

Surrey Heath Borough Council
Council
22rd February 2023

Setting of Council Tax 2023/24

Strategic Director/Head of Service Bob Watson
Report Author: Adrian Flynn – Chief Accountant
Wards Affected: All

Summary and purpose

To set the Council Tax for 2023/24

Recommendation

The Council is advised to RESOLVE

- (i) to note that the Council Tax Base for 2023/24 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- (a) For the whole Council area is 39,613.40 (Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the 'Act)); and
- (b) For dwellings in those parts of the area to which a Parish precept relates the following:
- | | |
|------------|----------|
| Bisley | 1,666.50 |
| Chobham | 2,088.64 |
| West End | 2,413.37 |
| Windlesham | 8,323.63 |

(Being the amounts calculated by the Council in accordance with regulation 6 of the Regulations, as the amount of its Council Tax base for the year for dwellings in those parts of the area to which special items relate);

- (ii) that the Council Tax requirement for the Council's own purposes for 2023/24 (excluding parish precepts and special expenses) is £9,532,823
- (iii) that the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:

- (a) £46,756,876 being the aggregate for 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) £36,370,789 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £10,386,087 being the amount by which the aggregate at (a) above exceeds the aggregate at (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) £262.19 being the amount at (c) above (Item R), as divided by Item T ((i) (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 Parish precepts).
 - (e) £853,264 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
 - (f) £240.65 being the amount at (d) above less the result given by dividing the amount at (e) above by Item T, calculated by the Council in accordance with Section 34(2) of the Act, as the basic amount for its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
- (iv) to note that the County Council and Surrey Police and Crime Commissioner have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling as indicated in the Table at paragraph 4(i) and 4(ii) below.
 - (v) 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 at paragraph 4(iii), 4(iv), 4(v) and 4(vi) below as the amounts of Council Tax for 2023/24 for each part of its area and for each category of dwellings.
 - (vi) to note that the Council's basic amount of Council Tax for 2023/24 is NOT excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992 as the proposed increase is not more than £6.99 at Band D.

1. Background and Supporting Information

- 1.1 Having determined its Council Tax Requirement for 2023/24, Members are now required to formally approve the Council Tax for the area taking into account precepts received from Surrey County Council, Surrey Police and Crime Commissioner and the Parishes.

2. Proposal and Alternative Options

- 2.1 This paper sets out the Council Tax implications based on an increase at Band D of £6.99 for Surrey Heath Borough Council as presented in the earlier budget paper on this agenda.
- 2.2 The recommendations proposed in this report are dependent on the decision taken in the item entitled 'Council Tax and Budget 2023/24' considered earlier on this agenda.
- 2.3 In approving the Council Tax for 2023/24, Council should note the following:
- (i) The Executive, at its meeting on 6 December 2022, approved the draft Council Tax base for 2023/24 at 39,613.40 Band D equivalent properties.
 - (ii) Precepts have been received from the Parishes for 2023/24 and these are shown in the report.
 - (iii) The Surrey County Council Precept for 2023/24 is £66,355,614.07 (was £63,390,501.92 for 2022/23). This includes an increase in core precept of 0.99% and an increase in the Adult Social Care precept of 2%.
 - (iv) The Surrey Police and Crime Commissioner Precept for 2023/24 is £12,302,733.64 (was £11,520,186.57 for 2022/23), an increase of £15.00 at Band D.

3. Council Tax Levels for 2023/24

- 3.1 The following Parish Precepts and Special Expenses have been received for the financial year 2023/24:

Parish	2023/24			2022/23			
	Taxbase	Precept	Band D	Taxbase	Precept	Band D	% Change
Bisley	1,666.50	98,107	58.87	1658.21	102,759	61.97	(5.00)
Chobham	2088.64	97,000	46.44	2075.35	92,000	44.33	4.76
West End	2413.37	120,367	49.87	2393.10	115,136	48.11	3.66
Windlesham	8328.63	347,791	41.76	8222.82	327,000	39.77	5.00
Total Parishes	14,497.14	663,265	45.75	14,349.48	636,895	44.38	3.09
Frimley and Camberley	25,116.26	190,000	7.56	24,626.69	187,000	7.59	(0.39)
Totals	39,613.40	853,265	21.54	38,976.17	823,895	21.19	1.65

3.2 The table below sets out the basic Council Tax at Band D properties for 2023/24 as compared with 2022/23:

	2023/24	2022/23	£ change	% change
Surrey Heath Borough Council	240.65	233.66	6.99	2.99
Surrey County Council	1675.08	1626.39	48.69	2.99
Surrey Police and Crime Commissioner	310.57	295.57	15.00	5.07
Total	2226.30	2155.62	70.68	3.28

3.3 The increase in the Surrey County Council precept comprises 0.99% increase in Council Tax for core services and 2.0% for Adult Social Care.

3.4 Surrey Heath Borough Council's element of the Council Tax is just 10.81% of the total bill, and the Band D charge of £240.65 in 2023/24 equates to just 0.66 p per day.

4. Precepts by Valuation Bands

(i) Surrey County Council

Precept	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Basic	971.43	1133.33	1295.24	1457.14	1780.95	2104.76	2428.57	2914.28
ASC	145.29	169.51	193.72	217.94	266.37	314.80	363.23	435.88
TOTAL	1,116.72	1,302.84	1,488.96	1,675.08	2,047.32	2,419.56	2,791.80	3,350.16

The Adult Social Care precept levied by Surrey County Council can only be used to fund that service.

(ii) Surrey Police and Crime Commissioner

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£	£	£	£	£	£	£	£
207.05	241.55	276.06	310.57	379.59	448.60	517.62	621.4

(iii) Surrey Heath Borough Council

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£	£	£	£	£	£	£	£
160.43	187.17	213.91	240.65	294.13	347.61	401.08	481.30

(iv) Parish Precepts and Special Expenses

Precept	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Part of Area	£	£	£	£	£	£	£	£
Bisley	39.25	45.79	52.33	58.87	71.95	85.03	98.12	117.74
Chobham	30.96	36.12	41.28	46.44	56.76	67.08	77.40	92.88
Frimley & Camberley	5.04	5.88	6.72	7.56	9.24	10.92	12.60	15.12
West End	33.25	38.79	44.33	49.87	60.96	72.04	83.12	99.75
Windlesham	27.84	32.48	37.12	41.76	51.04	60.32	69.60	83.52

(v) Aggregate of Parish and Surrey Heath Borough Council

Precept	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Part of Area	£	£	£	£	£	£	£	£
Bisley	199.68	232.96	266.24	299.52	366.08	432.64	499.20	599.04
Chobham	191.39	223.29	255.19	287.09	350.89	414.69	478.48	574.18
Frimley & Camberley	165.47	193.05	220.63	248.21	303.37	358.52	413.68	496.42
West End	193.68	225.96	258.24	290.52	355.09	419.65	484.20	581.05
Windlesham	188.27	219.65	251.03	282.41	345.17	407.93	470.68	564.82

(vi) Total of all Precepts

Precept	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1523.45	1777.35	2031.26	2285.17	2792.99	3300.80	3808.62	4570.60
Chobham	1515.16	1767.68	2020.20	2272.74	2777.80	3282.85	3787.90	4545.74
Frimley & Camberley	1489.24	1737.45	1985.65	2233.86	2730.27	3226.69	3723.10	4467.72
West End	1517.45	1770.35	2023.26	2276.17	2782.00	3287.81	3793.62	4552.35
Windlesham	1512.04	1764.04	2016.05	2268.06	2772.08	3276.09	3780.10	4536.38

5. Contribution to the Council's Five Year Strategy

- 5.1 Tax collected allows resources to be available to ensure that the five-year strategy can be followed and completed.

6. Resource Implications

- 6.1 The precept collected supports services to residents and businesses

7. Section 151 Officer Comments:

- 7.1 Information as laid out in the report

8. Legal and Governance Issues

8.1 None

9. Monitoring Officer Comments:

9.1 None

10. Other Considerations and Impacts

Environment and Climate Change

10.1 None

Equalities and Human Rights

10.2 None

Risk Management

10.3 None

Community Engagement

10.4 None

Annexes

N/A

Background Papers

Various Working papers by the Council's Finance Team

Precept letters 2023/24: Parishes, Surrey County Council, Surrey Police and Crime Commissioner