

Recommendations from Executive – 1 February 2024

**Executive
Minute
reference
62**

Council Tax 2024/25

The Deputy Leader and Executive Member for Finance, Governance and Organisation introduced the report stating that following on from the Budget report, this was the technical report that allowed full Council to debate and set the Council Tax for next year when it meets on 20th February 2024. The provisional Local Government Settlement announced on 18 December 2023, gave district and borough councils the option to raise Council Tax levels by up to 2.99% without referendum.

The reasons for this Council's recommended increase of £7.47 (2.99%) were set out in the budget report. In particular it was emphasised that this was an increase of 0.14p per week for the average household. This 2.99% increase was a below inflation increase with CPI (at January) currently being at 4.0%.

The County Council was meeting on 6th February, and it was expected that their share of the council tax would rise by 3.99%, which included the adult social care precept. Any variations to this share (if the need arises) would be recalculated and reported to Full Council under delegated authority of the Chief Financial Services Officer.

This followed on from the Police and Crime Commissioner considering the Surrey Police budget on 6th February where a £13.00 increase (4.19%) is expected to be approved. Again, any variations to this would be reported and recalculated to Council.

Overall, this meant that the Reigate & Banstead element is just over 11% of the combined Band D Council Tax (including precepts) which would increase by £95.93 or 4.15% in total from April. In addition, sums will be charged where applicable, for the parish and town councils as detailed in the report.

Councillor Lewanski recommended this report to Executive and Full Council, specifically recommendations (i) through to (vii).

Clarification was sought regarding the relevance of the figures in the final total row in table 2. The Chief Finance Officer advised that the table format was in line with the

guidance for council tax setting but would ask the Finance team to confirm.

RESOLVED that the Executive

(i) Noted that on 30 November 2023 the Council calculated:

a) The Council Tax base 2023/24 for the whole Council as 64,252.3 [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 11,186.2**
- Salfords & Sidlow Parish Council 1,453.7**

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

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

(ii) Calculate that the Council Tax requirements for the Council’s own purposes for 2024/25 (excluding Parish precepts) is £16,524,407

(iii) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:

(a) £68,428,760 – 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) £51,253,593 – being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) of the Act.

(c) £17,175,167 – 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) £267.31 – 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) £650,760 - 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) £257.18 - 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 £311.18

Salfords & Sidlow Parish Council £289.28

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.

(iv) 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.

(v) 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 2024/25 for each of the categories of dwellings shown in Annex 3.

(vi) It be noted that for the year 2024/25 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.

(vii) Authorise 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.