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NON-EXEMPT

# HAVANT BOROUGH COUNCIL

Cabinet

22 March 2023

## Council Tax resolution 2023/24

### For Decision

Portfolio Holder: Cllr Tony Denton

Key Decision: No

Report Number: HBC/117/2023

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### 1. Purpose

- 1.1. Following consideration of this report by Full Council at their meeting held on 22nd February 2023, this paper is submitted to Cabinet to update members on the final Council Tax rates from precepting authorities and the Council Tax Base following confirmation of their charges in respect of the financial year 2023/24.

### 2. Recommendation

- 2.1. Cabinet recommend that Full Council:
  - a. Note the changes to the Council Tax Resolution 2023/24.

### 3. Executive Summary

- 3.1. During the budget setting process the budget setting process the Council tax resolution, the amount that the Council and precepting authorities is not known until such time as all bodies have gone through their democratic processes.
- 3.2. The amount that the Council and precepting authorities are allowed to charge are set out within statute and its key that authorities do not overbill residents. Appendix A sets out the charges that slightly amends those charges that were agreed by Full Council by a matter of 1 or 2 pence per banding.

3.3. The section 151 Officer is delegated the responsibility for calculating the tax base for the Council and for making amendments to the setting of Council Tax charges. This report notes that changes have been made by the S151 officer and that no decision is required from Cabinet or Council.

3.4 The Revised resolution is set out in Appendix A.

#### **Monitoring Officer comments**

Date: 7<sup>th</sup> March 2023

Approval of the Council's Budget and the levying of Council Tax are functions reserved to Full Council as per Part 2 Section B paragraph 1.1.8 of the Council's constitution.

#### **4. Appendices**

Appendix A – Council Tax Resolution

#### **5. Background papers**

5.1. None

#### **Agreed and signed off by:**

Portfolio Holder: Councillor Denton

Deputy Section 151 Officer: Wayne Layton

Monitoring Officer: Mark Watkins