

Recommendation from the Executive – 27 January 2022

Minute
reference
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Council Tax 2022/23

The Executive Member for Finance and Governance, Councillor Schofield, introduced the Council Tax Setting 2022/23 report to the Executive. This will be debated by Full Council on 10 February. The reasons for this Council's recommended increase of £5 (2.11%) were set out in the Budget report. The Reigate and Banstead element of Council Tax was just under 12% of the combined Band D Council Tax (including precepts) which will increase by £93.97 or 4.2% in total from April.

RECOMMENDED to Council:

1) That it be noted that on 2 December 2021 the Council calculated:

a) the Council Tax base 2022/23 for the whole Council as 62,274

[Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the "Act")]
and,

b) for dwellings in those parts of its area to which a Parish precept relates:

- Horley Town Council
10,766**
- Salfords & Sidlow Parish Council
1,434**

The 'tax base' is the number of Band D equivalent dwellings in a local authority area.

Detailed calculations of the Council Tax were set out in Annexes 1, 2 & 3.

2) Calculated that the Council Tax requirements for the Council's own purposes for 2022/23 (excluding Parish precepts) is £15,099,124.

3) That the following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:

- a) £70,550,416 – being the amounts which the Council estimates for the items set out in Section 32(2) of the Act taking into account all precepts issued to it by Parish Councils**
- b) £56,316,870 – being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) of the Act.**

- c) £13,978,546 – being the amount which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 32(4) of the Act as its Council Tax requirement for the year (item R in the formula in Section 32(4) of the Act).
- d) £224.47 – being the amount at 3(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts).
- e) £507,416 - being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix).
- f) £242.46 - being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
- g) Horley Town Council £285.63
Salfords & Sidlow Parish Council £272.18

Being the amounts given by adding to the amount at 3(f) above the amounts of the special items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 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.

4) It be noted that the figures in the attached Appendix being the amounts given by multiplying the amounts at 3(f) and 3(g) above by the number which, in the proportions set out in Section 5(1) of the Act, 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 Act, as the amounts to be taken into account for the year in respect of dwellings listed in different valuation bands.

5) Having calculated the aggregate in each case of the amounts 1 to 5, above, the Council, in accordance with Section 30(2) of the Act, hereby sets the amounts of Council Tax for the year 2022/23 for each of the categories of dwellings shown in Annex 3.

6) It be noted that for the year 2022/23 Surrey County Council and Surrey Police and Crime Commissioner have not yet stated amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown in Appendix 2.

7) The Chief Finance Officer be authorised to make any amendments to the Council Tax demands as might prove necessary as the result of changes to the estimated demands issued by preceptors on the Council's Collection Fund.

Clerk's Note: The recommendations at (3) (a) – (d) are to be amended in an Addendum to the Council agenda, in accordance with the delegated authority under recommendation (7) for the Chief Finance Officer to make any amendments to the Council Tax demands as might prove necessary as the result of changes to the estimated demands issued by preceptors on the Council's Collection Fund.