

## Setting of Council Tax 2020/21

Portfolio:	Finance
Ward(s) Affected:	All

### Purpose

#### **To set the Council Tax for 2020/21**

1. Having determined its Council Tax Requirement for 2020/21, 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.

#### **Proposal in this paper**

2. This paper sets out the Council Tax implications based on a £5 increase in Council Tax for Surrey Heath Borough Council as presented in the earlier budget paper.
3. The actual recommendation proposed is dependent on the decision taken in the item entitled "Council Tax and Budget 2020/21"
4. In approving the Council Tax for 2020/21, Council should note the following:
  - i. The Executive, at its meeting on 17<sup>th</sup> December 2019, approved the draft Council Tax base for 2020/21 but delegated the final setting of the base to the Executive Head of Finance. The tax base has been set at 38,525.86 Band D equivalent properties.
  - ii. Precepts have been received from the Parishes for 2020/21 and these are shown in this report.
  - iii. The Surrey County Council Precept for 2020/21 is £58,230,296.36 (was £55,312,099.47). This includes a 2% additional Social Care precept
  - iv. The Surrey Police and Crime Commissioner Precept for 2020/21 is £10,423,941.94 (was £9,915,840.22)

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

### Council Tax Levels for 2020/21

5. The following Parish Precepts and Special expenses have been received for the financial year 2020/21:

Parish	2020/21			2019/20			Increase
	Tax Base	Precept	Band D	Tax Base	Precept	Band D	
Bisley	1,676.50	103,894	61.97	1,640.07	100,636	61.36	0.99%
Chobham	2,058.83	81,765	39.71	2,005.58	79,000	39.39	0.82%
West End	2,313.69	107,802	46.59	2,189.73	100,455	45.88	1.56%
Windlesham	8,193.62	309,370	37.76	8,115.20	306,409	37.76	0.00%
<b>Total Parishes</b>	<b>14,242.64</b>	<b>602,831</b>	<b>42.33</b>	<b>13,950.58</b>	<b>586,500</b>	<b>42.04</b>	<b>0.68%</b>
Frimley & Camberley	24,283.22	185,000	7.62	24,103.84	185,000	7.68	-0.74%
	<b>38,525.86</b>	<b>787,831</b>	<b>20.45</b>	<b>38,054.42</b>	<b>771,500</b>	<b>20.27</b>	<b>0.87%</b>

6. The table below sets out the basic Council Tax at Band D properties for 2020/21 as compared with 2019/20.

	2020/21	2019/20	£ change	% change
	£	£		
Surrey Heath Borough Council	223.66	218.66	5.00	2.95%
Surrey County Council	1,511.46	1,453.50	57.96	3.99%
Surrey Police and Crime Commissioner	270.57	260.57	10.00	3.84%
	<b>2,005.69</b>	<b>1,932.73</b>	<b>72.96</b>	<b>3.77%</b>

7. The Surrey County Council precept is made up of a 1.99% increase in Council Tax plus a further 2% for Adult Social Care.
8. It should be noted that Surrey Heath's Council Tax is the smallest of the three principal precepting authorities and represents 11.2% of the total Council Tax Bill. In cash terms this represents 61p per day for each Band D property.

### Recommendations to Members

9. The Council is advised to RESOLVE
- (i) to note that the Council Tax Base for 2020/21 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- a) for the whole Council area as 38,525.86 (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	1,676.50
Chobham	2,058.83
Frimley and Camberley	24,283.22
West End	2,313.69
Windlesham	8,193.62

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;

- (ii) that the Council Tax requirement for the Council's own purposes for 2020/21 (excluding parish precepts and special expenses) is £8,616,693;
- (iii) that the following amounts be calculated for the year 2020/21 in accordance with Sections 31 to 36 of the Act:
  - a) 57,360,836 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) 48,956,312 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - c) 9,404,524 being the amount by which the aggregate at 7(a) above exceeds the aggregate at 7(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) £244.11 being the amount at 7(c) above (Item R), as divided by Item T (4(i) 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) 787,831 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per para 1 below)
  - f) £223.66 being the amount at 7(d) above less the result given by dividing the amount at 7(e) above by Item T (4(i) 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.

- (iv) to 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	920.00	1,073.33	1,226.67	1,380.00	1,686.67	1,993.33	2,300.00	2,760.00
Adult Social Care	87.64	102.25	116.85	131.46	160.67	189.89	219.10	262.92
Total	1,007.64	1,175.58	1,343.52	1,511.46	1,847.34	2,183.22	2,519.10	3,022.92

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

### Surrey Police and Crime Commissioner

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
180.38	210.44	240.51	270.57	330.70	390.82	450.96	541.14

- (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 below as the amounts of Council Tax for 2020/21 for each part of its area and for each of the categories of dwellings:

### Parish precepts and special expenses

Part of Area	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Bisley	41.31	48.20	55.08	61.97	75.74	89.51	103.28	123.94
Chobham	26.48	30.89	35.30	39.71	48.54	57.37	66.19	79.43
Frimley and Camberley	5.08	5.93	6.77	7.62	9.31	11.00	12.70	15.24
West End	31.06	36.24	41.42	46.59	56.95	67.30	77.66	93.19
Windlesham	25.17	29.37	33.56	37.76	46.15	54.54	62.93	75.51

### Surrey Heath Borough Council

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
149.11	173.86	198.81	223.66	273.36	323.06	372.77	447.32

**Aggregate of Parish and Surrey Heath Borough Council**

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	190.42	222.16	253.89	285.63	349.10	412.57	476.05	571.26
Chobham	175.59	204.85	234.11	263.37	321.90	380.43	438.96	526.75
Frimley and Camberley	154.19	179.89	205.58	231.28	282.67	334.06	385.47	462.56
West End	180.17	210.20	240.23	270.25	330.31	390.36	450.43	540.51
Windlesham	174.28	203.33	232.37	261.42	319.51	377.60	436.70	522.83

**Total of all Precepts**

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,378.44	1,608.18	1,837.92	2,067.66	2,527.14	2,986.61	3,446.10	4,135.32
Chobham	1,363.61	1,590.87	1,818.14	2,045.40	2,249.94	2,954.47	3,409.01	4,090.81
Frimley & Camberley	1,342.21	1,565.91	1,789.61	2,013.31	2,460.71	2,908.10	3,355.52	4,026.62
West End	1,368.19	1,596.22	1,824.26	2,052.28	2,508.35	2,964.40	3,420.48	4,104.57
Windlesham	1,362.30	1,589.35	1,816.40	2,043.45	2,497.55	2,951.64	3,405.75	4,086.89

- (vi) to note that the Council's basic amount of Council Tax for 2020/21 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

*Relevant amount of Council Tax 2019/20 for the basis of the referendum  
£223.52*

*Relevant amount of Council Tax 2019/20 for the basis of the referendum  
£228.46*

*Increase of £4.94*

As this increase of £4.94 is less than the greater of £5 or less than 2% of the 2019/20 level it 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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