

To: All Members of the Council

When calling please ask for:

Fiona Cameron, Democratic Services Manager &  
Deputy Monitoring Officer

**Policy and Governance**

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Date: 12 February 2020

Dear Councillors

COUNCIL - 18 FEBRUARY 2020

I refer to the agenda for the Council, on Tuesday, 18 February 2020 and now enclose the following item which was marked To Follow in your agenda papers:

14. COUNCIL TAX SETTING (Pages 3 - 14)

The purpose of this report is to enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2020/2021.

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 have been taken to enable the level of Council Tax for 2020/2021 to be determined and specifies all of the individual levels of Council Tax for approval by the Council.

Yours sincerely

Fiona Cameron  
Democratic Services Manager & Deputy Monitoring Officer

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**WAVERLEY BOROUGH COUNCIL**

**COUNCIL**

**18 FEBRUARY 2020**

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**Title:**

**COUNCIL TAX SETTING 2020/2021**

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**Portfolio Holder:** Cllr M Merryweather

**Head of Service:** Peter Vickers, Head of Finance and Property

**Key decision:** Yes

**Access:** Public

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**1 Purpose and summary**

- 1.1 The purpose of this report is to enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2020/2021.
- 1.2 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 have been taken to enable the level of Council Tax for 2020/2021 to be determined and specifies all of the individual levels of Council Tax for approval by the Council.

**2 Recommendation**

**It is recommended that the Council agrees the following council tax resolutions:-**

- 2.1 **The following amounts have been calculated for the Council for 2020/2021 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (the Act):**
- (a) **£79,435,789.84** 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) **£65,600,871.18** 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) **£13,834,918.66** 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) £249.43 being the amount at (c) divided by 55,467.1, 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) £3,529,685.66 being the aggregate amount of all special items referred to in Section 34 (1) of the Act;
- (f) £185.79 being the amount at (d) above less the result given by dividing the amount at (e) above by 55,467.1 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       | 240.02 | being the amounts given by adding       |
| Bramley      | 220.59 | to the amount at (f) above the          |
| Busbridge    | 219.69 | special item or items relating to       |
| Chiddingfold | 283.71 | dwellings in those parts of the         |
| Churt        | 260.88 | Council's area mentioned above          |
| Cranleigh    | 258.02 | divided in each case by the amount      |
| Dockenfield  | 213.98 | calculated by the Council, in           |
| Dunsfold     | 266.76 | accordance with Section 34(3) of the    |
| Elstead      | 239.07 | Act, as the basic amounts of its        |
| Ewhurst      | 266.26 | Council Tax for the year for dwellings  |
| Farnham      | 251.88 | in those parts of its area to which one |
| Frensham     | 253.61 | or more special items relate.           |
| Godalming    | 261.78 |   |
| Hambledon    | 227.55 |   |
| Hascombe     | 228.32 |   |
| Haslemere    | 230.86 |   |
| Peper Harow  | 190.10 |   |
| Thursley     | 227.90 |   |
| Tilford      | 298.16 |   |
| Witley       | 249.27 |   |
| Wonersh      | 221.90 |   |

(h)

**Valuation Bands**

<b><u>Part of the Council's Area</u></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>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Alfold</b>	<b>160.01</b>	<b>186.68</b>	<b>213.35</b>	<b>240.02</b>	<b>293.36</b>	<b>346.69</b>	<b>400.03</b>	<b>480.04</b>
<b>Bramley</b>	<b>147.06</b>	<b>171.57</b>	<b>196.08</b>	<b>220.59</b>	<b>269.61</b>	<b>318.63</b>	<b>367.65</b>	<b>441.18</b>
<b>Busbridge</b>	<b>146.46</b>	<b>170.87</b>	<b>195.28</b>	<b>219.69</b>	<b>268.51</b>	<b>317.33</b>	<b>366.15</b>	<b>439.38</b>
<b>Chiddingfold</b>	<b>189.14</b>	<b>220.66</b>	<b>252.19</b>	<b>283.71</b>	<b>346.76</b>	<b>409.80</b>	<b>472.85</b>	<b>567.42</b>
<b>Churt</b>	<b>173.92</b>	<b>202.90</b>	<b>231.90</b>	<b>260.88</b>	<b>318.86</b>	<b>376.82</b>	<b>434.80</b>	<b>521.76</b>
<b>Cranleigh</b>	<b>172.01</b>	<b>200.68</b>	<b>229.35</b>	<b>258.02</b>	<b>315.36</b>	<b>372.69</b>	<b>430.03</b>	<b>516.04</b>
<b>Dockenfield</b>	<b>142.65</b>	<b>166.43</b>	<b>190.21</b>	<b>213.98</b>	<b>261.53</b>	<b>309.08</b>	<b>356.63</b>	<b>427.96</b>
<b>Dunsfold</b>	<b>177.84</b>	<b>207.48</b>	<b>237.12</b>	<b>266.76</b>	<b>326.04</b>	<b>385.32</b>	<b>444.60</b>	<b>533.52</b>
<b>Elstead</b>	<b>159.38</b>	<b>185.94</b>	<b>212.51</b>	<b>239.07</b>	<b>292.20</b>	<b>345.32</b>	<b>398.45</b>	<b>478.14</b>
<b>Ewhurst</b>	<b>177.51</b>	<b>207.09</b>	<b>236.68</b>	<b>266.26</b>	<b>325.43</b>	<b>384.59</b>	<b>443.77</b>	<b>532.52</b>
<b>Farnham</b>	<b>167.92</b>	<b>195.90</b>	<b>223.90</b>	<b>251.88</b>	<b>307.86</b>	<b>363.82</b>	<b>419.80</b>	<b>503.76</b>
<b>Frensham</b>	<b>169.07</b>	<b>197.25</b>	<b>225.43</b>	<b>253.61</b>	<b>309.97</b>	<b>366.32</b>	<b>422.68</b>	<b>507.22</b>
<b>Godalming</b>	<b>174.52</b>	<b>203.60</b>	<b>232.70</b>	<b>261.78</b>	<b>319.96</b>	<b>378.12</b>	<b>436.30</b>	<b>523.56</b>
<b>Hambleton</b>	<b>151.70</b>	<b>176.98</b>	<b>202.27</b>	<b>227.55</b>	<b>278.12</b>	<b>328.68</b>	<b>379.25</b>	<b>455.10</b>
<b>Hascombe</b>	<b>152.21</b>	<b>177.58</b>	<b>202.95</b>	<b>228.32</b>	<b>279.06</b>	<b>329.79</b>	<b>380.53</b>	<b>456.64</b>
<b>Haslemere</b>	<b>153.91</b>	<b>179.55</b>	<b>205.21</b>	<b>230.86</b>	<b>282.17</b>	<b>333.46</b>	<b>384.77</b>	<b>461.72</b>
<b>Peper Harow</b>	<b>126.73</b>	<b>147.85</b>	<b>168.98</b>	<b>190.10</b>	<b>232.35</b>	<b>274.59</b>	<b>316.83</b>	<b>380.20</b>
<b>Thursley</b>	<b>151.93</b>	<b>177.25</b>	<b>202.58</b>	<b>227.90</b>	<b>278.55</b>	<b>329.19</b>	<b>379.83</b>	<b>455.80</b>
<b>Tilford</b>	<b>198.77</b>	<b>231.90</b>	<b>265.03</b>	<b>298.16</b>	<b>364.42</b>	<b>430.67</b>	<b>496.93</b>	<b>596.32</b>
<b>Witley</b>	<b>166.18</b>	<b>193.87</b>	<b>221.58</b>	<b>249.27</b>	<b>304.67</b>	<b>360.05</b>	<b>415.45</b>	<b>498.54</b>
<b>Wonersh</b>	<b>147.93</b>	<b>172.59</b>	<b>197.25</b>	<b>221.90</b>	<b>271.21</b>	<b>320.52</b>	<b>369.83</b>	<b>443.80</b>

being the amounts given by multiplying the individual amounts contained within (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. Waverley and Parish/Town charges are calculated separately then added together;

2.2 that it be noted that for 2020/2021 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.

	<u>Valuation Bands</u>							
	A £	B £	C £	D £	E £	F £	G £	H £
Surrey County Council STANDARD	920.00	1,073.33	1,226.67	1,380.00	1,686.67	1,993.33	2,300.00	2,760.00
Surrey County Council ADULT SOCIAL CARE	87.64	102.25	116.85	131.46	160.67	189.89	219.10	262.92
Surrey County Council TOTAL	1,007.64	1,175.58	1,343.52	1,511.46	1,847.34	2,183.22	2,519.10	3,022.92
Surrey Police and Crime Commissioner	180.38	210.44	240.51	270.57	330.70	390.82	450.95	541.14

2.3 that, having calculated the aggregate in each case of the amounts at 2.1(h) and 2.2 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 2020 for each of the categories of dwellings shown below:-

**Part of the Council's Area (NOT including Adult Social Care)**

	<b><u>Valuation Bands</u></b>							
	<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>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Alfold</b>	1,260.39	1,470.45	1,680.53	1,890.59	2,310.73	2,730.84	3,150.98	3,781.18
<b>Bramley</b>	1,247.44	1,455.34	1,663.26	1,871.16	2,286.98	2,702.78	3,118.60	3,742.32
<b>Busbridge</b>	1,246.84	1,454.64	1,662.46	1,870.26	2,285.88	2,701.48	3,117.10	3,740.52
<b>Chiddingfold</b>	1,289.52	1,504.43	1,719.37	1,934.28	2,364.13	2,793.95	3,223.80	3,868.56
<b>Churt</b>	1,274.30	1,486.67	1,699.08	1,911.45	2,336.23	2,760.97	3,185.75	3,822.90
<b>Cranleigh</b>	1,272.39	1,484.45	1,696.53	1,908.59	2,332.73	2,756.84	3,180.98	3,817.18
<b>Dockenfield</b>	1,243.03	1,450.20	1,657.39	1,864.55	2,278.90	2,693.23	3,107.58	3,729.10
<b>Dunsfold</b>	1,278.22	1,491.25	1,704.30	1,917.33	2,343.41	2,769.47	3,195.55	3,834.66
<b>Elstead</b>	1,259.76	1,469.71	1,679.69	1,889.64	2,309.57	2,729.47	3,149.40	3,779.28
<b>Ewhurst</b>	1,277.89	1,490.86	1,703.86	1,916.83	2,342.80	2,768.74	3,194.72	3,833.66
<b>Farnham</b>	1,268.30	1,479.67	1,691.08	1,902.45	2,325.23	2,747.97	3,170.75	3,804.90
<b>Frensham</b>	1,269.45	1,481.02	1,692.61	1,904.18	2,327.34	2,750.47	3,173.63	3,808.36
<b>Godalming</b>	1,274.90	1,487.37	1,699.88	1,912.35	2,337.33	2,762.27	3,187.25	3,824.70
<b>Hambledon</b>	1,252.08	1,460.75	1,669.45	1,878.12	2,295.49	2,712.83	3,130.20	3,756.24
<b>Hascombe</b>	1,252.59	1,461.35	1,670.13	1,878.89	2,296.43	2,713.94	3,131.48	3,757.78
<b>Haslemere</b>	1,254.29	1,463.32	1,672.39	1,881.43	2,299.54	2,717.61	3,135.72	3,762.86
<b>Peper Harow</b>	1,227.11	1,431.62	1,636.16	1,840.67	2,249.72	2,658.74	3,067.78	3,681.34
<b>Thursley</b>	1,252.31	1,461.02	1,669.76	1,878.47	2,295.92	2,713.34	3,130.78	3,756.94
<b>Tilford</b>	1,299.15	1,515.67	1,732.21	1,948.73	2,381.79	2,814.82	3,247.88	3,897.46
<b>Witley</b>	1,266.56	1,477.64	1,688.76	1,899.84	2,322.04	2,744.20	3,166.40	3,799.68
<b>Wonersh</b>	1,248.31	1,456.36	1,664.43	1,872.47	2,288.58	2,704.67	3,120.78	3,744.94

**Part of the Council's Area (including Adult Social Care)**

	<b><u>Valuation Bands</u></b>							
	<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>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Alfold</b>	1,348.03	1,572.70	1,797.38	2,022.05	2,471.40	2,920.73	3,370.08	4,044.10
<b>Bramley</b>	1,335.08	1,557.59	1,780.11	2,002.62	2,447.65	2,892.67	3,337.70	4,005.24
<b>Busbridge</b>	1,334.48	1,556.89	1,779.31	2,001.72	2,446.55	2,891.37	3,336.20	4,003.44
<b>Chiddingfold</b>	1,377.16	1,606.68	1,836.22	2,065.74	2,524.80	2,983.84	3,442.90	4,131.48
<b>Churt</b>	1,361.94	1,588.92	1,815.93	2,042.91	2,496.90	2,950.86	3,404.85	4,085.82
<b>Cranleigh</b>	1,360.03	1,586.70	1,813.38	2,040.05	2,493.40	2,946.73	3,400.08	4,080.10
<b>Dockenfield</b>	1,330.67	1,552.45	1,774.24	1,996.01	2,439.57	2,883.12	3,326.68	3,992.02
<b>Dunsfold</b>	1,365.86	1,593.50	1,821.15	2,048.79	2,504.08	2,959.36	3,414.65	4,097.58
<b>Elstead</b>	1,347.40	1,571.96	1,796.54	2,021.10	2,470.24	2,919.36	3,368.50	4,042.20
<b>Ewhurst</b>	1,365.53	1,593.11	1,820.71	2,048.29	2,503.47	2,958.63	3,413.82	4,096.58
<b>Farnham</b>	1,355.94	1,581.92	1,807.93	2,033.91	2,485.90	2,937.86	3,389.85	4,067.82
<b>Frensham</b>	1,357.09	1,583.27	1,809.46	2,035.64	2,488.01	2,940.36	3,392.73	4,071.28
<b>Godalming</b>	1,362.54	1,589.62	1,816.73	2,043.81	2,498.00	2,952.16	3,406.35	4,087.62
<b>Hambleton</b>	1,339.72	1,563.00	1,786.30	2,009.58	2,456.16	2,902.72	3,349.30	4,019.16
<b>Hascombe</b>	1,340.23	1,563.60	1,786.98	2,010.35	2,457.10	2,903.83	3,350.58	4,020.70
<b>Haslemere</b>	1,341.93	1,565.57	1,789.24	2,012.89	2,460.21	2,907.50	3,354.82	4,025.78
<b>Peper Harow</b>	1,314.75	1,533.87	1,753.01	1,972.13	2,410.39	2,848.63	3,286.88	3,944.26
<b>Thursley</b>	1,339.95	1,563.27	1,786.61	2,009.93	2,456.59	2,903.23	3,349.88	4,019.86
<b>Tilford</b>	1,386.79	1,617.92	1,849.06	2,080.19	2,542.46	3,004.71	3,466.98	4,160.38
<b>Witley</b>	1,354.20	1,579.89	1,805.61	2,031.30	2,482.71	2,934.09	3,385.50	4,062.60
<b>Wonersh</b>	1,335.95	1,558.61	1,781.28	2,003.93	2,449.25	2,894.56	3,339.88	4,007.86



### **3 Reason for the recommendation**

To enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2020/2021.

### **4 Background**

4.1 In setting the Council Tax levels for 2020/2021 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 2020/2021
- (b) the Business Rates forecast for 2020/2021
- (c) the Revenue Estimates for 2020/2021; and
- (d) the total amount of Revenue Support Grant to be received.

### **Precepts and Council Tax**

4.2 The Section 151 officer has set the Council Tax base for Waverley and for each Town/Parish Council area for 2020/2021.

4.3 The Section 151 officer has set the business rates forecast for 2020/2021 (by approving the NNDR1 2020/2021).

4.4 The Council, in approving the earlier budget reports, will have approved its Revenue Estimates for 2020/2021.

4.5 The Surrey County Council precept requirement for 2020/2021 is £83,836,302.97.

4.6 The Police and Crime Commissioner for Surrey precept requirement for 2020/2021 is £15,007,733.25.

4.7 Notifications of 2020/2021 precept requirements have been received from all Town/Parish Councils and amount to £3,529,685.66.

4.8 A statement showing the resultant Council Tax at Band D, incorporating an average Parish/Town council tax charge is at Annexe 1 for information.

4.9 It is necessary to incorporate all the above-mentioned items in the calculation of the Council Tax charges and for the Council to pass the recommendations in accordance with the requirements of Sections 31 to 36 of the Local Government Finance Act 1992.

### **5 Relationship to the Corporate Strategy and Service Plan**

5.1 The Council's portion of Council Tax for 2020/2021 is a funding stream for the provision of services.

## **6 Implications of decision**

### **6.1 Resource (Finance, procurement, staffing, IT)**

The Council's portion of Council Tax for 2020/2021 is a funding stream for the provision of services.

### **6.2 Risk management**

Not applicable

### **6.3 Legal**

The amounts of Council Tax have been set in accordance with the relevant sections of the Local Government Finance Act 1992.

### **6.4 Equality, diversity and inclusion**

There are no direct equality, diversity or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

### **6.5 Climate emergency declaration**

The Council's portion of Council Tax for 2020/2021 is a funding stream for the provision of services including implementation of the climate change action plan.

## **7 Consultation and engagement**

7.1 Not applicable.

## **8 Other options considered**

8.1 No other options considered.

## **9 Governance journey**

9.1 This report is required to be approved by Council annually.

## **Annexes:**

Annexe 1 – Comparative Council Tax levels

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## **Background Papers**

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

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## **CONTACT OFFICER:**

Name: Graeme Clark  
Position: Strategic Director  
Telephone: 01483 523099

Email: Graeme.clark@waverley.gov.uk

Agreed and signed off by:

Legal Services: date

Head of Finance: 11/2/2020

Strategic Director: date

Portfolio Holder: date

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### COMPARATIVE COUNCIL TAX LEVELS

	Council Tax at Band D		
	2019/2020	2020/2021	% Increase on 2019/2020
	£	£	
Surrey County Council	1,453.50	<b>1,511.46</b>	4.0%
Police & Crime Commissioner for Surrey	260.57	<b>270.57</b>	3.8%
Waverley Borough Council	182.33	<b>185.79</b>	1.9%
Council Tax at Band D excluding Parishes	<u>1,896.40</u>	<u><b>1,967.82</b></u>	3.8%
Parish/Town Council (average)	59.76	<b>63.64</b>	6.5%
<b>Total Average Charge at Band D</b>	<u><u>£1,956.16</u></u>	<u><u><b>£2,031.46</b></u></u>	3.8%

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