.26</b>	<b>2,100.67</b>	<b>2,567.49</b>	<b>3,034.30</b>	<b>3,501.12</b>	<b>4,201.34</b>