

17 February 2023

Our Ref Council Tax Setting Committee/28
February 2023
Contact. Committee Services
Direct Dial. (01462) 474655
Email. committee.services@north-herts.gov.uk

To: Members of the Committee: Councillors Ian Albert (Chair), Claire Strong, Elizabeth Dennis-Harburg, Morgan Derbyshire and Sam North

Substitutes: Councillors Adam Compton, Ian Moody, Kay Tart, Ruth Brown and Sean Nolan

NOTICE IS HEREBY GIVEN OF A

MEETING OF THE COUNCIL TAX SETTING COMMITTEE

to be held in the

**COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES, GERON
ROAD, LETCHWORTH**

On

TUESDAY, 28TH FEBRUARY, 2023 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
1. APOLOGIES FOR ABSENCE	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.	
2. MINUTES - 30 JANUARY 2023	To take as read and approve as a true record the minutes of the meeting of the Committee held on the 30 January 2023.	(Pages 5 - 8)
3. NOTIFICATION OF OTHER BUSINESS	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.	
4. CHAIR'S ANNOUNCEMENTS	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.	
5. PUBLIC PARTICIPATION	To receive petitions, comments and questions from the public.	
6. COUNCIL TAX RESOLUTION 2023/24 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.	(Pages 9 - 18)

Public Document Pack Agenda Item 2

NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

MEETING HELD IN THE COUNCIL CHAMBER, DISTRICT COUNCIL OFFICES, GERNOH ROAD, LETCHWORTH
ON MONDAY, 30TH JANUARY, 2023 AT 5.00 PM

MINUTES

Present: *Councillors: Councillor Ian Albert (Chair), Adam Compton, Claire Strong, Elizabeth Dennis-Harburg and Sam North*

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

Also Present: *There were no public present for the duration of the meeting.*

30 APOLOGIES FOR ABSENCE

Audio recording – 1 minutes 38 seconds

Apologies for absence were received from Councillor Morgan Derbyshire.

Having given due notice Councillor Adam Compton substituted for Councillor Derbyshire.

31 MINUTES - 28 FEBRUARY 2022

Audio Recording – 1 minutes 51 seconds

Councillor Ian Albert, as Chair, proposed and Councillor Sam North seconded and, following a vote, it was:

RESOLVED: That the Minutes of the Meeting of the Committee held on 28 February 2022 be approved as a true record of the proceedings and be signed by the Chair.

32 NOTIFICATION OF OTHER BUSINESS

Audio recording – 2 minutes 37 seconds

There was no other business notified.

33 CHAIR'S ANNOUNCEMENTS

Audio recording – 2 minutes 41 seconds

- (1) The Chair advised that, in accordance with Council Policy, the meeting would be audio recorded.
- (2) 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.
- (3) The Chair advised that Members were required to be present for the entire item at this meeting in order to take part in the vote.

34 PUBLIC PARTICIPATION

Audio recording – 3 minutes 16 seconds

There was no public participation at this meeting.

35 COUNCIL TAX BASE 2023/2024

Audio recording – 3 minutes 20 seconds

Jo Dufficy, Service Director – Customers, presented the report entitled 'Council Tax Base 2023/2024' and advised of the following:

- This was part of the annual process to approve a Council Tax scheme, which included two elements: the Council Tax Base and the Non-Collection Rate.
- Setting the Tax Base for the year is a statutory requirement annually and enables the precepting authorities to set their precepts.
- The calculations of the base rate were the same for all authorities, which were then repeated for Town and Parish rates.
- The Tax Base calculation for 2023/24 is 50,663.6, which was an increase of 698.8 or 1.4% on the base for last year.
- Appendix A showed the breakdown for each Town and Parish Council and Appendix B showed an example calculation for Letchworth, which accounted for exemptions and discounts.
- The non-collection rate was proposed to be set at 1%.
- The Council traditionally had a high collection rate of over 99%.
- The non-collection rate was not the same as in year collection, which was currently slightly under the target for this year. This was explained as being in part due to customers choosing to pay in 12 monthly instalments, instead of 10 as previously.

Councillor Ian Albert proposed and Councillor Elizabeth Dennis-Harburg seconded and the outcome of the vote was as follows:

VOTE TOTALS:

<i>YES:</i>	<i>3</i>
<i>ABSTAIN:</i>	<i>2</i>
<i>NO:</i>	<i>0</i>
<i>TOTAL:</i>	<i>5</i>

NUMBER OF DELEGATES PRESENT: 5

THE INDIVIDUAL RESULTS WERE AS FOLLOWS:

<i>Cllr Claire Strong</i>	<i>ABSTAIN</i>
<i>Cllr Adam Compton</i>	<i>ABSTAIN</i>
<i>Cllr Ian Albert</i>	<i>YES</i>
<i>Cllr Elizabeth Dennis-Harburg</i>	<i>YES</i>
<i>Cllr Sam North</i>	<i>YES</i>

Therefore, it was:

RESOLVED: That the Committee:

- (1) Set a non-collection rate of 1% for 2023/2024.

- (2) Set the Council Tax Base for 2023/2024 at 50,663.6 and the individual sums shown in Appendix A for each Parish were 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 2023/2024.

36 NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) - 2023/24

Audio recording – 8 minutes 30 seconds

The Service Director – Customers presented the report entitled ‘National Non-Domestic Rate Return 1 (NNDR1) 2023/24’ and advised of the following:

- This is another statutory return, which is required to be returned by 31 January 2023. It is the best estimate of NNDR to be collected in 2023/24 and enables the Council to provide the government an estimate of NNDR income in 2023/24.
- This traditionally follows on from the governments Autumn Statement and considers any Business Rates changes.
- The form to be completed is sent to Councils with very little time to complete. This year it was received on the 4 January and a new valuation list provided on the 9 January 2023.
- Due to the tight turnaround, recommendation 2.3 delegates authority to make changes to the return to finalise and submit it.

The Systems and Technical Manager advised:

- The new valuation list was to take effect from 1 April 2023.
- The current Gross Rates Payable is £102.5 million, in April 2023 it will rise to £118.5 million.
- As part of the Autumn Statement the government announced a package of measures to support properties affected by the changes. These included a transitional scheme to cap upward transition, an increase to hospitality and leisure relief and a small business support scheme.
- Proposals to reduce the Business Rates paid by businesses who make investments had been delayed until April 2024.
- The combination of all the changes outlined makes being precise difficult, but Officers have made their best effort to be as accurate as possible.

Councillor Claire Strong commended the Officers for the work carried out to produce these reports, which was a complex piece of work.

In response to questions from Councillor Strong, the Systems and Technical Manager advised that the public toilet relief was for those lavatories in current use. The rates are paid by the Council on all the lavatories and therefore the Council receive the relief. The rates are then pooled between the district council, County Council and the PCC and redistributed.

Councillor Ian Albert proposed and Councillor Elizabeth Dennis-Harburg seconded and, following a vote, it was:

RESOLVED:

- (1) That the Draft NNDR 1 was approved.
- (2) That it was noted that a second draft version of the NNDR1 form was sent to Councils by the Department for Levelling Up Housing and Communities (DLUHC) on Wednesday 4th January 2023. The final version of the NNDR 1 will need to be returned to DLUHC by Monday 31st January 2023.

- (3) That the Committee delegated 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 DECISION: To comply with statutory requirements.

The meeting closed at 5.18 pm

Chair

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. *At the time of writing this report, the Council's net revenue budget and Council Tax levels for 2023/24 remain subject to approval by Council. The Revenue Budget 2023/24 report will be presented to Council for consideration and approval at its meeting on 23rd February 2023. In addition, confirmation of precept amounts for Hertfordshire County Council is currently awaited. This report will be updated with the relevant amounts and circulated to Committee Members following the approval of the revenue budget for 2023/24 and once all the precept demand notifications have been received.*

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

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 £TBC. 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 £TBC.

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) :- *note that these amounts will be updated following Council approval of the Revenue Budget for 2023/24.*

- a) £ 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) £ 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) £ 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) £ 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) £ 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	Total
	£	Precept £	£
Ashwell		104.21	
Barkway		98.67	
Barley		89.66	
Bygrave		62.47	
Caldecote and Newnham		50.13	

Clothall	22.22
Codicote	65.52
Graveley	58.02
Great Ashby	21.15
Hinxworth	66.36
Holwell	64.55
Ickleford	65.51
Kelshall	37.59
Kimpton	77.83
Kings Walden	81.48
Knebworth	84.42
Lilley	109.03
Offley	65.76
Pirton	76.85
Preston	58.65
Radwell	23.59
Reed	50.01
Royston	57.12
Rushden and Wallington	23.09
St Ippolyts	30.53
St Pauls Walden	78.50
Sandon	36.10
Therfield	22.96
Weston	47.79
Wymondley	89.55

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								
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

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:- *(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
	£	£	£	£	£	£	£	£
Hertfordshire County Council								
COUNTY PRECEPT								
SOCIAL CARE PRECEPT								
Total Hertfordshire County Council								
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								
Baldock								
Barkway								
Barley								
Bygrave								
Caldecote and Newnham								
Clothall								
Codicote								
Graveley								
Great Ashby								

Hexton
Hinworth
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 2023/24.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1. Options for the appropriate level of Council Tax will be 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 will consider the Revenue Budget 2023/24 report and approve the total net revenue budget and Council Tax levels 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 District Council Tax level will be determined at the meeting of North Herts Council on 23rd February 2023.*
- 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 will formally request their precept after their meeting on the 21st February 2023.*
- 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 will be determined at the meeting of Council on 23 February 2023.

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

- 17.1. Ian Couper, Service Director – Resources
ian.couper@north-herts.gov.uk; ext 4243
- 17.2. Antonio Ciampa, Accountancy Manager
antonio.ciampa@north-herts.gov.uk; ext 4566
- 17.3. Rebecca Webb, Human Resources Services Manager
Rebecca.Webb@north-herts.gov.uk; ext 4481
- 17.4. Isabelle Alajooz, Legal Commercial Team Manager
isabelle.alajooz@north-herts.gov.uk; ext 4346
- 17.5. Reuben Ayavoo, Policy and Community Engagement Manager
reuben.ayavoo@north-herts.gov.uk; ext 4212

18. BACKGROUND PAPERS

- 18.1. None.

GUIDE TO THE 2023/2024 COUNCIL TAX RESOLUTION

Recommendation 2.1

These are the Council Tax Base figures for 2023/2024 approved by the Council Tax Setting Committee on 30 January 2023 with details for those Parishes that 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 2023/24, including fees and charges, Housing Benefit Subsidy Grant, New Homes Bonus grant, Services Grant, 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 2023/24.
- (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.

This page is intentionally left blank