

Setting of Council Tax 2014/15

Portfolio:	Finance
Ward(s) Affected:	All

Purpose
To set the Council Tax for 2014/15.

1. Having determined its Council Tax Requirement for 2014/15, 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 recommendations in this paper to mirror the options included within the budget paper. These are:
 - Option A - 0% increase in Council Tax
 - Option B – 1.9% increase in Council Tax

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

3. In approving the Council Tax for 2014/15, Council should note the following:
 - i. The Executive, at its meeting on 7th January 2014, approved the draft Council Tax base for 2014/15 but delegated the final setting of the base to the Executive Head of Finance. The tax base has been set at 36,237.02 Band D equivalent properties.
 - ii. Precepts have been received from the Parishes for 2014/15 and these are shown in this report.
 - iii. The Surrey County Council Precept for 2014/15 is £43,333,315.63 (was £42,023,374.75)
 - iv. The Surrey Police and Crime Commissioner Precept for 2014/15 is £7,670,652.39 (was £7,438,637.66).

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 | £188.97 for a Band D property, reflecting an increase of 0% and an own Council Tax requirement of £6,847,710 or; |
| Annex B | £192.56 for a Band D property, reflecting an increase of 1.9% and a Council Tax requirement of £6,977,778. |

OPTION A – Recommendation to Freeze Council Tax for Surrey Heath**Council Tax Levels for 2014/15**

1. The following Parish Precepts have been received for the financial year 2014/15:

Parish councils	2013/14			2014/15			% Change per Band D
	Tax Base	Precepts £	Council Tax Band D	Tax Base	Precepts £	Council Tax Band D	
Bisley	1,446.69	59,556	41.17	1,464.72	64,523	44.05	7.00%
Chobham	1,883.64	71,594	38.01	1,895.73	74,037	39.05	2.75%
West End	1,983.37	77,770	39.21	1,988.67	80,278	40.37	2.95%
Windlesham	7,933.90	273,238	34.44	7,913.83	277,970	35.12	1.99%
TOTAL/AVERAGE	13,248.60	482,158	36.39	13,262.95	496,808	37.46	2.93%
Frimley & Camberley	22,592.61	168,671	7.47	22,974.07	169,883	7.39	-1.00%
TOTAL/AVERAGE	35,840.21	650,829	18.15	36,237.02	666,691	18.40	1.37%

2. The table below sets out the basic Council Tax at Band D properties for 2014/15 as compared with 2013/14.

	2013/14 £	2014/15 £	Increase £	%
Borough Council	188.97	188.97	0.00	0.00
County Council	1,172.52	1,195.97	23.45	1.99
Police Authority	207.55	211.68	4.13	1.99
Basic Council Tax	£1,569.04	£1,596.62	£27.44	1.76%

3. 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

The Council is recommended to:

4. NOTE that the Council Tax Base for 2014/15 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- for the whole Council area as 36,237.02 (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	1,464.72
Chobham	1,895.73
Frimley and Camberley	22,974.07

West End	1,988.67
Windlesham	7,913.83

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.

5. RESOLVE that the Council Tax requirement for the Council's own purposes for 2014/15 (excluding parish precepts and special expenses) is £6,847,710

6. RESOLVE that the following amounts be calculated for the year 2014/14 in accordance with Sections 31 to 36 of the Act:
 - a) 49,691,876 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) 42,177,475 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

 - c) 7,514,401 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) £207.37 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) 666,691 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.

7. 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
£	£	£	£	£	£	£	£
797.22	930.09	1,062.96	1,195.83	1,461.57	1,727.31	1,993.05	2,391.66

Surrey Police and Crime Commissioner

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
141.12	164.64	188.16	211.68	258.72	305.76	352.80	423.36

8. 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 2014/15 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	29.37	34.26	39.16	44.05	53.84	63.62	73.42	88.10
Chobham	26.03	30.37	34.71	39.05	47.73	56.40	65.08	78.10
Frimley and Camberley	4.93	5.74	6.57	7.39	9.04	10.67	12.32	14.78
West End	26.91	31.40	35.89	40.37	49.34	58.31	67.28	80.74
Windlesham	23.41	27.31	31.22	35.12	42.93	50.73	58.53	70.24

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	155.35	181.24	207.13	233.02	284.80	336.58	388.37	466.04
Chobham	152.01	177.35	202.68	228.02	278.69	329.36	380.03	456.04
Frimley & Camberley	130.91	152.72	174.54	196.36	240.00	283.63	327.27	392.72
West End	152.89	178.38	203.86	229.34	280.30	331.27	382.23	458.68
Windlesham	149.39	174.29	199.19	224.09	273.89	323.69	373.48	448.18

Total of all Precepts

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,093.69	1,275.97	1,458.25	1,640.53	2,005.09	2,369.65	2,734.22	3,281.06
Chobham	1,090.35	1,272.08	1,453.80	1,635.53	1,998.98	2,362.43	2,725.88	3,271.06
Frimley & Camberley	1,069.25	1,247.45	1,425.66	1,603.87	1,960.29	2,316.70	2,673.12	3,207.74
West End	1,091.23	1,273.11	1,454.98	1,636.85	2,000.59	2,364.34	2,728.08	3,273.70
Windlesham	1,087.73	1,269.02	1,450.31	1,631.60	1,994.18	2,356.76	2,719.33	3,263.20

9. NOTE that the Council's basic amount of council Tax for 2014/15 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

Relevant amount of Council Tax 2013/14 for the basis of the referendum £188.97

Relevant amount of Council Tax 2014/15 for the basis of the referendum £188.97

Percentage Increase 0.00%

As this is less than 2.0% the basic amount of Council Tax for 2014/15 is NOT deemed to be excessive and the council will qualify for the freeze grant

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

OPTION B – Recommendation to increase Council Tax by 1.9% for Surrey Heath**Council Tax Levels for 2014/15**

1. The following Parish Precepts have been received for the financial year 2014/15:

Parish councils	2013/14			2014/15			% Change per Band D
	Tax Base	Precepts £	Council Tax Band D	Tax Base	Precepts £	Council Tax Band D	
Bisley	1,446.69	59,556	41.17	1,464.72	64,523	44.05	7.00%
Chobham	1,883.64	71,594	38.01	1,895.73	74,037	39.05	2.75%
West End	1,983.37	77,770	39.21	1,988.67	80,278	40.37	2.95%
Windlesham	7,933.90	273,238	34.44	7,913.83	277,970	35.12	1.99%
TOTAL/AVERAGE	13,248.60	482,158	36.39	13,262.95	496,808	37.45	2.91%
Frimley & Camberley	22,592.61	168,671	7.47	22,974.07	173,111	7.54	0.80%
TOTAL/AVERAGE	35,840.21	650,829	18.15	36,237.02	669,919	18.49	1.87%

2. The table below sets out the basic Council Tax at Band D properties for 2014/15 as compared with 2013/14.

	2013/14 £	2014/15 £	Increase £	%
Borough Council	188.97	192.56	3.59	1.90
County Council	1,172.52	1,195.97	23.45	1.99
Police Authority	207.55	211.68	4.13	1.99
Basic Council Tax	£1,569.04	£1,600.21	£31.17	1.99%

3. 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 53p per day for each Band D property.

Set of Recommendations B – 1.9% increase in Council Tax for Surrey Heath

The Council is recommended to:

4. NOTE that the Council Tax Base for 2014/15 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- c) for the whole Council area as 36,237.02 (Item T in the formula in Section 31B of the Local Government finance Act 1992, as amended (the "Act")); and
- d) for dwellings in those parts of its area to which a Parish precept relates as in Table B below.

Bisley	1,464.72
Chobham	1,895.73
Frimley and Camberley	22,974.07

West End	1,988.67
Windlesham	7,913.83

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.

5. RESOLVE that the Council Tax requirement for the Council's own purposes for 2014/15 (excluding parish precepts and special expenses) is £6,977,778

6. RESOLVE that the following amounts be calculated for the year 2014/15 in accordance with Sections 31 to 36 of the Act:
 - a) 49,756,695 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) 42,108,998 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.

 - c) 7,647,697 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) £211.05 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) 669,919 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per para 3 (iii) above)

 - f) £192.56 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.

7. 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
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797.22	930.09	1,062.96	1,195.83	1,461.57	1,727.31	1,993.05	2,391.66

Surrey Police and Crime Commissioner

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
141.12	164.64	188.16	211.68	258.72	305.76	352.80	423.36

8. 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 2014/15 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	£	£	£	£	£	£	£	£
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Frimley and Camberley	5.03	5.86	6.71	7.54	9.22	10.89	12.57	15.08
West End	26.92	31.40	35.89	40.37	49.34	58.31	67.29	80.74
Windlesham	23.42	27.31	31.22	35.12	42.93	50.73	58.54	70.24

Surrey Heath Borough Council

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
128.37	149.77	171.16	192.56	235.35	278.14	320.93	385.12

Aggregate of Parish and Surrey Heath Borough Council

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	157.74	184.03	210.32	236.61	289.19	341.77	394.35	473.22
Chobham	154.41	180.14	205.88	231.61	283.08	334.55	386.02	463.22
Frimley and Camberley	133.40	155.63	177.87	200.10	244.57	289.03	333.50	400.20
West End	155.29	181.17	207.05	232.93	284.69	336.45	388.22	465.86
Windlesham	151.79	177.08	202.38	227.68	278.28	328.87	379.47	455.36

Total of all Precepts

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,096.08	1,278.76	1,461.44	1,644.12	2,009.48	2,374.84	2,740.20	3,288.24
Chobham	1,092.75	1,274.87	1,457.00	1,639.12	2,003.37	2,367.62	2,731.87	3,278.24
Frimley & Camberley	1,071.74	1,250.36	1,428.99	1,607.61	1,964.86	2,322.10	2,679.35	3,215.22
West End	1,093.63	1,275.90	1,458.17	1,640.44	2,004.98	2,369.52	2,734.07	3,280.88
Windlesham	1,090.13	1,271.81	1,453.50	1,635.19	1,998.57	2,361.94	2,725.32	3,270.38

9. NOTE that the Council's basic amount of council Tax for 2014/15 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

Relevant amount of Council Tax 2013/14 for the basis of the referendum £188.97

Relevant amount of Council Tax 2014/15 for the basis of the referendum £192.56

Percentage Increase 1.90%

As this is less than 2.0% the basic amount of Council Tax for 2014/15 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

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