

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