

<b>Report title</b>	<b>Council Tax Resolution 2024/25</b>
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<b>Department</b>	Corporate Leadership Team
<b>Exempt?</b>	No
<b>Exemption type</b>	Not applicable
<b>Reasons for exemption</b>	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). Appendix A sets out the draft Council Tax Resolution subject to confirmation by the precepting bodies following their own tax setting meetings.

If this confirmation is not received ahead of Runnymede’s full Council meeting, then the overall level of Council Tax cannot be formally determined at that meeting. If this situation arises, the function will be undertaken at a meeting of the Council Tax Setting Committee under the scheme of delegation, in order to set the Council Tax for the year ahead within the necessary timelines.

**Recommendation(s):**

- 1) To approve the formal Council Tax Resolution as set out at Appendix A, (if the requisite notifications from preceptors have been received)

*Or:*

- 2) To defer formal approval of the Council Tax Resolution to a meeting of the Standing Council Tax Setting Committee, in accordance with its existing delegation, once all precept notifications have been received.

**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 and the Police and Crime Commissioner for Surrey).

- 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 11<sup>th</sup> March in the financial year preceding the year to which the tax relates and cannot be set before the earlier of:
  - 1<sup>st</sup> 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 Supporting Appendix A sets out the Resolution, in its prescribed format, based on the proposed budget requirements of the Council and each preceptor. If the formal precept confirmations are received ahead of the Full Council meeting on 8<sup>th</sup> February, the Resolution may be considered for approval, subject to any amendments to the Borough Council's budget that may be approved earlier in the meeting.
- 2.2 However, there is a risk that confirmation from preceptors will not be received in time. The County Council is considering its budget at a meeting of its full Council on 6<sup>th</sup> February, with precept notices expected shortly thereafter. The Surrey Police and Crime Panel will meet to consider its precept on 2<sup>nd</sup> February, with precept notices to follow thereafter. However, the Panel has a right of veto, which if exercised, means that the Panel will reconvene on the 14<sup>th</sup> February to consider a revised precept. If such a veto is exercised, it is clear that the precept notice would not be issued in time for the Resolution to be made at Runnymede Borough Council's meeting of its full Council 8<sup>th</sup> February and therefore it will instead be considered by the Standing Council Tax Setting Committee, to whom the Council has delegated this function to allow for this eventuality.

## **3. Policy framework implications**

- 3.1 The approval of the Council Tax Resolution is 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.
- 3.2 A Standing Council Tax Setting Committee was formally commissioned by the [Council on 7 December 2023 \(see item 67f\)](#). It was agreed that the membership be the same as the existing Corporate Management 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 the potential for a meeting of the Standing Council Tax Setting Committee to be convened. If this proves necessary (due to precept notices not being received by the 8<sup>th</sup> February) then that meeting will be held on the same evening as the Corporate Management Committee (22<sup>nd</sup> February) 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 if those are received after the date on which the Council meeting to fix the Council Tax is held.

#### **6. Equality implications**

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

#### **7. Environmental/Sustainability/Biodiversity implications**

- 7.1 The Standing Council Tax Setting Committee is constituted from the membership of the Corporate Management Committee. If the Committee is required to meet it, it is anticipated that this will be 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. Other implications**

- 9.1 Not applicable

#### **10. Timetable for Implementation**

- 10.1 The Resolution may be approved at the Full Council meeting on 8<sup>th</sup> February 2024, if the requisite notifications have been received from preceptors. If the notices are not received ahead of the meeting, the Resolution will instead be considered by the Standing Council Tax Setting Committee on 22<sup>nd</sup> February 2024.

## **11. Conclusions**

- 11.1 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 preceding budget report. 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. If the Council has received formal notification of the preceptors' Council Tax amounts by the time of the meeting, then the Resolution can be considered, as set out in Recommendation 1.
- 11.2 Recommendation 2 sets out the alternative process to follow should the precept notifications not have been received in time for the meeting. This route will ensure that the formal setting of the Council Tax can take place within statutory timescales and allow sufficient time for the testing and production of Council Tax demands.

## **12. Appendices**

Appendix A – Council Tax Resolution