

## RECORD OF DECISION TAKEN BY AN OFFICER UNDER DELEGATED AUTHORITY

<b>SUBJECT:</b>	Calculation of the Council Tax Base for the Borough of Guildford 2022-23
<b>NAME AND DESIGNATION OF OFFICER TAKING DECISION:</b>	Claire Morris, Director of Resources (Chief Financial (S151) Officer)
<b>SOURCE OF AUTHORITY TO TAKE DECISION:</b> <b>Either: Council/Executive Decision (please include date of meeting)</b> <b>Or: Scheme of Delegation to Officers</b>	Council constitution Part 3 – Delegation to Officers, Chief Financial Officer paragraph 17: 'In consultation with the relevant lead councillor, to determine and adopt the council tax base each year'
<b>CONSULTATIONS:</b> <b>(a) Relevant Lead Councillor(s):</b> <b>Comments:</b>  <b>(b) Local Ward Councillor(s):</b> <b>Comments:</b>  <b>(c) Officers (state names):</b> <b>Comments:</b>	<b>Lead Councillor for Resources, Tim Anderson. Consulted 3<sup>rd</sup> November 2021 and agrees with the proposal.</b>  As the taxbase is borough wide ward councillor comments are not applicable.
<b>DETAILS OF DECISION:</b> <b>(attach additional sheets if required)</b>	<p>The council tax base form 1 (CTB1) form for 2022-23 has been submitted to government by Officers. The form documents the number of properties on the council tax system in October 2021 and the change in properties since October 2020.</p> <p>Following submission of the form, Officers assess the number of properties eligible for the local council tax support scheme, the Council's collection allowances, collection rates, and the number of MOD properties and calculate the taxbase per parish. This exercise is now complete.</p> <p>The overall Council tax base for the borough has been assessed as 58,335.91 . This is an increase of 2.06% from the 2021-22 taxbase of 57,159.40. The main reason for the increase is due to an increase in properties in the borough and an increase in the collection rate assumptions from 97.5% to 98% to reflect an increase in collection rates that have been incurred post COVID19 pandemic and the anticipated on-going impact on collection rates into 2021-22.</p> <p>The taxbase per parish is set out in Appendix 1.</p>

	The tax base will be reported to Executive as part of the draft Budget report on 23rd November 2021. Parish Councils will be advised accordingly.
<b>Reasons for Decision:</b>	To set the council tax base for the Borough of Guildford and its respective parishes for 2022-23 as required by The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012
<b>Details of any alternative options considered and rejected when making the decision:</b>	None considered
<b>Details of any conflict of interest declared by a councillor in relation to this decision:</b>	None
<b>Contact Officer: Service: Direct Line: File Ref:</b>	Claire Morris Director of Resources 01483 444827
<b>Important Note:</b>	
<p>This record must be retained for six years following the date of the decision.</p> <p>In accordance with Access to Information Procedure Rule 30, you <u>must</u> ensure that, as soon as reasonably practicable after making this decision,</p> <ol style="list-style-type: none"> <li>(1) you send a copy of this record of decision, together with any relevant report or background paper referred to therein, to Committee Services so that it may be uploaded to the website; and</li> <li>(2) you make a copy of this record of decision, together with any relevant report or background paper referred to therein, available for inspection by the public at the Council offices.</li> </ol> <p>However, if this record or any document (or part of a document) referred to herein contains confidential or exempt information<sup>1</sup>, the requirement to make this record or any such document available for inspection by the public is removed. In such circumstances, you must still retain the record for six years for audit trail purposes.</p>	
I hereby take the decision referred to above, for the reason stated.	
Signed: C W Morris	

<sup>1</sup> If you are unsure as to what constitutes confidential or exempt information, please contact Committee Services

Dated:

## **Appendix 1 – Tax Base per Parish**

### **Council Tax Base Summary**

	<b>2022-23</b>	2021-22	Variance	Variance %
Albury	<b>621.03</b>	617.76	3.27	0.53%
Artington	<b>137.10</b>	138.06	-0.96	-0.70%
Ash	<b>7,016.14</b>	6,761.55	254.59	3.77%
East Clandon	<b>144.06</b>	141.28	2.78	1.97%
West Clandon	<b>717.36</b>	706.10	11.26	1.59%
Compton	<b>484.71</b>	479.70	5.01	1.04%
Effingham	<b>1,404.83</b>	1,389.38	15.45	1.11%
East Hosley	<b>2,514.39</b>	2,493.76	20.63	0.83%
West Horsley	<b>1,510.18</b>	1,498.87	11.31	0.75%
Normandy	<b>1,356.03</b>	1,344.23	11.80	0.88%
Ockham	<b>264.40</b>	264.32	0.08	0.03%
Pirbright	<b>1,254.01</b>	1,225.34	28.67	2.34%
Puttenham	<b>313.60</b>	308.69	4.91	1.59%
Ripley	<b>913.56</b>	902.75	10.81	1.20%
St Martha	<b>403.47</b>	409.50	-6.03	-1.47%
Seal & Sands	<b>516.85</b>	510.12	6.73	1.32%
Tongham	<b>931.10</b>	870.77	60.33	6.93%
Send	<b>2,075.25</b>	2,042.14	33.11	1.62%
Shackleford	<b>372.01</b>	370.31	1.70	0.46%
Shalford	<b>1,883.46</b>	1,874.54	8.92	0.48%
Shere	<b>1,991.56</b>	1,971.55	20.01	1.01%
Wanborough	<b>176.89</b>	177.94	-1.05	-0.59%
Wisley	<b>103.19</b>	96.92	6.27	6.47%
Worplesdon	<b>3,502.81</b>	3,451.60	51.21	1.48%
Guildford Town	<b>27,727.92</b>	27,112.22	615.70	2.27%
<b>TOTAL</b>	<b>58,335.91</b>	57,159.40	1,176.51	2.06%