

FULL COUNCIL
THURSDAY, 8TH FEBRUARY, 2024 AT 7.30 PM

Second Supplementary Agenda

To all members of Full Council,

The following papers, which were not available for dispatch with the agenda, are attached. Please bring them with you to the meeting:-

Agenda No	Item
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5.6	<u>Strategy & Resources Committee - 30 January 2024</u> (Pages 3 - 10)
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Additional budget recommendation incorporating the Surrey County Council and Surrey Police & Crime Commissioner Council Tax precepts to comply with statutory requirements for approving the Council Tax for 2024/25.

Yours faithfully,

David Ford
Chief Executive

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Council – 8th February 2024

Supplementary paper for Agenda Item 5.6 Strategy & Resources Committee – 30th January 2024

Minute 227 - 2024/25 Final Budget and MTFS

Additional recommendation (to those set out at A to L within Minute 227 of minutes of the 30th January 2024 S&R meeting) **to comply with the aggregate Council Tax regulations:**

- M. 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

Appendix B - Parish Council Tax Precepts

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 30th November 2023, the Council Tax base for 2024/25 was approved. The tax base provided is scaled to the number of Band D equivalents. The total tax base for 2024/25 is 39,128.0 properties, an increase of 0.57% from 2023/24.
2. **Note that** the whole of the District is parished and comprises of 22 parishes. The parish tax bases are shown below:

Parish	Tax Base 2024-25
Bletchingley	1,362.2
Burstow	1,987.3
Caterham on the Hill	5,268.2
Caterham Valley	3,857.2
Chaldon Village	970.2
Chelsham & Farleigh	407.3
Crowhurst	177.4
Dormansland	1,647.9
Felbridge	1,165.8
Godstone	2,548.6
Horne	456.6
Limpsfield	2,051.4
Lingfield	1,962.6
Nutfield	1,262.0
Outwood	345.4
Oxted	5,190.0
Tandridge	333.2
Tatsfield	880.1
Titsey	39.5
Warlingham	3,977.7
Whyteleafe Village	2,035.3
Woldingham	1,202.1
Total Parishes	39,128.0

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 January 2024 the SoS for Levelling Up, Housing and Communities, The Rt Hon Michael Gove, confirmed the Council Tax referendum principles of:
- **For a shire district like Tandridge District Council:** A core principle increase of up to 3% or £5.
 - **For councils with responsibility for adult social care like Surrey County Council:**
 - A core principle increase of up to 3%
 - Adult Social Care (ASC) precept – a further 2%, on top of the core principle.
 - **For a Police & Crime Commissioner:** A core principle increase of up to £13
 - **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 2024/25** in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- i. £92,288,832 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. £81,471,148 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. £10,817,684 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. £276.47 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. £1,231,716 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. £244.99 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 2024/25, 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			Surrey Police & Crime Commissioner
	Core precept	Adult Social Care Precept	Overall	
	£	£	£	
A	1,004.77	167.63	1,172.40	215.71
B	1,172.24	195.56	1,367.80	251.67
C	1,339.70	223.50	1,563.20	287.62
D	1,507.16	251.44	1,758.60	323.57
E	1,842.08	307.32	2,149.40	395.47
F	2,177.01	363.19	2,540.20	467.38
G	2,511.93	419.07	2,931.00	539.28
H	3,014.32	502.88	3,517.20	647.14

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 2024/25 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	184.38	215.10	245.83	276.56	338.02	399.47	460.94	553.12
Burstow	209.39	244.29	279.18	314.08	383.87	453.67	523.47	628.16
Caterham on the Hill	178.00	207.66	237.33	266.99	326.32	385.65	444.99	533.98
Caterham Valley	175.08	204.26	233.44	262.62	320.98	379.34	437.70	525.24
Chaldon Village	186.06	217.07	248.08	279.09	341.11	403.13	465.15	558.18
Chelsham & Farleigh	197.70	230.65	263.60	296.55	362.45	428.35	494.25	593.10
Crowhurst	221.96	258.95	295.94	332.93	406.91	480.89	554.89	665.86
Dormansland	185.98	216.98	247.97	278.97	340.96	402.95	464.95	557.94
Felbridge	180.48	210.56	240.64	270.72	330.88	391.04	451.20	541.44
Godstone	183.66	214.27	244.88	275.49	336.71	397.93	459.15	550.98
Horne	209.18	244.05	278.91	313.77	383.49	453.22	522.95	627.54
Limpsfield	174.16	203.18	232.21	261.23	319.28	377.33	435.39	522.46
Lingfield	204.30	238.35	272.40	306.45	374.55	442.65	510.75	612.90
Nutfield	201.48	235.05	268.63	302.21	369.37	436.52	503.69	604.42
Outwood	222.10	259.12	296.13	333.15	407.18	481.21	555.25	666.30
Oxted	170.41	198.81	227.21	255.61	312.41	369.21	426.02	511.22
Tandridge	209.35	244.24	279.13	314.02	383.80	453.58	523.37	628.04
Tatsfield	211.05	246.22	281.40	316.57	386.92	457.26	527.62	633.14
Titsey	163.33	190.55	217.77	244.99	299.43	353.87	408.32	489.98
Warlingham	180.16	210.18	240.21	270.23	330.28	390.33	450.39	540.46
Whyteleafe Village	182.42	212.83	243.23	273.63	334.43	395.24	456.05	547.26
Woldingham	189.00	220.49	251.99	283.49	346.49	409.48	472.49	566.98

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	1,572.49	1,834.57	2,096.65	2,358.73	2,882.89	3,407.05	3,931.22	4,717.46
Burstow	1,597.50	1,863.76	2,130.00	2,396.25	2,928.74	3,461.25	3,993.75	4,792.50
Caterham on the Hill	1,566.11	1,827.13	2,088.15	2,349.16	2,871.19	3,393.23	3,915.27	4,698.32
Caterham Valley	1,563.19	1,823.73	2,084.26	2,344.79	2,865.85	3,386.92	3,907.98	4,689.58
Chaldon Village	1,574.17	1,836.54	2,098.90	2,361.26	2,885.98	3,410.71	3,935.43	4,722.52
Chelsham & Farleigh	1,585.81	1,850.12	2,114.42	2,378.72	2,907.32	3,435.93	3,964.53	4,757.44
Crowhurst	1,610.07	1,878.42	2,146.76	2,415.10	2,951.78	3,488.47	4,025.17	4,830.20
Dormansland	1,574.09	1,836.45	2,098.79	2,361.14	2,885.83	3,410.53	3,935.23	4,722.28
Felbridge	1,568.59	1,830.03	2,091.46	2,352.89	2,875.75	3,398.62	3,921.48	4,705.78
Godstone	1,571.77	1,833.74	2,095.70	2,357.66	2,881.58	3,405.51	3,929.43	4,715.32
Horne	1,597.29	1,863.52	2,129.73	2,395.94	2,928.36	3,460.80	3,993.23	4,791.88
Limpsfield	1,562.27	1,822.65	2,083.03	2,343.40	2,864.15	3,384.91	3,905.67	4,686.80
Lingfield	1,592.41	1,857.82	2,123.22	2,388.62	2,919.42	3,450.23	3,981.03	4,777.24
Nutfield	1,589.59	1,854.52	2,119.45	2,384.38	2,914.24	3,444.10	3,973.97	4,768.76
Outwood	1,610.21	1,878.59	2,146.95	2,415.32	2,952.05	3,488.79	4,025.53	4,830.64
Oxted	1,558.52	1,818.28	2,078.03	2,337.78	2,857.28	3,376.79	3,896.30	4,675.56
Tandridge	1,597.46	1,863.71	2,129.95	2,396.19	2,928.67	3,461.16	3,993.65	4,792.38
Tatsfield	1,599.16	1,865.69	2,132.22	2,398.74	2,931.79	3,464.84	3,997.90	4,797.48
Titsey	1,551.44	1,810.02	2,068.59	2,327.16	2,844.30	3,361.45	3,878.60	4,654.32
Warlingham	1,568.27	1,829.65	2,091.03	2,352.40	2,875.15	3,397.91	3,920.67	4,704.80
Whyteleafe Village	1,570.53	1,832.30	2,094.05	2,355.80	2,879.30	3,402.82	3,926.33	4,711.60
Woldingham	1,577.11	1,839.96	2,102.81	2,365.66	2,891.36	3,417.06	3,942.77	4,731.32

Referendum Assessment:

7. **Note that the Council has determined its relevant basic amount of Council Tax for 2024/25 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 2024/25 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.

Appendix B – Parish Council Tax Precepts

2023-24 Precept £	2023/24 Band D	Parish	2024-25 Precept £	2024-25 Band D	Change in Band D	% Change	
41,000	£30.09	Bletchingley	43,000	£31.57	£1.48	4.92%	Note 6
133,304	£67.43	Burstow	137,304	£69.09	£1.66	2.46%	Note 5
108,984	£20.97	Caterham on the Hill	115,914	£22.00	£1.03	4.91%	Note 5
65,000	£16.91	Caterham Valley	68,000	£17.63	£0.72	4.26%	Note 5
33,280	£34.09	Chaldon Village	33,079	£34.10	£0.01	0.03%	Note 2
20,246	£49.82	Chelsham & Farleigh	21,000	£51.56	£1.74	3.49%	Note 5
15,600	£88.44	Crowhurst	15,600	£87.94	-£0.50	-0.57%	Note 7
55,020	£33.26	Dormansland	56,000	£33.98	£0.72	2.16%	Note 6
27,000	£23.21	Felbridge	30,000	£25.73	£2.52	10.86%	Note 5
73,217	£28.94	Godstone	77,720	£30.50	£1.56	5.39%	Note 5
30,490	£66.46	Horne	31,405	£68.78	£2.32	3.49%	Note 6
33,315	£16.20	Limpsfield	33,315	£16.24	£0.04	0.25%	Note 8
62,400	£31.78	Lingfield	120,626	£61.46	£29.68	93.39%	Note 6
69,246	£55.16	Nutfield	72,208	£57.22	£2.06	3.73%	Note 5
29,000	£83.36	Outwood	30,450	£88.16	£4.80	5.76%	Note 6
52,500	£10.18	Oxted	55,125	£10.62	£0.44	4.32%	Note 5
22,000	£65.69	Tandridge	23,000	£69.03	£3.34	5.08%	Note 6
59,000	£67.03	Tatsfield	63,000	£71.58	£4.55	6.79%	Note 6
-	£0.00	Titsey	-	£0.00	£0.00		Note 1
96,676	£24.06	Warlingham	100,390	£25.24	£1.18	4.90%	Note 6
52,736	£27.77	Whyteleafe Village	58,296	£28.64	£0.87	3.13%	Note 5
46,284	£38.42	Woldingham	46,284	£38.50	£0.08	0.21%	Note 8
1,126,299		Total for Parish	1,231,716				
	£28.95	Average Band D		£31.48	£2.53	8.74%	

Note for reasons of precept /Band D change:

- 1: No change
- 2: Precept decreased = Increase in Band D charged and Tax base contraction
- 3: Precept increased = Tax base growth only
- 4: Precept increased = Increase in Band D and Tax Base unchanged
- 5: Precept increased = Increase in Band D and Tax Base growth
- 6: Precept increased = Increase in Band D charged and Tax base contraction
- 7: Precept unchanged = Tax base growth resulting in Reduction in Band D
- 8: Precept unchanged = Tax Base contraction resulting in Increase in Band D

Overall, the tax base has increased generating £5.5 k of extra council tax for the parishes. Increasing the band D figures generates £99.9k.

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