

## Setting of Council Tax 2015/16

Portfolio:	Finance
Ward(s) Affected:	All

### **Purpose**

**To set the Council Tax for 2015/16.**

1. Having determined its Council Tax Requirement for 2015/16, 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.

### **Proposals in this paper**

2. This paper essentially contains two sets of proposals based on the two options for the Council Tax for Surrey Heath as presented in the earlier paper as follows:
  - Option A - 0% increase in Surrey Heath Council Tax
  - Option B – 1.94% increase in Surrey Heath Council Tax
3. The actual recommendation proposed is dependent on the decision taken in the previous item.
4. In approving the Council Tax for 2015/16, the Council should note the following:
  - i. The Executive, at its meeting on 6<sup>th</sup> January 2015, approved the draft Council Tax base for 2015/16, but delegated the final setting of the base to the Executive Head of Finance. The tax base has been set at 36,600.49 Band D equivalent properties.
  - ii. Precepts have been received from the Parishes for 2015/16 and these are shown in this report.
  - iii. The Surrey County Council Precept for 2015/16 is £44,640,885.64 (was £43,333,315.63)
  - iv. The Surrey Police and Crime Commissioner Precept for 2015/16 is £7,901,679.79 (was £7,760,652.39)

**OPTION A1 – Recommendation to Freeze Council Tax for Surrey Heath and Surrey Police Precept received**

**Council Tax Levels for 2015/16**

1. The following Parish Precepts have been received for the financial year 2015/16:

Parish councils	2014/15			2015/16			% Change per Band D
	Tax Base	Precepts £	Council Tax Band D	Tax Base	Precepts £	Council Tax Band D	
Bisley	1,464.72	64,523	44.05	1,507.32	67,381	44.70	1.5%
Chobham	1,895.73	74,037	39.05	1,922.82	76,537	39.80	1.9%
West End	1,988.67	80,278	40.37	1,997.80	81,453	40.77	1.0%
Windlesham	7,913.83	277,970	35.12	8,046.62	288,146	35.81	1.9%
<b>TOTAL/AVERAGE</b>	<b>13,262.95</b>	<b>496,808</b>	<b>37.46</b>	<b>13,474.56</b>	<b>513,517</b>	<b>38.11</b>	<b>1.7%</b>
Frimley & Camberley	22,974.07	173,111	7.54	23,125.93	173,111	7.49	-0.7%
<b>TOTAL/AVERAGE</b>	<b>36,237.02</b>	<b>669,919</b>	<b>18.49</b>	<b>36,600.49</b>	<b>686,628</b>	<b>18.76</b>	<b>1.5%</b>

2. The table below sets out the basic Council Tax at Band D properties for 2015/16 as compared with 2014/15.

	2014/15 £	2015/16 £	Increase £	%
Borough Council	192.56	192.56	0.00	0.00
County Council	1,195.83	1,219.68	23.85	1.99
Police Authority	211.68	215.89	4.21	1.99
<b>Basic Council Tax</b>	<b>£1,600.07</b>	<b>£1,628.13</b>	<b>£28.06</b>	<b>1.75%</b>

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 53p 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 2015/16 is calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- for the whole Council area as 36,600.49 (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	1,507.32
Chobham	1,922.82
Frimley and Camberley	23,125.93

West End	1,997.80
Windlesham	8,046.62

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.

- c) The Surrey County Council Precept for 2015/16 is ££44,640,885.64 (was £43,333,315.63)
  - d) The Surrey Police and Crime Commissioner Precept for 2015/16 is £7,901,679.79 (was £7,760,652.39)
5. RESOLVE that the Council Tax requirement for the Council's own purposes, for 2015/16 (excluding parish precepts and special expenses), is £7,047,790
6. RESOLVE that the following amounts be calculated for the year 2015/16, in accordance with Sections 31 to 36 of the Act:
- a) 50,274,436 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) 42,540,018 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - c) 7,734,418 being the amount by which the aggregate at 6(a) above exceeds the aggregate at 6(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) £211.32 being the amount at 6(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) 686,628 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per para 1 above)
  - f) £192.56 being the amount at 6(d) above less the result given by dividing the amount at 6(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
£	£	£	£	£	£	£	£
813.12	948.64	1,084.16	1,219.68	1,490.72	1,761.76	2,032.80	2,439.36

**Surrey Police and Crime Commissioner**

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
143.93	167.91	191.90	215.89	263.87	311.84	359.82	431.78

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 2015/16 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	29.80	34.76	39.73	44.70	54.64	64.57	74.50	89.40
Chobham	26.54	30.95	35.38	39.80	48.65	57.49	66.33	79.60
Frimley and Camberley	5.00	5.82	6.66	7.49	9.16	10.82	12.49	14.98
West End	27.18	31.71	36.24	40.77	49.83	58.89	67.95	81.54
Windlesham	23.87	27.85	31.83	35.81	43.77	51.73	59.68	71.62

**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	158.17	184.54	210.90	237.26	289.98	342.71	395.43	474.52
Chobham	154.91	180.72	206.54	232.36	284.00	335.63	387.27	464.72
Frimley & Camberley	133.37	155.59	177.82	200.05	244.51	288.96	333.42	400.10
West End	155.55	181.48	207.40	233.33	285.18	337.03	388.88	466.66
Windlesham	152.25	177.62	203.00	228.37	279.12	329.87	380.62	456.74

### Total of all Precepts

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,115.22	1,301.09	1,486.96	1,672.83	2,044.57	2,416.31	2,788.05	3,345.66
Chobham	1,111.96	1,297.27	1,482.60	1,667.93	2,038.59	2,409.23	2,779.89	3,335.86
Frimley & Camberley	1,090.42	1,272.14	1,453.88	1,635.62	1,999.10	2,362.56	2,726.04	3,271.24
West End	1,112.60	1,298.03	1,483.46	1,668.90	2,039.77	2,410.63	2,781.50	3,337.80
Windlesham	1,109.30	1,294.17	1,479.06	1,663.94	2,033.71	2,403.47	2,773.24	3,327.88

9. NOTE that the Council's basic amount of Council Tax for 2015/16 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

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

*Relevant amount of Council Tax 2015/16 for the basis of the referendum £192.56*

*Percentage Increase 0.00%*

As this is less than 2.0% the basic amount of Council Tax for 2015/16 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 1.94% for Surrey Heath**

### **Council Tax Levels for 2015/16**

1. The following Parish Precepts have been received for the financial year 2015/16:

Parish councils	2014/15			2015/16			% Change per Band D
	Tax Base	Precepts £	Council Tax Band D	Tax Base	Precepts £	Council Tax Band D	
Bisley	1,464.72	64,523	44.05	1,507.32	67,381	44.70	1.5%
Chobham	1,895.73	74,037	39.05	1,922.82	76,537	39.80	1.9%
West End	1,988.67	80,278	40.37	1,997.80	81,453	40.77	1.0%
Windlesham	7,913.83	277,970	35.12	8,046.62	288,146	35.81	1.9%
<b>TOTAL/AVERAGE</b>	<b>13,262.95</b>	<b>496,808</b>	<b>37.46</b>	<b>13,474.56</b>	<b>513,517</b>	<b>38.11</b>	<b>1.7%</b>
Frimley & Camberley	22,974.07	173,111	7.54	23,125.93	176,000	7.61	0.9%
<b>TOTAL/AVERAGE</b>	<b>36,237.02</b>	<b>669,919</b>	<b>18.49</b>	<b>36,600.49</b>	<b>689,517</b>	<b>18.76</b>	<b>1.5%</b>

2. The table below sets out the basic Council Tax at Band D properties for 2015/16 as compared with 2014/15.

	2014/15 £	2015/16 £	Increase £	%
Borough Council	192.56	196.30	3.74	1.94
County Council	1,195.83	1,219.68	23.85	1.99
Police Authority	211.68	215.89	4.21	1.99
<b>Basic Council Tax</b>	<b>£1,600.07</b>	<b>£1,631.87</b>	<b>£31.80</b>	<b>1.99%</b>

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 54p per day for each Band D property.

### **Set of Recommendations B – 1.94% increase in Council Tax for Surrey Heath**

The Council is recommended to:

4. NOTE that the Council Tax Base for 2015/16 is calculated in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:
- e) for the whole Council area as 36,600.49 (Item T in the formula in Section 31B of the Local Government finance Act 1992, as amended (the "Act")); and
  - f) for dwellings in those parts of its area to which a Parish precept relates as in Table B below.

Bisley	1,507.32
Chobham	1,922.82
Frimley and Camberley	23,125.93

West End	1,997.80
Windlesham	8,046.62

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.

5. RESOLVE that the Council Tax requirement for the Council's own purposes for 2015/16 (excluding parish precepts and special expenses) is £7,184,678.
6. RESOLVE that the following amounts be calculated for the year 2015/16 in accordance with Sections 31 to 36 of the Act:
  - a) 50,343,736 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) 42,469,541 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - c) 7,874,195 being the amount by which the aggregate at 6(a) above exceeds the aggregate at 6(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) £215.14 being the amount at 6(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) 689,517 being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per para 1 above)
  - f) £196.30 being the amount at 6(d) above less the result given by dividing the amount at 6(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
£	£	£	£	£	£	£	£
813.12	948.64	1,084.16	1,219.68	1,490.72	1,761.76	2,032.80	2,439.36

**Surrey Police and Crime Commissioner**

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
143.93	167.91	191.90	215.89	263.87	311.84	359.82	431.78

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 2015/16 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	29.80	34.76	39.73	44.70	54.64	64.57	74.50	89.40
Chobham	26.53	30.95	35.38	39.80	48.65	57.49	66.33	79.60
Frimley and Camberley	5.07	5.92	6.76	7.61	9.30	11.00	12.68	15.22
West End	27.18	31.71	36.24	40.77	49.83	58.89	67.95	81.54
Windlesham	23.87	27.85	31.83	35.81	43.77	51.73	59.68	71.62

**Surrey Heath Borough Council**

Valuation Bands							
A	B	C	D	E	F	G	H
£	£	£	£	£	£	£	£
130.87	152.68	174.49	196.30	239.92	283.54	327.17	392.60

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

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	160.67	187.44	214.22	241.00	294.56	348.11	401.67	482.00
Chobham	157.40	183.63	209.87	236.10	288.57	341.03	393.50	472.20
Frimley and Camberley	135.94	158.60	181.25	203.91	249.22	294.54	339.85	407.82
West End	158.05	184.39	210.73	237.07	289.75	342.43	395.12	474.14
Windlesham	154.74	180.53	206.32	232.11	283.69	335.27	386.85	464.22



### Total of all Precepts

Valuation Band								
	A	B	C	D	E	F	G	H
Part of Area	£	£	£	£	£	£	£	£
Bisley	1,117.72	1,303.99	1,490.28	1,676.57	2,049.15	2,421.71	2,794.29	3,353.14
Chobham	1,114.45	1,300.18	1,485.93	1,671.67	2,043.16	2,414.63	2,786.12	3,343.34
Frimley & Camberley	1,092.99	1,275.15	1,457.31	1,639.48	2,003.81	2,368.14	2,732.47	3,278.96
West End	1,115.10	1,300.94	1,486.79	1,672.64	2,044.34	2,416.03	2,787.74	3,345.28
Windlesham	1,111.79	1,297.08	1,482.38	1,667.68	2,038.28	2,408.87	2,779.47	3,335.36

9. NOTE that the Council's basic amount of Council Tax for 2015/16 is NOT excessive in accordance with the principles approved under Section 52ZB Local Government Finance Act 1992.

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

*Relevant amount of Council Tax 2015/16 for the basis of the referendum £196.30*

#### *Percentage Increase*

As this is less than 2.0% the basic amount of Council Tax for 2015/16 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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