

# **Surrey Heath Borough Council**

## **Full Council**

**23<sup>rd</sup> February 2022**

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### **Setting of Council Tax 2022/23**

**Strategic Director/Head of Service**

Bob Watson

**Report Author:**

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**Wards Affected:**

All

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#### **Summary and purpose**

To set the Council Tax for 2022/23

#### **Recommendation**

The Council is advised to RESOLVE that

- (i) to note that the Council Tax Base for 2022/23 calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
  - (a) For the whole Council area is 38,976.17 (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	1,658.21
Chobham	2,075.35
West End	2,393.10
Windlesham	8,222.82

(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 2022/23 (excluding parish precepts and special expenses) is £9,107,172
- (iii) that the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:

- (a) £44,076,876 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) £35,145,610 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) £9,931,067 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) £254.80 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) £823,895 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
  - (f) £233.66 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 2022/23 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 2022/23 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 more than £5.00 at Band D.

## **1. Background and Supporting Information**

- 1.1 Having determined its Council Tax Requirement for 2022/23, 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**

- 1.1 This paper sets out the Council Tax implications based on an increase at Band D of £5.00 for Surrey Heath Borough Council as presented in the earlier budget paper on this agenda.
- 1.2 The recommendations proposed in this report are dependent on the decision taken in the item entitled 'Council Tax and Budget 2022/23' considered earlier on this agenda.
- 1.3 In approving the Council Tax for 2022/23, Council should note the following:
- (i) The Executive, at its meeting on 9 December 2021, approved the draft Council Tax base for 202/23 at 38,976.17 Band D equivalent properties.
  - (ii) Precepts have been received from the Parishes for 2022/23 and these are shown in the report.
  - (iii) The Surrey County Council Precept for 2022/23 is £63,390,501.92 (was £60,120,724.25 for 2021/22). This includes an increase in core precept of 1.99% and an increase in the Adult Social Care precept of 3%.
  - (iv) The Surrey Police and Crime Commissioner Precept for 2022/23 is £11,520,186.57 (was £11,083,131.62 for 2021/22), an increase of £10.00 at Band D.

## 2. Council Tax Levels for 2022/23

2.1 The following Parish Precepts and Special Expenses have been received for the financial year 2022/23:

2022/23				2021/22			
Parish	Taxbase	Precept	Band D	Taxbase	Precept	Band D	Change
Bisley	1658.21	102,759	61.97	1650.60	102,288	61.97	0.0%
Chobham	2075.35	92,000	44.33	2062.08	187,223	40.91	8.36%
West End	2393.10	115,136	48.11	2393.17	111,505	46.59	3.26%
Windlesham	8222.82	327,000	39.77	8134.78	307,148	37.76	5.32%
Frimley and Camberley	24,626.69	187,000	7.59	24,569.93	187,223	7.62	0.0%
<b>Totals</b>	<b>38,976.17</b>	<b>823,895</b>	<b>21.14</b>	<b>38,810.56</b>	<b>792,524</b>	<b>20.42</b>	<b>3.77%</b>

2.2 The table below sets out the basic Council Tax at Band D properties for 2022/23 as compared with 2021/22:

	2022/23	2021/22	£ change	% change
Surrey Heath Borough Council	233.66	228.66	5.00	2.19
Surrey County Council	1626.39	1549.08	77.31	4.99
Surrey Police and Crime Commissioner	295.57	285.57	10.00	3.50
<b>Total</b>	<b>2155.62</b>	<b>2063.31</b>	<b>92.31</b>	<b>4.47</b>

2.3 The increase in the Surrey County Council precept comprises 1.99% increase in Council Tax for core services and 3.0% for Adult Social Care.

2.4 Surrey Heath Borough Council's element of the Council Tax is just 11.1% of the total bill, and the Band D charge of £233.66 in 2022/23 equates to just 64p per day.

## 3. 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>	960.61	1120.71	1280.81	1440.91	1761.11	2081.31	2401.52	2881.84
<b>ASC</b>	123.65	144.26	164.87	185.48	226.70	267.92	309.13	370.96
<b>TOTAL</b>	<b>1084.26</b>	<b>1264.97</b>	<b>1445.68</b>	<b>1626.39</b>	<b>1987.91</b>	<b>2349.23</b>	<b>2710.65</b>	<b>3252.78</b>

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

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

<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
197.05	229.89	262.73	295.57	361.25	426.93	492.62	591.14

**(iii) Surrey Heath Borough Council**

<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
155.74	181.70	207.65	233.61	285.52	337.44	389.35	467.22

**(iv) Parish Precepts and Special Expenses**

<b>Precept</b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
<b>Part of Area</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Bisley</b>	41.31	48.20	55.08	61.97	75.74	89.51	103.28	123.94
<b>Chobham</b>	29.55	34.48	39.40	44.33	54.18	64.03	73.88	88.66
<b>Frimley &amp; Camberley</b>	5.06	5.91	6.75	7.59	9.28	10.97	12.66	15.19
<b>West End</b>	32.07	37.42	42.77	48.11	58.80	69.49	80.19	96.22
<b>Windlesham</b>	26.51	30.93	35.35	39.77	48.60	57.44	66.28	79.53

**(v) Aggregate of Parish and Surrey Heath Borough Council**

<b>Precept</b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
<b>Part of Area</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Bisley</b>	197.08	229.94	262.78	295.63	361.32	427.02	492.71	591.26
<b>Chobham</b>	185.32	216.22	247.10	277.99	339.76	401.54	463.31	555.98
<b>Frimley &amp; Camberley</b>	160.83	187.65	214.45	241.25	294.86	348.48	402.09	482.51
<b>West End</b>	187.84	219.16	250.47	281.77	344.38	407.00	469.62	563.54
<b>Windlesham</b>	182.28	212.67	243.05	273.43	334.18	394.95	455.71	546.85

**(vi) Total of all Precepts**

<b>Precept</b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>
<b>Part of Area</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Bisley</b>	1,478.39	1,724.80	1,971.19	2,217.59	2,710.38	3,203.18	3,695.98	4,435.18
<b>Chobham</b>	1,466.63	1,711.08	1,955.51	2,199.95	2,688.82	3,177.70	3,666.58	4,399.90
<b>Frimley &amp; Camberley</b>	1,442.14	1,682.51	1,922.86	2,163.21	2,643.92	3,124.64	3,605.36	4,326.43
<b>West End</b>	1,469.15	1,714.02	1,958.88	2,203.73	2,693.44	3,183.16	3,672.89	4,407.46
<b>Windlesham</b>	1,463.59	1,707.53	1,951.46	2,195.39	2,683.24	3,171.11	3,658.98	4,390.77

**3. Contribution to the Council's Five Year Strategy**

- 3.1 Tax collected allows resources to be available to ensure that the five-year strategy can be followed and completed.

**4. Resource Implications**

- 4.1 The precept collected supports services to residents and businesses

**5. Section 151 Officer Comments:**

- 5.1 Information as laid out in the report

**6. Legal and Governance Issues**

- 6.1 None

**7. Monitoring Officer Comments:**

- 7.1 None

**8. Other Considerations and Impacts**

**Environment and Climate Change**

- 8.1 None

**Equalities and Human Rights**

- 8.2 None

**Risk Management**

- 8.3 None

## **Community Engagement**

8.4 None

## **Annexes**

N/A

## **Background Papers**

Various Working papers by the Council's Finance Team

Precept letters 2022/23: Parishes, Surrey County Council, Surrey Police and Crime Commissioner