

## **Appendix 6 - Council Tax Resolution**

The Council is recommended to resolve as follows:

1. It should be noted that on the 25 January 2023, the Council calculated the Council Tax Base for 2023/24:
  - a) For the whole Council area as 135,955.46 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”); and
  - b) For dwellings in the Montpelier Square area as 91.68
2. For dwellings in the Queen’s Park Community Council area as 3,637.83
3. Calculate that the Council Tax Requirement for the Council’s own purposes for 2023/24 (excluding Special Expenses) is £64,974,474
4. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
  - a) £880,874,100 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.
  - b) £815,837,227 being the aggregate amounts which the Council estimates for items set out in Section 31A(3) of the Act.
  - c) £65,036,873 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(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) £478.37 being the amount at 4(c) above (Item R) all divided by Item T (1(a) 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 Special Amounts)
  - e) £62,400 being the amount of the Montpelier Square Garden Committee special item referred to in Section 34(1) of the Act.
  - f) £477.91 being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of the Council Tax for the year for those dwellings in those parts of the area to which no special item relates.
5. To note that the Greater London Authority have issued a precept to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council’s area as indicated in the table below:

Band	2023-24 (£)	2022-23 (£)	Change (£)
A	£289.43	£263.73	£25.70
B	£337.66	£307.68	£29.98
C	£385.90	£351.64	£34.26
D	£434.14	£395.59	£38.55
E	£530.62	£483.50	£47.12
F	£627.09	£571.41	£55.68
G	£723.57	£659.32	£64.25
H	£868.28	£791.18	£77.10

6. To note that the Queen's Park Community Council have issued a precept to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Queen's Park Community Council area as indicated in the table below:

Ratio	Band	Queen's Park Community Council Rate (£)
6	A	31.54
7	B	36.80
8	C	42.05
9	D	47.31
11	E	57.82
13	F	68.34
15	G	78.85
18	H	94.62

7. To note that the Montpelier Square Garden Committee Special Expense for each category of dwelling as indicated in the table below:

Ratio	Band	Montpelier Square Garden Committee Rate (£)
6	A	453.75
7	B	529.38
8	C	605.00
9	D	680.63
11	E	831.88
13	F	983.13
15	G	1,134.38
18	H	1,361.26

8. 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 2023/24 for each part of its area and for each category of dwellings:

**Including Westminster City Council element**

Ratio	Band	Queen's Park Community Council Rate (£)	Ratio	Band	Montpelier Square Garden Committee Rate (£)	Ratio	Band	Rest of the City of Westminster rate (£)
6	A	350.15	6	A	772.36	6	A	318.61
7	B	408.51	7	B	901.09	7	B	371.71
8	C	466.86	8	C	1,029.81	8	C	424.81
9	D	525.22	9	D	1,158.54	9	D	477.91
11	E	641.93	11	E	1,415.99	11	E	584.11
13	F	758.65	13	F	1,673.44	13	F	690.31
15	G	875.37	15	G	1,930.90	15	G	796.52
18	H	1,050.44	18	H	2,317.08	18	H	955.82

**Including Westminster City Council and GLA element**

Ratio	Band	Queen's Park Community Council Rate (£)	Ratio	Band	Montpelier Square Garden Committee Rate (£)	Ratio	Band	Rest of the City of Westminster rate (£)
6	A	639.58	6	A	1,061.79	6	A	608.04
7	B	746.17	7	B	1,238.75	7	B	709.37
8	C	852.76	8	C	1,415.71	8	C	810.71
9	D	959.36	9	D	1,592.68	9	D	912.05
11	E	1,172.55	11	E	1,946.61	11	E	1,114.73
13	F	1,385.74	13	F	2,300.53	13	F	1,317.40
15	G	1,598.94	15	G	2,654.47	15	G	1,520.09
18	H	1,918.72	18	H	3,185.36	18	H	1,824.10

9. That the Section 151 Officer be authorised to collect (and disperse from the relevant accounts) the Council Tax and the National Non-Domestic Rate
10. That notice of amounts of Council Tax be published.
11. That the Council does not adopt a special instalment scheme for Council tenants.
12. That the Council offers as standard the following patterns for Council Tax and National Non-Domestic Rate: payment by 1, 2, 4, 10 or 12 instalments and those delegated officers have discretion to enter into other agreements that facilitate the collection of Council Tax and National Non-Domestic Rate.

13. That the Council does not offer payment discounts to Council Taxpayers.
14. That the Council resolve to charge owners for Council Tax in all classes of chargeable dwellings prescribed for the purposes of Section 8 of the Act.