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NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

TUESDAY, 28TH FEBRUARY, 2023

SUPPLEMENTARY AGENDA

Please find attached supplementary papers relating to the above meeting, as follows:

Agenda No	Item
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- | | |
|----|---|
| 6. | <u>COUNCIL TAX RESOLUTION 2023/24</u> (Pages 3 - 12) |
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REPORT OF THE SERVICE DIRECTOR - RESOURCES

To obtain approval for the Council Tax requirement and the overall Council Tax rates for the district of North Hertfordshire for 2023/24.

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COUNCIL TAX SETTING COMMITTEE 28 February 2023

PART 1 – PUBLIC DOCUMENT

TITLE OF REPORT: COUNCIL TAX RESOLUTION 2023/24

REPORT OF: THE SERVICE DIRECTOR - RESOURCES

EXECUTIVE MEMBER: EXECUTIVE MEMBER FOR FINANCE AND IT

COUNCIL PRIORITY: SUSTAINABILITY

1. EXECUTIVE SUMMARY

- 1.1. The purpose of this report is to obtain approval for the Council Tax requirement and the overall Council Tax rates for the district of North Hertfordshire for 2023/24.

2. RECOMMENDATIONS

- 2.1. That it be noted that at its meeting on 30 January 2023 the Council Tax Setting Committee confirmed the amount 50,663.60 as its Council Tax base for the year 2023/2024 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations).

- a) 50,663.60 being the amount calculated by the Council, in accordance with Regulation 3 of the Regulations, as its Council Tax base for the year.

b)

Parish/Town	Council Tax Base	Parish/Town	Council Tax Base
Ashwell	910.90	Knebworth	2,042.30
Barkway	419.80	Lilley	174.80
Barley	327.90	Offley	620.10
Bygrave	129.60	Pirton	705.30
Caldecote and Newnham	47.90	Preston	224.80
Clothall	82.40	Radwell	56.20
Codicote	1,665.30	Reed	165.20
Graveley	172.40	Royston	6,773.00
Great Ashby	2,032.80	Rushden and Wallington	205.10
Hinxworth	159.40	St Ippolyts	941.10
Holwell	159.20	St Pauls Walden	586.00
Ickleford	885.30	Sandon	242.40
Kelshall	76.00	Therfield	265.70
Kimpton	1,059.10	Weston	439.40
Kings Walden	419.40	Wymondley	428.40

Being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which one or more special items relate.

- c) That it be noted that at its meeting on the 23 February 2023 the Council calculated the Council Tax requirement for the Council's own purposes for 2023/24 (excluding Parish precepts) as £12,790,533. As detailed in 2.2 (e) below the sum of special items is £1,388,250 and hence the total Council Tax requirement (including Parish precepts) is £14,178,783.

2.2. That the following amounts be now calculated by the Council for 2023/2024 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 (the Act) :-

- | | | |
|----|-------------|---|
| a) | £76,861,049 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act. |
| b) | £62,682,266 | being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act. |
| c) | £14,178,783 | being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. |
| d) | £279.86 | being the amount at (c) above divided by the amount at 2.1(a) above calculated by the Council in accordance with Section 31B(1) as the basic amount of its Council Tax for the year. |
| e) | £1,388,250 | being the aggregate amount of all special items referred to in Section 34(1) of the Act. |
| f) | £252.46 | being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 2.1(a) above, 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 relates. |

g)

Parish/Town	Basic £	Parish Precept £	Total £
Ashwell	252.46	104.21	356.67
Barkway	252.46	98.67	351.13
Barley	252.46	89.66	342.12
Bygrave	252.46	62.47	314.93
Caldecote and Newnham	252.46	50.13	302.59
Clothall	252.46	22.22	274.68
Codicote	252.46	65.52	317.98
Graveley	252.46	58.02	310.48
Great Ashby	252.46	21.15	273.61
Hinxworth	252.46	66.36	318.82
Holwell	252.46	64.55	317.01
Ickleford	252.46	65.51	317.97
Kelshall	252.46	37.59	290.05
Kimpton	252.46	77.83	330.29
Kings Walden	252.46	81.48	333.94
Knebworth	252.46	84.42	336.88
Lilley	252.46	109.03	361.49
Offley	252.46	65.76	318.22
Pirton	252.46	76.85	329.31
Preston	252.46	58.65	311.11
Radwell	252.46	23.59	276.05
Reed	252.46	50.01	302.47
Royston	252.46	57.12	309.58
Rushden and Wallington	252.46	23.09	275.55
St Ippolyts	252.46	30.53	282.99
St Pauls Walden	252.46	78.50	330.96
Sandon	252.46	36.10	288.56
Therfield	252.46	22.96	275.42
Weston	252.46	47.79	300.25
Wymondley	252.46	89.55	342.01

being the amounts given by adding to the amount at 2.2(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 2.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

h)

Parish/Town	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Ashwell	237.78	277.41	317.03	356.67	435.93	515.18	594.45	713.34
Baldock	168.31	196.36	224.41	252.46	308.56	364.66	420.77	504.92
Barkway	234.08	273.11	312.11	351.13	429.15	507.18	585.21	702.26
Barley	228.08	266.10	304.10	342.12	418.14	494.16	570.20	684.24
Bygrave	209.95	244.95	279.93	314.93	384.91	454.89	524.88	629.86
Caldecote and Newnham	201.72	235.35	268.96	302.59	369.83	437.07	504.31	605.18
Clothall	183.12	213.64	244.15	274.68	335.72	396.75	457.80	549.36
Codicote	211.98	247.32	282.64	317.98	388.64	459.30	529.96	635.96
Graveley	206.98	241.49	275.97	310.48	379.47	448.46	517.46	620.96
Great Ashby	182.40	212.81	243.20	273.61	334.41	395.21	456.01	547.22
Hexton	168.31	196.36	224.41	252.46	308.56	364.66	420.77	504.92
Hinxworth	212.54	247.98	283.39	318.82	389.66	460.51	531.36	637.64
Hitchin	168.31	196.36	224.41	252.46	308.56	364.66	420.77	504.92
Holwell	211.34	246.57	281.78	317.01	387.45	457.89	528.35	634.02
Ickleford	211.98	247.31	282.63	317.97	388.63	459.28	529.95	635.94
Kelshall	193.36	225.60	257.81	290.05	354.50	418.95	483.41	580.10
Kimpton	220.19	256.90	293.58	330.29	403.68	477.08	550.48	660.58
Kings Walden	222.62	259.74	296.83	333.94	408.14	482.35	556.56	667.88
Knebworth	224.58	262.02	299.44	336.88	411.74	486.60	561.46	673.76
Langley	168.31	196.36	224.41	252.46	308.56	364.66	420.77	504.92
Letchworth	168.31	196.36	224.41	252.46	308.56	364.66	420.77	504.92
Lilley	240.99	281.16	321.32	361.49	441.82	522.14	602.48	722.98
Nuthampstead	168.31	196.36	224.41	252.46	308.56	364.66	420.77	504.92
Offley	212.14	247.51	282.85	318.22	388.93	459.64	530.36	636.44
Pirton	219.54	256.13	292.71	329.31	402.49	475.66	548.85	658.62
Preston	207.40	241.98	276.53	311.11	380.24	449.37	518.51	622.22
Radwell	184.03	214.71	245.37	276.05	337.39	398.73	460.08	552.10
Reed	201.64	235.26	268.85	302.47	369.68	436.89	504.11	604.94
Royston	206.38	240.79	275.17	309.58	378.37	447.16	515.96	619.16
Rushden and Wallington	183.70	214.32	244.93	275.55	336.78	398.01	459.25	551.10
St Ippolyts	188.66	220.11	251.54	282.99	345.87	408.75	471.65	565.98
St Pauls Walden	220.64	257.42	294.18	330.96	404.50	478.04	551.60	661.92
Sandon	192.37	224.44	256.49	288.56	352.68	416.80	480.93	577.12
Therfield	183.61	214.22	244.81	275.42	336.62	397.82	459.03	550.84
Weston	200.16	233.53	266.88	300.25	366.97	433.69	500.41	600.50
Wymondley	228.00	266.01	304.00	342.01	418.01	494.01	570.01	684.02

being the amounts given by multiplying the amounts at 2.2(f) and 2.2(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(l) 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.

- 2.3. That it be noted that for 2023/2024 Hertfordshire County Council and the Hertfordshire Police & Crime Commissioner has stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown below:-

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Hertfordshire County Council								
COUNTY PRECEPT	929.57	1,084.50	1,239.43	1,394.36	1,704.22	2,014.08	2,323.93	2,788.72
SOCIAL CARE PRECEPT	140.85	164.32	187.80	211.27	258.22	305.17	352.12	422.54
Total Hertfordshire County Council	1,070.42	1,248.82	1,427.23	1,605.63	1,962.44	2,319.25	2,676.05	3,211.26
Hertfordshire Police & Crime Commissioner	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00

- 2.4. That, having calculated the aggregate in each case of the amounts at 2.2(h) and 2.3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets out the following provisional amounts as the amounts of Council Tax for 2023/2024 for each of the categories of dwellings shown below:-

List of parishes and tax at different bands (County, Care, Police, District and Parish)

Parish/Town	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Ashwell	1,466.87	1,711.34	1,955.82	2,200.30	2,689.26	3,178.21	3,667.17	4,400.60
Baldock	1,397.40	1,630.29	1,863.20	2,096.09	2,561.89	3,027.69	3,493.49	4,192.18
Barkway	1,463.17	1,707.04	1,950.90	2,194.76	2,682.48	3,170.21	3,657.93	4,389.52
Barley	1,457.17	1,700.03	1,942.89	2,185.75	2,671.47	3,157.19	3,642.92	4,371.50
Bygrave	1,439.04	1,678.88	1,918.72	2,158.56	2,638.24	3,117.92	3,597.60	4,317.12
Caldecote and Newnham	1,430.81	1,669.28	1,907.75	2,146.22	2,623.16	3,100.10	3,577.03	4,292.44
Clothall	1,412.21	1,647.57	1,882.94	2,118.31	2,589.05	3,059.78	3,530.52	4,236.62
Codicote	1,441.07	1,681.25	1,921.43	2,161.61	2,641.97	3,122.33	3,602.68	4,323.22
Graveley	1,436.07	1,675.42	1,914.76	2,154.11	2,632.80	3,111.49	3,590.18	4,308.22
Great Ashby	1,411.49	1,646.74	1,881.99	2,117.24	2,587.74	3,058.24	3,528.73	4,234.48
Hexton	1,397.40	1,630.29	1,863.20	2,096.09	2,561.89	3,027.69	3,493.49	4,192.18
Hinxworth	1,441.63	1,681.91	1,922.18	2,162.45	2,642.99	3,123.54	3,604.08	4,324.90
Hitchin	1,397.40	1,630.29	1,863.20	2,096.09	2,561.89	3,027.69	3,493.49	4,192.18
Holwell	1,440.43	1,680.50	1,920.57	2,160.64	2,640.78	3,120.92	3,601.07	4,321.28
Ickleford	1,441.07	1,681.24	1,921.42	2,161.60	2,641.96	3,122.31	3,602.67	4,323.20
Kelshall	1,422.45	1,659.53	1,896.60	2,133.68	2,607.83	3,081.98	3,556.13	4,267.36
Kimpton	1,449.28	1,690.83	1,932.37	2,173.92	2,657.01	3,140.11	3,623.20	4,347.84
Kings Walden	1,451.71	1,693.67	1,935.62	2,177.57	2,661.47	3,145.38	3,629.28	4,355.14
Knebworth	1,453.67	1,695.95	1,938.23	2,180.51	2,665.07	3,149.63	3,634.18	4,361.02
Langley	1,397.40	1,630.29	1,863.20	2,096.09	2,561.89	3,027.69	3,493.49	4,192.18
Letchworth	1,397.40	1,630.29	1,863.20	2,096.09	2,561.89	3,027.69	3,493.49	4,192.18
Lilley	1,470.08	1,715.09	1,960.11	2,205.12	2,695.15	3,185.17	3,675.20	4,410.24
Nuthampstead	1,397.40	1,630.29	1,863.20	2,096.09	2,561.89	3,027.69	3,493.49	4,192.18
Offley	1,441.23	1,681.44	1,921.64	2,161.85	2,642.26	3,122.67	3,603.08	4,323.70
Pirton	1,448.63	1,690.06	1,931.50	2,172.94	2,655.82	3,138.69	3,621.57	4,345.88
Preston	1,436.49	1,675.91	1,915.32	2,154.74	2,633.57	3,112.40	3,591.23	4,309.48
Radwell	1,413.12	1,648.64	1,884.16	2,119.68	2,590.72	3,061.76	3,532.80	4,239.36
Reed	1,430.73	1,669.19	1,907.64	2,146.10	2,623.01	3,099.92	3,576.83	4,292.20
Royston	1,435.47	1,674.72	1,913.96	2,153.21	2,631.70	3,110.19	3,588.68	4,306.42
Rushden and Wallington	1,412.79	1,648.25	1,883.72	2,119.18	2,590.11	3,061.04	3,531.97	4,238.36
St Ippolyts	1,417.75	1,654.04	1,890.33	2,126.62	2,599.20	3,071.78	3,544.37	4,253.24
St Pauls Walden	1,449.73	1,691.35	1,932.97	2,174.59	2,657.83	3,141.07	3,624.32	4,349.18
Sandon	1,421.46	1,658.37	1,895.28	2,132.19	2,606.01	3,079.83	3,553.65	4,264.38
Therfield	1,412.70	1,648.15	1,883.60	2,119.05	2,589.95	3,060.85	3,531.75	4,238.10
Weston	1,429.25	1,667.46	1,905.67	2,143.88	2,620.30	3,096.72	3,573.13	4,287.76
Wymondley	1,457.09	1,699.94	1,942.79	2,185.64	2,671.34	3,157.04	3,642.73	4,371.28

3. REASONS FOR RECOMMENDATIONS

- 3.1. The functions of the Council Tax Setting Committee are to set the Council Tax and to set the overall level of Council Tax for the following financial year, taking into account the precepts of all major and local precepting authorities.
- 3.2. The level of Council Tax Requirement has been considered necessary to meet the budgeting needs of the Council for 2023/24.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1. Options for the appropriate level of Council Tax were considered at the meeting of Council on 23 February 2023.

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

- 5.1. Consultation on the 2023/24 budget proposals has taken place with all Members throughout the Corporate Business Planning process.

6. FORWARD PLAN

- 6.1. This report does not contain a recommendation on a key Executive decision and has therefore has not been referred to in the Forward Plan.

7. BACKGROUND

- 7.1. At its meeting on 30 January 2023 the Council Tax Setting Committee calculated the amount 53,663.60 as its Council Tax base for the year 2023/2024 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations)
- 7.2. At its meeting on the 23 February 2023 the Council approved a net budget of £18.539 million and an increase in the relevant basic Council Tax amount of 2.99% for 2023/24.

8. RELEVANT CONSIDERATIONS

- 8.1. The Local Government Finance Act 1992 sets out the calculations required for the Council Tax Requirement and the overall Council Tax levels. These calculations have been applied to the precept requirements of the District Council, County Council, Police and Crime Commissioner and Town and Parish Councils and the outcome is provided for Members' approval in section 2 of this report.
- 8.2. The Council has approved an increase in Council Tax of 2.99% for 2023/24. This is below the referendum threshold for 2023/24 of 3.0%, or an increase of more than £5.00 in the charge on a Band D property (whichever is the greater amount), so a local referendum on the Council Tax level is not required.
- 8.3. The Town and Parish Councils have requested a total precept for 2023/24 of £1,388,250. This is an increase of £110,954, or 8.69%, on the precept demand levied on taxpayers for 2022/23. In addition, this Council will also provide a grant of £38,885 to the Town and Parish Councils to help mitigate the impact of the Council Tax Reduction Scheme. This means that the overall amount of precept-related funding provided to Town and Parish Councils for 2023/24 is £1,427,135, an increase of 8.43% on the equivalent total for 2022/23. Parish and Town Councils are not currently subject to any referendum requirements.

- 8.4. Hertfordshire County Council has provided formal notification of a total requested levy on the District of North Hertfordshire for 2023/24 of £81,346,996, which results in a total Band D Council Tax of £1,605.63. This represents a 4.99% increase on the 2022/23 rate. The increase is below the referendum threshold of 5% so a local referendum is not required.
- 8.5. The Police and Crime Commissioner has provided formal notification of the requested levy on the District of North Hertfordshire for 2023/24 of £12,057,936.80, which results in a Band D Council Tax of £238.00. This is an increase of £15.00 (equivalent to 11.35%) on the Band D Council Tax rate for 2022/23. This does not exceed the referendum threshold of £15.00, so a local referendum on the Council Tax level is not required.
- 8.6. The numbers requiring your approval in the recommendations correspond to what is required by the regulations. Appendix A provides more details of what these numbers mean.

9. LEGAL IMPLICATIONS

- 9.1. The provision for the Authority to levy and collect a Council Tax is provided in section 30 of the Local Government Finance Act 1992 (Aggregating Billing Authority and Preceptors Council Tax Charges).
- 9.2. The Referendums Relating to Council Tax Increases Principles Report for 2023/24 was published by the Government on the 6th February 2023. The Principles for Referendums were made pursuant to section 52ZD(1) of the Local Government Finance Act 1992 as inserted by Schedule 5 to the Localism Act 2011.
- 9.3. For Shire District councils like NHDC, for 2023/24 the relevant basic amount of council tax is deemed to be excessive if it is both; an increase of 3% or more; and is more than £5.00 greater than its relevant basic amount of Council Tax for 2022/23.
- 9.4. For county councils in England, which includes Hertfordshire County Council, for 2023/24 the relevant basic amount of Council Tax is deemed to be excessive if it exceeds the authority's relevant basic amount of Council Tax for 2022/23 by 5% (comprising 2% for expenditure on adult social care, and 3% for other expenditure) or more.
- 9.5. For Police and Crime Commissioner Authorities, for 2023/24 the relevant basic amount of Council Tax is deemed to be excessive if the authority's relevant basic amount of Council Tax for 2023/24 is more than £15.00 greater than its relevant basic amount of Council Tax for 2022/23.
- 9.6. Paragraph 10.2 of the Council's Constitution gives the Council Tax Setting Committee the responsibility for (a) setting the Council Tax Base in accordance with the regulations; and (b) setting the Council Tax in accordance with the relevant legislation. In accordance with paragraph 4.8.16(h) of the Constitution and the relevant legislation, the decisions must be by way of a recorded vote.

10. FINANCIAL IMPLICATIONS

- 10.1. Council Tax is a key funding stream for the Council, which enables the provision of services to residents. The approval of the Council Tax resolution will authorise the Council Tax billing of the residents of North Hertfordshire for financial year 2023/24. The precept to be collected for the Council's purposes is £12,790,533.

11. RISK IMPLICATIONS

- 11.1. The risk of non-collection of Council Tax is monitored in the Collection Fund. The tax base calculations have assumed a non-collection rate of 1%.

12. EQUALITIES IMPLICATIONS

- 12.1. In line with the Public Sector Equality Duty, public bodies must, in the exercise of their functions, give due regard to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not.
- 12.2. The review and setting of Council Tax is a statutory responsibility of this Council. A balance must be considered and demonstrated by the Council when setting the level of Council Tax and any rise or fall in tax. This said balance is between the ability of the individual residents' to pay the required Council Tax and the Council's need to have sufficient base budget to deliver key services across the District. The recommendation to provide a grant of £38,885 to the District's Town and Parish Councils will mitigate the impact of the Council Tax Reduction Scheme. This action reflects some of the considerations made in reaching this balance.

13. SOCIAL VALUE IMPLICATIONS

- 13.1. The Social Value Act and "go local" policy do not apply to this report.

14. ENVIRONMENTAL IMPLICATIONS

- 14.1. There are no known Environmental impacts or requirements that apply to this report.

15. HUMAN RESOURCE IMPLICATIONS

- 15.1. There are no direct human resource implications.

16. APPENDICES

- 16.1. Appendix A: Guide to the Council Tax Resolution.

17. CONTACT OFFICERS

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18. BACKGROUND PAPERS

18.1. None.

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