



Council Tax Setting Committee

Friday 24 February 2023 at 10.00 am

Boardrooms 7 & 8 - Brent Civic Centre, Engineers Way, Wembley HA9 0FJ

Please note this will be held as a physical meeting which all Committee members will be required to attend in person.

The meeting will be open for the press and public to attend or alternatively can be followed via the live webcast. The link to follow proceedings via the live webcast is available [HERE](#)

Membership:

Members

Councillors:

M. Butt (Chair)
Mili Patel
Farah
Grahl
Kansagra

Substitute Members

Councillors:

Donnelly-Jackson, Krupa Sheth, Southwood & Tatler

Councillors:
Maurice & Jayanti Patel

For further information contact: James Kinsella, Governance Manager, Tel: 020 8937 2063 Email: james.kinsella@brent.gov.uk

For electronic copies of minutes, reports and agendas, and to be alerted when the minutes of this meeting have been published visit:

<https://www.brent.gov.uk/the-council-and-democracy/council-meetings-and-decision-making>

Notes for Members - Declarations of Interest:

If a Member is aware they have a Disclosable Pecuniary Interest* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent and must leave the room without participating in discussion of the item.

If a Member is aware they have a Personal Interest** in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent.

If the Personal Interest is also significant enough to affect your judgement of a public interest and either it affects a financial position or relates to a regulatory matter then after disclosing the interest to the meeting the Member must leave the room without participating in discussion of the item, except that they may first make representations, answer questions or give evidence relating to the matter, provided that the public are allowed to attend the meeting for those purposes.

***Disclosable Pecuniary Interests:**

- (a) **Employment, etc.** - Any employment, office, trade, profession or vocation carried on for profit gain.
- (b) **Sponsorship** - Any payment or other financial benefit in respect of expenses in carrying out duties as a member, or of election; including from a trade union.
- (c) **Contracts** - Any current contract for goods, services or works, between the Councillors or their partner (or a body in which one has a beneficial interest) and the council.
- (d) **Land** - Any beneficial interest in land which is within the council's area.
- (e) **Licences**- Any licence to occupy land in the council's area for a month or longer.
- (f) **Corporate tenancies** - Any tenancy between the council and a body in which the Councillor or their partner have a beneficial interest.
- (g) **Securities** - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

****Personal Interests:**

The business relates to or affects:

- (a) Anybody of which you are a member or in a position of general control or management, and:
 - To which you are appointed by the council;
 - which exercises functions of a public nature;
 - which is directed is to charitable purposes;
 - whose principal purposes include the influence of public opinion or policy (including a political party or trade union).
- (b) The interests a of a person from whom you have received gifts or hospitality of at least £50 as a member in the municipal year;

or

A decision in relation to that business might reasonably be regarded as affecting the well-being or financial position of:

- You yourself;
- a member of your family or your friend or any person with whom you have a close association or any person or body who is the subject of a registrable personal interest.

Agenda

Item Page

1 Apologies for Absence and Clarification of Alternate Members

2 Declarations of Interest

Members are invited to declare at this stage of the meeting, the nature and existence of any relevant disclosable pecuniary or personal interests in the item(s) on this agenda and to specify the item(s) to which they relate.

3 Deputations

To hear any deputations received from members of the public in accordance with Standing Order 67.

4 Setting the Council Tax 2023-24 1 - 8

To receive a report seeking to confirm the level of Council Tax for 2023/24, following the setting of the GLA precept.

Members are asked to note that this meeting will be required if formal notification of the GLA precept is not received prior to the Council's budget being approved at the Full Council meeting on 23 February 2023. Further advice will be provided at the Council meeting, but should this notification be received in time then the Council Tax Setting Committee meeting will be cancelled.

Ward Affected: All Wards	Contact Officer: Ravinder Jassar, Deputy Director of Finance Tel: 0208 937 1487 ravinder.jassar@brent.gov.uk
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5 Exclusion of the Press and Public

There are currently no items listed on the agenda that will require the exclusion of the press or public.


6 Any other urgent business

Notice of items to be raised under this heading must be given in writing to the Head of Executive and Member Services or her representative before the meeting in accordance with Standing Order 60



Please remember to **SWITCH OFF** your mobile phone during the meeting.

- The meeting room is accessible by lift and seats will be provided for members of the public. Alternatively it will be possible to follow proceedings via the live webcast [HERE](#)

 Brent	Council Tax Setting Committee 24 February 2023
	Report from the Corporate Director of Finance and Resources
Setting the Council Tax 2023/24	

Wards Affected:	All
Key or Non-Key Decision:	N/A
Open or Part/Fully Exempt:	Open
No. of Appendices:	Two: Appendix A Formal Council Tax resolution Appendix B Council Tax Setting Committee Terms of reference
Background Papers:	None
Contact Officer(s): (Name, Title, Contact Details)	Minesh Patel Corporate Director of Finance and Resources Tel: 020 8937 6528 Email: minesh.patel@brent.gov.uk Ravinder Jassar Deputy Director of Finance 020 8937 1487 Email: ravinder.jassar@brent.gov.uk

1.0 Purpose of the Report

1.1 The purpose of this report is to agree the Council Tax for 2023/24 if this has not been set at the Full Council meeting on 23 February 2023.

2.0 Recommendation(s)

2.1 To note the 2023/24 budget agreed by Full Council on 23 February 2023, including a 4.99% Council Tax increase.

- 2.2 To note the formal resolution for Brent Council Tax agreed by Full Council on 23 February 2023 that the 2023/24 Brent element of the council tax for Band D properties in Brent, including an increase of 4.99%, be set at £1,490.31.
- 2.3 To note the Greater London Authority precept for 2023/24 of £434.14, a rise of 9.7%, for Band D properties, agreed by the Greater London Authority (GLA) on 23 February 2023.
- 2.4 To agree that the total Council Tax for all Band D properties will be set at £1,924.45

	Band D		
	2022/23	2023/24	Change
	£	£	%
Brent Council Tax	1,419.48	1,490.31	4.99%
GLA Precept	395.59	434.14	9.7%
Total Band D Council Tax	1,815.07	1,924.45	6.0%

- 2.5 That the formal resolution for Council Tax in 2023/24 (shown in Appendix A) be approved.

3.0 Background

- 3.1 Under the Local Government Finance Act 1992, the Council is required to determine the level of council tax in the borough each year as part of the budget setting process. This includes the amount set as its precept by the Greater London Authority (GLA). The GLA intends to agree its precept on 23 February 2023.
- 3.2 Due to the timing of the GLA's consideration of its precept, a meeting of this committee has been called for the purposes of setting the council tax and approving the formal resolutions for council tax in 2023/24 if notification of the precept was not received in time for the council tax to be set at the meeting of Full Council on 23 February 2023. A copy of the terms of reference of the committee is at Appendix B.
- 3.3 The GLA is expected to set a precept of £434.14 at Band D on 23 February 2023. The council has no control over the level of this precept.
- 3.4 Full details of the council tax levels for all property bands based on the expected precept are shown in Appendix A.

4.0 Financial Implications

- 4.1 The financial implications of the recommended council tax are set out throughout the report.

5.0 Legal Implications

5.1 Section 30 of the Local Government Finance Act (the Act) provides that no amount of council tax may be set before the earlier of the following:

- (a) 1st March in the financial year preceding that for which the amount is set;
- (b) the date of the issue to the authority of the last precept capable of being issued to it (otherwise than by way of substitute) by a major precepting authority for the financial year for which the amount is set.

5.2 Although the council will calculate the Brent element of the council tax at its meeting on 23 February 2023, it will not be able to set the council tax on that date if the GLA precept has not been issued by the time in the meeting that decision falls to be made.

5.3 Section 67 of the Act permits the setting of the council tax to be delegated to a special council tax setting committee established under that section.

6.0 Equality Implications

6.1 The council tax increase of 4.99% in respect of the Brent element was subject to an equalities impact assessment, alongside all other budget proposals for 2023/24. Further details can be found in the report presented to Full Council on 23 February 2023.

7.0 Consultation with Ward Members and Stakeholders

7.1 The council tax increase of 4.99% for the Brent element formed part of the overall consultation on the budget for 2023/24. Further details can be found in the report presented to Full Council on 23 February 2023.

8.0 Human Resources

8.1 Not applicable.

Related Documents:

Budget and Council Tax 2023/24 report - Full Council 23 February 2023

Report sign off:

Minesh Patel

Corporate Director of Finance and
Resources

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Appendix A: 2023/24 Formal Council Tax Resolution

1.1 In relation to the Council Tax for 2023/24 we resolve:

That the following amounts be now calculated as the Council's element by the Council for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended:

- (a) £1,061,792,345 being the aggregate of the amount that the Council estimates for the items set out in Section 31A(2) of the Act.
- (b) £910,992,347 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £150,799,998 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- (d) £1,490.31 being the amount at (c) above, divided by the amount for the tax base of 101,187, agreed by the General Purposes Committee on the 12 December 2022, calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.

(e) Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
993.54	1,159.13	1,324.72	1,490.31	1,821.49	2,152.67	2,483.85	2,980.62

being the amounts given by multiplying the amount at (d) 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.

1.2 That it be noted that for the year 2023/24 the proposed GLA precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, in respect of the GLA, for each of the categories of dwellings are as shown below. The GLA intends to agree its precept on 23 February 2023.

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
289.43	337.66	385.90	434.14	530.62	627.09	723.57	868.28

1.3 That, having calculated the aggregate in each case of the amounts at paragraph 1.1(e) and 1.2, 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 2023/24 for each of the categories of dwellings shown below:

Valuation Bands

A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
1,282.97	1,496.79	1,710.62	1,924.45	2,352.11	2,779.76	3,207.42	3,848.90

Appendix B

COUNCIL TAX SETTING COMMITTEE – TERMS OF REFERENCE

Membership

The committee comprises of the five councillors (four labour and one conservative).

Terms of Reference

This committee is established under Section 67 of the Local Government Finance Act 1992:

1. To note the annual budget 2023/24 for Brent agreed by Full Council on 23 February 2023
2. To note the formal resolution by Full Council for Brent Council tax in 2023/24 (Appendix A)
3. To note the Greater London Authority precept level for 2023/24
4. As a consequence, to set an amount of council tax for the financial year 2023/24 in accordance with Section 30 Local Government Finance Act 1992.
5. To agree the formal resolution for council tax in 2023/24

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