

Appendix 7

Council Tax Setting 2024/25

1.1 The legislation governing the setting of council tax is contained in Sections 30 to 38 of the Local Government Finance Act 1992. Section 31B(1) requires a billing authority to calculate the basic amount of its council tax, which in Middlesbrough Council's case is that applicable to Band D dwellings in its area.

1.2 The calculation is made in accordance with a formula R/T where

R is the amount calculated by the Middlesbrough Council as its council tax requirement for 2024/25, calculated in accordance with section 31A(4) of the Act. This has been calculated as **£71,438,123**.

T is the amount calculated by Middlesbrough Council as its council tax base for 2024/25. On 20 December 2023 the Executive calculated the amount of **36,137.9** as its council tax base for the year 2024/25 in accordance with Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.

1.3 Application of the formula R/T thus gives a basic amount of council tax of **£1,976.82** for a Band D property in accordance with Section 31B(1) of the Act as shown in **Table 1** below:

Table 1 – Calculation of Basic Council Tax 2024/25

	£	£
Net Budget Requirement		143,190,245
Less:		
Revenue Support Grant	15,121,685	
Top up Payment	30,485,592	
Top up Payment 23/24 reconciliation	(24,629)	
Local Share of NNDR	17,844,227	
		63,426,875
		79,763,370
Estimated Collection Fund Deficit 2023/24		(8,325,247)
Council Tax Requirement	R	71,438,123
Taxbase	T	36,137.9
Basic Council Tax	(R) / (T)	1,976.82

The basic amount is now relevant only for statistical purposes, but must still be calculated by law. It represents the average tax paid across the Council area, including parish precepts.

1.4 The calculation of the actual Council Tax (Band D) for parish and non-parish areas (Middlesbrough Council only element excluding Cleveland Police and Crime Commissioner and Cleveland Fire Authority precepts) is as follows:

a. Table 2 – Actual Council Tax (Band D) - Areas other than Nunthorpe and Stainton & Thornton Parishes – 4.99% increase:-

	£	£
Basic Amount as above:		1,976.82
Less : Parish Precepts	38,153	
Divided by Tax Base	36,137.9	
Equals		1.06
Band D Tax		1,975.76

b. Table 3 – Actual Council Tax (Band D) – Nunthorpe Parish:-

	£	£
Add: Parish Precept	25,000	
Divided by Tax Base	2,386.6	
Equals		10.48
Band D Tax		1,986.24

c. Table 4 - Actual Council Tax (Band D) Stainton & Thornton Parish:-

	£	£
Add: Parish Precept	13,153	
Divided by Tax Base	1,412.8	
Equals		9.31
Band D Tax		1,985.07

1.5 The calculation of the actual Council Tax for each valuation band for the Middlesbrough Council only element (excluding Cleveland Police and Crime Commissioner and Cleveland Fire Authority precepts) is shown in **Table 5** below :

Table 5 - Middlesbrough Council Tax bands 2024/25 (excluding Police & Fire Precepts)

Middlesbrough Council Tax bands excluding Police & Fire Precepts				
Band	Proportion	Areas without Parishes £	Nunthorpe £	Stainton & Thornton £
A	6/9	1,317.17	1,324.16	1,323.38
B	7/9	1,536.70	1,544.85	1,543.94
C	8/9	1,756.23	1,765.55	1,764.51
D	1	1,975.76	1,986.24	1,985.07
E	11/9	2,414.82	2,427.63	2,426.20
F	13/9	2,853.88	2,869.01	2,867.32
G	15/9	3,292.93	3,310.40	3,308.45
H	18/9	3,951.52	3,972.48	3,970.14

- 1.6 Cleveland Fire Authority has set a precept for Middlesbrough of **£3,232,896** and a 2.99% increase in Band D Council Tax. Council Tax levels for 2024/25 are set out in **Table 6** below.

Table 6 – Cleveland Fire Authority Council Tax 2024/25

Cleveland Fire Authority	
Band	Tax £
A	59.64
B	69.58
C	79.52
D	89.46
E	109.34
F	129.22
G	149.10
H	178.92

- 1.7 Cleveland Police and Crime Commissioner has set a precept of **£10,976,164** and a 4.47% increase in Band D Council Tax. Council Tax levels for 2024/25 are set out in **Table 7** below.

Table 7 – Cleveland Police & Crime Commissioner Council Tax 2024/25

Cleveland Police & Crime Commissioner	
Band	Tax £
A	202.49
B	236.23
C	269.98
D	303.73
E	371.23
F	438.72
G	506.22
H	607.46

- 1.8 The total tax to be levied for each band (including Middlesbrough Council, Cleveland Fire Authority, Cleveland Police and Crime Commissioner, and Parishes) is set out in **Table 8**.

Table 8 - Middlesbrough Council Tax bands 2024/25 including Police & Fire Precepts

Middlesbrough Council Tax bands including Police & Fire Precepts			
Band	Areas without Parishes £	Nunthorpe £	Stainton & Thornton £
A	1,579.30	1,586.29	1,585.51
B	1,842.51	1,850.66	1,849.75
C	2,105.73	2,115.05	2,114.01
D	2,368.95	2,379.43	2,378.26
E	2,895.39	2,908.20	2,906.77
F	3,421.82	3,436.95	3,435.26
G	3,948.25	3,965.72	3,963.77
H	4,737.90	4,758.86	4,756.52