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## 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:**

YES:	3
ABSTAIN:	2
NO:	0
TOTAL:	5

**NUMBER OF DELEGATES PRESENT: 5**

**THE INDIVIDUAL RESULTS WERE AS FOLLOWS:**

Cllr Claire Strong	ABSTAIN
Cllr Adam Compton	ABSTAIN
Cllr Ian Albert	YES
Cllr Elizabeth Dennis-Harburg	YES
Cllr Sam North	YES

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.

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- (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