

COUNCIL



URN: 23-177

Report Title : Council Tax Setting 2024/25

Report to: Council

Date of meeting : 22 February 2024

Responsible Director / Officer : Executive Director Resources, S151 Officer

EXECUTIVE SUMMARY

This report presents for resolution the statutory calculations for the Council Tax Setting for 2024/25 in accordance with the Local Government Finance Act 1992. The report also includes the Chief Finance Officer's report on the robustness of the estimates and adequacy of reserves.

This report should be considered alongside the budget report as presented to Cabinet on 12 February 2024 (for which the recommendations are included on this agenda).

Having approved the Budget for 2024/25 as detailed in the earlier agenda item (Cabinet Budget Report item and as outlined at Appendix A) and considered the Chief Financial Officer's report on the robustness of the estimates and the adequacy of reserves, Council is then required to make the statutory calculations for the determination of the Council tax for 2024/25.

Recommendations:

Council is **recommended to resolve:**

- 1) That the Council Tax Base for 2024/25 **be noted** (4.5);
- 2) That the amounts **be calculated** for 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act (4.6);
- 3) That the precepts for Norfolk County Council and the Office of the Police and Crime Commissioner **be noted** (4.7);
- 4) The Council Tax for 2024/25 **be set** (4.8);
- 5) That the Council's basic amount of Council Tax for 2024/25 is **not excessive** (4.9).

1. Introduction

- 1.1. This report presents for approval the statutory calculations for the determination of the Council tax for 2024/25. This report should be considered alongside the budget report to the Cabinet dated 12 February 2024.

2. 2024/25 Budget

- 2.1. The General Fund and Housing Revenue Account budgets for 2024/25 were recommended by Cabinet to Council on 12 February 2024, the report to Cabinet was updated to reflect the final financial settlement announcement as confirmed on 5 February 2024 (Appendix A). The report was accompanied by a suite of appendices supporting the budget providing details on the content of the budget for the year, reserves and the capital programme.
- 2.2. The capital programmes for the Housing Revenue Account and the General Fund continue to be significant in the short to medium term with a focus on both Council assets and regeneration priorities for the borough, largely due to the Future High Streets and Town Deal funding and also lottery funding for the redevelopment of the Wintergardens. A number of these projects are at various stages of delivery and continue to be monitored within the agreed governance framework including officer and member working groups and the town deal board as applicable.
- 2.3. The capital programmes for both the general fund and HRA will remain under review and updated in the current year for re-profiling of project spend and also updating as other funding applications are confirmed.

3. CHIEF FINANCIAL OFFICER'S REPORT

- 3.1. When making decisions in relation to setting the Council Tax, section 25 of the Local Government Act 2003 requires the Chief Financial Officer of the Council to report on the robustness of the estimates and the adequacy of the reserves. Members must have regard to these comments when making a decision on the budget for the coming year.
- 3.2. This is outlined below.
- 3.3. **The Robustness of the Estimates**
- 3.4. This section of the report provides a commentary on the robustness of the estimates presented and provides an analysis of the risks facing the Council in relation to the control of income and expenditure flows compared to the budgets that are recommended for 2024/25.
- 3.5. The framework within which the budget for 2024/25 has been constructed includes the following:
 - Previous financial out-turn position as reported to Members (3.6);
 - In-year budget monitoring and associated reports that have been made to date in the current financial year (3.7 - 3.9);
 - The Medium-Term Financial Strategy as reported to Members in November 2022 (3.10);
 - The 2024/25 Local Government Finance Settlement (3.11);
 - Consideration of risks facing the Authority in the short to medium term (3.12);
 - In addition the process for 2024/25 has included a number of cross party working groups at various stages to inform the development of the budget for 2024/25.
- 3.6. **Previous years financial position** - The final budget monitoring position for the prior year informs the update to the financial projections for the coming year by reflecting significant movements against the current position and those which will have an on-going impact to the Council.
- 3.7. **In Year Budget Monitoring and Financial Control** – It is best practice to ensure a system of regular financial monitoring exists, including reports being presented to officers and members during the year to ensure transparency of decision making and financial control. The budget monitoring process is carried out during the year between finance and service areas and is fundamental to ensuring strong financial control and governance to inform decision making

and to support the longer-term delivery of local services. Monitoring also ensures relevant and timely information can be used to inform budget and future projections to reflect local demand and spending pressures in order that the overall financial position of the Council can be managed.

- 3.8. During the year budget monitoring reports have been presented to meetings of Cabinet and Scrutiny. The reports have highlighted some significant in-year variances within services, including, the impact of increased demand for homelessness and the resulting increased costs for bed and breakfast, continued inflationary pressures from increased utility costs and the impact in the year of a pay award for most of £1,925 for the second year.
- 3.9. Budgets are prepared using the best information that is available to the Council from its own sources i.e. budget holders, Heads of Service and members of Executive Leadership Team and from external advisors for example the Council's treasury management advisors, Arlingclose. However, many budgets continue to be influenced by factors outside the control of the Council, for example, demand led income. Furthermore, inflation and interest rates, all can have a significant impact on the Council's overall budget and financial position both in the current and future years. Forecasting for these areas requires an examination of recent trends as well as assimilating future projections from known factors.
- 3.10. **Medium Term Financial Strategy (MTFS)** - The setting of the budget for the coming year is part of the overall financial planning process which includes financial monitoring and the Medium-Term Financial Strategy. The updated MTFS was presented to Members in November 2023. The process of coordinating the MTFS and budget includes the thorough review and challenge of current expenditure and income and seeks to ensure these are in line with the Councils Plan and in response to local and national factors, including legislative changes, local economic factors and changes in demand for statutory and non-statutory services.
- 3.11. **Local Government Finance Settlement** – The budget for 2024/25 reflects the one-year finance settlement. Without the certainty of grant allocations for future years, it limits the longer-term financial planning ability for local services and forecasting the size of future funding gaps to determine the extent either service reductions or growth opportunities required to necessary to respond to deliver a balanced budget in future years.
- 3.12. **Risks** - There are a number of financial risks facing the authority which are relevant at both service and corporate levels. In order that these risks are managed, key areas within the budget need to be closely monitored in the coming financial year and include:
 - a) **Car Park Income** – Income is generated from the provision of parking across the Borough which in turn supports the delivery of other services across the Council. As a demand led service which is influenced by external factors such as the weather and visitors, this service is regularly monitored. The 2024/25 budget assumes gross income of in the region of £2.7 million from all car parking related fees and charges.
 - b) **Planning and Building Control Fees** – The 2024/25 base budget contains income totaling approximately £819k from planning and building control fees, this too is subject to external demands and is monitored regularly to highlight any significant fluctuations against the budget.
 - c) **Waste and Recycling Credits** – This is a significant source of income to the Council and reflects the activity across the borough in recycling domestic refuse and providing a garden waste service. A total of £1.5 million is included in the 2024/25 base budget.
 - d) **Crematorium Income** – The 2024/25 budget assumes gross income from the crematorium of £1.7 million. This is an income source that is demand led and is influenced by market forces and therefore remains under close review.

- e) **Planned Savings and Additional Income** – The Council is continuing to deliver savings and additional income from a number of work streams which have been factored into the base budget as part of previous budget approvals. New savings and additional income of £1.725m million have been factored into the general fund budget for 2024/25, these will continue to be monitored as part of the in-year monitoring processes.
 - f) **Local Council Tax Support and Council Tax** – The Local Council Tax Support Scheme (LCTSS) for 2024/25 was approved in December 2023, the changes to the scheme could have an impact on the collection rate, furthermore a hardship fund has been established to support individual cases as applicable. The scheme is reviewed in the year and is approved annually. Monitoring of the actual collection rate will be carried out in the year including the impact on collection rate.
 - g) **Business Rates Income** – The current system of funding Local Authorities means that income from the Council’s retained share of business rates will fluctuate in-year and between years. Other factors that will have an impact on the level of rates retained are current and backdated appeals.
- 3.13. **Future Funding for Local Government** – The continued uncertainty around funding for local government and the timing of the fair funding review presents risks to the sector as a whole. The increased reliance on funding budget deficits from reserves is not a sustainable solution.
- 3.14. The capital programme continues to be funded from external and internal resources. For 2024/25 approximately two thirds of the capital programme is funded by external grants and contributions and grant funding, such as Future High Street Fund and Town Deal funding. Conditions of the funding must be met and will be subject to various monitoring and evaluation performance reporting and returns to the various funding bodies. The programme is also dependent on capital receipts from the sale of assets and borrowing. In both cases prudent estimates are made of the timing of such receipts and the expenditure profiles within the overall capital programme. The impact of the borrowing on the revenue account is taken into account of as part of the consideration of the business cases for the capital investment.
- 3.15. Budget monitoring throughout the year is critical to the robustness of the estimates and maintaining a sound financial position. Through this joint process between services and finance there is the ability to manage and control the spending within the approved budgets and where necessary identify and recommend appropriate proactive actions, to mitigate the Council’s level of financial risk.
- 3.16. The Council also takes advice from third party organisations concerning more technical factors that impact on the budget process, for example external advice in relation to treasury management, VAT and insurance. By doing so the Council can monitor the wider implications of changes in interest rates, inflation and employment and take remedial action to mitigate financial risk.
- 3.17. A thorough review of all of the earmarked reserves has been undertaken as part of the preparation for the 2024/25 budget including reviewing the original reason the reserve was established and the current commitments. This work was identified in the medium-term financial strategy as necessary to ensure sufficient headroom in the general reserve in the short term. Re-allocations have been made from the collection fund income compensation reserve and the empty business property incentive reserve to reduce the call on the general reserve in 2023/24.
- 3.18. The budget for 2024/25 assumes a transfer from the general reserve of £659k which is necessary to produce a balanced budget for 2024/25. This is after allowing for the delivery of additional income and savings totaling £1.724 million which have been reflected in the budget for 2024/25.

Summary

- 3.19. In the opinion of the Chief Financial Officer the budget for 2024/25 has been prepared within a robust framework. Overall budgeted level of both the general reserve and the earmarked reserves as included in the budget report are considered adequate for 2024/25 and the short term.
- 3.20. The general reserve balance is forecast to be above the recommended balance (£3.5 million) at the end of 2024/25 after allowing for the use of £0.659m in 2024/25. All reserves will be subject to further annual review in 2024/25 as part of the early work on the updated financial strategy.
- 3.21. When considering the robustness of the estimates and adequacy of reserves a holistic approach is taken, which considers the general reserve, earmarked reserves and also the identified risks in relation to the revenue and capital budgets presented for approval.
- 3.22. The future funding for Local Government continues to remain uncertain until. The outcome of changes to the current funding regime through the Fair Funding Review, Business Rates review and New Homes Bonus are not known. As announcements are made, the implications will be considered used to inform future financial projections and the medium-term financial strategy.

4. COUNCIL TAX SETTING RESOLUTION – 2024/25

- 4.1. The following sections of the report and applicable appendices (appendices A and F) set out the information required for Members to set the Council Tax for the 2024/25 financial year commencing 1 April 2023.
- 4.2. Norfolk County will meet on 20 February 2024 to set its Council Tax, and the recommendation is to increase the Council Tax by 4.99%.
- 4.3. The Norfolk Police and Crime Panel on the 6 February 2024 agreed the Norfolk Police and Crime Commissioner’s proposal for a Council Tax increase of 4.28%. The Great Yarmouth Borough Council (excluding parish council precepts) council tax is expected to be increased by 2.99%, to be approved within this report. These increases have been used for the council tax setting within this report.
- 4.4. Under section 52ZB of the Local Government Finance Act 1992 (“the 1992 Act”) each billing authority and precepting authority must determine whether its relevant basic amount of council tax for a financial year (“the year under consideration”) is excessive. If an authority’s relevant basic amount of council tax is excessive a referendum must be held in relation to that amount. The excessiveness principles are set out each year and for 2024/25 the principles outline that an increase above the amount for 2023/24 will be excessive, and a referendum must be held for Great Yarmouth Borough Council if the increase is 3% or more and more than £5.00 on a Band D property (i.e. an increase of more than 3% is permitted as long as it does not exceed £5.00 on a Band D property. Local precepting authorities (parish and town councils) are not subject to Council Tax referendums in 2024/25.

Recommendations in relation to the setting of the Council Tax 2024/25:

The following sets out the statutory calculations:

- 4.5. That it **be noted** at its meeting on 14 December 2023, Council calculated the following Council Tax bases for the year 2024/25 in accordance with (Calculation of Council Tax Base)

Regulations 1992 and Local Authority (Calculation of Council Tax Base) Regulations 2012 as amended: -

- (a) the **Council Tax Base 2024/25 for the whole Council area as 30,581** [Item T in the formula in Section 31B(3) 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 Revenue Budget and Council Tax 2024/25 Report the amounts in **Appendix B** (Parish Tax Base 2024/25) being the amounts calculated by the Council, in accordance with Regulation 6 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as the amount of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items (parish precepts).

4.6. That the following amounts be calculated for the Council for the year 2024/25 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:

(a)	£60,848,804	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)	£54,335,913	Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
(c)	£6,512,891	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. (Item R in the formula in Section 31A (4) of the Act).
(d)	£212.97	Being the amount at (c) above (Item R), all divided by Item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
(e)	£797,302	Being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act.
(f)	£186.90	Being the amount at (d) above less the result given by dividing the amount at (e) above by Item T (4.5 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)	Appendix B	Being the amounts given by adding to the amount at (f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at (4.5 b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.
(h)	Appendix C	Being the amounts given by multiplying (as appropriate) the amounts at (f)

		or (g) 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.
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- 4.7. **That it be noted** that for the year 2024/25 the main precepting authorities have stated the following amounts in precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings shown below:

Band	A	B	C	D	E	F	G	H
Norfolk County Council £	1,114.74	1,300.53	1,486.32	1,672.11	2,043.69	2,415.27	2,786.85	3,344.22
Office of the Police and Crime Commissioner £	210.60	245.70	280.80	315.90	386.10	456.30	526.50	631.80
Total Preceptors £	1,325.34	1,546.23	1,767.12	1,988.01	2,429.79	2,871.57	3,313.35	3,976.02

- 4.8. That, having calculated the aggregate in each case of the amounts at 4.6(h) and 4.7 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, **hereby sets** the amounts at **Appendix D** as the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings shown.

Total Band D Council Tax	2023/24	2024/25	Increase	Increase %
Great Yarmouth Borough Council	£181.48	£186.90	£5.42	2.99%
Norfolk County Council	£1,592.64	£1,672.11	£79.47	4.99%
Office of the Police and Crime Commissioner for Norfolk	£302.94	£315.90	£12.96	4.28%
Sub Total	£2,077.06	£2,174.91	£97.85	4.71%
Parish (Average)	£22.50	£26.07	£3.57	15.87%
Total Including (Average) Parish	£2,099.56	£2,200.98	£101.42	4.83%

- 4.9. **Excessiveness Determination** - The Council's basic amount of council tax as calculated above has increased by £5.42 of that calculated for 2023/24, and therefore within the £5.00 or 2.99% increase limit at which a referendum would be required.
- 4.10. The Council has determined that its relevant basic amount of Council Tax for 2024/25 is **not excessive** in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2024/25 is excessive and

that the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Local Government Finance Act 1992.

4.11. If the formal Council Tax Resolution is approved, the total Band D Council Tax for 2024/25 will be as follows:

5. Equality Impact

- 5.1. The Equality impact assessment has been taken account of as part of considering the savings proposals that have been put forward for as part of the 2024/25 budget and this was considered as part of the savings report.
- 5.2. The proposed increase of £5.42 for a band D will deliver annual income of £298k to support council spend which otherwise may need to be delivered from reductions to services. As the Council Tax is levied on all properties it is not considered that the increase targets one group. Furthermore, the majority of homes within the Borough are in Bands A and B and therefore the annual increase will be lower than £5.42. There is mitigation in place through Council Tax Support scheme in place that provides support and assistance for Council, in addition there is a discretionary hardship policy in place to support those on low income.

6. FINANCIAL IMPLICATIONS – These are contained in the main body of the report.

7. RISK IMPLICATIONS - These are contained in the main body of the report.

8. LEGAL IMPLICATIONS

- 8.1. The Council has a legal duty to set a balanced budget annually. In accordance with the Local Government Finance Act 1992, as amended by the Localism Act 2011, the Council is required to approve the setting of the Council tax each year.

9. BACKGROUND PAPERS

- 9.1. The following reports and announcements have been used to inform the budget report as presented:
 - 9.1.1.2022/23 Outturn report
 - 9.1.2.2023/24 in year financial monitoring reports
 - 9.1.3.Local Government Finance Settlement 2024/25
 - 9.1.4.2024/25 Budget Report
 - 9.1.5.Medium Term Financial Strategy
 - 9.1.6.Savings Report
 - 9.1.7.National Non-Domestic Rates Return
 - 9.1.8.Financial monitoring.

Appendices:

A – GF Summary

B – Parish Precepts and Band D Council Tax (tax base, parish precept and band D)

C – Borough and Parish Council Tax Amounts (by band)

D – Council Tax for Borough and Precepting (by band)

Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?

Consultations	Comment
Monitoring Officer Consultation:	
Section 151 Officer Consultation:	
Existing Council Policies:	
Equality Issues/EQIA assessment:	

General Fund Summary	Original 2023/24 Budget	2023/24 updated Forecast	2024/25 Budget
	£	£	£
Services:			
Executive and Resources	5,268,983	5,227,124	5,804,322
Inward Investment	536,846	739,995	132,635
Housing	865,775	1,225,931	1,189,581
Health, Integration & Communities	546,606	339,097	696,284
Planning and Growth	655,600	856,076	612,601
Customer Services	(286,675)	(416,572)	(58,952)
Property and Asset Management	424,967	809,501	228,302
Communications and Marketing	660,056	512,299	599,146
Environmental Services	6,256,528	6,306,176	6,629,163
Savings/Costs to be allocated to service	(163,600)	0	(205,000)
Net Cost of Service	14,765,086	15,599,627	15,628,082
Non Service Exp/(Income):			
Recharges to HRA	(1,701,263)	(2,118,673)	(2,570,268)
Parish Precepts	671,572	671,572	797,302
Parish CTSS Grant	0	0	0
Capital Charges	(1,506,384)	(1,506,384)	(1,677,650)
Revenue Financing for Capital	50,000	50,000	0
Interest Receivable	(474,906)	(344,906)	(765,800)
Interest Payable	1,821,000	1,586,000	2,012,000
Minimum Revenue Provision	2,129,843	2,032,856	2,279,000
Pension Back Funding	2,224,021	2,224,021	2,227,221
Accounting Adjustments	0	0	0
Vacancy Management	(452,000)	0	(452,000)
Apprenticeship Levy	58,539	58,539	60,194
Contingency	0	0	0
Sub total - Non Service Exp/Inc	2,820,422	2,653,025	1,909,999
Net Operating Expenditure	17,585,508	18,252,652	17,538,081
Contributions to/(from) Reserves:			
Restricted use grant	(52,000)	(57,000)	(22,000)
Invest to Save	(49,747)	(159,867)	0
Specific budget	(62,967)	(62,967)	(389,924)
Waste management	(2,420)	(2,420)	0
Community Housing	(30,000)	(30,000)	0
Planning Delivery	0	(76,770)	0
Special Projects Reserve	(35,000)	(20,000)	(10,000)
Homelessness	(642,323)	(438,011)	0
Asset Management	(247,745)	(438,745)	(289,500)
Other Reserves	(22,472)	(224,103)	(46,103)
Sub Total Earmarked Reserves	(1,144,674)	(1,509,883)	(757,527)
Amount to be met from Government Grant and Local Taxpayers	16,440,834	16,742,769	16,780,554
Collection Fund - Parishes	(671,572)	(671,572)	(797,302)
Collection Fund - Borough	(5,417,359)	(5,417,359)	(5,715,589)
Retained Business Rates	(6,065,000)	(6,065,000)	(6,268,000)
Revenue Support Grant	(2,537,824)	(2,537,824)	(2,705,919)
New Homes Bonus	(187,081)	(187,081)	(479,391)
Other Grants	(418,496)	(418,496)	(125,468)
Income from Grant and Taxpayers	(15,297,331)	(15,297,332)	(16,091,669)
(Surplus)/Deficit before use of reserves	1,143,503	1,445,437	688,885
Reallocation from Earmarked Reserves in 23/24		(1,356,956)	
General Fund (Surplus)/Deficit		88,481	

Parish Precepts and Band D Council Tax

Parishes	2023/24			2024/25			Parish Band D Movement	2024/25 Band D including Parish & Borough Charge
	Parish Tax Base	Parish Precept	Parish Council Tax Band D	Parish Tax Base	Parish Precept	Parish Council Tax Band D		
Ashby with Oby	22	£0	£0.00	23	£0	£0.00	0.00%	£186.90
Belton with Browston	1,137	£57,338	£50.43	1,148	£77,326	£67.37	33.59%	£254.27
Bradwell	3,982	£76,175	£19.13	4,029	£98,874	£24.54	28.28%	£211.44
Burgh Castle	484	£11,080	£22.89	457	£13,639	£29.86	30.45%	£216.76
Caister on Sea	2,823	£133,500	£47.29	2,867	£134,000	£46.75	-1.14%	£233.65
Filby	348	£10,000	£28.72	352	£17,785	£50.58	76.11%	£237.48
Fleggburgh	415	£7,600	£18.31	427	£8,417	£19.70	7.59%	£206.60
Fritton with St Olaves	265	£8,351	£31.51	261	£8,756	£33.54	6.44%	£220.44
Hemsby	1,440	£92,000	£63.89	1,515	£96,787	£63.89	0.00%	£250.79
Hopton	1,080	£34,651	£32.08	1,129	£41,581	£36.84	14.84%	£223.74
Martham	1,270	£71,326	£56.16	1,333	£95,000	£71.25	26.87%	£258.15
Mautby	144	£12,994	£90.24	147	£13,602	£92.34	2.33%	£279.24
Ormesby St Margaret w Scratby	1,752	£76,285	£43.54	1,793	£81,975	£45.72	5.01%	£232.62
Ormesby St Michael	117	£5,161	£44.11	116	£5,548	£47.83	8.43%	£234.73
Repps with Bastwick	155	£9,494	£61.25	155	£11,690	£75.42	23.13%	£262.32
Rollesby	360	£12,700	£35.28	361	£32,799	£90.98	157.88%	£277.88
Somerton	117	£9,199	£78.62	116	£8,000	£69.08	-12.13%	£255.98
Stokesby	117	£5,598	£47.85	119	£6,928	£58.22	21.67%	£245.12
Thurne	52	£1,120	£21.54	53	£1,120	£21.13	-1.90%	£208.03
West Caister	77	£0	£0.00	76	£0	£0.00	0.00%	£186.90
Winterton	581	£37,000	£63.68	584	£43,475	£74.47	16.94%	£261.37
Great Yarmouth & Gorleston	13,113	£0	£0.00	13,522	£0	£0	0.00%	£186.90
TOTAL	29,851	£671,572		30,581	£797,302			

Borough & Parish Council Tax Amounts

Parish	Borough & Parish Council Tax amounts by band							
	A	B	C	D	E	F	G	H
Ashby with Oby	£124.60	£145.37	£166.13	£186.90	£228.43	£269.97	£311.50	£373.80
Belton with Browston	£169.51	£197.77	£226.01	£254.27	£310.77	£367.28	£423.78	£508.54
Bradwell	£140.96	£164.46	£187.94	£211.44	£258.42	£305.42	£352.40	£422.88
Burgh Castle	£144.51	£168.59	£192.67	£216.76	£264.93	£313.10	£361.27	£433.52
Caister on Sea	£155.77	£181.73	£207.69	£233.65	£285.57	£337.50	£389.42	£467.30
Filby	£158.32	£184.71	£211.09	£237.48	£290.25	£343.03	£395.80	£474.96
Fleggburgh	£137.73	£160.69	£183.64	£206.60	£252.51	£298.43	£344.33	£413.20
Fritton with St Olaves	£146.96	£171.46	£195.94	£220.44	£269.42	£318.42	£367.40	£440.88
Hemsby	£167.19	£195.06	£222.92	£250.79	£306.52	£362.26	£417.98	£501.58
Hopton	£149.16	£174.02	£198.88	£223.74	£273.46	£323.18	£372.90	£447.48
Martham	£172.10	£200.79	£229.46	£258.15	£315.51	£372.89	£430.25	£516.30
Mautby	£186.16	£217.19	£248.21	£279.24	£341.29	£403.35	£465.40	£558.48
Ormesby St Margaret w Scratby	£155.08	£180.93	£206.77	£232.62	£284.31	£336.01	£387.70	£465.24
Ormesby St Michael	£156.49	£182.57	£208.65	£234.73	£286.89	£339.06	£391.22	£469.46
Repps with Bastwick	£174.88	£204.03	£233.17	£262.32	£320.61	£378.91	£437.20	£524.64
Rollsby	£185.25	£216.13	£247.00	£277.88	£339.63	£401.39	£463.13	£555.76
Somerton	£170.65	£199.10	£227.53	£255.98	£312.86	£369.75	£426.63	£511.96
Stokesby	£163.41	£190.65	£217.88	£245.12	£299.59	£354.07	£408.53	£490.24
Thurne	£138.69	£161.80	£184.91	£208.03	£254.26	£300.49	£346.72	£416.06
West Caister	£124.60	£145.37	£166.13	£186.90	£228.43	£269.97	£311.50	£373.80
Winterton	£174.25	£203.29	£232.33	£261.37	£319.45	£377.54	£435.62	£522.74
Great Yarmouth & Gorleston	£124.60	£145.37	£166.13	£186.90	£228.43	£269.97	£311.50	£373.80

2024/25 COUNCIL TAX FOR BOROUGH & PARISH PURPOSES

	Precept	Council Tax Band D
Great Yarmouth Borough Council		
Borough purposes	£5,715,589	£186.90
Parish purposes	£797,302	£26.07
Total Borough & Parish Precept	£6,512,891	£212.97
Norfolk County Council	£44,157,741	£1,443.96
Adult Social Care (ASC)	£6,977,055	£228.15
Total County Precept	£51,134,796	£1,672.11
Office of the Police and Crime Commissioner for Norfolk	£9,660,538	£315.90
Average council tax (Band D)	£67,308,225	£2,200.98
Overall Taxbase	30,581	

Council Tax Schedule	Valuation Bands							
	A	B	C	D	E	F	G	H
Great Yarmouth Borough Council	£124.60	£145.37	£166.13	£186.90	£228.43	£269.97	£311.50	£373.80
Parish	£17.38	£20.28	£23.17	£26.07	£31.86	£37.66	£43.45	£52.14
Parish and Borough	£141.98	£165.65	£189.30	£212.97	£260.29	£307.63	£354.95	£425.94
Norfolk County Council	£962.64	£1,123.08	£1,283.52	£1,443.96	£1,764.84	£2,085.72	£2,406.60	£2,887.92
Adult Social Care (ASC)	£152.10	£177.45	£202.80	£228.15	£278.85	£329.55	£380.25	£456.30
Norfolk County Council	£1,114.74	£1,300.53	£1,486.32	£1,672.11	£2,043.69	£2,415.27	£2,786.85	£3,344.22
Office of the Police and Crime Commissioner for Norfolk	£210.60	£245.70	£280.80	£315.90	£386.10	£456.30	£526.50	£631.80
Total	£1,467.32	£1,711.88	£1,956.42	£2,200.98	£2,690.08	£3,179.20	£3,668.30	£4,401.96

Parishes	A	B	C	D	E	F	G	H
Ashby with Oby	£1,449.94	£1,691.60	£1,933.25	£2,174.91	£2,658.22	£3,141.54	£3,624.85	£4,349.82
Belton with Browston	£1,494.85	£1,744.00	£1,993.13	£2,242.28	£2,740.56	£3,238.85	£3,737.13	£4,484.56
Bradwell	£1,466.30	£1,710.69	£1,955.06	£2,199.45	£2,688.21	£3,176.99	£3,665.75	£4,398.90
Burgh Castle	£1,469.85	£1,714.82	£1,959.79	£2,204.77	£2,694.72	£3,184.67	£3,674.62	£4,409.54
Caister on Sea	£1,481.11	£1,727.96	£1,974.81	£2,221.66	£2,715.36	£3,209.07	£3,702.77	£4,443.32
Filby	£1,483.66	£1,730.94	£1,978.21	£2,225.49	£2,720.04	£3,214.60	£3,709.15	£4,450.98
Fleggburgh	£1,463.07	£1,706.92	£1,950.76	£2,194.61	£2,682.30	£3,170.00	£3,657.68	£4,389.22
Fritton with St Olaves	£1,472.30	£1,717.69	£1,963.06	£2,208.45	£2,699.21	£3,189.99	£3,680.75	£4,416.90
Hemsby	£1,492.53	£1,741.29	£1,990.04	£2,238.80	£2,736.31	£3,233.83	£3,731.33	£4,477.60
Hopton	£1,474.50	£1,720.25	£1,966.00	£2,211.75	£2,703.25	£3,194.75	£3,686.25	£4,423.50
Martham	£1,497.44	£1,747.02	£1,996.58	£2,246.16	£2,745.30	£3,244.46	£3,743.60	£4,492.32
Mautby	£1,511.50	£1,763.42	£2,015.33	£2,267.25	£2,771.08	£3,274.92	£3,778.75	£4,534.50
Ormesby St Margaret w Scratby	£1,480.42	£1,727.16	£1,973.89	£2,220.63	£2,714.10	£3,207.58	£3,701.05	£4,441.26
Ormesby St Michael	£1,481.83	£1,728.80	£1,975.77	£2,222.74	£2,716.68	£3,210.63	£3,704.57	£4,445.48
Repps with Bastwick	£1,500.22	£1,750.26	£2,000.29	£2,250.33	£2,750.40	£3,250.48	£3,750.55	£4,500.66
Rollesby	£1,510.59	£1,762.36	£2,014.12	£2,265.89	£2,769.42	£3,272.96	£3,776.48	£4,531.78
Somerton	£1,495.99	£1,745.33	£1,994.65	£2,243.99	£2,742.65	£3,241.32	£3,739.98	£4,487.98
Stokesby	£1,488.75	£1,736.88	£1,985.00	£2,233.13	£2,729.38	£3,225.64	£3,721.88	£4,466.26
Thurne	£1,464.03	£1,708.03	£1,952.03	£2,196.04	£2,684.05	£3,172.06	£3,660.07	£4,392.08
West Caister	£1,449.94	£1,691.60	£1,933.25	£2,174.91	£2,658.22	£3,141.54	£3,624.85	£4,349.82
Winterton	£1,499.59	£1,749.52	£1,999.45	£2,249.38	£2,749.24	£3,249.11	£3,748.97	£4,498.76
Great Yarmouth & Gorleston	£1,449.94	£1,691.60	£1,933.25	£2,174.91	£2,658.22	£3,141.54	£3,624.85	£4,349.82