

## Council Tax Requirement

Districts and boroughs provided the Council with estimated Council Tax taxbase and Council Tax collection fund balance figures before the legislative deadline of 31 January 2019. The collection fund balance is the difference between the estimated Council Tax collectable for the current year (2018/19) and that actually collected. The districts and boroughs confirmed the Council Tax collection fund balance at £3,405,639.

The basic amount of Council Tax is the Council Tax Requirement divided by the tax base.

The Council Tax Requirement for 2019/20 is based on an overall increase of 2.99%.

	£	£
Gross expenditure		1,676,843,253.35
Other income		-195,764,000.00
Flex use of Capital Receipts		-16,277,000.00
<b>Budgeted revenue</b>		<b>1,464,802,253.35</b>
<b>expenditure</b>		
Council Tax collection fund balance	-3,405,639.00	
Contribution to/from reserves and balances	0.00	
<b>Reserves and balances including Council Tax collection fund</b>		<b>-3,405,639.00</b>
<b>Budgeted net expenditure</b>		<b>1,461,396,614.35</b>
Business rates income		-57,900,000.00
Business rates top-up		-62,077,015.60
Other Government grant		-613,227,000.00
<b>COUNCIL TAX REQUIREMENT</b>		<b>728,192,598.75</b>

The tax base is the number of Band D equivalent properties for precepting purposes. For 2019/20 it is as follows:

<b>Billing authority</b>	<b>Number of Band D equivalent properties</b>
Elmbridge	64,720.00
Epsom & Ewell	32,895.63
Guildford	56,795.35
Mole Valley	40,957.00
Reigate & Banstead	60,243.00
Runnymede	33,409.90
Spelthorne	39,688.00
Surrey Heath	38,054.42
Tandridge	38,237.10
Waverley	54,669.10
Woking	41,323.00
<b>Total</b>	<b>500,992.50</b>

The Council Tax tax base for 2019/20 shows a 0.70% increase on the 2018/19 taxbase.

In announcing the Provisional Settlement for 2019/20, the Secretary of State set a threshold for councils to increase the standard level of Council Tax by up to 3% without having to hold a referendum. This uplift is calculated on the full Council Tax precept for 2018/19. In addition, to reflect the specific service demand and cost pressures faced by councils with Adult Social Care (ASC) responsibilities, the Council can maintain, but not increase, its ASC precept. The Council must identify the ASC precept separately on the Council Tax bill and use it entirely for adult social care. Accordingly, the Council Tax precept for 2019/20 at Band D is calculated as follows.

Standard Council Tax	£676,895,976.68	÷ 500,992.50	= £1,351.11
Adult Social Care	£51,296,622.07	÷ 500,992.50	* = £102.39
<b>Council Tax precept</b>	<b>728,192,598.75</b>	<b>÷ 500,992.50</b>	<b>= £1,453.50</b>

\*The amount charged for the ASC precept is the sum of the ASC precept increases in 2016/17, 2017/18 and 2018/19, with nil increase in 2019/20; i.e. £24.39 + £38.05 + £39.95 + £0.00 = £102.39

Surrey County Council's level of Council Tax for each category of dwelling in its area will be as follows:

<b>Valuation band</b>	<b>Standard Council Tax precept</b>	<b>Adult Social Care precept</b>	<b>Overall Council Tax precept</b>
A	£900.74	£68.26	£969.00
B	£1,050.86	£79.64	£1,130.50
C	£1,200.99	£91.01	£1,292.00
D	£1,351.11	£102.39	£1,453.50
E	£1,651.36	£125.14	£1,776.50
F	£1,951.60	£147.90	£2,099.50
G	£2,251.85	£170.65	£2,422.50
H	£2,702.22	£204.78	£2,907.00

The payment for each billing authority including any surplus or deficit balances on the collection fund will be as follows:

<b>Billing authority</b>	
Elmbridge	£94,423,935.00
Epsom & Ewell	£48,398,246.20
Guildford	£81,930,927.23
Mole Valley	£60,109,502.50
Reigate & Banstead	£88,682,102.50
Runnymede	£47,233,833.65
Spelthorne	£57,818,508.00
Surrey Heath	£56,068,799.47
Tandridge	£56,339,926.85
Waverley	£79,941,320.85
Woking	£60,651,135.50
<b>TOTAL*</b>	<b>£731,598,237.75</b>

\*This total includes the Council Tax collection fund balance.

Each billing authority's payments to be made in ten equal instalments on the following dates, already agreed with the relevant authorities:

18 April 2019	11 October 2019
24 May 2019	22 November 2019
28 June 2019	8 January 2020
26 July 2019	17 February 2020
6 September 2019	16 March 2020

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