

Appendix E – Council Tax Requirement Statement

1. 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. For dwellings in those parts of its area to which a Parish precept relates as shown below:

Table 1 – Tax Base by Parish

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

3. Each year, the Council must decide if its proposed Council Tax increase is excessive, 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.

4. In December 2023 the SoS for Levelling Up, Housing and Communities, The Rt Hon Michael Gove, set a core Council Tax referendum principle of up to 2.99% or £5 if greater for lower tier authorities.
- 5. Recommendation 9: That the total Council Tax Requirement be set at £9.6 million for 2024/25. This is based on a Council tax increase of 2.99% to cover core Council services**
- 6. Recommendation 10: Tandridge District Council set the precept for Band D Council Tax at £244.99 which represents a £7.11 / 2.99% uplift, equating to 14 pence per week.**
7. The Council Tax precept is the Council Tax requirement divided by the tax base. The Council's own purpose Council Tax requirement (excluding parish precepts) is based on an overall increase of 2.99%.

Table 2: Council Tax Requirement

Gross Expenditure	40,862,868.09
Other Income	(28,063,920.00)
Budgeted Revenue Expenditure	12,798,948.09
Business Rates Income	(2,883,209.87)
Other Government Grants	(234,000.00)
Council Tax Collection Fund Balance	(95,769.50)
Council Tax Requirement	9,585,968.72

8. The tax base is the number of Band D equivalent properties for precepting purposes. The tax base for 2024/25 is 39,128.0.
9. The tax base for 2024/25 shows an increase of 0.57% on the 2023/24 tax base.
10. The Band D Council Tax precept for 2023/24 is calculated as follows:

$$£9,585,968.72 \div 39,128.0 = £244.99$$
11. The proposed increase is not considered excessive in accordance with the set of principles determined by the SoS. Band D 2024/25 £244.99 – Band D 2023/24 £237.88 = £7.11. $£7.11 \div £237.88 = 2.99\%$ (referendum principle up to 2.99% (£244.99) or £5, if greater)
12. The proposals result in an overall increase of £7.11 per annum, £0.14 per week, for a Band D dwelling.
13. Details of the Aggregate Council Tax and all valuation bands and Aggregate Council Tax requirements by Parish will be added to this statement for Full Council when we receive the official precept figures for the Parish Councils, Surrey Police and Crime Commissioner and Surrey County Council.

Appendix E – Annex 1 – Council Tax Base 2024/25

[For info only - approved at S&R 30th November 2023 – included for completeness]

Introduction and background

1. The Council tax base is one element of the calculations concerned with setting the Council Tax under the Local Authorities (Calculation of Council Tax Base) (England) Regulation 2012.
2. All domestic properties within the District are banded by the Valuation Office in one of eight bands. The tax base calculation includes the estimated number of chargeable dwellings after allowing for discounts and exemptions, appeals and voids for each parish for the period to 31st March 2024. The number of chargeable properties is converted to Band D equivalents by applying the prescribed formula. The Council must set its Council Tax base and notify the precepting authorities by 31st January 2024.
3. There are various factors which have to be taken into account to arrive at the tax base for 2024/25 as set out in the table, below.

Council tax base for 2024/25							
2023/24 Band D Equivalent	Band	Total Dwellings	No of dwellings after applying discounts and premiums	Less adjustment for Council Tax Support	Chargeable Dwellings	Ratio to Band D	2024/25 Band D Equivalent
1.1	A(DR*)	-	4.8	- 0.8	4.0	5/9	2.2
414.5	A	941.0	746.3	- 113.6	632.7	6/9	421.8
1,005.7	B	2,205.0	1,840.5	- 562.8	1,277.7	7/9	993.8
3,448.4	C	5,399.0	4,679.8	- 724.2	3,955.5	8/9	3,516.0
7,396.0	D	9,053.0	8,202.8	- 704.6	7,498.2	9/9	7,498.2
8,384.9	E	7,786.0	7,089.3	- 236.4	6,852.9	11/9	8,375.7
6,479.5	F	4,914.0	4,550.0	- 72.1	4,477.9	13/9	6,468.1
9,864.7	G	6,344.0	5,982.0	- 32.1	5,949.9	15/9	9,916.6
2,382.6	H	1,280.0	1,210.3	- 4.8	1,205.5	18/9	2,410.9
	Total	37,922.0	34,305.5	- 2,451.2	31,854.3		
39,377.4	Gross Tax Base						39,603.3
- 472.5	Less adjustment for losses in collection 1.2%						- 475.2
38,904.9	Net Tax Base						39,128.0

Adjustments:

4. The Local Government Finance Act 2012 (LGFA 2012) includes a number of amendments to the LGFA 1992 which affects the calculation of the Council Tax base. These amendments gave powers to determine own discounts and set premiums in certain circumstances.

5. Section 10 of the Local Government Finance Act 2012 imposes an obligation on Billing Authorities to set up a Council Tax Reduction Scheme to replace Council Tax Benefit from 1 April 2013. The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 specify that the tax base must be adjusted to take account of the amount to be paid in accordance with the reduction scheme. This adjustment is shown in a separate column in on the above table.

6. In arriving at a net base, allowance must be made for irrecoverable amount, movements as a result of appeals and property base changes (new properties). For this purpose, an allowance of 1.2% is proposed.