

WAVERLEY BOROUGH COUNCIL

COUNCIL MEETING – 21ST FEBRUARY 2012

Title:

COUNCIL TAX SETTING 2012/2013

[Wards Affected: All]

Summary and Purpose

The purpose of this report is to enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2012/2013

Waverley, as a billing authority for the purposes of Council Tax, is required to set its Council Tax before 11th March in the financial year preceding that for which the Council Tax is set. This report summarises all of the appropriate budgetary decisions that will have been taken to enable the level of Council Tax for 2012/2013 to be determined and specifies all of the individual levels of Council Tax for approval by the Council.

Introduction

1. In setting the various Council Tax levels for 2012/2013, the Council must include all details of the precepting authorities' requirements and have considered and, where necessary, approved the following items:
 - (a) the Council Tax base for 2012/2013
 - (b) the Capital Programme for 2012/2013
 - (c) the Revenue Estimates for 2012/2013
 - (d) the amount of redistributed National Non-Domestic Rates to be received; and
 - (e) the amount of Revenue Support Grant to be received (as adjusted in accordance with Section (4) of the Local Government Finance Act 1988).

Current Situation

2. At its meeting on 29 November 2011, and in accordance with the provisions of S84 of the Local Government Act 2003, the Executive approved the Council Tax base for Waverley and for each Town/Parish Council area for 2012/2013 totalling 54,846.8 Band D equivalents.

3. The Council, in approving Appendices A2 and A.3, will have approved its Revenue Estimates and Capital Programme for 2012/2013.
4. The Surrey County Council precept requirement for 2012/2013 is £63,055,172.09
5. The Surrey Police Authority precept requirement for 2012/2013 is £11,160,775.33
6. Notifications of precept requirements have been received from all Town/Parish Councils and amount to £2,425,524
7. A statement showing the resultant Council Tax at Band D, incorporating an average Parish/Town council charge, is annexed.
8. It is now necessary to incorporate all the above-mentioned items in the calculation of the Council Tax levies and for the Council to pass the following recommendations in accordance with the requirements of Sections 31 to 36 of the Local Government Finance Act 1992 (the Act).

Recommendation

It is recommended that the Council agrees the following resolutions:-

24.1 The following amounts having been calculated by the Council for the year 2012/2013 in accordance with the Regulations made under Section 31B (3) of the Act be approved:

(a) 54,846.8 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) as its Council Tax Base for the year;

(b) Part of the Council's area – Tax Base Band D Equivalent

| | | |
|---------------------|----------------|---|
| Alfold | 487.8 | being the amounts calculated by the Council in accordance with Regulation 6 of the Regulations as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate. |
| Bramley | 1710.5 | |
| Busbridge | 432.2 | |
| Chiddingfold | 1376.4 | |
| Churt | 664.3 | |
| Cranleigh | 5210.4 | |
| Dockenfield | 228.9 | |
| Dunsfold | 548.6 | |
| Elstead | 1231.2 | |
| Ewhurst | 1206.5 | |
| Farnham | 17341.7 | |
| Frensham | 841.2 | |
| Godalming | 9146.5 | |
| Hambleton | 431.6 | |
| Hascombe | 164.1 | |
| Haslemere | 7700.2 | |
| Peper Harow | 98.4 | |

| | |
|----------|--------|
| Thursley | 362.9 |
| Tilford | 352.8 |
| Witley | 3538.9 |
| Wonersh | 1771.7 |

24.2 The following amounts have been calculated for the Council for 2012/2013 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

- (a) £62,134,944 being the aggregate of the amounts that the Council estimates for the items set out in Section 31A 2 (a) to (f) of the Act taking into account all precepts issued to it by Parish Councils;
- (b) £50,827,487 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act;
- (c) £11,307,457 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;
- (d) £206.13 being the amount at (c) divided by the amount at 24.1(a) above, calculated by the Council in accordance with Section 31B (1) of the Act and rounded for administrative purposes, as the basic amount of its Council Tax for the year;
- (e) £2,425,524 being the aggregate amount of all special items referred to in Section 34 (1) of the Act;
- (f) £161.91 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 24.1 (a) above, calculated by the Council in accordance with the Section 34 (2) of the Act and rounded for administrative purposes, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates;

(g) Part of Council's area

| | £ | |
|--------------|--------|------------------------------------|
| Alfold | 208.34 | being the amounts given by adding |
| Bramley | 183.19 | to the amount at (f) above the |
| Busbridge | 183.89 | special item or items relating to |
| Chiddingfold | 226.31 | dwellings in those parts of the |
| Churt | 203.54 | Council's area mentioned above |
| Cranleigh | 210.85 | divided in each case by the amount |

| | | |
|-------------|--------|---|
| Dockenfield | 184.08 | at 24.1 (b) above calculated by the Council, in accordance with Section 34 (3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate. |
| Dunsfold | 212.95 | |
| Elstead | 185.66 | |
| Ewhurst | 212.01 | |
| Farnham | 216.01 | |
| Frensham | 202.33 | |
| Godalming | 210.35 | |
| Hambledon | 185.21 | |
| Hascombe | 204.57 | |
| Haslemere | 191.33 | |
| Peper Harow | 166.99 | |
| Thursley | 187.40 | |
| Tilford | 198.76 | |
| Witley | 202.93 | |
| Wonersh | 182.40 | |

| (h) | | <u>Valuation Bands</u> | | | | | | |
|-----------------------------------|--------|------------------------|--------|--------|--------|--------|--------|--------|
| <u>Part of the Council's Area</u> | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Alfold | 138.89 | 162.04 | 185.19 | 208.34 | 254.64 | 300.94 | 347.23 | 416.68 |
| Bramley | 122.13 | 142.48 | 162.84 | 183.19 | 223.90 | 264.61 | 305.32 | 366.38 |
| Busbridge | 122.59 | 143.03 | 163.46 | 183.89 | 224.75 | 265.62 | 306.48 | 367.78 |
| Chiddingfold | 150.87 | 176.02 | 201.16 | 226.31 | 276.60 | 326.89 | 377.18 | 452.62 |
| Churt | 135.69 | 158.31 | 180.92 | 203.54 | 248.77 | 294.00 | 339.23 | 407.08 |
| Cranleigh | 140.57 | 163.99 | 187.42 | 210.85 | 257.71 | 304.56 | 351.42 | 421.70 |
| Dockenfield | 122.72 | 143.17 | 163.63 | 184.08 | 224.99 | 265.89 | 306.80 | 368.16 |
| Dunsfold | 141.97 | 165.63 | 189.29 | 212.95 | 260.27 | 307.59 | 354.92 | 425.90 |
| Elstead | 123.77 | 144.40 | 165.03 | 185.66 | 226.92 | 268.18 | 309.43 | 371.32 |
| Ewhurst | 141.34 | 164.90 | 188.45 | 212.01 | 259.12 | 306.24 | 353.35 | 424.02 |
| Farnham | 144.01 | 168.01 | 192.01 | 216.01 | 264.01 | 312.01 | 360.02 | 432.02 |

| | | | | | | | | |
|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|
| Frensham | 134.89 | 157.37 | 179.85 | 202.33 | 247.29 | 292.25 | 337.22 | 404.66 |
| Godalming | 140.23 | 163.61 | 186.98 | 210.35 | 257.09 | 303.84 | 350.58 | 420.70 |
| Hambledon | 123.47 | 144.05 | 164.63 | 185.21 | 226.37 | 267.53 | 308.68 | 370.42 |
| Hascombe | 136.38 | 159.11 | 181.84 | 204.57 | 250.03 | 295.49 | 340.95 | 409.14 |
| Haslemere | 127.55 | 148.81 | 170.07 | 191.33 | 233.85 | 276.37 | 318.88 | 382.66 |
| Peper Harow | 111.33 | 129.88 | 148.44 | 166.99 | 204.10 | 241.21 | 278.32 | 333.98 |
| Thursley | 124.93 | 145.76 | 166.58 | 187.40 | 229.04 | 270.69 | 312.33 | 374.80 |
| Tilford | 132.51 | 154.59 | 176.68 | 198.76 | 242.93 | 287.10 | 331.27 | 397.52 |
| Witley | 135.29 | 157.83 | 180.38 | 202.93 | 248.03 | 293.12 | 338.22 | 405.86 |
| Wonersh | 121.60 | 141.87 | 162.13 | 182.40 | 222.93 | 263.47 | 304.00 | 364.80 |

being the amounts given by multiplying the amounts at (g) above by the number which, in the proportion set out in Section 5 (1) of the Local Government Finance Act 1992, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36 (1) of the Local Government Finance Act 1992 as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

24.3 That it be noted that for 2012/2013 the Surrey County Council and the Surrey Police Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below.

Valuation Bands

| | A £ | B £ | C £ | D £ | E £ | F £ | G £ | H £ |
|----------------------|--------|--------|---------|----------|----------|----------|----------|----------|
| S.C.C. | 766.44 | 894.18 | 1021.92 | 1,149.66 | 1,405.14 | 1,660.62 | 1,916.10 | 2,299.32 |
| Surrey Police | 135.66 | 158.27 | 180.88 | 203.49 | 248.71 | 293.93 | 339.15 | 406.98 |

24.4 That, having calculated the aggregate in each case of the amounts at 24.2 (h) and 24.3 above, the Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the financial year commencing on 1st April 2012 for each of the categories of dwellings shown below:-

**Part of the
Council's
Area**

Valuation Bands

| | A £ | B £ | C £ | D £ | E £ | F £ | G £ | H £ |
|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Alfold | 1,040.99 | 1,214.49 | 1,387.99 | 1,561.49 | 1,908.49 | 2,255.49 | 2,602.48 | 3,122.98 |
| Bramley | 1,024.23 | 1,194.93 | 1,365.64 | 1,536.34 | 1,877.75 | 2,219.16 | 2,560.57 | 3,072.68 |
| Busbridge | 1,024.69 | 1,195.48 | 1,366.26 | 1,537.04 | 1,878.60 | 2,220.17 | 2,561.73 | 3,074.08 |
| Chiddingfold | 1,052.97 | 1,228.47 | 1,403.96 | 1,579.46 | 1,930.45 | 2,281.44 | 2,632.43 | 3,158.92 |
| Churt | 1,037.79 | 1,210.76 | 1,383.72 | 1,556.69 | 1,902.62 | 2,248.55 | 2,594.48 | 3,113.38 |
| Cranleigh | 1,042.67 | 1,216.44 | 1,390.22 | 1,564.00 | 1,911.56 | 2,259.11 | 2,606.67 | 3,128.00 |
| Dockenfield | 1,024.82 | 1,195.62 | 1,366.43 | 1,537.23 | 1,878.84 | 2,220.44 | 2,562.05 | 3,074.46 |
| Dunsfold | 1,044.07 | 1,218.08 | 1,392.09 | 1,566.10 | 1,914.12 | 2,262.14 | 2,610.17 | 3,132.20 |
| Elstead | 1,025.87 | 1,196.85 | 1,367.83 | 1,538.81 | 1,880.77 | 2,222.73 | 2,564.68 | 3,077.62 |
| Ewhurst | 1,043.44 | 1,217.35 | 1,391.25 | 1,565.16 | 1,912.97 | 2,260.79 | 2,608.60 | 3,130.32 |
| Farnham | 1,046.11 | 1,220.46 | 1,394.81 | 1,569.16 | 1,917.86 | 2,266.56 | 2,615.27 | 3,138.32 |
| Frensham | 1,036.99 | 1,209.82 | 1,382.65 | 1,555.48 | 1,901.14 | 2,246.80 | 2,592.47 | 3,110.96 |
| Godalming | 1,042.33 | 1,216.06 | 1,389.78 | 1,563.50 | 1,910.94 | 2,258.39 | 2,605.83 | 3,127.00 |
| Hambledon | 1,025.57 | 1,196.50 | 1,367.43 | 1,538.36 | 1,880.22 | 2,222.08 | 2,563.93 | 3,076.72 |
| Hascombe | 1,038.48 | 1,211.56 | 1,384.64 | 1,557.72 | 1,903.88 | 2,250.04 | 2,596.20 | 3,115.44 |
| Haslemere | 1,029.65 | 1,201.26 | 1,372.87 | 1,544.48 | 1,887.70 | 2,230.92 | 2,574.13 | 3,088.96 |
| Peper Harow | 1,013.43 | 1,182.33 | 1,351.24 | 1,520.14 | 1,857.95 | 2,195.76 | 2,533.57 | 3,040.28 |
| Thursley | 1,027.03 | 1,198.21 | 1,369.38 | 1,540.55 | 1,882.89 | 2,225.24 | 2,567.58 | 3,081.10 |
| Tilford | 1,034.61 | 1,207.04 | 1,379.48 | 1,551.91 | 1,896.78 | 2,241.65 | 2,586.52 | 3,103.82 |
| Witley | 1,037.39 | 1,210.28 | 1,383.18 | 1,556.08 | 1,901.88 | 2,247.67 | 2,593.47 | 3,112.16 |
| Wonersh | 1,023.70 | 1,194.32 | 1,364.93 | 1,535.55 | 1,876.78 | 2,218.02 | 2,559.25 | 3,071.10 |

Background Papers

There are no background papers (as defined by Section 100D(5) of the Local Government Act 1972) relating to this report.