

Agenda Item 5.9 - Additional recommendation (to those set out at A to M on pages 7 and 8 of minutes of the 1st February 2022 S&R meeting) to comply with the aggregate Council Tax regulations.

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Council – 10th February 2022

Supplementary paper for Agenda Item 5.9 Strategy & Resources Committee – 1st February 2022

Minute 257 - 2022/23 Final Budget and 2023/24 MTFS

Additional recommendation (to those set out at A to M on pages 7 and 8 of minutes of the 1st February 2022 S&R meeting)
to comply with the aggregate Council Tax regulations:

- N. that the required resolutions at Appendix A be passed which outline the Council Tax base, principles, aggregate amounts, valuation bands (Tandridge and aggregate) and referendum assessment.

Appendix A – Required resolutions to comply with the aggregate Council Tax statutory regulations

Council Tax Base:

1. **Note that** within the S&R Committee Draft Budget on 2nd December 2021, the Council Tax base for 2022/23 was approved. The tax base provided is scaled to the number of Band D equivalents. The total tax base for 2022/23 is 38,692.9 properties, an increase of 0.6% from 2021/22. This is Item T in the formula in Section 31B of the Local Government Finance Act 1992, As Amended (The "Act").
2. **Note that** the whole of the District is parished and comprises of 22 parishes. The parish tax bases are shown below:

Parish	Net Tax Base (Band D Properties)
Bletchingley	1,350.60
Burstow	1,957.50
Caterham Hill	5,166.30
Caterham Valley	3,797.60
Chaldon Village	977.80
Chelsham & Farleigh	413.00
Crowhurst	173.30
Dormansland	1,658.20
Felbridge	1,170.30
Godstone	2,516.50
Horne	456.20
Limpsfield	2,053.20
Lingfield	1,957.70
Nutfield	1,245.10
Outwood	345.60
Oxted	5,087.30
Tandridge	336.50
Tatsfield	885.90
Titsey	40.20
Warlingham	4,013.60
Whyteleafe Village	1,883.10
Woldingham	1,207.40
Total	38,692.9

Council Tax Principles:

3. **Note that** each year, the Council must decide if its proposed Council Tax increase is excessive, and if so whether a referendum must be held in relation to that amount. Whether the proposed increase is excessive must be decided in accordance with a set of principles determined by the Secretary of State (SoS), referred to as referendum principle. In December 2021 the SoS for Levelling Up, Housing and Communities, The Rt Hon Michael Gove, set the Council Tax referendum principles of:
- **For a shire district like Tandridge District Council:** A core principle increase of up to 2% or £5.
 - **For councils with responsibility for adult social care like Surrey County Council:**
 - A core principle increase of up to 2%
 - Adult Social Care (ASC) precept – a further 1%, on top of the core principle.
 - Councils can also use part or all of their deferred 2021/22 ASC precept for use in 2022/23. For Surrey County Council this deferred flexibility is 2.5% on top of the two amounts above.
 - **For a Police & Crime Commissioner:** A core principle increase of up to £10
 - **For a Parish: Uncapped**

Council Tax Determination requirements:

4. **Consequent upon the above tax base for Tandridge District Council, the following amounts be now calculated by the Council for the year 2022/23** in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- i. £84,374,088 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act (*gross income of all precepts*);
 - ii. £74,366,206 being the aggregate of the amounts which the Council estimates for the items set out in Section 31(A)(3) of the Act (*expenditure to other precepting authorities – Surrey County Council and Surrey Police & Crime Commissioners*);
 - iii. £10,007,882 being the amount by which the aggregate at i. (*gross income of all precepts*) above exceeds the aggregate at ii. (*expenditure to other precepting authorities*) above, calculated by the Council in accordance with Section 31(A)(4) of the Act as its Council Tax requirement for the year (*Tandridge precept including parishes councils*);
 - iv. £258.65 being the amount at iii. (*Tandridge precept including parishes councils*) above divided by the amount at Paragraph 1 (*tax base*) above, calculated by the Council in accordance with Section 31(B) of the Act, as the basic amount of its Council Tax for the year (*Band D including parish precepts*);

- v. £1,070,596 being the aggregate amount of all special items referred to in Section 34(1) of the Act (*parish precepts and town area special expenses*);
- vi. £230.98 being the amount at iv. (*Band D including parish precepts*) above less the result given by dividing the amount at v. (*parish precepts*) above by the amount at Paragraph 1 (*Tax base*), 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 special item relates (*Tandridge District Council Tax Band D excluding parish precepts and town area special expenses*).

Valuation Bands:

5. **Note that for the year 2022/23, Surrey County Council and Surrey Police & Crime Commissioner have issued to the District Council the following amounts in precepts**, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

	Surrey County Council			
	Core precept £	Adult Social Care Precept £	Overall £	Surrey Police & Crime Commissioner £
A	960.61	123.65	1,084.26	197.05
B	1,120.71	144.26	1,264.97	229.89
C	1,280.81	164.87	1,445.68	262.73
D	1,440.91	185.48	1,626.39	295.57
E	1,761.11	226.70	1,987.81	361.25
F	2,081.31	267.92	2,349.23	426.93
G	2,401.52	309.13	2,710.65	492.62
H	2,881.82	370.96	3,252.78	591.14

6. **The Council and parish valuation bands and the aggregate valuation band amounts be set**, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, **as shown in the tables below** as the amounts of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings;

Tandridge District Council (includes Parish Precept)

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Parishes of:	£	£	£	£	£	£	£	£
Bletchingley	173.89	202.87	231.85	260.83	318.79	376.76	434.72	521.66
Burstow	196.71	229.49	262.28	295.06	360.63	426.20	491.77	590.12
Caterham on the Hill	167.97	195.96	223.96	251.95	307.94	363.93	419.92	503.90
Caterham Valley	165.40	192.97	220.54	248.10	303.23	358.37	413.50	496.20
Chaldon Village	175.81	205.11	234.41	263.71	322.31	380.92	439.52	527.42
Chelsham & Farleigh	186.96	218.12	249.28	280.44	342.76	405.08	467.40	560.88
Crowhurst	214.00	249.67	285.34	321.00	392.33	463.67	535.00	642.00
Dormansland	176.11	205.46	234.81	264.16	322.86	381.57	440.27	528.32
Felbridge	167.66	195.60	223.55	251.49	307.38	363.27	419.15	502.98
Godstone	171.91	200.56	229.21	257.86	315.16	372.47	429.77	515.72
Horne	196.42	229.16	261.90	294.63	360.10	425.58	491.05	589.26
Limpsfield	164.81	192.27	219.75	247.21	302.15	357.08	412.02	494.42
Lingfield	174.42	203.49	232.56	261.63	319.77	377.91	436.05	523.26
Nutfield	189.16	220.69	252.22	283.74	346.79	409.85	472.90	567.48
Outwood	191.22	223.08	254.96	286.82	350.56	414.30	478.04	573.64
Oxted	160.54	187.30	214.06	240.81	294.32	347.84	401.35	481.62
Tandridge	189.65	221.25	252.87	284.47	347.69	410.90	474.12	568.94
Tatsfield	195.38	227.93	260.50	293.06	358.19	423.31	488.44	586.12
Titsey	153.99	179.65	205.32	230.98	282.31	333.64	384.97	461.96
Warlingham	168.94	197.09	225.25	253.40	309.71	366.02	422.34	506.80
Whyteleafe Village	171.76	200.39	229.02	257.64	314.89	372.15	429.40	515.28
Woldingham	179.54	209.46	239.39	269.31	329.16	389.01	448.85	538.62

Aggregate of Council Tax requirements:

Area	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Parishes of:	£	£	£	£	£	£	£	£
Bletchingley	1,455.20	1,697.73	1,940.26	2,182.79	2,667.85	3,152.92	3,637.99	4,365.58
Burstow	1,478.02	1,724.35	1,970.69	2,217.02	2,709.69	3,202.36	3,695.04	4,434.04
Caterham on the Hill	1,449.28	1,690.82	1,932.37	2,173.91	2,657.00	3,140.09	3,623.19	4,347.82
Caterham Valley	1,446.71	1,687.83	1,928.95	2,170.06	2,652.29	3,134.53	3,616.77	4,340.12
Chaldon Village	1,457.12	1,699.97	1,942.82	2,185.67	2,671.37	3,157.08	3,642.79	4,371.34
Chelsham & Farleigh	1,468.27	1,712.98	1,957.69	2,202.40	2,691.82	3,181.24	3,670.67	4,404.80
Crowhurst	1,495.31	1,744.53	1,993.75	2,242.96	2,741.39	3,239.83	3,738.27	4,485.92
Dormansland	1,457.42	1,700.32	1,943.22	2,186.12	2,671.92	3,157.73	3,643.54	4,372.24
Felbridge	1,448.97	1,690.46	1,931.96	2,173.45	2,656.44	3,139.43	3,622.42	4,346.90
Godstone	1,453.22	1,695.42	1,937.62	2,179.82	2,664.22	3,148.63	3,633.04	4,359.64
Horne	1,477.73	1,724.02	1,970.31	2,216.59	2,709.16	3,201.74	3,694.32	4,433.18
Limpsfield	1,446.12	1,687.13	1,928.16	2,169.17	2,651.21	3,133.24	3,615.29	4,338.34
Lingfield	1,455.73	1,698.35	1,940.97	2,183.59	2,668.83	3,154.07	3,639.32	4,367.18
Nutfield	1,470.47	1,715.55	1,960.63	2,205.70	2,695.85	3,186.01	3,676.17	4,411.40
Outwood	1,472.53	1,717.94	1,963.37	2,208.78	2,699.62	3,190.46	3,681.31	4,417.56
Oxted	1,441.85	1,682.16	1,922.47	2,162.77	2,643.38	3,124.00	3,604.62	4,325.54
Tandridge	1,470.96	1,716.11	1,961.28	2,206.43	2,696.75	3,187.06	3,677.39	4,412.86
Tatsfield	1,476.69	1,722.79	1,968.91	2,215.02	2,707.25	3,199.47	3,691.71	4,430.04
Titsey	1,435.30	1,674.51	1,913.73	2,152.94	2,631.37	3,109.80	3,588.24	4,305.88
Warlingham	1,450.25	1,691.95	1,933.66	2,175.36	2,658.77	3,142.18	3,625.61	4,350.72
Whyteleafe Village	1,453.07	1,695.25	1,937.43	2,179.60	2,663.95	3,148.31	3,632.67	4,359.20
Woldingham	1,460.85	1,704.32	1,947.80	2,191.27	2,678.22	3,165.17	3,652.12	4,382.54

Referendum Assessment:

7. **Note that the Council has determined its relevant basic amount of Council Tax for 2022/23 which is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.** As the billing authority, the Council has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2022/23 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.