

Council – 9th February 2023

Supplementary paper for Agenda Item 5.4 Strategy & Resources Committee – 31st January 2023

Minute 229 - 2023/24 Final Budget and MTFS

Additional recommendation (to those set out at A to K within Minute 229 of minutes of the 31st January 2023 S&R meeting) **to comply with the aggregate Council Tax regulations:**

- L. that the required resolutions at Appendix A be passed which that outlines 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 1st December 2022, the Council Tax base for 2023/24 was approved. The tax base provided is scaled to the number of Band D equivalents. The total tax base for 2023/24 is 38,904.9 properties, an increase of 0.5% from 2022/23. 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	1,362.8
Burstow	1,977.0
Caterham Hill	5,197.0
Caterham Valley	3,845.0
Chaldon Village	976.1
Chelsham & Farleigh	406.4
Crowhurst	176.4
Dormansland	1,654.1
Felbridge	1,163.4
Godstone	2,530.3
Home	458.8
Limpsfield	2,056.0
Lingfield	1,963.4
Nutfield	1,255.4
Outwood	347.9
Oxted	5,158.7
Tandridge	334.9
Tatsfield	880.2
Titsey	39.6
Warlingham	4,017.8
Whyteleafe Village	1,899.1
Woldingham	1,204.6
Total	38,904.9

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 2022 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 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 £15
 - **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 2023/24** in accordance with Sections 31 to 36 of the Local Government Finance Act 1992;
- i. £87,632,511 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. £77,251,515 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. £10,380,996 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. £266.83 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. £1,126,299 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. £237.88 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 2023/24, 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	971.43	145.29	1,116.72	207.05
B	1,133.33	169.51	1,302.84	241.55
C	1,295.24	193.72	1,488.96	276.06
D	1,457.14	217.94	1,675.08	310.57
E	1,780.95	266.37	2,047.32	379.59
F	2,104.76	314.80	2,419.56	448.60
G	2,428.57	363.23	2,791.80	517.62
H	2,914.28	435.88	3,350.16	621.14

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 2023/24 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	178.65	208.42	238.20	267.97	327.52	387.06	446.62	535.94
Burstow	203.54	237.47	271.39	305.31	373.15	441.00	508.85	610.62
Caterham on the Hill	172.57	201.33	230.09	258.85	316.37	373.89	431.42	517.70
Caterham Valley	169.86	198.17	226.48	254.79	311.41	368.03	424.65	509.58
Chaldon Village	181.32	211.53	241.75	271.97	332.41	392.84	453.29	543.94
Chelsham & Farleigh	191.80	223.77	255.73	287.70	351.63	415.56	479.50	575.40
Crowhurst	217.55	253.81	290.06	326.32	398.83	471.35	543.87	652.64
Dormansland	180.76	210.89	241.01	271.14	331.39	391.64	451.90	542.28
Felbridge	174.06	203.07	232.08	261.09	319.11	377.13	435.15	522.18
Godstone	177.88	207.53	237.17	266.82	326.11	385.40	444.70	533.64
Home	202.90	236.71	270.53	304.34	371.97	439.60	507.24	608.68
Limpsfield	169.39	197.62	225.85	254.08	310.54	367.00	423.47	508.16
Lingfield	179.78	209.74	239.70	269.66	329.58	389.50	449.44	539.32
Nutfield	195.36	227.92	260.48	293.04	358.16	423.28	488.40	586.08
Outwood	214.16	249.86	285.55	321.24	392.62	464.01	535.40	642.48
Oxted	165.38	192.94	220.50	248.06	303.18	358.30	413.44	496.12
Tandridge	202.38	236.11	269.84	303.57	371.03	438.49	505.95	607.14
Tatsfield	203.28	237.15	271.03	304.91	372.67	440.42	508.19	609.82
Titsey	158.59	185.02	211.45	237.88	290.74	343.60	396.47	475.76
Warlingham	174.63	203.73	232.84	261.94	320.15	378.35	436.57	523.88
Whyteleafe Village	177.10	206.62	236.13	265.65	324.68	383.71	442.75	531.30
Woldingham	184.20	214.90	245.60	276.30	337.70	399.10	460.50	552.60

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	1,502.42	1,752.81	2,003.22	2,253.62	2,754.43	3,255.22	3,756.04	4,507.24
Burstow	1,527.31	1,781.86	2,036.41	2,290.96	2,800.06	3,309.16	3,818.27	4,581.92
Caterham on the Hill	1,496.34	1,745.72	1,995.11	2,244.50	2,743.28	3,242.05	3,740.84	4,489.00
Caterham Valley	1,493.63	1,742.56	1,991.50	2,240.44	2,738.32	3,236.19	3,734.07	4,480.88
Chaldon Village	1,505.09	1,755.92	2,006.77	2,257.62	2,759.32	3,261.00	3,762.71	4,515.24
Chelsham & Farleigh	1,515.57	1,768.16	2,020.75	2,273.35	2,778.54	3,283.72	3,788.92	4,546.70
Crowhurst	1,541.32	1,798.20	2,055.08	2,311.97	2,825.74	3,339.51	3,853.29	4,623.94
Dormansland	1,504.53	1,755.28	2,006.03	2,256.79	2,758.30	3,259.80	3,761.32	4,513.58
Felbridge	1,497.83	1,747.46	1,997.10	2,246.74	2,746.02	3,245.29	3,744.57	4,493.48
Godstone	1,501.65	1,751.92	2,002.19	2,252.47	2,753.02	3,253.56	3,754.12	4,504.94
Home	1,526.67	1,781.10	2,035.55	2,289.99	2,798.88	3,307.76	3,816.66	4,579.98
Limpsfield	1,493.16	1,742.01	1,990.87	2,239.73	2,737.45	3,235.16	3,732.89	4,479.46
Lingfield	1,503.55	1,754.13	2,004.72	2,255.31	2,756.49	3,257.66	3,758.86	4,510.62
Nutfield	1,519.13	1,772.31	2,025.50	2,278.69	2,785.07	3,291.44	3,797.82	4,557.38
Outwood	1,537.93	1,794.25	2,050.57	2,306.89	2,819.53	3,332.17	3,844.82	4,613.78
Oxted	1,489.15	1,737.33	1,985.52	2,233.71	2,730.09	3,226.46	3,722.86	4,467.42
Tandridge	1,526.15	1,780.50	2,034.86	2,289.22	2,797.94	3,306.65	3,815.37	4,578.44
Tatsfield	1,527.05	1,781.54	2,036.05	2,290.56	2,799.58	3,308.58	3,817.61	4,581.12
Titsey	1,482.36	1,729.41	1,976.47	2,223.53	2,717.65	3,211.76	3,705.89	4,447.06
Warlingham	1,498.40	1,748.12	1,997.86	2,247.59	2,747.06	3,246.51	3,745.99	4,495.18
Whyteleafe Village	1,500.87	1,751.01	2,001.15	2,251.30	2,751.59	3,251.87	3,752.17	4,502.60
Woldingham	1,507.97	1,759.29	2,010.62	2,261.95	2,764.61	3,267.26	3,769.92	4,523.90

Referendum Assessment:

- 7. Note that the Council has determined its relevant basic amount of Council Tax for 2023/24 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 2023/24 is excessive and that the billing authority is not required to hold a referendum in accordance with Section 52ZK Local Government Finance Act 1992.