

Council Tax Requirement

1. In January 2024, the District and Borough Councils informed Surrey County Council of the Council Tax base for 2024/25. The tax base provided is presented as the number of Band D equivalent properties. The total tax base for 2024/25 is 520,447.2; an increase of 0.67% from 2023/24.
2. At the same time, the District and Borough Councils provided estimates of the Council Tax Collection Fund balance. The 2024/25 budget is based on a surplus of £6.8m.
3. Each year the Council must decide if its proposed Council Tax increase is excessive. If deemed excessive, a referendum must be held. This decision must be made in accordance with a set of principles determined by the Secretary of State (SoS), referred to as the referendum principle.
4. Since 2016/17, authorities with social care responsibilities have been allowed additional flexibility on their core Council Tax referendum principle so long as the additional money raised is used entirely for adult social care services. This is referred to as the Adult Social Care (ASC) precept.
5. In November 2022, the Chancellor announced in the Autumn Statement, that core council tax referendum principles would continue for 2024/25 as set in 2023/24. This means councils can increase core council tax by up to 3% without the need for a referendum and can raise up to 2% in an additional adult social care precept. This was confirmed in the Provisional Local Government Settlement in December 2023.
6. 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 core Council Tax by 2.99% and the ASC precept by 2.0%; an overall increase of 4.99%, for 2024/25. The Council Tax precept is the Council Tax requirement divided by the tax base.

| | 2024/25 |
|---|----------------------|
| (Income)/Expenditure | £ |
| Gross expenditure | 2,175,403,614 |
| Other income | (978,353,029) |
| Budgeted revenue expenditure | 1,197,050,585 |
| Business rates income | (51,018,548) |
| Business rates top-up | (67,069,507) |
| Business rates grants | (36,533,101) |
| Business rates collection fund (<i>deficit</i>) | 2,550,927 |
| Other Government grants | (123,870,564) |
| Collection Fund equalisation reserve * | 645,470 |
| Council tax collection fund balance (<i>surplus</i>) | (6,848,536) |
| Council tax requirement | 914,906,726 |

*The Council is required to set the Council Tax budget based on the collection fund figures provided by the Boroughs and Districts. Where this are felt to be unusually high or low, the Council manages the risk of future fluctuations by a Collection fund equalisation adjustment, making provision in reserves for future mitigations and to smooth the impact across financial years.

8. The tax base is the number of Band D equivalent properties for precepting purposes. The tax base for 2024/25 is as follows, showing an increase of 0.63% from 2023/24:

Table 2 – 2024/25 Tax base

| Billing Authority | No. of Band D equivalent properties 2024/25 | No. of Band D equivalent properties 2023/24 | Change |
|--------------------|---|---|--------------|
| Elmbridge | 66,517.0 | 65,980.0 | 0.81% |
| Epsom & Ewell | 33,762.4 | 33,521.2 | 0.72% |
| Guildford | 59,890.4 | 59,212.1 | 1.15% |
| Mole Valley | 41,693.1 | 41,483.1 | 0.51% |
| Reigate & Banstead | 64,252.3 | 63,495.3 | 1.19% |
| Runnymede | 35,495.8 | 34,864.6 | 1.81% |
| Spelthorne | 39,241.0 | 39,949.2 | (1.77%) |
| Surrey Heath | 39,749.5 | 39,613.4 | 0.34% |
| Tandridge | 39,128.0 | 38,904.9 | 0.57% |
| Waverley | 58,262.3 | 57,369.3 | 1.56% |
| Woking | 42,255.4 | 42,611.0 | (0.83%) |
| Total | 520,247.2 | 517,004.0 | 0.63% |

9. 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. The Band D Council Tax precept for 2024/25 is calculated as follows:

Table 3 - Band D precept

| Council Tax Precept | CTR ÷ tax base | Level |
|----------------------------|-----------------------------------|--------------------|
| Core precept | 784,095,769.95 ÷ 520,247.2 | = £1,507.16 |
| Adult Social Care precept* | 130,810,955.97 ÷ 520,247.2 | = £251.44 |
| Council tax precept | 914,906,725.92 ÷ 520,247.2 | = £1,758.60 |

*The amount charged for the ASC precept is the sum of the ASC precept increases since 2016/17.

10. 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 | A 2023/ 24 | B 2024/25 | C Base to measure increase (2023/24) | D Increase (B-A) ÷ C | Referendum Principle |
|----------------------------|------------------|-------------------|--|----------------------------|---------------------------------|
| Core precept | £1,457.14 | £ 1,507.16 | £1,675.08 | 2.99% | up to 3% |
| ASC precept | £217.94 | £ 251.44 | £1,675.08 | 2.00% | 2% on top of the core principle |
| Council tax precept | £1,675.08 | £ 1,758.60 | £1,675.08 | 4.99% | Up to 5% |

11. The proposals result in an overall increase of £83.52 per annum, £1.61 per week, for a Band D dwelling.

12. 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
2024/ 25**

| Valuation band | Core precept | ASC precept | Overall precept |
|----------------|--------------|-------------|-----------------|
| A | £ 1,004.77 | £ 167.63 | £ 1,172.40 |
| B | £ 1,172.24 | £ 195.56 | £ 1,367.80 |
| C | £ 1,339.70 | £ 223.50 | £ 1,563.20 |
| D | £ 1,507.16 | £ 251.44 | £ 1,758.60 |
| E | £ 1,842.08 | £ 307.32 | £ 2,149.40 |
| F | £ 2,177.01 | £ 363.19 | £ 2,540.20 |
| G | £ 2,511.93 | £ 419.07 | £ 2,931.00 |
| H | £ 3,014.32 | £ 502.88 | £ 3,517.20 |

13. The payment for each billing authority including any surplus or deficit balances on the Collection Fund is set out below:

**Table 6 – Payment for each billing authority
2024/25**

| Billing Authority | Payment |
|--------------------|-----------------------|
| Elmbridge | 117,423,760.20 |
| Epsom & Ewell | 59,814,865.78 |
| Guildford | 105,360,578.85 |
| Mole Valley | 74,165,084.07 |
| Reigate & Banstead | 113,970,016.84 |
| Runnymede | 62,743,490.88 |
| Spelthorne | 70,222,736.60 |
| Surrey Heath | 71,118,761.56 |
| Tandridge | 68,078,163.80 |
| Waverley | 103,771,108.78 |
| Woking | 75,086,694.50 |
| Total* | 921,755,261.87 |

* The total includes all council tax collection fund balances.

14. The billing authority payments are to be made in ten equal instalments on dates to be confirmed with the District and Borough Councils.

Table 7 – Payment dates

| Payment dates | |
|---------------|------------|
| 19/04/2024 | 11/10/2024 |
| 20/05/2024 | 19/11/2024 |
| 28/06/2024 | 06/01/2025 |
| 29/07/2024 | 19/02/2025 |
| 13/09/2024 | 14/03/2025 |

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