

Council Tax Resolution 2025/26



Report to: Council

Date: 27 February 2025

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Executive Summary

A The council, as the billing authority for Council Tax, is required by statute to determine the Council Tax requirement for the forthcoming year. All other Essex precepting authorities have determined their demands and therefore, Full Council is asked to approve the Council Tax resolution for 2025/26.

Recommended that:

A The Council Tax Resolution for 2025/26 as set out in Appendix A to the report is approved.

Reason for decision

A Under the Local Government Finance Act 1992 as amended by the Localism Act 2011 a billing authority must calculate and set a Council Tax Requirement for the forthcoming year.

Other Options

A Considerations of other options do not apply; the agreement of setting the Council Tax, is set by legislation following the council's approved budget requirement and is a matter for determination by Full Council.

Background

1. The Localism Act 2011 requires the Council as a billing authority to calculate a Council Tax Requirement for the year.
2. Subject to agreement to the Harlow Council 2025/26 Budget earlier on the agenda of this meeting, Members will have agreed Harlow Council's Council Tax Requirement. Demands for the remaining Essex precepting bodies have also been received and are set out below: -

Essex County Council

The County Council met on 13 February 2025 and set its precept at £46,278,164. This results in a Band D Council Tax of £1,579.59.

Police and Crime Commissioner for Essex

The Police, Fire and Crime Panel met on 4 February 2025 and set the precept of the Police Fire and Crime Commissioner at £7,628,211. This results in a Band D Council Tax of £260.37.

Essex Police, Fire and Crime Commissioner Fire and Rescue Authority

The Essex Police, Fire and Crime Commissioner Fire and Rescue Authority met on 4 February 2025 and set the EPFCC Fire and Rescue Authority's precept at £2,565,589. This results in a Band D Council Tax of £87.57.

3. The Council Tax for Harlow is based upon all of the above Council Tax Requirements.
4. Under the Localism Act 2011 a Council Tax referendum is required if an authority's Council Tax increase in 2025/26 exceeds the Council Tax excessiveness principles. The Secretary of State has set a threshold of 3.0% or £5.00 for the purposes of determining if an increase is excessive for all English billing authorities. Harlow's relevant basic amount of Council Tax (as set out in section 52ZX of the 1992 Act) was £288.90 in 2024/25 and is proposed to be £288.90 in 2025/26 which represents a 0.00 percent Council Tax increase. As such, the council is not required to hold a referendum under the principles approved under Section 52ZB Local Government Finance Act 1992.

Issues/Proposals

5. The Council Tax Resolution is set out at Appendix A and, if approved, the total Band D Council Tax will be as follows:

	2024/25	2025/26	Increase	Increase
	£	£	£	%
Harlow Council	288.90	288.90	0.00	0.00%
Essex County Council	1,522.53	1,579.59	57.06	3.75%
PFCC for Essex	246.42	260.37	13.95	5.66%
EPFCC Fire & Rescue Authority	82.62	87.57	4.95	5.99%
Total	2,140.47	2,216.43	75.96	3.55%

Implications

Equalities and Diversity

This report is to approve the Council tax resolution for Harlow Council. An Equality Assessment was carried out following an initial screening. The Council Tax setting will not have a disproportionate adverse impact on anybody with a protected characteristic. Individual schemes and projects that come forward following the approval of the budget may require an equality impact assessment. Local Council Tax Support and Council Tax discounts are available for residents should they meet the requirements.

Climate Change

This report has no direct impact on climate change, however individual projects and service will have an impact and would have been considered within the commentary of the report.

Finance

The resolution enables the 2025/26 Council Tax to be set as required under the legislation.
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Governance

None beyond those contained in the report.

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Appendices

Appendix A – Council Tax Resolution 2025/26

Background Papers

None.

Glossary of terms/abbreviations used

None.