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To: All Members of the **COUNCIL**

The following papers have been added to the agenda for the above meeting.

Yours sincerely

Damian Roberts

Chief Executive

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#### **SUPPLEMENTARY PAPERS**

	<b>Pages</b>
<b>8. Annual Revenue Budget 2024/25 and Medium Term Financial Strategy 2024/25 to 2027/28</b>	<b>3 - 4</b>
<b>9. Setting of Council Tax 2024/25</b>	<b>5 - 12</b>

The Council Tax setting report has been reproduced featuring minor amendments to the tables in the report, that set the actual precept to be raised in the Council Tax bill. The reason for the changes is that previously, the tables were calculated outside of the billing system which was unable to be loaded until we had all the precepts confirmed.

The revenues service has now loaded the billing system and as this calculates the precepts to the full number of decimal places, rather than rounded figures, it has meant a slight change in some of the numbers. The process the Council must follow is that the report matches the billing system which then allows to the bills to be produced matching both the billing system and the precepts set and agreed at Council.

The table in the MTFS paper has also been updated and is attached, although this is not the precept setting table and is in the MTFS purely for information purposes.

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**Council**  
**21 February 2024**  
**Medium Term Financial Strategy**

Updated Table at paragraph 4.4

<b>Valuation Band</b>	<b>Fraction</b>	<b>SHBC</b>	<b>SCC</b>	<b>SCC(ASC)</b>	<b>SPCC</b>
		<b>2.99%</b>	<b>2.99%</b>	<b>2.00%</b>	<b>4.19%</b>
A	6/9	£165.23	£1,004.77	£167.62	£215.71
B	7/9	£192.77	£1,172.24	£195.57	£251.67
C	8/9	£220.31	£1,339.70	£223.50	£287.62
<b>D</b>	<b>9/9</b>	<b>£247.85</b>	<b>£1,507.16</b>	<b>£251.44</b>	<b>£323.57</b>
E	11/9	£302.93	£1,842.08	£307.31	£395.47
F	13/9	£358.01	£2,177.01	£363.19	£467.38
G	15/9	£413.08	£2,511.93	£419.06	£539.28
H	18/9	£495.70	£3,014.32	£502.88	£647.14

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**Surrey Heath Borough Council**  
**Council**  
**21 February 2024**

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**Setting of Council Tax 2024/25**

**Strategic Director/Head of Service** Bob Watson  
**Report Author:** Vicky Worsfold, Strategic Finance Manager  
**Wards Affected:** All

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**Summary and purpose**

To set the Council Tax for 2024/25

**Recommendation**

The Council is advised to RESOLVE that

- (i) to note that the Council Tax Base for 2024/25 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
  - (a) For the whole Council area is **39,749.5** (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	1,665.23
Chobham	2,085.13
West End	2,427.52
Windlesham	8,376.95

(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 2024/25 (excluding parish precepts and special expenses) is **£9,851,730**
- (iii) that the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:

- (a) **£52,612,794** being the aggregate for 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) **£41,723,774** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) **£10,889,020** 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) **£273.94** 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) **£1,037,291** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
  - (f) **£247.85** 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 2024/25 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 2024/25 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 greater than or equal to 3.00% at Band D.
  - (vii) to agree that, following the Royal Assent of the Levelling Up and Regeneration Act 2023 the change outlined in paragraphs 7.1 to 7.4 below is adopted to be introduced from 1 April 2025 and that the premium introduced will be in line with the guidance produced by the Secretary of State.

## 1. Background and Supporting Information

- 1.1 Having determined its Council Tax Requirement for 2024/25, 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 **2.99%** 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 2024/25' considered earlier on this agenda.
- 2.3 In approving the Council Tax for 2024/25, Council should note the following:
- (i) The Executive, at its meeting on 5 December 2023, approved the draft Council Tax base for 2024/25 at **39,749.5** Band D equivalent properties.
  - (ii) Precepts have been received from the Parishes for 2024/25 and these are shown in the report.
  - (iii) The Surrey County Council Precept for 2024/25 is **£69,903,453.11** (was £66,355,614.07 for 2023/24). This includes an increase in core precept of 2.99% and an increase in the Adult Social Care precept of 2%.
  - (iv) The Surrey Police and Crime Commissioner Precept for 2024/25 is **£12,861,745.72** (was £12,302,733.64 for 2023/24), an increase of **£13.00** at Band D.

## 3. Council Tax Levels for 2024/25

- 3.1 The following Parish Precepts and Special Expenses have been received for the financial year 2024/25:

Parish	2024/25			2023/24			Change
	Taxbase	Precept	Band D	Taxbase	Precept	Band D	
Bisley	1,665.23	95,185.00	57.16	1,666.50	98,106.86	58.87	-2.90%
Chobham	2,085.13	102,840.00	49.32	2,088.64	97,000.00	46.44	6.20%
West End	2,427.52	137,924.25	56.82	2,413.37	120,366.55	49.87	13.94%
Windlesham	8,376.95	505,201.00	60.31	8,328.63	347,791.00	41.76	44.42%
<b>Total Parishes</b>	<b>14,554.83</b>	<b>841,150.25</b>	<b>223.61</b>	<b>14,497.14</b>	<b>663,264.41</b>	<b>196.94</b>	<b>13.54%</b>
Frimley and Camberley	25,194.67	196,140.51	7.79	25,116.26	190,000.00	7.56	2.99%
<b>Totals</b>	<b>39,749.50</b>	<b>1,037,290.76</b>	<b>231.40</b>	<b>39,613.40</b>	<b>853,264.41</b>	<b>204.50</b>	<b>21.51%</b>

3.2 The table below sets out the basic Council Tax at Band D properties for 2024/25 as compared with 2023/24:

	<b>2024/25</b>	<b>2023/24</b>	<b>£ change</b>	<b>Change</b>
Surrey Heath Borough Council	247.85	240.65	7.20	2.99%
Surrey County Council	1,758.60	1,675.08	83.52	4.99%
Surrey Police and Crime Commissioner	323.57	310.57	13.00	4.19%
<b>Total</b>	<b>2,330.02</b>	<b>2,226.30</b>	<b>103.72</b>	<b>4.66%</b>

3.3 The increase in the Surrey County Council precept comprises 2.99% 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 11.5% of the total bill, and the Band D charge of £247.85 in 2024/25 equates to just 68p 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
	£	£	£	£	£	£	£	£
<b>Basic</b>	1,004.78	1,172.23	1,339.70	1,507.16	1,842.09	2,177.01	2,511.94	3,014.32
<b>ASC</b>	167.62	195.57	223.50	251.44	307.31	363.19	419.06	502.88
<b>TOTAL</b>	<b>1,172.40</b>	<b>1,367.80</b>	<b>1,563.20</b>	<b>1,758.60</b>	<b>2,149.40</b>	<b>2,540.20</b>	<b>2,931.00</b>	<b>3,517.20</b>

*The Adult Social Care precept levied by Surrey County Council can only be used to fund that service. It represents a 2.00% increase on the total SCC precept*

##### (ii) Surrey Police and Crime Commissioner

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£	£	£	£	£	£	£	£
215.71	251.67	287.62	323.57	395.47	467.38	539.28	647.14

##### (iii) Surrey Heath Borough Council

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£	£	£	£	£	£	£	£
165.23	192.77	220.31	247.85	302.93	358.01	413.08	495.70



**(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	38.11	44.46	50.81	57.16	69.86	82.56	95.27	114.32
Chobham	32.88	38.36	43.84	49.32	60.28	71.24	82.20	98.64
Frimley & Camberley	5.19	6.06	6.92	7.79	9.52	11.25	12.98	15.57
West End	37.88	44.19	50.50	56.82	69.44	82.07	94.69	113.63
Windlesham	40.21	46.91	53.61	60.31	73.71	87.11	100.51	120.62

**(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	203.34	237.23	271.12	305.01	372.79	440.57	508.35	610.02
Chobham	198.11	231.13	264.15	297.17	363.21	429.25	495.28	594.34
Frimley & Camberley	170.42	198.83	227.23	255.64	312.45	369.26	426.06	511.27
West End	203.11	236.96	270.81	304.67	372.37	440.08	507.77	609.33
Windlesham	205.44	239.68	273.92	308.16	376.64	445.12	513.59	616.32

**(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	1,591.45	1,856.70	2,121.94	2,387.18	2,917.66	3,448.15	3,978.63	4,774.36
Chobham	1,586.22	1,850.60	2,114.97	2,379.34	2,908.08	3,436.83	3,965.56	4,758.68
Frimley & Camberley	1,558.53	1,818.30	2,078.05	2,337.81	2,857.32	3,376.84	3,896.34	4,675.61
West End	1,591.22	1,856.43	2,121.63	2,386.84	2,917.24	3,447.66	3,978.05	4,773.67
Windlesham	1,593.55	1,859.15	2,127.74	2,390.33	2,921.51	3,452.70	3,983.87	4,780.66

**5. Contribution to the Council's New Strategy 2024-2028**

- 5.1 Tax collected allows resources to be available to ensure that the new 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 The Levelling Up and Regeneration Act 2023 received Royal Assent on 26 October 2023. The Act allows for a council tax premium to be charged for dwelling occupied periodically. This bill amends Section 11C of the Local

Government Finance Act 1992, (higher amounts for dwellings occupied periodically: England).

- 7.2 A billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates.
- 7.3 The required guidance from the Secretary of State is still awaited; we are obliged to have regard to this guidance when received. The recommendation (vii) to the Council is that the change is adopted to be introduced from 1 April 2025 and that the premium introduced will be in line with the guidance produced by the Secretary of State.
- 7.4 The date 1 April 2025 is the earliest date the change can be introduced as Billing Authorities are required to give a least one full year's notice from the date the change is adopted.
- 7.5 There is no change to the bandings on the Council Tax Reduction Scheme, which remain frozen following the increase last year.
- 7.6 The Council has now introduced a disregard for war pensions in accordance with its Armed Forces Covenant and following representation from the Royal British Legion (RBL)

## **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 2024/25: Parishes, Surrey County Council, Surrey Police and Crime Commissioner

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