

NORTH HERTFORDSHIRE DISTRICT COUNCIL

COUNCIL TAX SETTING COMMITTEE

**MEETING HELD IN FLOOR 1, ROOM 2, DISTRICT COUNCIL OFFICES, LETCHWORTH
GARDEN CITY, SG6 3JF
ON THURSDAY, 29TH JANUARY, 2026 AT 5.30 PM**

MINUTES

Present: *Councillors: Ian Albert (Chair), Val Bryant and Ralph Muncer.*

In Attendance: *Ian Couper (Director - Resources), Robert Filby (Trainee Committee, Member and Scrutiny Officer), Geraldine Goodwin (Revenues Manager) and Susan Le Dain (Committee, Member and Scrutiny Officer).*

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

1 ELECTION OF CHAIR FOR THE CIVIC YEAR 2025/26

Audio recording – 0 minutes 56 seconds

Councillor Ralph Muncer proposed and Councillor Val Bryant seconded and, it was:

RESOLVED: That Councillor Ian Albert be elected as Chair of the Council Tax Setting Committee for the Civic Year 2025/26.

2 APOLOGIES FOR ABSENCE

Audio recording – 1 minute 40 seconds

There were no apologies for absence.

Councillors Sean Nolan and Paul Ward were absent.

3 MINUTES - 23 JANUARY 2025

Audio Recording – 1 minute 49 seconds

Councillor Ian Albert, as Chair, proposed and Councillor Ralph Muncer seconded and, following a vote, it was:

RESOLVED: That the Minutes of the Meeting of the Committee held on 23 January 2025 be approved as a true record of the proceedings and be signed by the Chair.

4 NOTIFICATION OF OTHER BUSINESS

Audio recording – 2 minutes 20 seconds

There was no other business notified.

5 CHAIR'S ANNOUNCEMENTS

Audio recording – 2 minutes 23 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.

6 PUBLIC PARTICIPATION

Audio recording – 2 minutes 59 seconds

There was no public participation at this meeting.

7 COUNCIL TAX BASE 2026/27

Audio recording – 3 minutes 2 seconds

The Director – Resources presented the report entitled 'Council Tax Base 2026/2027' and advised that:

- A Council Tax Base for the upcoming year had to be set for them to establish their Council Tax levels.
- Methodology for the calculations had been detailed in paragraph 8.2 of the report.
- The bases for each parish were set out in the appendices to the report.
- There was a 1.35% increase in the Council Tax Base on the previous year as described at paragraph 8.3. This was more than previously assumed, however, it was normal for the figure to fluctuate and increases contributed towards budgeting for future years.
- The Committee were asked to approve the Council Tax Base for the upcoming year.

Councillor Ian Albert proposed and Councillor Val Bryant seconded and, the outcome of the vote was as follows:

VOTE TOTALS:

YES:	3
ABSTAIN:	0
NO:	0
TOTAL:	0

NUMBER OF DELEGATES PRESENT: 3

THE INDIVIDUAL RESULTS WERE AS FOLLOWS:

Cllr Ian Albert	YES
Cllr Val Bryant	YES
Cllr Ralph Muncer	YES

Therefore, it was:

RESOLVED: That the Committee:

- (1) Set a non-collection rate of 1% for 2026/2027.

- (2) Set the Council Tax Base for 2026/2027 at 51,529.0 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 2026/2027.

8 NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) 2026/27

Audio recording – 5 minutes 36 seconds

The Director – Resources presented the report entitled 'National Non-Domestic Rate Return 1 (NNDR1) - 2026/2027' and advised that:

- Several changes had been made by the Government to the return as detailed in the report.
- The Draft NNDR1 at Appendix 1 to the report contained some incorrect data, therefore, delegation of authority to the Director – Resources had been included in the recommendations to allow further changes to be made before the final return was submitted.
- A short extension on the submission on the return had been applied for.
- The Committee were asked to approve the Draft NNDR1, subject to further changes in consultation with the Chair of the Committee.

The following Members asked questions:

- Councillor Ian Albert
- Councillor Ralph Muncer

In response to questions, the Revenues Manager advised that:

- Changes to the return included five multipliers instead of two as common in previous years, a new rating list which had increased valuations, five transitional relief schemes and additional support for small businesses that would lose business rate relief from 1 April.
- Data anomalies produced by their system had been found, and they were working with neighbouring authorities who used the same system to find these.
- The Transitional Relief scheme would allow for a gradual increase in bills for businesses over three years rather than an immediate increase.
- The recently announced 15% relief for pubs and hospitality would not change the NNDR1 template.
- Criteria to qualify for the 15% relief would be strict.
- Business rate changes from their software suppliers were expected on 13 February, and it was hoped that the pubs and hospitality relief would be included in these changes before business rate bills were issued at the end of March.

In response to questions, the Director – Resources advised that the Draft NNDR1 estimated the income for the Council from non-domestic rates rather than what bills for businesses would amount to, which would be set out in a future document.

The Director – Resources advised that the deadline to submit the final version of the NNDR1 would be Tuesday 3 February rather than 31 January as detailed in their verbal update.

Thursday, 29th January, 2026

Councillor Ian Albert proposed, and Councillor Val Bryant seconded and, following a vote, it was:

RESOLVED:

- (1) That the Draft NNDR 1 was approved.
- (2) That it be noted that the final version of the NNDR1 would need to be returned to MHCLG by Tuesday 3 February.
- (3) That the Committee delegated any amendments to the return resulting from changes to the return and any additional guidance to the Director – Resources in consultation with the Committee Chair.

REASON FOR DECISIONS: To comply with statutory requirements.

The meeting closed at 5.48 pm

Chair