

Setting of Council Tax 2016/17

Portfolio:	Non Executive Function
Ward(s) Affected:	All

Purpose

To set the Council Tax for 2016/17

1. Having determined its Council Tax Requirement for 2016/17, 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.

Proposals in this paper

2. This paper essentially contains two sets of proposals based on the two options for the Council Tax for Surrey Heath Borough Council as presented in the earlier paper as follows:
 - Recommendation A - 1.94% increase
 - Recommendation B – £5 increase
3. The actual recommendation proposed is dependent on the decision taken in the item entitled “Council Tax and Budget 2016/17”
4. In approving the Council Tax for 2016/17, Council should note the following:
 - i. The Executive, at its meeting on 12th January 2016, approved the draft Council Tax base for 2016/17 but delegated the final setting of the base to the Executive Head of Finance. The tax base has been set at 36,890.20 Band D equivalent properties.
 - ii. Precepts have been received from the Parishes for 2016/17 and these are shown in this report.
 - iii. The Surrey County Council Precept for 2016/17 is £46,787,102.86 (was £44,640,885.64). This includes an additional 2% precept to fund Adult Social Care.
 - iv. The Surrey Police and Crime Commissioner Precept for 2016/17 is £8,122,853.14 (was £7,901,679.79)

Recommendation A to increase Council Tax by 1.94% for Surrey Heath

Council Tax Levels for 2016/17

1. The following Parish Precepts have been received for the financial year 2016/17:

Parish	2015/16			2016/17			Increase
	Tax Base	Precept	Band D	Tax Base	Precept	Band D	
Bisley	1,507.32	67,381	44.70	1,513.05	82,012	54.20	21.25%
Chobham	1,922.82	76,537	39.80	1,928.94	78,000	40.44	1.59%
West End	1,997.80	81,453	40.77	2,013.81	83,747	41.59	2.00%
Windlesham	8,046.62	288,146	35.81	8,051.68	293,678	36.47	1.86%
Total Parishes	13,474.56	513,517	38.11	13,507.48	537,437	39.79	4.40%
Frimley & Camberley	23,125.93	176,000	7.61	23,382.72	176,000	7.53	-1.10%
	36,600.49	689,517	18.84	36,890.20	713,437	19.34	2.66%

2. The table below sets out the basic Council Tax at Band D properties for 2016/17 as compared with 2015/16.

	2015/16	2016/17	£ change	% change
		1.94% Inc		
Surrey Heath Borough Council	196.30	200.11	3.81	1.94%
Surrey County Council	1,219.68	1,268.28	48.60	3.98%
Surrey Police and Crime Commissioner	215.89	220.19	4.30	1.99%
	1,631.87	1,688.58	56.71	3.48%

3. The increase for Surrey County Council includes an additional 2% precept which for a Band D Taxpayer is £24.39 and can only be spent on Adult Social Care.
4. The Council will note that Surrey Heath's Council Tax is the smallest of the three principal precepting authorities and represents 12% of the total Council Tax Bill. In cash terms this represents 55p per day for each Band D property.

Recommendations to Members

The Council is advised to:

5. NOTE that the Council Tax Base for 2016/17 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

- a) for the whole Council area as 36,890.20 (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 its area to which a Parish precept relates as in Table B below.

Bisley	1,513.05
Chobham	1,928.94
Frimley and Camberley	23,382.72
West End	2,013.81
Windlesham	8,051.68

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 its area to which special items relate.

- 6. RESOLVE that the Council Tax requirement for the Council’s own purposes for 2016/17 (excluding parish precepts and special expenses) is £7,382,034
- 7. RESOLVE that the following amounts be calculated for the year 2016/17 in accordance with Sections 31 to 36 of the Act:
 - a) 52,517,720 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)2 of the Act taking into account all precepts issued to it by Parish Councils.
 - b) 44,422,249 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - c) 8,095,471 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(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) £219.45 being the amount at 3(c) above (Item R), as 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 Parish precepts)
 - e) 713,437 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per

Bisley	36.14	42.16	48.18	54.20	66.25	78.29	90.34	108.41
Chobham	26.96	31.45	35.94	40.44	49.42	58.41	67.39	80.87
Frimley and Camberley	5.02	5.85	6.69	7.53	9.20	10.87	12.54	15.05
West End	27.72	32.34	36.97	41.59	50.83	60.07	69.31	83.17
Windlesham	24.32	28.37	32.42	36.47	44.58	52.68	60.79	72.95

Surrey Heath Borough Council

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
133.41	155.64	177.88	200.11	244.58	289.05	333.52	400.22

Aggregate of Parish and Surrey Heath Borough Council

Valuation Band								
Part of Area	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Bisley	169.54	197.80	226.06	254.31	310.83	367.34	423.86	508.63
Chobham	160.36	187.09	213.82	240.55	294.00	347.46	400.91	481.09
Frimley and Camberley	138.42	161.50	184.57	207.64	253.78	299.92	346.06	415.27
West End	161.13	187.99	214.84	241.70	295.41	349.12	402.83	483.39
Windlesham	157.72	184.01	210.30	236.58	289.16	341.73	394.31	473.17

Total of all Precepts

Valuation Band								
Part of Area	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Bisley	1,161.85	1,355.50	1,549.14	1,742.78	2,130.07	2,517.35	2,904.64	3,485.57
Chobham	1,152.67	1,344.79	1,536.90	1,729.02	2,113.24	2,497.47	2,881.69	3,458.03
Frimley & Camberley	1,130.73	1,319.20	1,507.65	1,696.11	2,073.02	2,449.93	2,826.84	3,392.21
West End	1,153.44	1,345.69	1,537.92	1,730.17	2,114.65	2,499.13	2,883.61	3,460.33
Windlesham	1,150.03	1,341.71	1,533.38	1,725.05	2,108.40	2,491.74	2,875.09	3,450.11

10. NOTE that the Council's basic amount of council Tax for 2016/17 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

Relevant amount of Council Tax 2015/16 for the basis of the referendum
£201.11

Relevant amount of Council Tax 2016/17 for the basis of the referendum
£204.88

Percentage Increase 1.90%

As this is less than 2.0% the basic amount of Council Tax for 2016/17 is NOT deemed to be excessive

NB: Parishes are not subject to the "Excessiveness Principles" and so are free to levy any increase they wish

Recommendation B to increase Council Tax by £5 for Surrey Heath

Council Tax Levels for 2016/17

11. The following Parish Precepts have been received for the financial year 2016/17:

Parish	2015/16			2016/17			Increase
	Tax Base	Precept	Band D	Tax Base	Precept	Band D	
Bisley	1,507.32	67,381	44.70	1,513.05	82,012	54.20	21.25%
Chobham	1,922.82	76,537	39.80	1,928.94	78,000	40.44	1.59%
West End	1,997.80	81,453	40.77	2,013.81	83,747	41.59	2.00%
Windlesham	8,046.62	288,146	35.81	8,051.68	293,678	36.47	1.86%
Total Parishes	13,474.56	513,517	38.11	13,507.48	537,437	39.79	4.40%
Frimley & Camberley	23,125.93	176,000	7.61	23,382.72	176,000	7.53	-1.10%
	36,600.49	689,517	18.84	36,890.20	713,437	19.34	2.66%

12. The table below sets out the basic Council Tax at Band D properties for 2016/17 as compared with 2015/16.

	2015/16	2016/17	£ change	% change
		£5 inc		
Surrey Heath Borough Council	196.30	201.30	5.00	2.55%
Surrey County Council	1,219.68	1,268.28	48.60	3.98%
Surrey Police and Crime Commissioner	215.89	220.19	4.30	1.99%
	1,631.87	1,689.77	57.90	3.55%

13. The increase for Surrey County Council includes an additional 2% precept which for a Band D Taxpayer is £24.39 and can only be spent on Adult Social Care.

14. The Council will note that Surrey Heath's Council Tax is the smallest of the three principal precepting authorities and represents 12% of the total Council Tax Bill. In cash terms this represents 55p per day for each Band D property.

Recommendations to Members

The Council is recommended to:

15. NOTE that the Council Tax Base for 2016/17 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- a) for the whole Council area as 36,890.20 (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 its area to which a Parish precept relates as in Table B below.

Bisley	1,513.05
Chobham	1,928.94
Frimley and Camberley	23,382.72
West End	2,013.81
Windlesham	8,051.68

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 its area to which special items relate.

16. RESOLVE that the Council Tax requirement for the Council's own purposes for 2016/17 (excluding parish precepts and special expenses) is £7,425,997
17. RESOLVE that the following amounts be calculated for the year 2016/17 in accordance with Sections 31 to 36 of the Act:
- a) 52,561,683 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)2 of the Act taking into account all precepts issued to it by Parish Councils.
 - b) 44,422,249 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - c) 8,139,434 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(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) £220.64 being the amount at 3(c) above (Item R), as 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 Parish precepts)
- e) 713,437 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per para 1 above)
- f) £201.30 being the amount at 3(d) above less the result given by dividing the amount at 3(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 its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.

18. NOTE that the County Council and the Police Authority have issued 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 as indicated in the table below.

Surrey County Council Basic Precept

Precept	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Basic	829.26	967.47	1,105.68	1,243.89	1,520.31	1,796.73	2,073.15	2,487.78
Adult Social Care	16.26	18.97	21.68	24.39	29.81	35.23	40.65	48.78
Total	845.52	986.44	1,127.36	1,268.28	1,550.12	1,831.96	2,113.80	2,536.56

Surrey County council is permitted to charge an additional 2% to fund Adult Social care. It has taken advantage of this provision

Surrey Police and Crime Commissioner

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
146.79	171.26	195.72	220.19	269.12	318.05	366.98	440.38

19. RESOLVE 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 2016/17 for each part of its area and for each of the categories of dwellings.

Parish precepts and special expenses

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	36.14	42.16	48.18	54.20	66.25	78.29	90.34	108.41
Chobham	26.96	31.45	35.94	40.44	49.42	58.41	67.39	80.87
Frimley and Camberley	5.02	5.85	6.69	7.53	9.20	10.87	12.54	15.05
West End	27.72	32.34	36.97	41.59	50.83	60.07	69.31	83.17
Windlesham	24.32	28.37	32.42	36.47	44.58	52.68	60.79	72.95

Surrey Heath Borough Council

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
134.20	156.57	178.93	201.30	246.03	290.77	335.50	402.60

Aggregate of Parish and Surrey Heath Borough Council

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	170.34	198.72	227.11	255.50	312.28	369.06	425.84	511.01
Chobham	161.16	188.02	214.88	241.74	295.46	349.18	402.89	483.47
Frimley and Camberley	139.22	162.42	185.62	208.83	255.23	301.64	348.04	417.65
West End	161.92	188.91	215.90	242.89	296.86	350.84	404.81	486.77
Windlesham	158.52	184.94	211.35	237.77	290.61	343.45	396.29	475.55

Total of all Precepts

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,162.65	1,356.42	1,550.19	1,743.97	2,131.52	2,519.07	2,906.62	3,487.95
Chobham	1,153.47	1,345.72	1,537.96	1,730.21	2,114.70	2,499.19	2,883.67	3,460.41

Frimley & Camberley	1,131.53	1,320.12	1,508.70	1,697.30	2,074.47	2,451.65	2,828.82	3,394.59
West End	1,154.23	1,346.61	1,538.98	1,731.36	2,116.10	2,500.85	2,885.59	3,462.71
Windlesham	1,150.83	1,342.64	1,534.43	1,726.24	2,109.85	2,493.46	2,877.07	3,452.49

20. NOTE that the Council's basic amount of council Tax for 2016/17 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

*Relevant amount of Council Tax 2015/16 for the basis of the referendum
£201.11*

*Relevant amount of Council Tax 2016/17 for the basis of the referendum
£206.07*

Absolute increase £4.96

As this is less than £5 the basic amount of Council Tax for 2016/17 is NOT deemed to be excessive

NB: Parishes are not subject to the "Excessiveness Principles" and so are free to levy any increase they wish

Background Papers: None

Contact: Kelvin Menon Executive Head of Finance
e-mail: kelvin.menon@surreyheath.gov.uk