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## 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:*

<i>Cllr Claire Strong</i>	YES
<i>Cllr Ian Albert</i>	YES
<i>Cllr Morgan Derbyshire</i>	YES
<i>Cllr Sam North</i>	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