

WAVERLEY BOROUGH COUNCIL

COUNCIL

21 FEBRUARY 2023

Title:

COUNCIL TAX SETTING 2023/2024

Portfolio Holder: Cllr Mark Merryweather, Portfolio Holder for Finance, Assets & Commercial Services

Head of Service: Peter Vickers, Executive Head of Finance

Key decision: Yes

Access: Public

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 2023/2024.

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 will have been taken to enable the level of Council Tax for 2023/2024 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 2023/2024 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (the Act):

- | | | |
|------------|--------------------|---|
| (a) | £79,114,841 | 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) | £63,216,186 | 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) £15,898,655 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) £277.13 being the amount at (c) divided by 57,369.3, 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) £4,330,715 being the aggregate amount of all special items referred to in Section 34 (1) of the Act;
- (f) £201.64 being the amount at (d) above less the result given by dividing the amount at (e) above by 57,369.3 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	264.47	being the amounts given by adding
Bramley	244.24	to the amount at (f) above the
Munstead and Tuesley	235.89	special item or items relating to
Chiddingfold	308.99	dwellings in those parts of the
Churt	289.25	Council's area mentioned above
Cranleigh	281.77	divided in each case by the amount
Dockenfield	228.88	calculated by the Council, in
Dunsfold	283.68	accordance with Section 34(3) of the
Elstead	262.48	Act, as the basic amounts of its
Ewhurst	289.61	Council Tax for the year for dwellings
Farnham	274.85	in those parts of its area to which one
Frensham	287.37	or more special items relate.
Godalming	310.02	
Hambledon	243.94	
Hascombe	243.07	
Haslemere	254.34	
Peper Harow	207.06	
Thursley	242.60	
Tilford	309.00	
Witley and Milford	271.06	
Wonersh	257.99	

(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	176.32	205.70	235.09	264.47	323.24	382.01	440.79	528.94
Bramley	162.83	189.96	217.11	244.24	298.52	352.79	407.07	488.48
Munstead and Tuesley	157.26	183.47	209.68	235.89	288.31	340.73	393.15	471.78
Chiddingfold	206.00	240.32	274.66	308.99	377.66	446.32	514.99	617.98
Churt	192.84	224.97	257.12	289.25	353.53	417.81	482.09	578.50
Cranleigh	187.85	219.15	250.47	281.77	344.39	407.00	469.62	563.54
Dockenfield	152.59	178.02	203.45	228.88	279.74	330.61	381.47	457.76
Dunsfold	189.12	220.64	252.16	283.68	346.72	409.76	472.80	567.36
Elstead	174.99	204.15	233.32	262.48	320.81	379.14	437.47	524.96
Ewhurst	193.08	225.25	257.44	289.61	353.97	418.33	482.69	579.22
Farnham	183.24	213.77	244.32	274.85	335.93	397.01	458.09	549.70
Frensham	191.58	223.51	255.44	287.37	351.23	415.09	478.95	574.74
Godalming	206.68	241.13	275.58	310.02	378.91	447.81	516.70	620.04
Hambledon	162.63	189.73	216.84	243.94	298.15	352.36	406.57	487.88
Hascombe	162.05	189.05	216.07	243.07	297.09	351.10	405.12	486.14
Haslemere	169.56	197.82	226.08	254.34	310.86	367.38	423.90	508.68
Peper Harow	138.04	161.05	184.06	207.06	253.07	299.09	345.10	414.12
Thursley	161.74	188.69	215.65	242.60	296.51	350.42	404.34	485.20
Tilford	206.00	240.33	274.67	309.00	377.67	446.34	515.00	618.00
Witley and Milford	180.71	210.82	240.95	271.06	331.30	391.53	451.77	542.12
Wonersh	172.00	200.66	229.33	257.99	315.32	372.65	429.99	515.98

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 2023/2024 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 CORE	971.43	1,133.33	1,295.24	1,457.14	1,780.95	2,104.76	2,428.57	2,914.28
Surrey County Council ADULT SOCIAL CARE	145.29	169.51	193.72	217.94	266.37	314.80	363.23	435.88
Surrey County Council TOTAL	1,116.72	1,302.84	1,488.96	1,675.08	2,047.32	2,419.56	2,791.80	3,350.16
Surrey Police and Crime Commissioner	207.05	241.55	276.06	310.57	379.59	448.60	517.62	621.14

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 2023 for each of the categories of dwellings shown below:-

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

	<u>Valuation Bands</u>							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Alfold	1,354.80	1,580.58	1,806.39	2,032.18	2,483.78	2,935.37	3,386.98	4,064.36
Bramley	1,341.31	1,564.84	1,788.41	2,011.95	2,459.06	2,906.15	3,353.26	4,023.90
Munstead and Tuesley	1,335.74	1,558.35	1,780.98	2,003.60	2,448.85	2,894.09	3,339.34	4,007.20
Chiddingfold	1,384.48	1,615.20	1,845.96	2,076.70	2,538.20	2,999.68	3,461.18	4,153.40
Churt	1,371.32	1,599.85	1,828.42	2,056.96	2,514.07	2,971.17	3,428.28	4,113.92
Cranleigh	1,366.33	1,594.03	1,821.77	2,049.48	2,504.93	2,960.36	3,415.81	4,098.96
Dockenfield	1,331.07	1,552.90	1,774.75	1,996.59	2,440.28	2,883.97	3,327.66	3,993.18
Dunsfold	1,367.60	1,595.52	1,823.46	2,051.39	2,507.26	2,963.12	3,418.99	4,102.78
Elstead	1,353.47	1,579.03	1,804.62	2,030.19	2,481.35	2,932.50	3,383.66	4,060.38
Ewhurst	1,371.56	1,600.13	1,828.74	2,057.32	2,514.51	2,971.69	3,428.88	4,114.64
Farnham	1,361.72	1,588.65	1,815.62	2,042.56	2,496.47	2,950.37	3,404.28	4,085.12
Frensham	1,370.06	1,598.39	1,826.74	2,055.08	2,511.77	2,968.45	3,425.14	4,110.16
Godalming	1,385.16	1,616.01	1,846.88	2,077.73	2,539.45	3,001.17	3,462.89	4,155.46
Hambleton	1,341.11	1,564.61	1,788.14	2,011.65	2,458.69	2,905.72	3,352.76	4,023.30
Hascombe	1,340.53	1,563.93	1,787.37	2,010.78	2,457.63	2,904.46	3,351.31	4,021.56
Haslemere	1,348.04	1,572.70	1,797.38	2,022.05	2,471.40	2,920.74	3,370.09	4,044.10
Peper Harow	1,316.52	1,535.93	1,755.36	1,974.77	2,413.61	2,852.45	3,291.29	3,949.54
Thursley	1,340.22	1,563.57	1,786.95	2,010.31	2,457.05	2,903.78	3,350.53	4,020.62
Tilford	1,384.48	1,615.21	1,845.97	2,076.71	2,538.21	2,999.70	3,461.19	4,153.42
Witley and Milford	1,359.19	1,585.70	1,812.25	2,038.77	2,491.84	2,944.89	3,397.96	4,077.54
Wonersh	1,350.48	1,575.54	1,800.63	2,025.70	2,475.86	2,926.01	3,376.18	4,051.40

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

	<u>Valuation Bands</u>							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Alfold	1,500.09	1,750.09	2,000.11	2,250.12	2,750.15	3,250.17	3,750.21	4,500.24
Bramley	1,486.60	1,734.35	1,982.13	2,229.89	2,725.43	3,220.95	3,716.49	4,459.78
Munstead and Tuesley	1,481.03	1,727.86	1,974.70	2,221.54	2,715.22	3,208.89	3,702.57	4,443.08
Chiddingfold	1,529.77	1,784.71	2,039.68	2,294.64	2,804.57	3,314.48	3,824.41	4,589.28
Churt	1,516.61	1,769.36	2,022.14	2,274.90	2,780.44	3,285.97	3,791.51	4,549.80
Cranleigh	1,511.62	1,763.54	2,015.49	2,267.42	2,771.30	3,275.16	3,779.04	4,534.84
Dockenfield	1,476.36	1,722.41	1,968.47	2,214.53	2,706.65	3,198.77	3,690.89	4,429.06
Dunstable	1,512.89	1,765.03	2,017.18	2,269.33	2,773.63	3,277.92	3,782.22	4,538.66
Elstead	1,498.76	1,748.54	1,998.34	2,248.13	2,747.72	3,247.30	3,746.89	4,496.26
Ewhurst	1,516.85	1,769.64	2,022.46	2,275.26	2,780.88	3,286.49	3,792.11	4,550.52
Farnham	1,507.01	1,758.16	2,009.34	2,260.50	2,762.84	3,265.17	3,767.51	4,521.00
Frensham	1,515.35	1,767.90	2,020.46	2,273.02	2,778.14	3,283.25	3,788.37	4,546.04
Godalming	1,530.45	1,785.52	2,040.60	2,295.67	2,805.82	3,315.97	3,826.12	4,591.34
Hambledon	1,486.40	1,734.12	1,981.86	2,229.59	2,725.06	3,220.52	3,715.99	4,459.18
Hascombe	1,485.82	1,733.44	1,981.09	2,228.72	2,724.00	3,219.26	3,714.54	4,457.44
Haslemere	1,493.33	1,742.21	1,991.10	2,239.99	2,737.77	3,235.54	3,733.32	4,479.98
Peper Harow	1,461.81	1,705.44	1,949.08	2,192.71	2,679.98	3,167.25	3,654.52	4,385.42
Thursley	1,485.51	1,733.08	1,980.67	2,228.25	2,723.42	3,218.58	3,713.76	4,456.50
Tilford	1,529.77	1,784.72	2,039.69	2,294.65	2,804.58	3,314.50	3,824.42	4,589.30
Witley and Milford	1,504.48	1,755.21	2,005.97	2,256.71	2,758.21	3,259.69	3,761.19	4,513.42
Wonersh	1,495.77	1,745.05	1,994.35	2,243.64	2,742.23	3,240.81	3,739.41	4,487.28

3 Reason for the recommendation

To enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2023/2024.

4 Background

4.1 In setting the Council Tax levels for 2023/2024 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 2023/2024
- (b) the Business Rates forecast for 2023/2024
- (c) the Revenue Estimates for 2023/2024; 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 2023/2024.

4.3 The Section 151 officer has set the business rates forecast for 2023/2024 (by approving the NNDR1 2023/2024).

4.4 The Council, in approving the earlier budget reports, will have approved its Revenue Estimates for 2023/2024.

4.5 The Surrey County Council precept requirement for 2023/2024 is £96,098,167.04.

4.6 The Police and Crime Commissioner for Surrey precept requirement for 2023/2024 is £17,817,183.50.

4.7 Notifications of 2023/2024 precept requirements have been received from all Town/Parish Councils and amount to £4,330,715.

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 2023/2024 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 2023/2024 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 2023/2024 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

Background Papers

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

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Agreed and signed off by:
Legal Services:
Executive Head of Finance: 09/02/2023
Strategic Director:
Portfolio Holder: