

**Minutes of a Meeting of the Executive
held on 9 December 2020**

+ Cllr Alan McClafferty (Chairman)

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| + Cllr Colin Dougan | + Cllr David Lewis |
| + Cllr Josephine Hawkins | + Cllr David Mansfield |
| + Cllr Rebecca Jennings-Evans | + Cllr Adrian Page |

+ Present

In Attendance: Cllr Graham Alleway, Cllr Peter Barnett, Cllr Rodney Bates, Cllr Cliff Betton, Cllr Tim FitzGerald, Cllr Sharon Galliford, Cllr Shaun Garrett, Cllr Edward Hawkins, Cllr Emma-Jane McGrath, Cllr Sashi Mylvaganam, Cllr Morgan Rise, Cllr Graham Tapper, Cllr Pat Tedder, Cllr Victoria Wheeler and Cllr Valerie White

75/E The Council Tax Base and Review of the Local Council Tax Support Scheme

The Executive received a report on the setting of the Council Tax Base for 2021/22 which also reviewed the technical changes to Council Tax made in 2013/14 and the Local Council Tax Support Scheme (LCTSS) introduced in April 2013.

Members noted that there had been an increase in the tax base of 285 which would generate an additional income of £65,900 based on the current Band D council tax charge. The Executive received detailed breakdowns of the calculations of the Tax Base for each part of the Borough and a breakdown of the calculation of the Tax Base for the whole area.

Technical changes to Council Tax had been introduced from April 2013 under the Local Government Finance Act 2012 which meant that the Council was empowered to set a number of changes to Council Tax discounts and exemptions, as well as introduce a premium for long term empty properties.

On 1 April 2013 the Council had introduced a new Local Council Tax Support Scheme (LCTSS) to replace Council Tax Benefit, for working age claimants. The new scheme operated as a Council Tax discount and the Council was able to vary the value of discount on Council Tax granted to working age claimants. Pensioner claimants were protected and would continue to receive help towards their Council Tax, based on regulations set by Central Government.

Members were reminded that in 2017/18 the Revenue Support Grant had been reduced to zero and, therefore, it was reasonable to assume that there would be no governmental support for funding the LCTSS.

For ease of administration, it was important that there was alignment in respect of treatment of income and calculation of applicable amounts between housing benefit and the local council tax support scheme. Each year the Government made minor changes to its scheme to reflect uprating of benefits etc. In order that

the housing benefit and LCTSS remained aligned, it was proposed that the Executive Head of Finance be authorised to make such minor changes as may be necessary to the LCTSS for all types of claimant.

The introduction of the LCTSS in April 2013 had had the effect of reducing the Council Tax base since it operated as a discount rather than a benefit. In order to recognise the effect that this had on parishes, the Government had provided a grant in 2013/14 to give to parishes to ensure they were no worse off because of the introduction of the LCTSS. This money had subsequently been included within the revenue support grant (RSG), but as the Council's RSG was now zero it was reasonable to assume that this funding had been withdrawn.

Despite not receiving any funding from Government, the Council recognised the impact the LCTSS had on parishes and in the spirit of partnership and supporting parishes, had continued to compensate parishes for some of their loss. It was therefore proposed that for 2021/22 the compensation given to parishes remained unchanged from 2020/21.

The Executive was reminded that, at its meeting in December 2019, it had agreed that the LCTSS and Council Tax Exceptional Hardship Policy should remain unchanged in 2020/21 but that a review of both those schemes would be undertaken over the next 12 months. It was reported this had not taken place due to the additional work generated by the Covid-19 pandemic and associated government grants. Having discussed the importance of this work, Members agreed to undertake this review before the deadline for setting the Council Tax.

It was agreed to review the information on support available, along with the prominence of this information, on the Council's website. It was also suggested that a review of the use of Enforcement Agents should be undertaken.

RESOLVED

- (i) **to note the calculations of the Tax Base in Annexes A to F summarised below:**

	Band D Equivalent Properties
Bisley	1,650.60
Chobham	2,062.08
Frimley and Camberley	24,569.93
West End	2,393.17
Windlesham	8,134.78
Surrey Heath Borough Council	38,810.56

- (ii) **that £19,943.44 be given to Parishes in 2021/22 to offset the effect on the tax base of the Local Council Tax Support scheme;**

- (iii) that the final setting of the Tax Base be delegated to the Executive Head of Finance.

RECOMMENDED to Full Council that

- (i) the 28 day Council Tax discount for an empty unoccupied and substantially unfurnished property remain at 0% for these properties using the freedoms given in the Local Government Finance Act 2012 and relevant statutory instruments;
- (ii) the Local Council Tax Support Scheme for Surrey Heath, approved by Council on 22 January 2013, remains unchanged for 2021/22;
- (iii) the Council Tax Exceptional Hardship Policy remains unchanged for 2021/22, subject to a review of the Policy before the deadline for setting the Tax Base;
- (iv) the Executive Head of Finance be authorised to make minor changes to the Local Council Tax Support scheme so as to ensure that where applicable to income calculation it remains in line with Housing Benefit / Universal Credit changes introduced by legislation; and
- (v) incomes and applicable amounts and non-dependant deductions are uprated in line with the percentages and amounts supplied by DWP and DCLG, and applied to Housing Benefit claims.

76/E Exclusion of Press and Public

In accordance with Regulation 4 of the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012, the press and public were excluded from the meeting for the following items of business on the ground that they involved the likely disclosure of exempt information as defined in the paragraphs of Part 1 of Schedule 12A of the Local Government Act 1972 as set out below:

Minute	Paragraph(s)
77/E	3
78/E	3

77/E Property Acquisition

The Executive considered an opportunity to acquire a property in Camberley to assist employment and economic development within the borough and to provide long term income to assist in the ongoing provision of local authority services. The Property Investment Working Group had reviewed the opportunity to acquire this property and had supported the acquisition.

The details of the property were reviewed. The projected income, expected gross return before interest and borrowing costs, and the return on investment after interest and the minimum revenue repayment were also noted.

Members were updated on the situation concerning the price of the acquisition and it was agreed that the proposed amount set out in the agenda report would be the maximum offered.

RESOLVED that

- (i) the acquisition of the property identified in the exempt report be approved, for the proposed price identified, on the basis that such acquisition will assist in the employment and economic development of the borough, as well as providing long term income to assist in the provision of public services; and**
- (ii) the Acting Chief Executive be authorised to complete the due diligence work currently being undertaken and thereafter be further authorised to complete the acquisition of the property, including all necessary legal documentation required to achieve the transfer of ownership, after taking all appropriate legal, valuation and technical advice.**

RECOMMENDED to Full Council that the Capital Programme be increased by the amount identified in the exempt report to reflect the estimated total costs of this acquisition.

78/E Review of Exempt Items

The Executive reviewed the reports which had been considered at the meeting following the exclusion of members of the press and public, as it involved the likely disclosure of exempt information.

RESOLVED that the decision be made public following the completion of the acquisition, but all contractual information to remain exempt for the present time, to be reviewed periodically by the Monitoring Officer.

Chairman