

Setting of Council Tax 2013/14

Portfolio:	Finance
Ward(s) Affected:	All

**Purpose**

**To set the Council Tax for 2013/14.**

1. Having determined its Council Tax Requirement for 2013/14, 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. There are two sets of recommendations in this paper to mirror the options included within the budget paper. These are:
  - Option A - An increase of 0%
  - Option B - An increase of 1.90%

The actual recommendation proposed is dependent on the decision taken in the previous item.

3. In approving the Council Tax for 2013/14, Council should note the following:
  - i. The Executive, at its meeting on 8<sup>th</sup> January, approved the draft Council Tax base for 2013/14 but delegated the final setting of the base to the Executive Head of Finance in consultation with the Portfolio Holder for finance. The tax base has been set at 35,840.21 Band D equivalent properties.
  - ii. The Tax base has been calculated as follows:

	<b>No of Band D Equivalent</b>
Tax Base set for 2012/13	37,476.90
Add: Increase in base due to new properties	333.67
Less: Reduction in base due to Introduction of Council Tax Support	-2,295.31
Add: Increase in base due removal of Council Tax Exemptions	324.95
Tax Base for 2013/14	35,840.21

- iii. The following Parish Precepts have been received for the financial year 2013/14:

Parish councils	2012/13			2013/14			% Change per Band D
	Tax Base	Precepts £	Council Tax Band D	Tax Base	Precepts £	Council Tax Band D	
Bisley	1,486.15	57,760	38.87	1,446.69	59,556	41.17	5.92%
Chobham	1,975.81	73,000	36.95	1,883.64	71,594	38.01	2.87%
West End	2,030.03	79,600	39.21	1,983.37	77,770	39.21	0.00%
Windlesham	8,143.32	265,420	32.59	7,933.90	273,238	34.44	5.68%
<b>TOTAL/AVERAGE</b>	<b>13,390.40</b>	<b>475,710</b>	<b>34.89</b>	<b>13,248.60</b>	<b>482,158</b>	<b>36.39</b>	<b>4.30%</b>
Frimley & Camberley	23,841.59	178,000	7.47	22,592.61	168,671	7.47	0.00%
<b>TOTAL/AVERAGE</b>	<b>37,476.90</b>	<b>653,780</b>	<b>17.44</b>	<b>35,840.21</b>	<b>650,829</b>	<b>18.15</b>	<b>4.07%</b>

*NB: Parishes are not subject to the "excessiveness" principles and hence can increase their Council Tax by any amount without the need for a referendum*

- iv. The Surrey County Council Precept for 2013/14 is £42,836,639.76 (was £43,085,692.85)
- v. The Surrey Police and Crime Commissioner Precept for 2013/14 is £7,438,637.66 (was £7,626,174.38)
- vi. Special Expenses for the Borough's non parished area are £168,671 (was £178,000).

*Precepts may appear to have reduced in monetary terms but this is due to the introduction of the Localisation of Council Tax Support which has reduced the tax base.*

## Proposals

4. There are two recommendations which depend on the decision taken in the previous paper. These are set out in the annexes below as follows:

- Annex A      £185.45 for a Band D property, reflecting an increase of 0% and an own Council Tax requirement of £6,646,569 or;
- Annex B      £188.97 for a Band D property, reflecting an increase of 1.9% and a Council Tax requirement of £6,772,854.

**OPTION A – Recommendation to Freeze Council Tax for Surrey Heath****Council Tax Levels for 2013/14**

5. The following table sets out the basic Council Tax at Band D properties for 2013/14 as compared with 2012/13. Council should note this table excludes parish precepts and special expenses.

	<b>2012/13</b>	<b>2013/14</b>	<b>Increase</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
Borough Council	185.45	185.45	0.00	0.00
County Council	1,149.66	1,172.52	22.86	1.99
Police Authority	203.49	207.55	4.06	1.99
<b>Basic Council Tax</b>	<b>£1,538.60</b>	<b>£1,565.52</b>	<b>£26.92</b>	<b>1.75%</b>

6. The Council will note that Surrey Heath's Council Tax is the smallest of the three principal precepting authorities and represents 11.8% of the total Council Tax Bill. In cash terms this represents 51p per day for each Band D property.

**Set of Recommendations A – 0% increase in Council Tax for Surrey Heath**

7. The Council is recommended to:
8. NOTE that the Council Tax Base for 2013/14 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- for the whole Council area as 35,840.21 (Item T in the formula in Section 31B of the Local Government finance Act 1992, as amended (the "Act")); and
  - for dwellings in those parts of its area to which a Parish precept relates as in Table B below.

Bisley	1,446.69
Chobham	1,883.64
Frimley and Camberley	22,592.61
West End	1,983.37
Windlesham	7,933.90

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.

9. RESOLVE that the Council Tax requirement for the Council's own purposes for 2013/14 (excluding parish precepts and special expenses) is £6,646,569

10. RESOLVE that the following amounts be calculated for the year 2013/14 in accordance with Sections 31 to 36 of the Act:

- a) 48,358,501 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) 41,061,103 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- c) 7,297,398 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) £203.61 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) 650,829 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per para 3 (iii) above)
- f) £185.45 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.

11. 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**

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
781.68	911.96	1,042.24	1,172.52	1,433.08	1,693.64	1,954.20	2,345.04

**Surrey Police and Crime Commissioner**

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
138.37	161.43	184.49	207.55	253.67	299.79	345.92	415.10

12. 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 2013/14 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	27.45	32.02	36.60	41.17	50.32	59.47	68.62	82.34
Chobham	25.34	29.56	33.79	38.01	46.46	54.91	63.35	76.02
Frimley and Camberley	4.98	5.81	6.64	7.47	9.13	10.79	12.45	14.94
West End	26.14	30.50	34.86	39.21	47.92	56.64	65.35	78.42
Windlesham	22.96	26.79	30.62	34.44	42.09	49.75	57.40	68.88

### Surrey Heath Borough Council

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
123.63	144.24	164.84	185.45	226.66	267.87	309.08	370.90

### Aggregate of Parish and Surrey Heath Borough Council

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	151.08	176.26	201.44	226.62	276.98	327.34	377.70	453.24
Chobham	148.97	173.80	198.63	223.46	273.12	322.78	372.43	446.92
Frimley and Camberley	128.61	150.05	171.48	192.92	235.79	278.66	321.53	385.84
West End	149.77	174.74	199.70	224.66	274.58	324.51	374.43	449.32
Windlesham	146.59	171.03	195.46	219.89	268.75	317.62	366.48	439.78

### Total of all Precepts

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,071.13	1,249.65	1,428.17	1,606.69	1,963.73	2,320.77	2,677.82	3,213.38
Chobham	1,069.02	1,247.19	1,425.36	1,603.53	1,959.87	2,316.21	2,672.55	3,207.06
Frimley & Camberley	1,048.66	1,223.44	1,398.21	1,572.99	1,922.54	2,272.09	2,621.65	3,145.98
West End	1,069.82	1,248.13	1,426.43	1,604.73	1,961.33	2,317.94	2,674.55	3,209.46

Windlesham	1,066.64	1,244.42	1,422.19	1,599.96	1,955.50	2,311.05	2,666.60	3,199.92
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13. NOTE that the Council's basic amount of council Tax for 2013/14 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

*Relevant amount of Council Tax 2012/13 for the basis of the referendum £190.20*

*Relevant amount of Council Tax 2013/14 for the basis of the referendum £190.16*

*Percentage Increase 0.00%*

As this is less than 2.0% the basic amount of Council Tax for 2013/14 is NOT deemed to be excessive

**OPTION B – Recommendation to Increase Council Tax by 1.9% for Surrey Heath****Council Tax Levels for 2013/14**

14. The following table sets out the basic Council Tax at Band D properties for 2013/14 as compared with 2012/13. Council should note this table excludes parish precepts and special expenses.

	2012/13 £	2013/14 £	Increase	
			£	%
Borough Council	185.45	188.97	3.52	1.90
County Council	1,149.66	1,172.52	22.86	1.99
Police Authority	203.49	207.55	4.06	1.99
<b>Basic Council Tax</b>	<b>£1,538.60</b>	<b>£1,569.04</b>	<b>£30.44</b>	<b>1.98</b>

15. 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 52p per day for each Band D property.

**Set of Recommendations B – 1.90% increase in Council Tax for Surrey Heath**

16. The Council is RECOMMENDED to:

17. NOTE that the Council Tax Base for 2013/14 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:

- a) for the whole Council area as 35,840.21 (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	1,446.69
Chobham	1,883.64
Frimley and Camberley	22,592.61
West End	1,983.37
Windlesham	7,933.90

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.

18. RESOLVE that the Council Tax requirement for the Council's own purposes for 2013/14 (excluding parish precepts and special expenses) is £6,772,854

19. RESOLVE that the following amounts be calculated for the year 2013/14 in accordance with Sections 31 to 36 of the Act:

- a) 48,414,655 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) 40,990,972 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- c) 7,423,683 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) £207.13 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) 650,829 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per para 3 (iii) above)
- f) £188.97 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.

20. 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**

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
781.68	911.96	1,042.24	1,172.52	1,433.08	1,693.64	1,954.20	2,345.04

**Surrey Police and Crime Commissioner**

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
138.37	161.43	184.49	207.55	253.67	299.79	345.92	415.10



21. 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 2013/14 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	27.45	32.02	36.60	41.17	50.32	59.46	68.62	82.34
Chobham	25.34	29.56	33.79	38.01	46.46	54.90	63.35	76.02
Frimley and Camberley	4.98	5.81	6.64	7.47	9.13	10.79	12.45	14.94
West End	26.14	30.50	34.86	39.21	47.93	56.63	65.35	78.42
Windlesham	22.96	26.78	30.62	34.44	42.10	49.74	57.40	68.88

### Surrey Heath Borough Council

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
125.98	146.98	167.97	188.97	230.96	272.96	314.95	377.94

### Aggregate of Parish and Surrey Heath Borough Council

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	153.43	179.00	204.57	230.14	281.28	332.42	383.57	460.28
Chobham	151.32	176.54	201.76	226.98	277.42	327.86	378.30	453.96
Frimley and Camberley	130.96	152.79	174.61	196.44	240.09	283.75	327.40	392.88
West End	152.12	177.47	202.83	228.18	278.89	329.59	380.30	456.36
Windlesham	148.94	173.76	198.59	223.41	273.06	322.70	372.35	446.82

### Total of all Precepts

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,073.48	1,252.39	1,431.30	1,610.21	1,968.03	2,325.85	2,683.69	3,220.42
Chobham	1,071.37	1,249.93	1,428.49	1,607.05	1,964.17	2,321.29	2,678.42	3,214.10
Frimley & Camberley	1,051.01	1,226.18	1,401.34	1,576.51	1,926.84	2,277.18	2,627.52	3,153.02
West End	1,072.17	1,250.86	1,429.56	1,608.25	1,965.64	2,323.02	2,680.42	3,216.50
Windlesham	1,068.99	1,247.15	1,425.32	1,603.48	1,959.81	2,316.13	2,672.47	3,206.96

## Agenda Item 9

## Agenda Item 9

NOTE that the Council's basic amount of Council Tax for 2013/14 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

*Relevant amount of Council Tax 2012/13 for the basis of the referendum £190.20*  
*Relevant amount of Council Tax 2013/14 for the basis of the referendum £193.68*

*Percentage Increase 1.83%*

*As this is less than 2.0% the basic amount of Council Tax for 2013/14 is NOT deemed to be excessive*

Background Papers: None

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