



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