



**BRENTWOOD
BOROUGH COUNCIL**

Council Tax Resolution
2024/25

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 2024/25 has been calculated as 34,141.10 (2023/24 33,870.80).

These Council Tax requirements for 2024/25 for all precepting authorities are outlined below

Table 1 - Council Tax Requirements

Authority	2023/24 £	2024/25 £
Brentwood Borough Council	6,929,288	7,193,530
Essex County Council	49,118,418	51,980,849
Police, Fire and Crime Commissioner for Essex	7,907,477	8,413,050
Essex PFCC Fire and Rescue Authority	2,719,148	2,820,738
Parishes	680,966	709,688
Total	67,355,297	71,117,855

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

Table 2 - Combined Band D Council Tax

Authorities	2023/24 £	2024/25 £
Brentwood Borough Council	204.58	210.70
Essex County Council	1,450.17	1,522.53
Police, Fire and Crime Commissioner for Essex	233.46	246.42
Essex PFCC Fire and Rescue Authority	80.28	82.62
Sub-Total	1,968.49	2,062.27
Parish Councils (Average)	73.74	78.82
Total	2,042.23	2,141.09

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

Council Tax 2024/25

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 2024/25 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) regulations 2012:

1a) 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)	34,141.1
1b) 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:	
Blackmore	1,516.80
Doddinghurst	1,203.00
Herongate and Ingrave	1,048.00
Ingatestone and Fryerning	2,423.30
Kelvedon Hatch	1,069.80
Mountnessing	584.10
Navestock	249.60
Stondon Massey	337.10
West Horndon	688.10

Council Tax Calculations

That the following amounts be now calculated by the Council for the year 2024/25 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 2024/25 (excluding Parish precepts) to be calculated as £7,193,529.77

That the following amounts to be calculated for the year 2024/25 in accordance with Sections 32 to 36 of the Act

2a) 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	£44,353,800
--	-------------

2b) being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) of the Act.	£36,450,582
2c) The Council's Council Tax Requirement for the year, being the amount which the aggregate of (2a) above exceeds the aggregate at (2b) above (Section 31A (4) of the Act)	7,903,218

Calculation of the Basic Amount of Council Tax

3a) being the amount at (2c) above divided by the amount at 1a) 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).	231.49
3b) being the aggregate of the following special items (Parish precepts) referred to in Section 35(1) of the Act:	709,688
Blackmore	104,962
Doddinghurst	80,400
Herongate and Ingrave	68,000
Ingatestone and Fryerning	197,248
Kelvedon Hatch	94,369
Mountnessing	69,405
Navestock	22,000
Stondon Massey	39,304
West Horndon	34,000

3c) being the amount at (3a) above less the result given by dividing the amount at (3b) above by the amount at (1a) 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	210.70
---	--------

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 3 – Band D Council Tax for Parishes.

	(1) Council Band D Council Tax £	(2) Parish Band D Council Tax £	(3) Total Band D Council Tax £
Blackmore	210.70	69.20	279.90
Doddinghurst	210.70	66.83	277.53
Herongate and Ingrave	210.70	64.89	275.59
Ingatestone Fryerning	210.70	81.40	292.10
Kelvedon Hatch	210.70	88.21	298.91
Mountnessing	210.70	118.82	329.52
Navestock	210.70	88.14	298.84
Stondon Massey	210.70	116.59	327.29
West Horndon	210.70	49.41	260.11

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 4 – 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	140.47	163.88	187.29	210.7	257.52	304.34	351.17	421.4
Blackmore	256.83	264.52	272.21	279.90	295.28	310.66	326.03	349.10
Doddinghurst	255.26	262.68	270.11	277.53	292.38	307.24	322.09	344.37
Herongate	253.96	261.17	268.38	275.59	290.00	304.42	318.84	340.47
Ingatestone & Fryerning	264.96	274.01	283.05	292.10	310.18	328.27	346.36	373.49
Kelvedon Hatch	269.51	279.31	289.11	298.91	318.51	338.12	357.72	387.12
Mountnessing	289.92	303.12	316.32	329.52	355.93	382.33	408.74	448.35
Navestock	269.46	279.25	289.05	298.84	318.43	338.01	357.60	386.98

Stondon Massey	288.43	301.38	314.34	327.29	353.20	379.11	405.02	443.89
West Horndon	243.64	249.13	254.62	260.11	271.09	282.07	293.05	309.52

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 5 – 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	1,015.02	1,184.19	1,353.36	1,522.53	1,860.87	2,199.21	2,537.55	3,045.06
Police, Fire & Crime Commissioner for Essex	164.28	191.66	219.04	246.42	301.18	355.94	410.70	492.84
Essex Police Fire & Crime Commissioner Fire and Rescue Authority	55.08	64.26	73.44	82.62	100.98	119.34	137.70	165.24

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 2024/25 for each category of dwellings as follows:

Table 6 – Total Council Tax Demand

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Brentwood Borough Council Only	1,374.85	1,603.99	1,833.13	2,062.27	2,520.55	2,978.83	3,437.12	4,124.54
Blackmore	1,420.98	1,657.81	1,894.64	2,131.47	2,605.13	3,078.79	3,552.45	4,262.94
Doddinghurst	1,419.40	1,655.97	1,892.53	2,129.10	2,602.23	3,075.36	3,548.50	4,258.20
Herongate	1,418.11	1,654.46	1,890.81	2,127.16	2,599.86	3,072.56	3,545.27	4,254.32
Ingatestone & Fryerning	1,429.12	1,667.30	1,905.49	2,143.67	2,620.04	3,096.41	3,572.79	4,287.34
Kelvedon Hatch	1,433.66	1,672.60	1,911.54	2,150.48	2,628.36	3,106.24	3,584.14	4,300.96
Mountnessing	1,454.06	1,696.41	1,938.75	2,181.09	2,665.77	3,150.46	3,635.15	4,362.19
Navestock	1,433.61	1,672.54	1,911.48	2,150.41	2,628.28	3,106.14	3,584.02	4,300.82
Stondon Massey	1,452.58	1,694.67	1,936.77	2,178.86	2,663.04	3,147.24	3,631.44	4,357.72
West Horndon	1,407.79	1,642.42	1,877.05	2,111.68	2,580.94	3,050.20	3,519.47	4,223.36