

NORTH HERTFORDSHIRE DISTRICT COUNCIL



12 February 2021

Our Ref Ctax Setting Committee – 25.02.2021
Contact. Committee Services
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To: Members of the Committee: Ian Albert (Chair), David Levett, Sam North, Martin Stears-Handscomb and Claire Strong

Substitutes: Councillors Sam Collins, George Davies, Simon Harwood, Sue Ngwala, Kay Tart and Terry Tyler

NOTICE IS HEREBY GIVEN OF A

MEETING OF THE COUNCIL TAX SETTING COMMITTEE

to be held as

A VIRTUAL MEETING

On

THURSDAY, 25TH FEBRUARY, 2021 AT 5.00 PM

Yours sincerely,

Jeanette Thompson
Service Director – Legal and Community

****MEMBERS PLEASE ENSURE THAT YOU DOWNLOAD ALL AGENDAS AND REPORTS VIA THE MOD.GOV APPLICATION ON YOUR TABLET BEFORE ATTENDING THE MEETING****

Agenda **Part I**

Item	Page
<p>1. WELCOME AND REMOTE/PARTLY REMOTE MEETINGS PROTOCOL SUMMARY</p> <p>Members are requested to ensure that they are familiar with the attached summary of the Remote/Partly Remote Meetings Protocol. The full Remote/Partly Remote Meetings Protocol has been published and is available here: https://www.north-herts.gov.uk/home/council-and-democracy/council-and-committee-meetings.</p>	<p>(Pages 5 - 6)</p>
<p>2. APOLOGIES FOR ABSENCE</p> <p>Members are required to notify any substitutions by midday on the day of the meeting.</p> <p>Late substitutions will not be accepted and Members attending as a substitute without having given the due notice will not be able to take part in the meeting.</p>	
<p>3. MINUTES - 14 JANUARY 2021</p> <p>To take as read and approve as a true record the minutes of the meeting of the Committee held on the 14 January 2021.</p>	<p>(Pages 7 - 10)</p>
<p>4. NOTIFICATION OF OTHER BUSINESS</p> <p>Members should notify the Chair of other business which they wish to be discussed at the end of either Part I or Part II business set out in the agenda. They must state the circumstances which they consider justify the business being considered as a matter of urgency.</p> <p>The Chair will decide whether any item(s) raised will be considered.</p>	
<p>5. CHAIR'S ANNOUNCEMENTS</p> <p>Members are reminded that any declarations of interest in respect of any business set out in the agenda, should be declared as either a Disclosable Pecuniary Interest or Declarable Interest and are required to notify the Chair of the nature of any interest declared at the commencement of the relevant item on the agenda. Members declaring a Disclosable Pecuniary Interest must withdraw from the meeting for the duration of the item. Members declaring a Declarable Interest, wishing to exercise a 'Councillor Speaking Right', must declare this at the same time as the interest, move to the public area before speaking to the item and then must leave the room before the debate and vote.</p>	
<p>6. PUBLIC PARTICIPATION</p> <p>To receive petitions, comments and questions from the public.</p>	

7. COUNCIL TAX RESOLUTION 2021/22
REPORT OF THE SERVICE DIRECTOR – RESOURCES

(Pages
11 - 22)

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 2021/22.

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REMOTE/PARTLY REMOTE MEETINGS PROTOCOL SUMMARY

A protocol regarding remote meetings has been devised as a result of The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority Police and Crime Panel Meetings) (England and Wales) Regulations 2020 No.392 ('the Regulations') to provide guidance for the conduct of any remote meeting of the Council, and its various Committees and Sub-Committees, held under the provisions of the Regulations and subsequent changes to the Constitution.

The full Remote / Partly Remote Meetings Protocol has been published and is available to view on the Council's website via the following link: <https://www.north-herts.gov.uk/home/council-and-democracy/council-and-committee-meetings>

The Council's adopted Constitution will continue to apply to meetings of the Council and its various Committees and Sub-Committees. Where there is a conflict between the protocol and Constitution the Constitution takes precedence.

The protocol applies to this meeting. It outlines processes for conducting remote meetings. Some key points are highlighted here for guidance:

- Prior to the start of a meeting the Committee, Member and Scrutiny Officer/Manager ('The Officer') will confirm the meeting is being streamed live. They will confirm that they can see and hear all participating Members, Officers and/or members of the public at the start or upon reconvening a meeting.
- Any person attending the meeting remotely should join no later than 15 minutes prior to allow for technical checks. They should ensure that their name on screen appears in the agreed format, as indicated in the Protocol. They should mute their microphone when not speaking. Their background should be nondescript or virtual/blurred if possible. Headsets are recommended to reduce audio feedback.
- Remember to stay in view of the camera. While on camera everything you do is visible; please observe as far as possible the etiquette you would as if attending a meeting in person.
- Be careful to prevent exempt or confidential papers being seen within the video-feed. When a meeting is in private session there should be only those entitled to be present in the room. The live stream will continue with a holding card displayed.
- If a Member wishes to speak, they should use the raise hand function. Please wait to be invited by the Chair to address the meeting. The normal procedure rules with respect to debate and speaking times will apply as per the Constitution.
- If a Member has declared a Disclosable Pecuniary Interest and is required to leave the meeting during the consideration of an item, they will be placed in the waiting room. It is the responsibility of the Member in question to remind the Chair at the start of such item. The Officer will remind the Chair to return the Member as appropriate.
- Members will need to use the tools in the "Participants" function to vote: using a green tick to indicate 'for', a red cross to indicate 'against', or the "raise hand" tool to indicate an abstention. Where a Member has had to dial into the meeting by telephone, the Chair will ask for verbal confirmation as to how they wish to vote. Leave the vote in situ until told otherwise by either the Chair or Officer.
- The Officer will clearly state the result of the vote and the Chair will then move on.
- Details of how Members voted will not be kept or minuted unless a Recorded Vote is requested or an individual requests that their vote be recorded, although voting may be seen and/or heard on the video recording.
- If there are Part 2 (confidential) items Members will be invited to join a breakout room for these items. You must accept this invitation.
- Once Part 2 (confidential) discussions have concluded Members will need to leave the breakout room. Please do not leave the meeting.

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NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

MEETING HELD AS A VIRTUAL MEETING
ON THURSDAY, 14TH JANUARY, 2021 AT 5.00 PM

MINUTES

Present: *Councillors: Ian Albert (Chair), David Levett, Sam North and Martin Stears-Handscomb*

In Attendance: *Jo Dufficy (Service Director - Customers), Geraldine Goodwin (Revenues Manager), Mark Scanes (Systems and Technical Manager), Matthew Hepburn (Committee, Member and Scrutiny Officer) and William Edwards (Committee, Member and Scrutiny Officer)*

Also Present:

1 WELCOME AND REMOTE/PARTLY REMOTE MEETINGS PROTOCOL SUMMARY

Audio Recording – 18 Seconds

The Chair welcomed everyone to the Council Tax Setting Committee meeting.

The Committee, Member and Scrutiny Officer undertook a roll call to ensure all those present could hear and be heard and drew attention to the Remote/Partly Remote Meetings Protocol which was noted.

2 APOLOGIES FOR ABSENCE

Audio Recording – 1 Minute 44 Seconds

There were no apologies for absence received.

3 MINUTES - 27 FEBRUARY 2020

Audio Recording – 1 Minute 50 Seconds

Councillor Ian Albert proposed and Councillor David Levett seconded and it was:

RESOLVED:

- (1) That the Minutes of the Meeting of the Committee held on 27 February 2020 be approved as a true record of the proceedings and be signed by the Chair; and
- (2) That, with the authorisation of the Chair, his electronic signature and initials be attached to the Minutes approved in (1) above.

4 NOTIFICATION OF OTHER BUSINESS

Audio Recording – 3 Minute 5 Seconds

There was no other business notified.

5 CHAIR'S ANNOUNCEMENTS

Audio Recording – 3 Minutes 13 Seconds

- (1) The Chair welcomed those present at the meeting;
- (2) The Chair announced that, in accordance with Council policy, this meeting was being audio recorded as well as filmed. The audio recordings would be available to view on Mod.gov and the film recording via the NHDC Youtube channel; and
- (3) Members were reminded to make declarations of interest before an item, the detailed reminder about this and speaking rights was set out under Chair's Announcements on the agenda.

6 PUBLIC PARTICIPATION

Audio Recording – 3 Minutes 39 Seconds

There was no public participation.

7 COUNCIL TAX BASE 2021/2022

Audio Recording – 3 Minutes 45 Seconds

The Service Director – Customers presented the report entitled Council Tax Base 2021/2022, including the two appendices:

- Council Tax Base 2021/2022 Appendix A
- Council Tax Base 2021/2022 Appendix B

The Service Director – Customers advised that it was a statutory requirement to set a Council Tax Base each year in order that the levels of Council Tax for the forthcoming financial year could be set. The process for calculating the tax base was the same across all Local Authorities.

The Service Director – Customers explained that the Tax base was established by calculating the equivalent number of Band D properties in the District. In North Herts, the calculation was undertaken separately for each Parish and Town, effectively repeating the exercise 37 times to reach an overall total for the District.

The Service Director – Customers directed Members to Recommendation 2.2 which detailed the Council Tax Base for 2021/2022 as being at 49,396.9. The Service Director – Customers asked Members to note that the tax base was a decrease of 1.17% compared to 2021.

The Service Director – Customers informed Members that owing to the pandemic, there had been an increase in the amount of Council Tax Reduction (CTR) awarded, which impacted on the tax base. As CTR was a discount, any increase in discounts decreased the tax base.

The Service Director – Customers drew Members' attention to the Non-Collection Rates section detailed in the report at paragraphs 8.6 – 8.10.

Councillor Ian Albert proposed the Recommendations which was seconded by Councillor Martin Stears-Handscomb.

Councillor Ian Albert advised that in accordance with Standing Order 4.8.16 (h) (i), a Recorded Vote was required. On the request of the Chair, a Recorded Vote was undertaken on the Council Tax Base 2021/2022.

(Voting:

For: Councillors Ian Albert, David Levett, Sam North and Martin Stears-Handscomb – 4

Against: 0

Abstain: 0

Councillor Claire Strong was absent.)

It was therefore:

RESOLVED:

- (1) That a non-collection rate of 1% for 2021/2022 be set;
- (2) That the Council Tax Base for 2021/2022 be set at 49,396.9 and that the individual sums shown in Appendix A for each Parish be agreed.

REASON FOR DECISIONS: To fulfil the statutory requirement to set a Council Tax Base for the District and to enable Major and Local Precepting Authorities to set their levels of Council Tax for 2021/2022.

8 NATIONAL NON DOMESTIC RATE RETURN (NNDR1) 2021/2022

Audio Recording – 8 Minutes 24 Seconds

The Service Director – Customers presented the report entitled National Non Domestic Rate Return (NNDR1) 2021/2022.

The Service Director – Customers advised that the National Non Domestic Rate Return was a statutory return which had to be submitted to the Ministry for Housing, Communities and Local Government by 31 January 2021.

The Service Director – Customers explained that it was not unusual for the form to arrive late and this had been the case this year. This meant that there was not sufficient time for colleagues to complete the return. It was for this reason that the form had not been included in the report. With this information in mind, the Service Director – Customers requested an amendment to Recommendation 2.1.

The Systems and Technical Manager added it had been difficult to complete the form namely owing to receiving it late, but also as a result of the uncertainties produced by the pandemic.

Following the information that had been provided regarding the return form, the Service Director – Customers advised that the return form was not available to be approved, therefore it was suggested that Recommendation 2.1 be deleted.

The Service Director – Customers also suggested that Recommendation 2.3 be amended to read: ‘that the Committee delegates the sign-off and any subsequent amendments to the return resulting from changes to the form and any additional guidance, to the Service Director – Customers in consultation with the Service Director – Resources and the Committee Chair’

Councillor Sam North put forward an amendment to Recommendation 2.3, adding in ‘that the form be circulated to the Council Tax Setting Committee for comment’.

Councillor David Levett asked if the Committee were legally able to delegate the signing off of the form.

In response, the Service Director – Customers confirmed that this was able to happen.

The Systems and Technical Manager added that every year, owing to the form being received late, it had to be delegated down to the Executive Member and Service Director.

The Chair verified with Members that they were happy with the amended Recommendation 2.3.

It was:

RESOLVED:

- (1) That Recommendation 2.1 regarding the Draft NNDR 1 be deleted;
- (2) That the draft version of the NNDR sent to Councils by the Ministry for Housing, Communities and Local Government (MHCLG) at 18.07hrs on Friday 18th December 2020, be noted.
- (3) That Recommendation 2.3 be amended to read: ‘that the Committee delegates the sign-off and any subsequent amendments to the return resulting from changes to the form and any additional guidance, to the Service Director – Customers in consultation with the Service Director – Resources and the Committee Chair and that the form be circulated to the Council Tax Setting Committee for comment;
- (4) That the sign-off and any subsequent amendments to the return resulting from changes to the form and any additional guidance be delegated to the Service Director – Customers in consultation with the Service Director – Resources and the Committee Chair and that the form be circulated to the Council Tax Setting Committee for comment.

REASON FOR DECISIONS: To comply with statutory requirements.

The meeting closed at 5.17 pm

Chair

**COUNCIL TAX SETTING COMMITTEE
25 FEBRUARY 2021**

***PART 1 – PUBLIC DOCUMENT**

TITLE OF REPORT: COUNCIL TAX RESOLUTION 2021/22

REPORT OF THE SERVICE DIRECTOR - RESOURCES

EXECUTIVE MEMBER: EXECUTIVE MEMBER FOR FINANCE AND IT

COUNCIL PRIORITY: ENABLE AN ENTERPRISING AND CO-OPERATIVE ECONOMY

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 2021/22. At the time of writing this report, confirmation of precept amounts for Hertfordshire County Council and Hertfordshire Police & Crime Commissioner are awaited. This report will be updated with the relevant amounts and circulated to Committee Members once the precept demand notifications have been received.

2. RECOMMENDATIONS

2.1. That it be noted that at its meeting on 14 January 2021 the Council Tax Setting Committee confirmed the amount 49,396.90 as its Council Tax base for the year 2021/2022 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations).

a) 49,396.90 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	850.40	Langley	89.60
Barkway	408.80	Lilley	166.20
Barley	323.90	Nuthampstead	69.10
Bygrave	128.10	Offley	614.80
Caldecote and Newnham	50.60	Pirton	612.40
Clothall	85.40	Preston	215.20
Codicote	1646.50	Radwell	55.50
Graveley	170.10	Reed	163.60
Great Ashby	2031.10	Royston	6511.70
Hexton	64.80	Rushden and Wallington	201.90
Hinxworth	162.50	St Ippolyts	900.00

Holwell	148.90	St Pauls Walden	550.30
Ickleford	763.10	Sandon	244.50
Kelshall	75.40	Therfield	263.80
Kimpton	1047.30	Weston	435.60
Kings Walden	404.10	Wymondley	418.80
Knebworth	1963.90		

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 11 February 2021 the Council calculated the Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) as £11,861,677. As detailed in 2.2 (e) below the sum of special items is £1,231,115 and hence the total Council Tax requirement (including Parish precepts) is £13,092,792.

2.2. That the following amounts be now calculated by the Council for 2020/2021 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 (the Act):-

- a) £68,839,140 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) £55,746,348 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) £13,092,792 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) £265.05 being the amount at (c) above divided by the amount at 2.2(a) above calculated by the Council in accordance with Section 31B(1) as the basic amount of its Council Tax for the year.
- e) £1,231,115 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) £240.13 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 2.2(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	240.13	93.56	333.69
Barkway	240.13	96.34	336.47
Barley	240.13	66.26	306.39
Bygrave	240.13	50.89	291.02
Caldecote and Newnham	240.13	27.62	267.75
Clothall	240.13	33.57	273.70
Codicote	240.13	64.89	305.02
Graveley	240.13	59.00	299.13
Great Ashby	240.13	19.88	260.01
Hexton	240.13	0.00	240.13
Hinxworth	240.13	63.23	303.36
Holwell	240.13	60.14	300.27
Ickleford	240.13	68.04	308.17
Kelshall	240.13	37.76	277.89
Kimpton	240.13	72.35	312.48
Kings Walden	240.13	70.00	310.13
Knebworth	240.13	80.36	320.49
Langley	240.13	0.00	240.13
Lilley	240.13	90.01	330.14
Nuthampstead	240.13	0.00	240.13
Offley	240.13	66.29	306.42
Pirton	240.13	67.32	307.45
Preston	240.13	37.66	277.79
Radwell	240.13	19.35	259.48
Reed	240.13	30.58	270.71
Royston	240.13	50.90	291.03
Rushden and Wallington	240.13	21.67	261.80
St Ippolyts	240.13	29.60	269.73
St Pauls Walden	240.13	80.52	320.65
Sandon	240.13	34.36	274.49
Therfield	240.13	21.53	261.66
Weston	240.13	46.33	286.46
Wymondley	240.13	82.62	322.75

being the amounts given by adding to the amount at 2.3(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 2.2(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	222.46	259.54	296.61	333.69	407.84	482.00	556.15	667.38
Baldock	160.09	186.77	213.45	240.13	293.49	346.85	400.22	480.26
Barkway	224.31	261.70	299.08	336.47	411.24	486.01	560.78	672.94
Barley	204.26	238.30	272.35	306.39	374.48	442.56	510.65	612.78

Bygrave	194.01	226.35	258.68	291.02	355.69	420.36	485.03	582.04
Caldecote and Newnham	178.50	208.25	238.00	267.75	327.25	386.75	446.25	535.50
Clothall	182.47	212.88	243.29	273.70	334.52	395.34	456.17	547.40
Codicote	203.35	237.24	271.13	305.02	372.80	440.58	508.37	610.04
Graveley	199.42	232.66	265.89	299.13	365.60	432.08	498.55	598.26
Great Ashby	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Hexton	160.09	186.77	213.45	240.13	293.49	346.85	400.22	480.26
Hinxworth	202.24	235.95	269.65	303.36	370.77	438.19	505.60	606.72
Hitchin	160.09	186.77	213.45	240.13	293.49	346.85	400.22	480.26
Holwell	200.18	233.54	266.91	300.27	367.00	433.72	500.45	600.54
Ickleford	205.45	239.69	273.93	308.17	376.65	445.13	513.62	616.34
Kelshall	185.26	216.14	247.01	277.89	339.64	401.40	463.15	555.78
Kimpton	208.32	243.04	277.76	312.48	381.92	451.36	520.80	624.96
Kings Walden	206.75	241.21	275.67	310.13	379.05	447.97	516.88	620.26
Knebworth	213.66	249.27	284.88	320.49	391.71	462.93	534.15	640.98
Langley	160.09	186.77	213.45	240.13	293.49	346.85	400.22	480.26
Letchworth	160.09	186.77	213.45	240.13	293.49	346.85	400.22	480.26
Lilley	220.09	256.78	293.46	330.14	403.50	476.87	550.23	660.28
Nuthampstead	160.09	186.77	213.45	240.13	293.49	346.85	400.22	480.26
Offley	204.28	238.33	272.37	306.42	374.51	442.61	510.70	612.84
Pirton	204.97	239.13	273.29	307.45	375.77	444.09	512.42	614.90
Preston	185.19	216.06	246.92	277.79	339.52	401.25	462.98	555.58
Radwell	172.99	201.82	230.65	259.48	317.14	374.80	432.47	518.96
Reed	180.47	210.55	240.63	270.71	330.87	391.03	451.18	541.42
Royston	194.02	226.36	258.69	291.03	355.70	420.38	485.05	582.06
Rushden and Wallington	174.53	203.62	232.71	261.80	319.98	378.16	436.33	523.60
St Ippolyts	179.82	209.79	239.76	269.73	329.67	389.61	449.55	539.46
St Pauls Walden	213.77	249.39	285.02	320.65	391.91	463.16	534.42	641.30
Sandon	182.99	213.49	243.99	274.49	335.49	396.49	457.48	548.98
Therfield	174.44	203.51	232.59	261.66	319.81	377.95	436.10	523.32
Weston	190.97	222.80	254.63	286.46	350.12	413.78	477.43	572.92
Wymondley	215.17	251.03	286.89	322.75	394.47	466.19	537.92	645.50

being the amounts given by multiplying the amounts at 2.3(f) and 2.3(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 2021/2022 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:- *(note that confirmation of precept amounts for Hertfordshire County Council and Herts Police & Crime Commissioner is currently outstanding)*

Precepting Authority	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Hertfordshire County Council								
COUNTY PRECEPT								
SOCIAL CARE PRECEPT								
Total Hertfordshire County Council								
Hertfordshire Police & Crime Commissioner								

- 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 2021/2022 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								
Baldock								
Barkway								
Barley								
Bygrave								
Caldecote and Newnham								
Clothall								
Codicote								
Graveley								
Great Ashby								
Hexton								
Hinxworth								
Hitchin								
Holwell								
Ickleford								
Kelshall								
Kimpton								
Kings Walden								
Knebworth								
Langley								
Letchworth								
Lilley								
Nuthampstead								
Offley								
Pirton								
Preston								
Radwell								
Reed								
Royston								
Rushden and Wallington								
St Ippolyts								
St Pauls Walden								
Sandon								
Therfield								
Weston								
Wymondley								

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 2021/22.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1. Options for the appropriate level of Council Tax were considered at the meeting of Council on 11 February 2021.

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

- 5.1. Consultation on the 2021/22 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 not been referred to in the Forward Plan.

7. BACKGROUND

- 7.1. At its meeting on 14 January 2021 the Council Tax Setting Committee calculated the amount 49,396.90 as its Council Tax base for the year 2021/2022 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 11 February 2021 the Council approved a net budget of £18.4 million and an increase in the relevant basic Council Tax amount of £5, or 2.13%, for 2021/22.

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 £5 for a Band D property (other bands pro-rata), or 2.13%, on the level of Council Tax charged for 2020/21. The referendum threshold for 2021/22 is an increase of up to 2.0% or an increase of £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 2021/22 of £1,231,115. This is an increase of £30,767, or 2.5%, on the precept demand levied on taxpayers for 2020/21. 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 2021/22 is £1,270,000, an increase of 2.5% on the equivalent total for 2020/21. Parish and Town Councils are not currently subject to any referendum requirements.
- 8.4. Hertfordshire County Council will formally request their precept after their meeting on the 23 February 2021.

- 8.5. The formal request from the Hertfordshire Police and Crime Commissioner is expected shortly.
- 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 2021/22 was published by the Government on the 4th February 2021. 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 2021/22 the relevant basic amount of council tax is deemed to be excessive if it exceeds the higher of 2% or £5.00 greater than its relevant basic amount of Council Tax for 2020/21.
- 9.4. For designated authorities with responsibility for Adult Social Care provision, which includes Hertfordshire County Council, for 2021/22 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 2020/21 by 5% (comprising 3% for expenditure on adult social care, and 2% for other expenditure) or more.
- 9.5. For Police and Crime Commissioner Authorities, for 2021/22 the relevant basic amount of Council Tax is deemed to be excessive if the authority's relevant basic amount of Council Tax for 2021/22 is more than £15 greater than its relevant basic amount of Council Tax for 2020/21.
- 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 2021/22. The precept to be collected for the Council's purposes is £11,861,677.

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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GUIDE TO THE 2021/2022 COUNCIL TAX RESOLUTION

Recommendation 2.1

These are the Council Tax Base figures for 2021/2022 approved by the Council Tax Setting Committee on 14 January 2021 with details for those Parishes which levy a precept.

Recommendation 2.2

- (a) Is Gross Expenditure on District Council services + Parish Precepts +/- the projected change in the General Fund balance.
- (b) Is Gross Income from District Council services in 2021/22, including fees and charges, Housing Benefit Grant, New Homes Bonus grant, Lower Tier Services Grant, Covid-19 Emergency Funding and the Council's share of Business Rates.
- (c) Is (a) - (b) [District Council precept including Parish precepts]
- (d) Is (c) divided by the tax base i.e. the net District + Parish Charge. This assumes that the total Parish Charge is charged across the entire Council Tax base, so is a notional figure only (i.e. the actual precept for a household is not calculated on this basis).
- (e) Is the total of Parish Precepts
- (f) Is (d) - [(e) divided by the tax base] i.e. the net District Council charge. This is the amount that a Band D property would pay for the Council's own purposes in 2020/21.
- (g) Is the net District Council charge with the relevant Parish charges added for each area in which there is a Parish precept. This is the amount that a Band D property would pay in each parished area, incorporating the District and Parish charge.
- (h) Is the inclusive District and Parish (where applicable) charge for each property band in each area of the District. There are set weightings to apply to the Band D amount to get to the amounts for the other bands.

Recommendation 2.3

Is the addition for the County and Police precepts for each property band. For the County Council this includes the Social Care precept.

Recommendation 2.4

Is the inclusive District, Parish, County and Police charge for each property band for each area of the District.

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