

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 requirement 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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