

### Council Tax Requirement

1. In January 2020 the Council was informed by each of the Districts and Boroughs of the Council Tax base for 2020/21. The tax base provided is scaled to the number of Band D equivalents. This information was received ahead of the legislative deadline of 31 January 2020. The total tax base for 2020/21 is 506,308 properties, an increase of 1.06% from 2019/20.
2. At the same time, the Districts and Boroughs provided estimates of the Council Tax Collection Fund balance relating to 2019/20. This balance is the difference between the estimated Council Tax collectable for 2019/20 and that actually collected. The total Collection Fund balance is £4,311,925.00.
3. In an attempt to reduce the number of empty properties throughout the County, the Council is proposing to reallocate increased funding that directly results from changes in Empty Homes policies. Under this commitment the Boroughs and Districts will receive reallocated funding if agreed conditions are met.
4. 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.
5. Since 2016/17, authorities with social care responsibilities have been allowed additional flexibility on their core Council Tax referendum principle so long as the money raised is used entirely for adult social care services. This is referred to as the Adults Social Care (ASC) precept.
6. In December 2019 the SoS for Housing Communities and Local Government, The Rt Hon Robert Jenrick, set a core Council Tax referendum principle of up to 2% and, an ASC precept of 2% on top of the core principle. Increases in the core Council Tax and ASC precept are calculated based on the full Council Tax precept for the preceding year.
7. Council is asked to approve the increase to the core Council Tax by 1.99% and the ASC precept by 2%, an overall increase of 3.99%, for 2020/21.
8. The Council Tax precept is the Council Tax requirement divided by the tax base. The following Council Tax requirement is based on an overall increase of 3.99%.

**Table 1 - Council Tax Requirement**

<b>(Income)/Expenditure</b>	<b>£</b>
Gross expenditure	1,743,308,145.03
Other income	(774,935,200.00)
<b>Budgeted revenue expenditure</b>	<b>968,372,945.03</b>
Contributions to/from reserves and balances	5,650,010.56
Business rates income	(53,136,000.00)
Business rates top-up	(63,088,453.73)
Other Government grants	(88,222,000.00)
Council tax collection fund balance	(4,311,925.00)
<b>Council tax requirement</b>	<b>765,264,576.86</b>

9. Contributions to/from reserves and balances includes an allocation of funding set aside to reallocate to the Districts and Boroughs for changes in Empty Homes policies.
10. The tax base is the number of Band D equivalent properties for precepting purposes. The tax base for 2020/21 is as follows:

**Table 2 - 2020/21 Tax Base**

<b>Billing Authority</b>	<b>No. of Band D equivalent properties</b>
Elmbridge	65,228.00
Epsom & Ewell	33,019.91
Guildford	57,645.39
Mole Valley	40,883.00
Reigate & Banstead	61,128.80
Runnymede	34,099.24
Spelthorne	40,085.00
Surrey Heath	38,525.86
Tandridge	38,646.10
Waverley	55,467.10
Woking	41,579.79
<b>Total</b>	<b>506,308.19</b>

11. The tax base for 2020/21 shows an increase of 1.06% on the 2019/20 tax base.
12. The Council is required to provide separately information on the amount by which Council Tax is raised in order to fund Adult Social Care services.

13. The Band D Council Tax precept for 2020/21 is calculated as follows:

**Table 3 - Band D Precept**

Council Tax Precept	CTR ÷ taxbase	Level
Core precept	£698,705,302.20 ÷ 506,308.19	= £1,380.00
Adult Social Care precept	£66,559,274.66 ÷ 506,308.19	= *£131.46
<b>Council tax precept</b>	<b>£765,264,576.86 ÷ 506,308.19</b>	<b>= £1,511.46</b>

\*The amount charged for the ASC precept is the sum of the ASC precept increases in 2016/17, 2017/18, 2018/19, and 2020/21; i.e. £24.39 + £38.05 + £39.95 + £29.07 = £131.46. There was no increase to the ASC precept in 2019/20.

14. The proposed increase is not considered excessive in accordance with the set of principles determined by the SoS.

**Table 4 - Increase in Council Tax**

Band D	2019/20	2020/21	Increase	Referendum Principle
Core precept	£1,351.11	£1,380.00	1.99%	up to 2%
ASC precept	£102.39	£131.46	2.00%	2% on top of the core
Council tax precept	£1,453.50	£1,511.46	3.99%	up to 4%

15. The proposals result in an overall increase of £57.96 per annum, £1.11 per week, for a Band D dwelling.
16. Surrey County Council's level of Council Tax for each category of dwelling in its area will be as follows:

**Table 5 - Council Tax by Valuation Band**

Valuation Band	Core Council Tax		Overall Council Tax Precept
	Precept	ASC Precept	
A	£920.00	£87.64	£1,007.64
B	£1,073.33	£102.25	£1,175.58
C	£1,226.67	£116.85	£1,343.52
D	£1,380.00	£131.46	£1,511.46
E	£1,686.67	£160.67	£1,847.34
F	£1,993.33	£189.89	£2,183.22
G	£2,300.00	£219.10	£2,519.10
H	£2,760.00	£262.92	£3,022.92

17. The payment for each billing authority including any surplus or deficit balances on the Collection Fund will be as follows:

**Table 6 - Payment for each billing authority**

Billing Authority	Payment
Elmbridge	£99,247,146.88
Epsom & Ewell	£49,985,732.17
Guildford	£87,128,701.17
Mole Valley	£61,850,366.18
Reigate & Banstead	£93,511,450.05
Runnymede	£51,539,637.28
Spelthorne	£61,038,874.10
Surrey Heath	£59,358,296.36
Tandridge	£58,351,312.31
Waverley	£84,542,187.97
Woking	£63,022,797.39
<b>Total*</b>	<b>£769,576,501.86</b>

\* This includes the Council Tax collection fund Balance

18. The billing authority payments are to be made in ten equal instalments on the following dates:

**Table 7 - Payment Dates**

Payment Dates	
17/04/2020	09/10/2020
22/05/2020	20/11/2020
29/06/2020	08/01/2021
27/07/2020	19/02/2021
11/09/2020	15/03/2021