

Appendix 5 – Provisional Council Tax Statutory Calculations

The Statutory Calculations and Resolution

It be noted that in accordance with Section 31B of the Local Government Finance Act 1992 (as amended), that Policy and Resources Committee on 17th January 2024 calculated the Council Tax Base 2024/25 for the whole of the properties in its area as 95,993.93 (Item T in the statutory formula). That the following amounts be calculated and approved by the Council for the year 2024/25 in accordance with Sections 32-36 of the Local Government Finance Act 1992 (as amended) (“the Act”):

a) £181,257,659 being the amount calculated in accordance with Section 31A (4) of the Act (amended) as the Council Tax Requirement for 2024/25 (item R in the statutory formula). This amount (D) is determined as being the difference between:

i) £911,050,512 this being the aggregate of the amounts calculated in accordance with Section 31A (2) of the Act (as amended), i.e., the aggregate of the amounts that the Council estimates that will be charged to a revenue account for the year in performing its functions, that are required to be set aside for contingencies and reserves and required to be transferred from its General Fund to its Collection Fund in the year and

ii) £729,792,853 this being the amount calculated in accordance with Section 31A (3) of the Act (as amended), i.e. the aggregate of the amounts of income, excluding the Council Tax Requirement, that the Council estimates will be credited to a revenue account for the year in accordance with proper practices, the amount of reserves that are estimated to be used to provide for the items referred to in paragraph (a) above, and required to be transferred from its Collection Fund to its General Fund in the year.

b) £1,888.22 being the amount calculated in accordance with Section 31B (1) of the Act (amended) as the Basic Amount of Council Tax for 2024/25. This amount being calculated as item R divided by item T (as above).

c) That in accordance with section 36(1) of the Act that the following amounts are calculated for each valuation band in the area:

Wirral –Basic Amount of Council Tax per Valuation Band

A	B	C	D
£1,258.82	£1,468.62	£1,678.42	£1,888.22
E	F	G	H
£2,307.82	£2,727.42	£3,147.04	£3,776.44

These amounts being the amounts given by multiplying the amount calculated as the Basic Amount of Council Tax by the number which in the proportion set out in Section 5(1) of the Act is applicable to dwellings in a particular valuation band which is applicable to dwellings listed in valuation Band D.

It be determined that the amount set in c) above as the Council’s Basic Amount of Council Tax for 2024/25 is not excessive in accordance with the principles

determined by the Secretary of State under section 52ZC of the Act (as amended) and that no Referendum to approve the Basic Amount of Council Tax is required. The Settlement included provision for local authorities with social care responsibilities to increase the level of Council Tax by 2% for the Adult Social Care precept and by 2.99% for the Council element (an increase of 3% or above would require a Referendum, as per the Local Government Finance Settlement for 2024/25). Where Council Tax is increased at or above 5% a local referendum will be required. The overall proposed increase in the Wirral basic Council Tax is 4.99%, including a Council increase of 2.99%, and is therefore within the Settlement's ceilings.

Wirral –Basic Amount of Council Tax Comparison for Referendum

	2023/24	2024/25	Change	Change
	£	£	£	%
Band D	£1,798.48	£1,888.22	£89.74	4.99%

To note that the Police and Crime Commissioner for Merseyside, the Merseyside Fire and Rescue Service and the Liverpool City Region Combined Authority issue 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. This will be as indicated in the tables which when received will be included in updated tables to Council.

Police and Crime Commissioner for Merseyside

A	B	C	D
£176.65	£206.09	£235.53	£264.97
E	F	G	H
£323.85	£382.73	£441.62	£529.94

Merseyside Fire and Rescue Authority

A	B	C	D
£60.83	£70.97	£81.11	£91.25
E	F	G	H
£111.53	£131.81	£152.08	£182.50

Liverpool City Region Combined Authority –Mayoral Precept

A	B	C	D
£12.67	£14.78	£16.89	£19.00
E	F	G	H
£23.22	£27.44	£31.67	£38.00

That having calculated the amounts for Wirral together with the Police, Fire and Liverpool City Region – Mayoral Precept the Council in accordance with Section 30 (2) of the Act hereby sets the following amounts as the total amount of Council Tax for the year 2024/25 for each of the categories of dwellings.

Total Council Tax for Wirral

A	B	C	D
£1,508.97	£1,760.46	£2,011.95	£2,263.44
E	F	G	H
£2,766.42	£3,269.40	£3,772.41	£4,526.88