



Waverley Borough Council  
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[www.waverley.gov.uk](http://www.waverley.gov.uk)

Mr C Shepherd  
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Your ref:  
Our ref: 11297239  
Date: 15th March 2018

Dear Mr Shepherd

### Council Tax

I refer to your telephone conversation with my colleague about the percentage changes shown on your council tax bill.

The percentage increase shown on the bill generally reflects the difference between the two year's charges, for example, Waverley's council tax charge has increased from £171.91 to £177.04, so the percentage increase is 3.0%. However, Surrey County Council's council tax charges need further explanation and I will use the band D figures for Godalming as an example:

	2017/18	2018/19	% increase
Surrey County Council - basic charge	1,269.11	1,308.90	3.0
Surrey County Council - Adult Social Care	62.44	102.39	3.0
Police Commissioner	224.57	236.57	5.3
Waverley	171.91	177.04	3.0
Godalming Town	<u>63.03</u>	<u>68.31</u>	8.4
Total	<u>1,791.06</u>	<u>1,893.21</u>	5.7

Surrey County Council is able to increase its **entire** council tax by 5.99%; it has increased its basic charge by 2.99% (which is rounded to 3.0% on the bill) and 3.0% for Adult Social Care.

This is reflected on the bill in terms of an increase in Surrey's basic charge and a separate increase in the Adult Social Care, both of which are a percentage increase in the **total** Surrey charge for 2017/18 and not a calculation based on the individual 2017/18 charges.

The increase in the two parts of Surrey's council tax charge are explained as follows:

2017 council tax charge for band D	£	% increase on £1,331.55	£
Basic charge	1,269.11	2.99%	39.79
Adult Social Care	<u>62.44</u>	3.0%	39.95
<b>Total Surrey charge</b>	<b><u>1,331.55</u></b>	5.99%	79.74

The increase in the combined basic charge and the Adult Social Care as shown on the bill amount to an increase of 5.99%. The difficulty arises in separating this on the bill to satisfy the Government regulations. The Government acknowledges that this is a different approach to the presentation of percentage increases elsewhere on the bill and Waverley's council tax bills correctly show the increase in Surrey's council tax charge. However, it helps to link the County Council's published budget increase to the bill.

If you have any further queries regarding Surrey County Council's precept please see the following link on its website:

<https://www.surreycc.gov.uk/your-council/council-tax-and-finance/council-tax>

Yours sincerely



S C Piper  
Revenues Manager