

COUNCIL TAX 2024/2025:

RESOLVED

1. Note that at its meeting on 18th January 2024, the Council calculated the following amounts for the year 2024/2025 in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 1992 (as amended):

- (a) 86,458.90 Band D equivalent properties, for the whole area [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended]; and
- (b) for dwellings in those parts of its area to which a Parish precept relates as shown in the table below:

Parish	Council Tax Base (Band D Equivalent Properties)
Aintree Village	2,079.90
Formby	9,222.30
Hightown	874.00
Ince Blundell	174.00
Little Altcar	450.50
Lydiate	2,110.20
Maghull	6,920.9
Melling	1,118.20
Sefton	327.60
Thornton	772.50

2. Calculate that the Council Tax requirement for the Council's own purposes for 2024/2025 (excluding Parish Precepts) is £168,284,468.
3. That the following amounts be calculated by the Council for the year 2024/2025 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

(a)	£726,174,566	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)	-£556,415,925	Being the aggregate amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c)	£169,758,641	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 31A(4) of the Act as its Council Tax requirement for the year (item R in the formula in Section 31B of the Act).
(d)	£1,963.46	Being the amount at 3(c) above (item R), divided by the amount at 1(a) above (item T), 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)	£1,474,173	Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
(f)	£1,946.41	Being the amount at 3(d) above, less the amount given by dividing the amount at 3(e) above by the amount at 1(a) above (item T), 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 special item relates.

(g) The amounts below, being the amounts given by adding to the amount at 3(f) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 1(b) above, calculated by the Council in accordance with Section 34(3) of the Act as basic amounts of its Council Tax for the year for dwellings in those parts of its area to which special items relate.

<u>Parish</u>	£
Aintree Village	2,030.32
Formby	1,959.00
Hightown	1,975.01
Ince Blundell	1,963.65
Little Altcar	1,959.00
Lydiate	2,054.03
Maghull	2,070.11
Melling	1,981.87
Sefton	1,992.20
Thornton	1,961.94

(h) The amounts below being the amounts given by multiplying the amounts at 3(f) and 3(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.

<u>Proportion of Band D</u>	<u>Property Valuation Band</u>							
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
	£	£	£	£	£	£	£	£
<u>Parish</u>								
Aintree Village	1,353.55	1,579.14	1,804.73	2,030.32	2,481.50	2,932.68	3,383.87	4,060.64
Formby	1,306.00	1,523.67	1,741.33	1,959.00	2,394.33	2,829.67	3,265.00	3,918.00
Hightown	1,316.67	1,536.12	1,755.56	1,975.01	2,413.90	2,852.79	3,291.68	3,950.02
Ince Blundell	1,309.10	1,527.28	1,745.47	1,963.65	2,400.02	2,836.38	3,272.75	3,927.30
Little Altcar	1,306.00	1,523.67	1,741.33	1,959.00	2,394.33	2,829.67	3,265.00	3,918.00
Lydiate	1,369.35	1,597.58	1,825.80	2,054.03	2,510.48	2,966.93	3,423.38	4,108.06
Maghull	1,380.07	1,610.09	1,840.10	2,070.11	2,530.13	2,990.16	3,450.18	4,140.22
Melling	1,321.25	1,541.45	1,761.66	1,981.87	2,422.29	2,862.70	3,303.12	3,963.74
Sefton	1,328.13	1,549.49	1,770.84	1,992.20	2,434.91	2,877.62	3,320.33	3,984.40
Thornton	1,307.96	1,525.95	1,743.95	1,961.94	2,397.93	2,833.91	3,269.90	3,923.88
<u>All Other Parts of the Council's Area</u>	1,297.61	1,513.87	1,730.14	1,946.41	2,378.95	2,811.48	3,244.02	3,892.82

4. Note that for the year 2024/2025 the major precepting authorities have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Proportion of Band D	Property Valuation Band							
	A 6/9	B 7/9	C 8/9	D 9/9	E 11/9	F 13/9	G 15/9	H 18/9
	£	£	£	£	£	£	£	£
<u>Precepting Authority</u>								
Merseyside Fire & Rescue Authority	60.83	70.97	81.11	91.25	111.53	131.81	152.08	182.50
Merseyside Police and Crime Commissioner	176.65	206.09	235.53	264.97	323.85	382.73	441.62	529.94
Liverpool City Region Combined Authority	12.67	14.78	16.89	19.00	23.22	27.44	31.67	38.00

5. The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2024/2025 for each part of its area and for each of the categories of dwellings.

Proportion of Band D	Property Valuation Band							
	A 6/9	B 7/9	C 8/9	D 9/9	E 11/9	F 13/9	G 15/9	H 18/9
	£	£	£	£	£	£	£	£
<u>Parish</u>								
Aintree Village	1,603.70	1,870.98	2,138.26	2,405.54	2,940.10	3,474.66	4,009.24	4,811.08
Formby	1,556.15	1,815.51	2,074.86	2,334.22	2,852.93	3,371.65	3,890.37	4,668.44
Hightown	1,566.82	1,827.96	2,089.09	2,350.23	2,872.50	3,394.77	3,917.05	4,700.46
Ince Blundell	1,559.25	1,819.12	2,079.00	2,338.87	2,858.62	3,378.36	3,898.12	4,677.74
Little Altcar	1,556.15	1,815.51	2,074.86	2,334.22	2,852.93	3,371.65	3,890.37	4,668.44
Lydiate	1,619.50	1,889.42	2,159.33	2,429.25	2,969.08	3,508.91	4,048.75	4,858.50
Maghull	1,630.22	1,901.93	2,173.63	2,445.33	2,988.73	3,532.14	4,075.55	4,890.66
Melling	1,571.40	1,833.29	2,095.19	2,357.09	2,880.89	3,404.68	3,928.49	4,714.18
Sefton	1,578.28	1,841.33	2,104.37	2,367.42	2,893.51	3,419.60	3,945.70	4,734.84
Thornton	1,558.11	1,817.79	2,077.48	2,337.16	2,856.53	3,375.89	3,895.27	4,674.32
<u>All Other Parts of the Council's Area</u>	1,547.76	1,805.71	2,063.67	2,321.63	2,837.55	3,353.46	3,869.39	4,643.26

6. The Council's basic amount of Council Tax for 2024/2025 is not deemed to be excessive in accordance with the principles approved under Section 52ZB of the Local Government

Finance Act 1992.