



Standing Council Tax Setting Committee

Thursday, 22 February 2024

This meeting will commence at 7.30pm or at the rise of the prior Corporate Management Committee, whichever is the later

Council Chamber - Civic Centre

Members of the Committee

Councillors: T Gracey (Chair), C Howorth (Vice-Chair), D Coen, MD Cressey, L Gillham, S Jenkins, R King, M Nuti, S Ringham, P Snow, D Whyte and M Willingale

In accordance with Standing Order 29.1, any Member of the Council may attend the meeting of this Committee, but may speak only with the permission of the Chairman of the Committee, if they are not a member of this Committee.

AGENDA

Notes:

- 1) Any report on the Agenda involving confidential information (as defined by section 100A(3) of the Local Government Act 1972) must be discussed in private. Any report involving exempt information (as defined by section 100I of the Local Government Act 1972), whether it appears in Part 1 or Part 2 below, may be discussed in private but only if the Committee so resolves.
- 2) The relevant 'background papers' are listed after each report in Part 1. Enquiries about any of the Agenda reports and background papers should be directed in the first instance to
, Democratic Services Section, Law and Governance Business Centre, Runnymede Civic Centre, Station Road, Addlestone (Tel: Direct Line:). (Email:).
- 3) Agendas and Minutes are available on a subscription basis. For details, please ring 01932 425620. Agendas and Minutes for all the Council's Committees may also be viewed on www.runnymede.gov.uk.

- 4) In the unlikely event of an alarm sounding, members of the public should leave the building immediately, either using the staircase leading from the public gallery or following other instructions as appropriate.
- 5) Filming, Audio-Recording, Photography, Tweeting and Blogging of Meetings

Members of the public are permitted to film, audio record, take photographs or make use of social media (tweet/blog) at Council and Committee meetings provided that this does not disturb the business of the meeting. If you wish to film a particular meeting, please liaise with the Council Officer listed on the front of the Agenda prior to the start of the meeting so that the Chairman is aware and those attending the meeting can be made aware of any filming taking place.

Filming should be limited to the formal meeting area and not extend to those in the public seating area.

The Chairman will make the final decision on all matters of dispute in regard to the use of social media audio-recording, photography and filming in the Committee meeting.

List of matters for consideration
Part I

Page

Matters in respect of which reports have been made available for public inspection

1. **Apologies for Absence**

2. **Declarations of Interest**

Members are invited to declare any disclosable pecuniary interests or other registrable and non-registrable interests in items on the agenda.

3. **Council Tax Resolution 2024/25**

4 - 8

Report title	Council Tax Resolution 2024/25
Report author	Amanda Fahey, Assistant Chief Executive & s151 Officer
Department	Corporate Leadership Team
Exempt?	No
Exemption type	Not applicable
Reasons for exemption	Not applicable

Purpose of report:

- To resolve

Synopsis of report:

Following consideration of its own budget, the Council is required by statute to formally set the level of Council Tax to be levied in Runnymede Borough on behalf of itself and its preceptors (Surrey County Council and the Police and Crime Commissioner for Surrey).

It does this via formal approval of a Council Tax Resolution which sets out the calculations required under statute and the charges to be levied on behalf of its preceptors. This cannot take place until formal notification has been received from the precepting bodies following their own tax setting meetings.

At the full Council meeting of 8 February 2024, Runnymede Borough Council was unable to approve the Council Tax Resolution and set the Council Tax for the area, as the formal notification had not been received from the Office of the Police and Crime Commissioner on behalf of Surrey Police. This task therefore needs to be undertaken by the standing Council Tax Setting Committee, in order to make the final Resolution.

Recommendation:

To approve the Council Tax Resolution as set out at Appendix A

1. Context and background of report

- 1.1 Once the Council has considered and formally set its own budget and Council Tax requirement for the year ahead, it is required under the Local Government Finance Act 1992 to set the Council Tax for its area, including the amounts to be levied on behalf of its local precepting bodies (in Runnymede Borough Council’s case, the other precepting bodies are Surrey County Council (SCC) and the Police and Crime Commissioner for Surrey (PCC)).
- 1.2 This is delivered via the Council Tax Resolution which provides the formal approval of the figures to be used for the billing of Council Tax for the coming year.

- 1.3 The Resolution simply brings together the Council Tax levels agreed by each body and does not affect the decisions made by each, including the Council, on the amount of tax to be levied.
- 1.4 The Council Tax must be set before 11th March in the financial year preceding the year to which the tax relates and cannot be set before the earlier of:
- 1st March in the financial year preceding the year to which the tax relates
 - The date of issue to the authority of the last precept from its major precepting authorities for the relevant year

2 Report and, where applicable, options considered and recommended

- 2.1 Full Council approved Runnymede Borough Council's Council Tax element at its meeting on 8 February 2024. However, it was unable to proceed to the setting of the Council Tax, via the approval of the Council Tax Resolution, as the formal notice of its tax setting amounts had not been received from the PCC.
- 2.2 While much of the budget setting process is a function of the Full Council and cannot be delegated to a committee, the passing of the Council Tax Resolution is one function that may be exercised by a committee of the authority appointed by it for that purpose. Full Council previously approved the setting up of the Standing Council Tax Setting Committee to carry out this function in the event that the Resolution is unable to be approved at any Full Council Budget setting meeting.
- 2.3 The Council Tax Resolution for 2024/25 is set out at Appendix A, in its prescribed format, based on the budget requirements of the Council and each preceptor. As already noted, the Resolution simply brings together the Council Tax levels agreed by each body and does not affect the decisions made by each, including this Council, on the amount of tax to be levied. These decisions have already been taken as part of the budget setting process at each of Runnymede Borough Council and Surrey County Council and by the Police and Crime Commissioner for Surrey.
- 2.4 The passing of the Resolution simply means that those decisions can be reflected in the Council Tax demands to be issued for the coming year.

3. Policy framework implications

- 3.1 The approval of the Council Tax Resolution is a key element of the statutory framework for setting the Council Tax in Runnymede. It flows out of the decisions taken under the budget policy framework of the Council, and that of the other major precepting bodies. While the policy framework, including the Council's budget proposals, are required to be considered by Full Council, the Resolution is allowed under statute to be delegated to a committee.

4 Resource implications/Value for Money

- 4.1 The Council's budget sets out the resources required to deliver its objectives for the year ahead, including its Council Tax requirement, which drive the figures in the Resolution relating to Runnymede Borough Council. There are no additional resource implications contained in the report, other than a meeting of the Standing Council Tax Setting Committee, which is being held on the same evening as a scheduled meeting to reduce the draw on Member and officer time.

5. Legal implications

- 5.1 Under the Local Government Finance Act 1992, the Council is required to determine the level of Council Tax for the Borough for 2024/25 by 11 March 2024. The Act prescribes the calculations to be set out in the Resolution while s67 of the Act allows for the Resolution to be considered by a committee of the Council following confirmation of the precepts.

6. Equality implications

- 6.1 There are no equality implications arising from this report.

7. Environmental/Sustainability/Biodiversity implications

- 7.1 The Council Tax Setting Committee is constituted from the membership of the Corporate Management Committee and will meet on the same date as an existing meeting, reducing the potential for additional environmental impacts from holding a separate meeting, for example through reducing travel requirements.

8. Risk Implications

- 8.1 The Council Tax Resolution must be approved no sooner than all of the precept notifications have been received and no later than the statutory deadline. The formal resolution also needs to be made in a timely manner to ensure that the annual billing process can commence, enabling the requisite notice for direct debits to be provided to bill payers. The arrangements set out in this report reduce the risk of non-compliance with statutory requirements.

9. Timetable for Implementation

- 9.1 Once the Resolution has been made, in accordance with the statutory deadlines set out in the report, the Council can commence its annual billing process to ensure Council Tax demands for 2024/25 are issued in a timely manner and for the requisite notice periods for the collection of direct debits to be provided.

10. Conclusions

- 10.1 Appendix A of this report sets out the draft Council Tax Resolution for 2024/25, including the Council Tax base for the Borough and its gross income and expenditure, the Council Tax Requirement and Band D Council Tax level for Runnymede, as set out in the budget report which was approved by Full Council 8 February 2024. In addition, it sets out the Council Tax by valuation bands A – H for Runnymede Borough Council, Surrey County Council and Surrey Police and Crime Commissioner along with the total Council Tax due for each band, before any discounts or premiums are awarded.
- 10.2 The Council has now received formal notification of the preceptors' Council Tax amounts from both SCC and the PCC, enabling it to proceed to formal approval of the Council Tax Resolution.

11. Appendices

Appendix A – Council Tax Resolution 2024/25

COUNCIL TAX RESOLUTION 2024/25

Following consideration of its budget, the Council is required under Statute to make a formal resolution in respect of the amount of Council Tax to be levied in Runnymede Borough for the financial year commencing 1st April 2024.

The figures below have been calculated in accordance with regulations made under Sections 31B (3) and 34 (4) of the Local Government Finance Act 1992 (as amended) (“the Act”).

1. To note that the Corporate Management Committee at its meeting on 14th December 2023, calculated the Council Tax Base 2024/25 for the Council as 35,495.8 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.
2. That the following amounts now be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act:
 - (a) £100,600,019.21 being the aggregate of the amount which the Council estimates for the items set out in Section 31A (2) (a) to (f) of the Act;
 - (b) £93,839,844.10 being the aggregate of the amount which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act;
 - (c) £6,760,175.11 being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by this Council in accordance with Section 31A (4) of the Act as its Council Tax requirement for the year.
 - (d) £190.45 being the amount at 2(c) above, divided by the Council Tax base (item 1 above), calculated by the Council, in accordance with Section 31B (1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts)
 - (e) £0.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
 - (f) £190.45 being the amount at 2(d) above less the result given by dividing the amount at 2(e) above by the Council 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 (Parish precept) relates.
 - (g) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Act as amended.

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Runnymede Borough Council	126.97	148.12	169.29	190.45	232.78	275.09	317.42	380.90

Being the amounts given by multiplying the amount at 2(f) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a valuation band ‘D’ calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

3. To note for the year 2024/25 Surrey County Council and the Police and Crime Commissioner for Surrey have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act for each of the categories of dwelling in the Council's area as shown below:

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
County Council	1,172.40	1,367.80	1,563.20	1,758.60	2,149.40	2,540.20	2,931.00	3,517.20
Police & Crime Commissioner	215.71	251.67	287.62	323.57	395.47	467.38	539.28	647.14

4. That, having calculated the aggregate in each case of the amounts in 2(g) and 3 above, the Council, in accordance with Sections 30 to 36 of the Local Government Finance Act 1992 as amended by the Localism Act 2011, hereby sets the amounts of Council Tax for the year 2024/25 for each of the categories of dwellings:

Valuation Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Total Council Tax due	1,515.08	1,767.59	2,020.11	2,272.62	2,777.65	3,282.67	3,787.70	4,545.24

5. The Council has determined that its relevant basic amount of Council Tax for 2024/25 is not excessive in accordance with the principles approved under Section 52ZB of the Act.

As the billing authority, the Council has not been notified by a major precepting authority that their relevant basic amount of council tax for 2024/25 is excessive and therefore the billing authority is not required to hold a referendum in accordance with Section 52ZK of the Act.

6. The payment dates for the statutory ten monthly instalments scheme be set to run from 1 April 2024 to 1 January 2025.

The Council Tax (Administration and Enforcement Regulations 1992 allow customers to opt out of the ten monthly instalment scheme and request payment over a 12-month period. Where this is requested, the Council authorises that the payment dates are to be on such a day in each month as is most efficient for administrative purposes.

Explanatory Note: The following narrative provides some additional explanation of the figures contained within the formal resolution at section 2.

2(a)	£100,600,019.21	This represents the gross expenditure of the Council
2(b)	£93,839,844.10	This represents the total income to the Council, including Government support and share of any Council Tax surplus from prior years
2(c)	£6,760,175.11	This represents the balance to be raised by Council Tax (including any Parish precepts)
2(d)	£190.45	This represents the average Band D Council Tax for the year (including any Parish precepts)
2(e)	£0.00	This represents the amount reapportioned to specific areas under special expenses or Parish precepts. There are no such charges for Runnymede Borough Council
2(f)	£190.45	This represents the average Band D Council Tax excluding the amounts covered by special expenses or Parish precepts. As there are no such charges in Runnymede, the Band D amount remains the same as in 2(d)