NORWICH
City Council

Committee Name: Council

Committee Date: 25/02/2025

Report Title: The council's 2025-26 Council Tax Resolution

Portfolio:	Councillor Kendrick, cabinet member for an open and modern council
Report from:	Interim Section 151 Officer
Wards:	All Wards

OPEN PUBLIC ITEM

Purpose

To approve the Council Tax resolution for the financial year 2025 – 2026.

Recommendation:

Council is asked to approve that the total of all the precepts of the collection fund is calculated in accordance with Sections 32-36 of the Local Government Finance Act 1992 as amended by the Localism Act 2011(as shown in Annex A) taking into account precepts notified by Norfolk County Council and the Office of the Police & Crime Commissioner for Norfolk.

Policy Framework

The council has five corporate priorities, which are:

- An open and modern council
- A prosperous Norwich.
- A fairer Norwich.
- A climate responsive Norwich.
- A future-proof Norwich

Report Details

1. At its meeting of 12 February 2025 Full Council approved the budget for Norwich City Council for the financial year 2025 – 2026 Document.ashx.
2. The statutory determination at Annex A reflects the final Council Tax base as confirmed by the chief finance officer under delegated powers. It also reflects the following proposed increases in Council tax:

Preceptor	% increase
Norwich City Council	2.99%
Norfolk County Council	4.99%
Office of the Police and Crime Commissioner for Norfolk	4.42%

3. The precept for the Office of the Police and Crime Commissioner was confirmed at the meeting of the Norfolk Police and Crime Panel on 4th February 2025 Document.ashx.
4. The precept for the County Council is to be considered at its meeting on 18th February 2025, after publication of these papers Document.ashx. Any changes to the proposed precept will be reported orally to Council at this meeting. The proposal is an increase in general council tax of 2.99% and 2.00% for the Adult Social Care precept in 2025 - 2026 (i.e. 4.99% in total).

Implications

Financial and Resources

5. Any decision to reduce or increase resources or alternatively increase income must be made within the context of the council's stated priorities, as set out in the Corporate Plan.
6. This report reflects the budgets and precepts that allow the Council Tax levels to be set for the financial year of 2025 – 2026 for residents of Norwich City Council.

Legal & Statutory Considerations

7. Norwich City Council, as a billing authority as defined within the Local Government Finance Act 1992, is required to set Council Tax for the forthcoming financial year in accordance with the requirements and regulations relating to that Act.

Background papers:

Document.ashx

Document.ashx

Document.ashx

Appendices:

Annex A: Statutory Council Tax Resolution

Contact

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ANNEX B

Statutory Council Tax Resolution

The Council is recommended to resolve as follows:

1. That the Chief finance officer has estimated the Council Tax Base 2025-26 for the whole Council area as 39,166 [Item T in the formula in Section 33(1) of the Local Government Finance Act 1992, as amended (the 'Act')] and,

2. To calculate that the Council Tax requirement for the Council's own purposes for 2025 - 2026 (excluding Parish precepts) is £11,989,104.

3. That the following amounts be calculated for the year 2025-26 in accordance with Sections 32 to 36 of the Act:

(a)	£206,029,280	being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a)-(e) of the Act taking into account all precepts issued to it by Parish Councils.
(b)	£194,040,176	being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a)-(c) of the Act.
(c)	£11,989,104	being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 32(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 33(1) of the Act).
(d)	£306.11	being the amount at 3(c) above (Item R), all divided by Item T (2 above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
(e)	0	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.

(f)	£306.11	being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1 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.

4. That it be noted that for the year 2025-26 the Norfolk County Council and the Police & Crime Commissioner for Norfolk have issued precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated in the table below.

Band	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
County	£1,170.42	£1,365.49	£1,560.56	£1,755.63	£2,145.77	£2,535.91	£2,926.05	£3,511.26
Police	£219.90	£256.55	£293.20	£329.85	£403.15	£476.45	£549.75	£659.70

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.

Band	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
City	£204.07	£238.09	£272.10	£306.11	£374.13	£442.16	£510.18	£612.22
County	£1,170.42	£1,365.49	£1,560.56	£1,755.63	£2,145.77	£2,535.91	£2,926.05	£3,511.26
Police	£219.90	£256.55	£293.20	£329.85	£403.15	£476.45	£549.75	£659.70
Total	**£1,594.39**	**£1,860.13**	**£2,125.86**	**£2,391.59**	**£2,923.05**	**£3,454.52**	**£3,985.98**	**£4,783.18**

6. To determine in accordance with Section 50 Local Government Finance Act 1992 that the Council's basic amount of Council Tax for 2025-26 is not excessive in accordance with principles approved by the Secretary of State under Section 54.