

# **APPENDIX A.5**

## **WAVERLEY BOROUGH COUNCIL**

**COUNCIL – 18 FEBRUARY 2014**

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**Title:**

**COUNCIL TAX SETTING 2014/2015**

**[Wards Affected: All]**

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**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 2014/2015.

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 2014/2015 to be determined and specifies all of the individual levels of Council Tax for approval by the Council.

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**Introduction**

1. In setting the Council Tax levels for 2014/2015 the Council must include all details of the precepting authorities' requirements and have considered and, where necessary, approved the following items (as set out in Appendix A.1):
  - (a) the Council Tax base for 2014/2015
  - (b) the Business Rates forecast for 2014/2015
  - (c) the Revenue Estimates for 2014/2015; and
  - (d) the total amount of Revenue Support Grant to be received.

**Current Situation**

2. At its meeting on 3 December 2013, 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 2014/2015 totalling 52,037.0 Band D equivalents.
3. In addition, at the same meeting, and in accordance with the provisions of the Local Government Finance Act 2012, the business rates forecast for 2014/2015 was approved.

4. The Council, in approving Appendix A.1, will have approved its Revenue Estimates for 2014/2015.
5. The Surrey County Council precept requirement for 2014/2015 is £62,227,405.71.
6. The Police and Crime Commissioner for Surrey precept requirement for 2014/2015 is £11,015,192.16.
7. Notifications of precept requirements have been received from all Town/Parish Councils and amount to £2,487,554.
8. A statement showing the resultant Council Tax at Band D, incorporating an average Parish/Town council charge, is at Annexe 1.
9. It is now necessary to incorporate all the above-mentioned items in the calculation of the Council Tax charges 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:-

**27.1 The following amounts having been calculated by the Council for the year 2014/2015 in accordance with the Regulations made under Section 31B (3) of the Act be approved:**

**(a) 52,037.0 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 Equivalents**

<b>Alfold</b>	<b>448.2</b>	<b>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.</b>
<b>Bramley</b>	<b>1,609.3</b>	
<b>Busbridge</b>	<b>444.1</b>	
<b>Chiddingfold</b>	<b>1,346.2</b>	
<b>Churt</b>	<b>625.2</b>	
<b>Cranleigh</b>	<b>4,986.2</b>	
<b>Dockenfield</b>	<b>230.7</b>	
<b>Dunsfold</b>	<b>518.3</b>	
<b>Elstead</b>	<b>1,124.5</b>	
<b>Ewhurst</b>	<b>1,162.8</b>	
<b>Farnham</b>	<b>16,393.5</b>	
<b>Frensham</b>	<b>843.3</b>	
<b>Godalming</b>	<b>8,502.5</b>	
<b>Hambleton</b>	<b>419.4</b>	
<b>Hascombe</b>	<b>158.7</b>	
<b>Haslemere</b>	<b>7,405.2</b>	
<b>Peper Harow</b>	<b>100.8</b>	
<b>Thursley</b>	<b>361.9</b>	

Tilford	354.7
Witley	3,294.2
Wonersh	1,707.2

27.2 The following amounts have been calculated for the Council for 2014/2015 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:

- (a) £73,915,691 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) £63,002,826 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) £10,912,865 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) £209.71 being the amount at (c) divided by the amount at 27.1(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) £2,487,554 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 27.1(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	209.93	being the amounts given by adding
Bramley	184.27	to the amount at (f) above the
Busbridge	183.30	special item or items relating to
Chiddingfold	245.85	dwellings in those parts of the
Churt	207.83	Council's area mentioned above
Cranleigh	215.82	divided in each case by the amount

Dockenfield	183.58	<b>at 27.1 (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.</b>
Dunsfold	219.79	
Elstead	188.03	
Ewhurst	214.43	
Farnham	218.78	
Frensham	203.41	
Godalming	214.72	
Hambledon	184.73	
Hascombe	205.31	
Haslemere	191.75	
Peper Harow	166.87	
Thursley	189.23	
Tilford	220.96	
Witley	211.42	
Wonersh	183.20	

(h)

Valuation Bands

<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	139.95	163.28	186.60	209.93	256.58	303.23	349.88	419.86
Bramley	122.85	143.32	163.80	184.27	225.22	266.17	307.12	368.54
Busbridge	122.20	142.57	162.93	183.30	224.03	264.77	305.50	366.60
Chiddingfold	163.90	191.22	218.53	245.85	300.48	355.12	409.75	491.70
Churt	138.55	161.65	184.74	207.83	254.01	300.20	346.38	415.66
Cranleigh	143.88	167.86	191.84	215.82	263.78	311.74	359.70	431.64
Dockenfield	122.39	142.78	163.18	183.58	224.38	265.17	305.97	367.16
Dunsfold	146.53	170.95	195.37	219.79	268.63	317.47	366.32	439.58
Elstead	125.35	146.25	167.14	188.03	229.81	271.60	313.38	376.06
Ewhurst	142.95	166.78	190.60	214.43	262.08	309.73	357.38	428.86
Farnham	145.85	170.16	194.47	218.78	267.40	316.02	364.63	437.56
Frensham	135.61	158.21	180.81	203.41	248.61	293.81	339.02	406.82

<b>Godalming</b>	143.15	167.00	190.86	214.72	262.44	310.15	357.87	429.44
<b>Hambleton</b>	123.15	143.68	164.20	184.73	225.78	266.83	307.88	369.46
<b>Hascombe</b>	136.87	159.69	182.50	205.31	250.93	296.56	342.18	410.62
<b>Haslemere</b>	127.83	149.14	170.44	191.75	234.36	276.97	319.58	383.50
<b>Peper Harow</b>	111.25	129.79	148.33	166.87	203.95	241.03	278.12	333.74
<b>Thursley</b>	126.15	147.18	168.20	189.23	231.28	273.33	315.38	378.46
<b>Tilford</b>	147.31	171.86	196.41	220.96	270.06	319.16	368.27	441.92
<b>Witley</b>	140.95	164.44	187.93	211.42	258.40	305.38	352.37	422.84
<b>Wonersh</b>	122.13	142.49	162.84	183.20	223.91	264.62	305.33	366.40

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.

27.3 that it be noted that for 2014/2015 the Surrey County Council and the Police and Crime Commissioner for Surrey 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
	£	£	£	£	£	£	£	£
<b>S.C.C.</b>	797.22	930.09	1,062.96	1,195.83	1,461.57	1,727.31	1,993.05	2,391.66
<b>PCC for Surrey</b>	141.12	164.64	188.16	211.68	258.72	305.76	352.80	423.36

27.4 that, having calculated the aggregate in each case of the amounts at 27.2 (h) and 27.3 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 2014 for each of the categories of dwellings shown below:-

**Part of the  
Council's  
Area**

**Valuation Bands**

	<b>A £</b>	<b>B £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>G £</b>	<b>H £</b>
<b>Alfold</b>	1,078.29	1,258.01	1,437.72	1,617.44	1,976.87	2,336.30	2,695.73	3,234.88
<b>Bramley</b>	1,061.19	1,238.05	1,414.92	1,591.78	1,945.51	2,299.24	2,652.97	3,183.56
<b>Busbridge</b>	1,060.54	1,237.30	1,414.05	1,590.81	1,944.32	2,297.84	2,651.35	3,181.62
<b>Chiddingfold</b>	1,102.24	1,285.95	1,469.65	1,653.36	2,020.77	2,388.19	2,755.60	3,306.72
<b>Churt</b>	1,076.89	1,256.38	1,435.86	1,615.34	1,974.30	2,333.27	2,692.23	3,230.68
<b>Cranleigh</b>	1,082.22	1,262.59	1,442.96	1,623.33	1,984.07	2,344.81	2,705.55	3,246.66
<b>Dockenfield</b>	1,060.73	1,237.51	1,414.30	1,591.09	1,944.67	2,298.24	2,651.82	3,182.18
<b>Dunsfold</b>	1,084.87	1,265.68	1,446.49	1,627.30	1,988.92	2,350.54	2,712.17	3,254.60
<b>Elstead</b>	1,063.69	1,240.98	1,418.26	1,595.54	1,950.10	2,304.67	2,659.23	3,191.08
<b>Ewhurst</b>	1,081.29	1,261.51	1,441.72	1,621.94	1,982.37	2,342.80	2,703.23	3,243.88
<b>Farnham</b>	1,084.19	1,264.89	1,445.59	1,626.29	1,987.69	2,349.09	2,710.48	3,252.58
<b>Frensham</b>	1,073.95	1,252.94	1,431.93	1,610.92	1,968.90	2,326.88	2,684.87	3,221.84
<b>Godalming</b>	1,081.49	1,261.73	1,441.98	1,622.23	1,982.73	2,343.22	2,703.72	3,244.46
<b>Hambledon</b>	1,061.49	1,238.41	1,415.32	1,592.24	1,946.07	2,299.90	2,653.73	3,184.48
<b>Hascombe</b>	1,075.21	1,254.42	1,433.62	1,612.82	1,971.22	2,329.63	2,688.03	3,225.64
<b>Haslemere</b>	1,066.17	1,243.87	1,421.56	1,599.26	1,954.65	2,310.04	2,665.43	3,198.52
<b>Peper Harow</b>	1,049.59	1,224.52	1,399.45	1,574.38	1,924.24	2,274.10	2,623.97	3,148.76
<b>Thursley</b>	1,064.49	1,241.91	1,419.32	1,596.74	1,951.57	2,306.40	2,661.23	3,193.48
<b>Tilford</b>	1,085.65	1,266.59	1,447.53	1,628.47	1,990.35	2,352.23	2,714.12	3,256.94
<b>Witley</b>	1,079.29	1,259.17	1,439.05	1,618.93	1,978.69	2,338.45	2,698.22	3,237.86
<b>Wonersh</b>	1,060.47	1,237.22	1,413.96	1,590.71	1,944.20	2,297.69	2,651.18	3,181.42

**Background Papers**

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

# ANNEXE 1

## COMPARATIVE COUNCIL TAX LEVELS

Council Tax at Band D			
	2013/14	2014/15	% Increase on 2013/14
	£	£	
Surrey County Council	1,172.52	1,195.83	1.99%
Surrey Police	207.55	211.68	1.99%
Waverley Borough Council (Average)	161.91	161.91	0.0%
Council Tax at Band D excluding Parishes	<u>1,541.98</u>	<u>1,569.42</u>	1.78%
Average Town/Parish Council	46.73	47.80	2.29%
<b>Total average charge at Band D</b>	<u><u>£1,588.71</u></u>	<u><u>£1,617.22</u></u>	1.79%

## updated Annexe 9

<b>2014/2015 COUNCIL TAX PROPOSED</b>			
<b>Council Tax (Waverley element only)</b>			
<b>updated for the Final 2014/2015 Finance Settlement</b>			
		2013/2014	2014/2015
	Council Tax Freeze Grant		<b>Freeze</b>
		£M	£M
A	Revenue Support Grant	2.630	<b>2.102</b>
B	Business Rates Baseline Grant	1.749	1.784
C	Total RSG Support	4.379	<b>3.886</b>
D	Waverley Spending Requirement	14.094	<b>14.068</b>
	New Homes Bonus	1.005	1.383
E	Business Rates in excess of Baseline	0.196	<b>0.127</b>
F	Council Tax Freeze Grant	0.090	0.090
<b>G</b>	<b>Spending Requirement after Council Tax Freeze Grant</b>	12.803	12.468
H	Council Tax Income Required	8.424	8.582
I	Collection Fund Surplus/(Shortfall)	0.080	0.156
J	Council Tax Base (Band D equivalents)	51,535	52,037
<b>K</b>	<b>Band D Council Tax (Rounded for billing purposes)</b>	<b>£161.91</b>	<b>£161.91</b>
<b>L</b>	<b>Year on Year Percentage Increase</b>		<b>0.0%</b>

Note: This takes account of the final Settlement and the income obtained from the precise Council Tax calculation. The additional Waverley Spending requirement will be used to increase the Revenue Contribution to Capital.