

## 2023/24 Council Tax bills – County Council elements

Example using Band D – percentage increases apply to all Bands

|                                      | 2022/23<br>£    | 2023/24<br>£    | Increases<br>shown on<br>bills (a) | Real<br>increases<br>(b) |
|--------------------------------------|-----------------|-----------------|------------------------------------|--------------------------|
| Main County Council element          | 1,280.87        | 1,324.31        | 3.0%                               | 3.4%                     |
| Adult Social Care<br>Precept element | 172.09          | 201.15          | 2.0%                               | 16.9%                    |
| Total bill                           | <u>1,452.96</u> | <u>1,525.46</u> | 5.0%                               | 5.0%                     |

- (a) The Government mandates how the percentage increases of both elements should be shown on council tax bills: **each percentage is calculated as an increase compared to the 2022/23 total** (£1,452.96 in the case of a Band D property).
- (b) However, this can lead to some confusion where taxpayers are interested to see the percentage increase on each element. The real increases to each individual element are shown in the final column above. The percentage increase for the total bill matches in either presentation.

Percentages are shown to one decimal place on council tax bills. The actual overall increase is 4.99%.

The Government introduced the Adult Social Care Precept (ASCP) in 2016/17, based on 2% of the 2015/16 council tax. The Government subsequently allowed Councils to make increases of up to 6% across the three financial years 2017/18, 2018/19 and 2019/20 with a maximum of 3% in any one year. The County Council approved increases of 2% in 2016/17, 2% in 2017/18, 3% in 2018/19 and 1% in 2019/20. The Government allowed Councils to make ASCP increases of up to 2% in 2020/21, 3% in 2021/22 and 1% in 2022/23, each of which the County Council applied.

The Government has now allowed a further increase of up to 2% in 2023/24. The County Council has approved the 2% increase in 2023/24.

It should be noted that the ASCP was introduced to help address the significant pressures faced by Councils regarding this particular service. Around 50% of the main element of the County Council's council tax is also spent on Adult Social Care.

The following paragraphs are required to be included with information to be made available to bill-payers. They explain that the County Council can raise an additional amount of Council Tax, for Adult Social Care, without requiring a referendum:

*“The Secretary of State made an offer to adult social care authorities. (“Adult social care authorities” are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)*

*The offer was the option of an adult social care authority being able to charge an additional “precept” on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.”*