



**BRENTWOOD  
BOROUGH COUNCIL**

Council Tax Resolution  
2023/24

## Introduction

This Council is the billing authority for the Borough of Brentwood and is required to set a Council Tax that will not only cover its own requirements, but also those of Essex County Council (ECC), Police, Fire & Crime Commissioner for Essex (PFCC), and Essex Police Fire & Crime Commissioner Fire and Rescue Authority (EPFCCFRA) and the Parish Councils.

The Local Government Finance Act 1992, as amended by the Localism Act 2011, requires the Council, as billing authority, to determine and agree the combined Council Tax requirement for the year which incorporates preceptors' requirements.

The tax base for 2023/24 has been calculated as 33,870.80 (2022/23 33,171.90).

The estimated surplus on the Collection Fund at 31 March 2023, has been calculated as £1.716m (Council Tax element) any surplus or deficit is usually distributed between the preceptors. For 2022/23 there is expected to be no distribution as no deficit or surplus is expected.

Table 1 - Estimated Collection Fund Surplus Distribution

Authority	Amount £'000s
Brentwood Borough Council	195
Essex County Council	1,257
Police and Crime Commissioner	196
Essex Fire Authority	68
<b>Total</b>	<b>1,716</b>

The Council and other precepting authorities must take the above amounts into account when setting their element of Council Tax for 2023/24. These Council Tax requirements for 2023/24 for all precepting authorities are outlined below

Table 2 - Council Tax Requirements

Authority	2022/23 £	2023/24 £
Brentwood Borough Council	6,588,935	6,929,288
Essex County Council	46,477,813	49,118,418
Police, Fire and Crime Commissioner for Essex	7,248,724	7,907,477
Essex PFCC Fire and Rescue Authority	2,498,839	2,719,148
Parishes	619,510	680,966
<b>Total</b>	<b>63,433,821</b>	<b>67,355,297</b>

The combined Band D Council Tax for 2023/24 compared with last year is show below.

Table 3 - Combined Band D Council Tax

Authorities	2022/23 £	2023/24 £
Brentwood Borough Council	198.63	204.58
Essex County Council	1,401.12	1,450.17
Police, Fire and Crime Commissioner for Essex	218.52	233.46
Essex PFCC Fire and Rescue Authority	75.33	80.28
<b>Sub-Total</b>	<b>1,893.60</b>	<b>1,968.49</b>
Parish Councils (Average)	18.68	20.11
<b>Total</b>	<b>1,912.28</b>	<b>1,988.60</b>

The full combined bandings are listed on page 8 of this document.

## Council Tax 2023/24

This document sets out the formal resolutions to be made by the Council which are:

### Council Tax Base

That the following amounts be noted that under delegated authority the Section 151 officer approved the calculation of the following amounts as the Council tax Base for 2023/24 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) regulations 2012:

<b>1a)</b> Being the amount calculated by the Council as its Council Tax Base for the year in accordance with Section 31B of the Local Government Finance Act 1992, as amended (the Act)	33,870.80
<b>1b)</b> Being the amounts calculated as the Council Tax Base for the year for dwellings in those parts of its area to which local precepts relate:	9,234.70
Blackmore	1,538.50
Doddinghurst	1,221.00
Herongate and Ingrave	1,060.90
Ingatestone and Fryerning	2,422.70
Kelvedon Hatch	1,096.20
Mountnessing	599.10
Navestock	249.40
Stondon Massey	344.60
West Horndon	702.30

### Council Tax Calculations

That the following amounts be now calculated by the Council for the year 2023/24 in accordance with Chapter 3 of Part 1 of the Act.

#### Calculation of the Council's Council Tax Requirement

Council Tax requirement for the Council's own purposes for 2023/24 (excluding Parish precepts) to be calculated as £6,929,288.26

That the following amounts to be calculated for the year 2023/24 in accordance with Sections 32 to 36 of the Act

<b>2a)</b> being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2) of the Act taking into account all precepts issued to it by Parish Councils	41,971,150
<b>2b)</b> being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) of the Act.	34,360,866
<b>2c)</b> The Council's Council Tax Requirement for the year, being the amount which the aggregate of <b>(2a)</b> above exceeds the aggregate at <b>(2b)</b> above (Section 31A (4) of the Act)	7,610,284

#### Calculation of the Basic Amount of Council Tax

<b>3a)</b> being the amount at <b>(2c)</b> above divided by the amount at <b>1a)</b> above, calculated by the Council in accordance with Section 33(1) of the Act as the basic amount of its Council Tax for the year (including Parish precepts).	224.69
<b>3b)</b> being the aggregate of the following special items (Parish precepts) referred to in Section 35(1) of the Act:	680,996
Blackmore	102,695.00
Doddinghurst	77,400.00
Herongate and Ingrave	68,000.00
Ingatestone and Fryerning	191,503.00
Kelvedon Hatch	94,620.00
Mountnessing	54,365.00
Navestock	22,000.00
Stondon Massey	37,433.00
West Horndon	33,000.00

<b>3c)</b> being the amount at <b>(3a)</b> above less the result given by dividing the amount at <b>(3b)</b> above by the amount at <b>(1a)</b> 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	204.58
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**3d)** the amounts stated in column (3) below given by adding to the amount at **3f)** above the amounts of the special item or items relating to dwellings in those parts of the Council's area specified in **3e)** above in each case by the amount at **1a)** 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 set out in **3e)** above to which one or more special items relate

Table 4 – Band D Council Tax for Parishes.

	(1)	(2)	(3)
	Council	Parish	Total
	Band D Council Tax	Band D Council Tax	Band D Council Tax
	£	£	£
Blackmore	204.58	66.75	271.33
Doddinghurst	204.58	63.39	267.97
Herongate and Ingrave	204.58	64.10	268.68
Ingatestone Fryerning	204.58	79.05	283.63
Kelvedon Hatch	204.58	86.32	290.90
Mountnessing	204.58	90.71	295.29
Navestock	204.58	88.21	292.79
Stondon Massey	204.58	108.63	313.21
West Horndon	204.58	46.99	251.57

Calculation of Council Tax for different valuation bands

**4a)** In calculating the amount of Council Tax for the year, the following amounts are to be considered under Section 30(2)(a) of the Act in respect of a category of dwellings listed in a particular valuation band. They are calculated pursuant to Section 36(1) of the Act by dividing the number which, in the proportion set in Section 5(1) of the Act, is applicable to dwellings listed in that valuation band by number which, in proportion, is applicable to dwellings listed in the valuation band D and multiplying the result by the amounts at **(3c)** and **(3d)** above.

Table 5 – Council Tax total for Council and Parish Precept.

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Brentwood Borough Council	136.39	159.12	181.85	204.58	250.04	295.50	340.97	409.16
Blackmore	180.89	211.03	241.18	271.33	331.63	391.92	452.22	542.66
Doddinghurst	178.65	208.42	238.20	267.97	327.52	387.07	446.62	535.94
Herongate	179.12	208.97	238.82	268.68	328.38	388.09	447.79	537.35
Ingatestone & Fryerning	189.08	220.60	252.11	283.63	346.65	409.68	472.71	567.25
Kelvedon Hatch	193.93	226.25	258.57	290.90	355.54	420.18	484.83	581.79
Mountnessing	196.86	229.67	262.48	295.29	360.91	426.53	492.15	590.58
Navestock	195.19	227.73	260.26	292.79	357.86	422.92	487.99	585.58
Stondon Massey	208.80	243.61	278.41	313.21	382.81	452.41	522.02	626.41
West Horndon	167.71	195.66	223.62	251.57	307.47	363.38	419.28	503.14

**4b)** In calculating the amount of Council Tax for the year, the following amounts are to be taken into account under Section 30(2)(b) of the Act in respect of a category of dwellings listed in a particular valuation band. For this purpose, the precepts issued to the Council by the major precepting authorities in accordance with Section 40 of the Act state the amounts for the year calculated by them under Sections 42A, 42B and 45 to 47 of the Act for each category of dwellings as follows

Table 6 – Council Tax from Major Precepting Authorities

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Essex County Council	966.78	1,127.91	1,289.04	1,450.17	1,772.43	2,094.69	2,416.95	2,900.34
Police, Fire & Crime Commissioner for Essex	155.64	181.58	207.52	233.46	285.34	337.22	389.10	466.92
Essex Police Fire & Crime Commissioner Fire and Rescue Authority	53.52	62.44	71.36	80.28	98.12	115.96	133.80	160.56

### Amount of Council Tax

That, having calculated the aggregate of the amounts at (4a) and (b) above for each category of dwellings, the Council in accordance with Section 30(1) of the Act hereby sets the amount of Council Tax for the year 2023/24 for each category of dwellings as follows:

Table 7 – Total Council Tax Demand

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Brentwood Borough Council Only	1,312.33	1,531.05	1,749.77	1,968.49	2,405.93	2,843.37	3,280.82	3,936.98
Blackmore	1,356.83	1,582.97	1,809.10	2,035.24	2,487.51	2,939.79	3,392.07	4,070.48
Doddinghurst	1,354.59	1,580.35	1,806.12	2,031.88	2,483.41	2,934.93	3,386.47	4,063.76
Herongate	1,355.06	1,580.91	1,806.75	2,032.59	2,484.27	2,935.96	3,387.65	4,065.18
Ingatestone & Fryerning	1,365.02	1,592.53	1,820.04	2,047.54	2,502.55	2,957.55	3,412.57	4,095.08
Kelvedon Hatch	1,369.88	1,598.19	1,826.50	2,054.81	2,511.43	2,968.05	3,424.69	4,109.62
Mountnessing	1,372.80	1,601.60	1,830.40	2,059.20	2,516.80	2,974.40	3,432.00	4,118.40
Navestock	1,371.14	1,599.66	1,828.18	2,056.70	2,513.74	2,970.78	3,427.84	4,113.40
Stondon Massey	1,384.75	1,615.54	1,846.33	2,077.12	2,538.70	3,000.28	3,461.87	4,154.24
West Horndon	1,343.66	1,567.60	1,791.54	2,015.48	2,463.36	2,911.24	3,359.14	4,030.96