

Waverley Borough Council

Report to: Council

Date: 20 February 2024

Ward(s) affected: All

Report of Director: Transformation & Governance

Author: Richard Bates, Interim Executive Head of Service

Tel: +449876 547140

Email: richard.bates@waverley.gov.uk

Executive Portfolio Holder/ Lead Councillor responsible: Councillor Merryweather, Portfolio Holder for Finance, Assets & Property

Tel: 07768 102459

Email: mark.merryweather@waverley.gov.uk

Report Status: Open

Key Decision: Yes

Council Tax Setting 2024/2025

1. Executive Summary

- 1.1 This report sets out the necessary resolutions in relation to the setting of Council Tax for 2024/2025.
- 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 the appropriate budgetary decisions that will have been taken to enable the level of Council Tax for 2024/2025 to be determined and specifies all of the individual levels of Council Tax for approval by the Council.

2. Recommendation to Council

Council is asked to approve the following council tax resolutions:

2.1 The following amounts have been calculated for the Council for 2024/2025 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (the Act):

- (a) £83,500,462.03 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) £66,666,484.16 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) £16,833,977.87 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) £288.93 being the amount at (c) divided by 58,262.3, 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) £4,735,227.87 being the aggregate amount of all special items referred to in Section 34 (1) of the Act;
- (f) £207.66 being the amount at (d) above less the result given by dividing the amount at (e) above by 58,262.3 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

being the amounts given by adding to the amount at (f) above the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount 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.

	£
Alfold	289.43
Bramley	260.25
Munstead and Tuesley	241.91
Chiddingfold	321.19
Churt	299.41
Cranleigh	294.15
Dockenfield	235.77
Dunstable	293.38
Elstead	272.63
Ewhurst	295.63
Farnham	285.81
Frensham	298.92
Godalming	324.01
Hambledon	255.67
Hascombe	254.57
Haslemere	263.18
Peper Harow	212.81
Thursley	248.38
Tilford	311.52
Witley and Milford	282.56
Wonersh	280.40

(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	192.95	225.11	257.27	289.43	353.75	418.06	482.38	578.86
Bramley	173.50	202.41	231.34	260.25	318.09	375.91	433.75	520.50
Munstead and Tuesley	161.27	188.15	215.03	241.91	295.67	349.42	403.18	483.82
Chiddingfold	214.13	249.81	285.51	321.19	392.57	463.94	535.32	642.38
Churt	199.61	232.87	266.15	299.41	365.95	432.48	499.02	598.82
Cranleigh	196.10	228.78	261.47	294.15	359.52	424.88	490.25	588.30
Dockenfield	157.18	183.37	209.58	235.77	288.17	340.55	392.95	471.54
Dunsfold	195.59	228.18	260.79	293.38	358.58	423.77	488.97	586.76
Elstead	181.75	212.04	242.34	272.63	333.22	393.80	454.38	545.26
Ewhurst	197.09	229.93	262.79	295.63	361.33	427.02	492.72	591.26
Farnham	190.54	222.29	254.06	285.81	349.33	412.83	476.35	571.62
Frensham	199.28	232.49	265.71	298.92	365.35	431.77	498.20	597.84
Godalming	216.01	252.00	288.01	324.01	396.02	468.01	540.02	648.02
Hambledon	170.45	198.85	227.27	255.67	312.49	369.30	426.12	511.34
Hascombe	169.71	198.00	226.29	254.57	311.14	367.71	424.28	509.14
Haslemere	175.45	204.69	233.94	263.18	321.67	380.15	438.63	526.36
Peper Harow	141.87	165.52	189.17	212.81	260.10	307.39	354.68	425.62
Thursley	165.59	193.18	220.79	248.38	303.58	358.77	413.97	496.76
Tilford	207.68	242.29	276.91	311.52	380.75	449.97	519.20	623.04
Witley and Milford	188.37	219.77	251.17	282.56	345.35	408.14	470.93	565.12
Wonersh	186.93	218.09	249.25	280.40	342.71	405.02	467.33	560.80

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 2024/2025 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	1,004.77	1,172.24	1,339.70	1,507.16	1,842.08	2,177.01	2,511.93	3,014.32
Surrey County Council ADULT SOCIAL CARE	167.63	195.56	223.50	251.44	307.32	363.19	419.07	502.88
Surrey County Council TOTAL	1,172.40	1,367.80	1,563.20	1,758.60	2,149.40	2,540.20	2,931.00	3,517.20
Surrey Police and Crime Commissioner	215.71	251.67	287.62	323.57	395.47	467.38	539.28	647.14

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 2024 for each of the categories of

dwellings shown in **Annexe 1.** (Part of the Council's Area (not including Adult Social Care) and **Annexe 2.** (Part of the Council's Area (including Adult Social Care)).

2.4 That the increase in Council Tax is not such to trigger a referendum.

3. Reason for Recommendation:

3.1 To enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2024/2025.

4. Exemption from publication

4.1 No part of the report is exempt from publication.

5. Purpose of Report

5.1 This report is to enable the Council to make the necessary resolutions in relation to the setting of Council Tax for 2024/2025.

6. Strategic Priorities

6.1 The setting of Council Tax for 2024/2025 is a key funding stream and essential to deliver all aspects of the Corporate Plan.

7. Background

7.1 In setting the Council Tax levels for 2024/2025 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 2024/2025
- (b) the Business Rates forecast for 2024/2025
- (c) the Revenue Estimates for 2024/2025; and
- (d) the total amount of Revenue Support Grant to be received.

Precepts and Council Tax

- 7.2 The Section 151 officer has set the Council Tax base for Waverley and for each Town/Parish Council area for 2024/2025.
- 7.3 The Section 151 officer has set the business rates forecast for 2024/2025 (by approving the NNDR1 2024/2025).
- 7.4 The Council, in approving the earlier budget reports, will have approved its Revenue Estimates for 2024/2025.
- 7.5 The Surrey County Council precept requirement for 2024/2025 is £102,460,080.78.
- 7.6 The Police and Crime Commissioner for Surrey precept requirement for 2024/2025 is £18,851,932.41
- 7.7 Notifications of 2024/2025 precept requirements have been received from all Town/Parish Councils and amount to £4,735.227.87.
- 7.8 A statement showing the resultant Council Tax at Band D, incorporating an average Parish/Town council tax charge is at **Annexe 3** for information.
- 7.9 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.

8. Consultations

- 8.1 The Executive recommended Council approve the Council's General Fund Budget for 2024/2025 on 6 February 2024 of which Council Tax is a funding stream.

9. Key Risks

- 9.1 There are a range of risks associated with the general delivery of services for 2024/2025 however the Council Tax setting process is a required process set out in the Act.

10. Financial Implications

10.1 The Council's portion of Council Tax for 2024/2025 is a funding stream for the provision of services.

11. Legal Implications

11.1 The amounts of Council Tax have been set in accordance with the relevant sections of the Act.

12. Human Resource Implications

12.1 The Council's portion of Council Tax for 2024/2025 is a funding stream for the provision of services.

13. Equality and Diversity Implications

13.1 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.

14. Climate Change/Sustainability Implications

14.1 The Council's portion of Council Tax for 2024/2025 is a funding stream for the provision of services including implementation of the climate change action plan.

15. Summary of Options

15.1 There are no options outlined in this report.

16. Background Papers

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

17. Appendices

- 17.1 Annexe 1 - part of the Council's Area (Not including Adult Social Care)
- 17.2 Annexe 2 - part of Council's Area (including Adult Social Care)
- 17.3 Annexe 3 – Resultant 2024/2025 Council Tax at Band D, incorporating an average Parish/Town council tax charge

Please ensure the following service areas have signed off your report. Please complete this box, and do not delete.

Service	Sign off date
Finance / S.151 Officer	08/02/2024
Legal / Governance	08/02/2024
HR	n/a
Equalities	n/a
Lead Councillor	
CMB	
Executive Briefing/Liaison	
Committee Services	