

**NORTH HERTFORDSHIRE DISTRICT COUNCIL**



18/02/2022

Our Ref	Council	Tax	Setting
	Committee/28/02/2022		
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To: Members of the Committee: Ian Albert, Elizabeth Dennis-Harburg, Morgan Derbyshire, Sam North and Claire Strong

Substitutes: Councillors Sam Collins, Simon Harwood, Ian Moody and Kay Tart

**NOTICE IS HEREBY GIVEN OF A**

**MEETING OF THE COUNCIL TAX SETTING COMMITTEE**

to be held in the

**COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES,  
LETCWORTH GARDEN CITY**

On

**MONDAY, 28TH FEBRUARY, 2022 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**

<b>Item</b>		<b>Page</b>
<b>1. APOLOGIES FOR ABSENCE</b>	Members are required to notify any substitutions by midday on the day of the meeting.  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.	
<b>2. MINUTES - 13 JANUARY 2022</b>	To take as read and approve as a true record the minutes of the meeting of the Committee held on the	(Pages 5 - 8)
<b>3. NOTIFICATION OF OTHER BUSINESS</b>	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.  The Chair will decide whether any item(s) raised will be considered.	
<b>4. CHAIR'S ANNOUNCEMENTS</b>	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.	
<b>5. PUBLIC PARTICIPATION</b>	To receive petitions, comments and questions from the public.	
<b>6. COUNCIL TAX RESOLUTION 2022/23 REPORT OF THE SERVICE DIRECTOR - RESOURCES</b>	To obtain approval for the Council Tax requirement and the overall Council Tax rates for the district of North Hertfordshire for 2022/23.	(Pages 9 - 18)



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# Public Document Pack Agenda Item 2

## NORTH HERTFORDSHIRE DISTRICT COUNCIL

### COUNCIL TAX SETTING COMMITTEE

MEETING HELD IN THE COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES, GERONON ROAD, LETCHWORTH GARDEN CITY  
ON THURSDAY, 13TH JANUARY, 2022 AT 5.00 PM

#### MINUTES

**Present:** *Councillors: Councillor Ian Albert (Chair),, Morgan Derbyshire, Sam North and Claire Strong*

**In Attendance:** *Jo Dufficy (Service Director – Customers), Mark Scanes (Systems and Technical Officer), Geraldine Goodwin (Revenues Manager)  
James Lovegrove (Committee, Member and Scrutiny Officer)*

**Also Present:** *At the commencement of the meeting there were no members of the public present.*

#### 16 WELCOME

#### 17 APOLOGIES FOR ABSENCE

*Audio recording – 1:45*

Apologies for absence were received from Councillor Elizabeth Dennis-Harburg.

Councillor Sam North gave his apologies and advised that he was running late but would join the meeting when he arrived.

#### 18 MINUTES - 25 FEBRUARY 2021

*Audio Recording – 1:55*

**RESOLVED:** That the Minutes of the Meeting of the Committee held on 25 February 2021 be approved as a true record of the proceedings and be signed by the Chair.

#### 19 NOTIFICATION OF OTHER BUSINESS

*Audio recording – 2:41*

There was no other business notified.

#### 20 CHAIR'S ANNOUNCEMENTS

*Audio recording – 2:43*

- (1) The Chair welcomed those present at the meeting, especially those who had attended to give a presentation;
- (2) The Chair advised that, in accordance with Council Policy, the meeting would be audio recorded;

- (3) The Chair drew attention to the item on the agenda front pages regarding Declarations of Interest and reminded Members that, in line with the Code of Conduct, any Declarations of Interest needed to be declared immediately prior to the item in question.

## 21 PUBLIC PARTICIPATION

*Audio recording – 3:11*

There was no public participation at this meeting.

## 22 COUNCIL TAX BASE 2022/2023

*Audio Recording – 3:30*

The Service Director – Customers presented the report entitled Council Tax Base 2022/2023 along with the following appendices:

- Appendix A – Council Tax Base by Parish 2022/2023
- Appendix B – Example of Council Tax Base calculation for Letchworth Garden City

The Service Director – Customers drew attention to points including:

- It was a statutory requirement to set a tax base each year by the 31st of January, so that the levels of Council Tax for the coming financial year can be set at the meeting of this Committee in February, and also so that local precepting authorities can set their Council Tax
- The tax base calculation for 22/23 is 49,964.8
- This was an increase of 569.5 or 1.14% on the previous year; however, last year saw a decrease of 1.17% for reasons mainly connected to the pandemic.
- The tax base calculation process is the same for all councils.
- Appendix B of the report gave a breakdown for Letchworth as an example to show how the tax base is calculated; the number of dwellings in each band is listed and the number of exemptions and discounts is taken into account to arrive at an equivalent number of Band D properties. The process is repeated for each Town and Parish to reach an overall total for the District.
- The report recommended a non-collection rate of 1%.
- The District traditionally had a very high collection rate of 99% (noting that this was different to in-year collection as Council Tax is not always collected in the year in which it is owed).
- At the time of writing the report the collection rate was slightly down compared to the same time as the previous year and there had been an increase in customers choosing to pay over 12 instalments rather than 10, which had an impact on the in-year collection rate;
- The December collection rate position was at 81.9% against a target of 81.5%

Councillor Ian Albert proposed, Councillor Claire Strong seconded and the vote was as follows:

*VOTE TOTALS:*

YES:	4
ABSTAIN :	0
NO:	0
TOTAL:	4

*NUMBER OF DELEGATES PRESENT: 4*

THE INDIVIDUAL RESULTS WERE AS FOLLOWS:

Cllr Claire Strong	YES
Cllr Ian Albert	YES
Cllr Morgan Derbyshire	YES
Cllr Sam North	YES

Therefore it was:

**RESOLVED:** That the Committee:

- (1) Set a non-collection rate of 1% for 2022/2023.
- (2) Set the Council Tax Base for 2022/2023 at 49,964.8
- (3) Agree the individual sums shown in Appendix A for each Parish

**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 2022/2023.

*N.B Subsequent to the meeting some errors were identified in Appendix A which refer to several of the individual parish amounts but not to the overall total. The correct figures are therefore attached and can be found here: <https://srvmodgov01.north-herts.gov.uk/documents/s18503/Revised%20Appendix%20A%202022-2023.pdf>*

## 23 NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) - 2022/23

*Audio Recording – 8:10*

The Service Director – Customers presented the report entitled National Non-Domestic Rate Return 1 (NNDR1) 2022/23 along with the appendix Draft NNDR1 Return.

The Service Director – Customers drew attention to points including:

- This was a statutory return to be submitted to the Department for Levelling Up Housing and Communities by the 31st of January
- This return is the best estimate of an NNDR to be collected in the following year
- The return follows the autumn statement every year and there are usually a number of iterations and amendments that follow;
- The form was received on 17 December 2021 and the return was not yet in its final form
- There were likely to be further changes even after we have submitted the return on the 31st of January because as detailed in 8.10 of the report there are references there to some reliefs to be incorporated but as it currently stands do not form part of the NNDR1 return template.

The following Members asked questions:

- Councillor Claire Strong

In response to questions the Systems and Technical Manager advised that

- The return had to be made by the 31st of January and all changes to the return would be made by then including changes to transitional relief support supporting small businesses and the 50% retail relief being granted next year
- A record of changes made would be provided to Members of the Committee

**RESOLVED:** That the Committee:

- (1) Approve the Draft NNDR 1
- (2) Note that a draft version of the NNDR was sent to Councils by the Department for Levelling Up Housing and Communities (DLUHC) at 17.09hrs on Friday 17th December 2021. The final version of the NNDR 1 will need to be returned to DLUHC by Monday 31st January 2022.
- (3) Delegate any 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.

**REASON FOR DECISIONS:** To comply with statutory requirements.

The meeting closed at 5.29 pm

Chair



**COUNCIL TAX SETTING COMMITTEE**  
**28 February 2022**

**PART 1 – PUBLIC DOCUMENT**

**TITLE OF REPORT: COUNCIL TAX RESOLUTION 2022/23**

REPORT OF: THE SERVICE DIRECTOR - RESOURCES

EXECUTIVE MEMBER: EXECUTIVE MEMBER FOR FINANCE AND IT

COUNCIL PRIORITY: BE A MORE WELCOMING, INCLUSIVE AND EFFICIENT COUNCIL

**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 2022/23. *At the time of writing this report, confirmation of precept amounts for Hertfordshire County Council is awaited. This report will be updated with the relevant amounts and circulated to Committee Members once all the precept demand notifications have been received.*

**2. RECOMMENDATIONS**

- 2.1. That it be noted that at its meeting on 13 January 2022 the Council Tax Setting Committee confirmed the amount 49,964.80 as its Council Tax base for the year 2022/2023 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations).

- a) 49,964.80 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	865.80	Langley	91.10
Barkway	421.90	Lilley	179.10
Barley	329.10	Nuthampstead	67.60
Bygrave	129.50	Offley	625.10
Caldecote and Newnham	50.70	Pirton	680.60
Clothall	84.80	Preston	223.70
Codicote	1648.50	Radwell	57.70
Graveley	173.30	Reed	163.70
Great Ashby	2041.70	Royston	6618.10
Hexton	66.00	Rushden and Wallington	202.70
Hinxworth	159.30	St Ippolyts	902.00
Holwell	157.90	St Pauls Walden	586.20
Ickleford	795.30	Sandon	246.10
Kelshall	76.50	Therfield	262.70
Kimpton	1053.60	Weston	438.20
Kings Walden	413.30	Wymondley	422.30
Knebworth	2006.80		

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 10 February 2022 the Council calculated the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) as £12,247,871. As detailed in 2.2 (e) below the sum of special items is £1,277,296 and hence the total Council Tax requirement (including Parish precepts) is £13,525,167.

2.2. That the following amounts be now calculated by the Council for 2022/2023 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 (the Act):-

- a) £70,550,915 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) £57,025,748 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) £13,525,167 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) £270.69 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) £1,277,296 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) £245.13 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	245.13	93.47	338.60
Barkway	245.13	93.42	338.55
Barley	245.13	83.47	328.60
Bygrave	245.13	54.35	299.48
Caldecote and Newnham	245.13	27.30	272.43
Clothall	245.13	22.15	267.28
Codicote	245.13	64.50	309.63
Graveley	245.13	57.78	302.91
Great Ashby	245.13	19.81	264.94

Hexton	245.13	0.00	245.13
Hinxworth	245.13	64.31	309.44
Holwell	245.13	59.16	304.29
Ickleford	245.13	68.85	313.98
Kelshall	245.13	37.35	282.48
Kimpton	245.13	74.51	319.64
Kings Walden	245.13	72.69	317.82
Knebworth	245.13	81.84	326.97
Langley	245.13	0.00	245.13
Lilley	245.13	88.20	333.33
Nuthampstead	245.13	0.00	245.13
Offley	245.13	65.18	310.31
Pirton	245.13	63.59	308.72
Preston	245.13	45.13	290.26
Radwell	245.13	20.83	265.96
Reed	245.13	50.01	295.14
Royston	245.13	52.15	297.28
Rushden and Wallington	245.13	21.49	266.62
St Ippolyts	245.13	29.52	274.65
St Pauls Walden	245.13	75.59	320.72
Sandon	245.13	34.08	279.21
Therfield	245.13	21.56	266.69
Weston	245.13	46.26	291.39
Wymondley	245.13	90.84	335.97

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	225.73	263.36	300.98	338.60	413.84	489.09	564.33	677.20
Baldock	163.42	190.66	217.89	245.13	299.60	354.08	408.55	490.26
Barkway	225.70	263.32	300.93	338.55	413.78	489.02	564.25	677.10
Barley	219.06	255.59	292.09	328.60	401.61	474.65	547.66	657.20
Bygrave	199.65	232.94	266.20	299.48	366.02	432.59	499.13	598.96
Caldecote and Newnham	181.62	211.90	242.16	272.43	332.96	393.51	454.05	544.86
Clothall	178.18	207.89	237.58	267.28	326.67	386.08	445.46	534.56
Codicote	206.42	240.83	275.23	309.63	378.43	447.25	516.05	619.26
Graveley	201.94	235.60	269.25	302.91	370.22	437.54	504.85	605.82
Great Ashby	176.62	206.07	235.50	264.94	323.81	382.70	441.56	529.88
Hexton	163.42	190.66	217.89	245.13	299.60	354.08	408.55	490.26
Hinxworth	206.29	240.68	275.06	309.44	378.20	446.97	515.73	618.88
Hitchin	163.42	190.66	217.89	245.13	299.60	354.08	408.55	490.26
Holwell	202.86	236.68	270.48	304.29	371.90	439.53	507.15	608.58
Ickleford	209.32	244.21	279.09	313.98	383.75	453.53	523.30	627.96
Kelshall	188.32	219.71	251.09	282.48	345.25	408.03	470.80	564.96
Kimpton	213.09	248.62	284.12	319.64	390.66	461.71	532.73	639.28
Kings Walden	211.88	247.20	282.51	317.82	388.44	459.08	529.70	635.64
Knebworth	217.98	254.32	290.64	326.97	399.62	472.29	544.95	653.94
Langley	163.42	190.66	217.89	245.13	299.60	354.08	408.55	490.26
Letchworth	163.42	190.66	217.89	245.13	299.60	354.08	408.55	490.26
Lilley	222.22	259.26	296.29	333.33	407.40	481.48	555.55	666.66
Nuthampstead	163.42	190.66	217.89	245.13	299.60	354.08	408.55	490.26

Offley	206.87	241.36	275.83	310.31	379.26	448.23	517.18	620.62
Pirton	205.81	240.12	274.42	308.72	377.32	445.93	514.53	617.44
Preston	193.50	225.77	258.01	290.26	354.75	419.27	483.76	580.52
Radwell	177.30	206.87	236.41	265.96	325.05	384.17	443.26	531.92
Reed	196.76	229.56	262.35	295.14	360.72	426.32	491.90	590.28
Royston	198.18	231.23	264.25	297.28	363.33	429.41	495.46	594.56
Rushden and Wallington	177.74	207.38	236.99	266.62	325.86	385.12	444.36	533.24
St Ippolyts	183.10	213.62	244.13	274.65	335.68	396.72	457.75	549.30
St Pauls Walden	213.81	249.46	285.08	320.72	391.98	463.27	534.53	641.44
Sandon	186.14	217.17	248.19	279.21	341.25	403.31	465.35	558.42
Therfield	177.79	207.43	237.06	266.69	325.95	385.22	444.48	533.38
Weston	194.26	226.64	259.01	291.39	356.14	420.90	485.65	582.78
Wymondley	223.98	261.32	298.64	335.97	410.62	485.29	559.95	671.94

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 2022/2023 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 is currently outstanding)

Precepting Authority	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
<b>Hertfordshire County Council</b>								
COUNTY PRECEPT								
SOCIAL CARE PRECEPT								
<b>Total Hertfordshire County Council</b>								
<b>Hertfordshire Police &amp; Crime Commissioner</b>	148.67	173.44	198.22	223.00	272.56	322.11	371.67	446.00

- 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 2022/2023 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 2022/23.

### **4. ALTERNATIVE OPTIONS CONSIDERED**

- 4.1. Options for the appropriate level of Council Tax were considered at the meeting of Council on 10 February 2022.

### **5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS**

- 5.1. Consultation on the 2022/23 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 13 January 2022 the Council Tax Setting Committee calculated the amount 49,964.80 as its Council Tax base for the year 2022/2023 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 10 February 2022 the Council approved a net budget of £18.2 million and an increase in the relevant basic Council Tax amount of £5, or 2.08%, for 2022/23.

## **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 2.08%, on the level of Council Tax charged for 2021/22. The referendum threshold for 2022/23 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 2022/23 of £1,277,296. This is an increase of £46,181, or 3.75%, on the precept demand levied on taxpayers for 2021/22. 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 2022/23 is £1,316,181, an increase of 3.64% on the equivalent total for 2021/22. 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 22 February 2022.*
- 8.5. The Police and Crime Commissioner has provided formal notification of the requested levy on the District of North Hertfordshire for 2022/23 of £11,142,150, which results in a Band D Council Tax of £223.00. This is an increase of £10.00 (equivalent to 4.69%) on the Band D Council Tax rate for 2021/22. This does not exceed the referendum threshold of £10.00, 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 2022/23 was published by the Government on the 7<sup>th</sup> February 2022. 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 2022/23 the relevant basic amount of council tax is deemed to be excessive if it is both; an increase of 2% or more; and is more than £5.00 greater than its relevant basic amount of Council Tax for 2021/22.
- 9.4. For designated authorities with responsibility for Adult Social Care provision, which includes Hertfordshire County Council, for 2022/23 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 2021/22 by 4% (comprising 2% for expenditure on adult social care, and 2% for other expenditure) or more.

9.5. For Police and Crime Commissioner Authorities, for 2022/23 the relevant basic amount of Council Tax is deemed to be excessive if the authority's relevant basic amount of Council Tax for 2022/23 is more than £10 greater than its relevant basic amount of Council Tax for 2021/22.

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 2022/23. The precept to be collected for the Council's purposes is £12,247,871.

## **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.



## Appendix A

### GUIDE TO THE 2022/2023 COUNCIL TAX RESOLUTION

#### **Recommendation 2.1**

These are the Council Tax Base figures for 2022/2023 approved by the Council Tax Setting Committee on 13 January 2022 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 2022/23, including fees and charges, Housing Benefit Grant, New Homes Bonus grant, Lower Tier Services Grant, grant funding for the Health and Social Care levy, 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 2022/23.
- (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 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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