

COUNCIL
29 February 2024

PART 1 – PUBLIC DOCUMENT

TITLE OF REPORT: COUNCIL TAX RESOLUTION 2024/25

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 2024/25.

2. RECOMMENDATIONS

2.1. That it be noted that at its meeting on 29 January 2024 the Council Tax Setting Committee confirmed the amount 50,562.60 as its Council Tax base for the year 2024/2025 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations).

a) 50,562.60 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	911.30	Knebworth	2,018.80
Barkway	421.20	Lilley	175.00
Barley	330.30	Offley	612.40
Bygrave	133.00	Pirton	699.20
Caldecote and Newnham	54.90	Preston	226.90
Clothall	82.20	Radwell	57.90
Codicote	1,663.10	Reed	165.80
Graveley	173.40	Royston	6,823.60
Great Ashby	2,017.40	Rushden and Wallington	207.40
Hinxworth	162.50	St Ippolyts	936.00
Holwell	158.20	St Pauls Walden	582.80
Ickleford	905.60	Sandon	242.90
Kelshall	79.10	Therfield	266.00
Kimpton	1,059.20	Weston	438.20
Kings Walden	425.00	Wymondley	427.60

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 this meeting on the 29 February 2024 the Council has calculated the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) as £13,146,782. As detailed in 2.2 (e) below the sum of special items is £1,476,117 and hence the total Council Tax requirement (including Parish precepts) is £14,622,899.

2.2. That the following amounts be now calculated by the Council for 2024/2025 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 (the Act):-

- | | | |
|----|-------------|---|
| a) | £78,978,921 | 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) | £64,356,022 | 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) | £14,622,899 | 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) | £289.20 | 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) | £1,476,117 | being the aggregate amount of all special items referred to in Section 34(1) of the Act. |
| f) | £260.01 | 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	260.01	121.43	381.44
Barkway	260.01	98.28	358.29
Barley	260.01	96.88	356.89
Bygrave	260.01	60.87	320.88
Caldecote and Newnham	260.01	45.54	305.55
Clothall	260.01	22.85	282.86
Codicote	260.01	65.50	325.51
Graveley	260.01	58.34	318.35
Great Ashby	260.01	22.80	282.81
Hinxworth	260.01	67.05	327.06
Holwell	260.01	74.95	334.96
Ickleford	260.01	63.49	323.50
Kelshall	260.01	36.25	296.26
Kimpton	260.01	81.71	341.72
Kings Walden	260.01	84.42	344.43
Knebworth	260.01	95.28	355.29
Lilley	260.01	95.40	355.41
Offley	260.01	66.51	326.52
Pirton	260.01	88.89	348.90
Preston	260.01	68.71	328.72
Radwell	260.01	24.18	284.19
Reed	260.01	49.87	309.88
Royston	260.01	59.22	319.23
Rushden and Wallington	260.01	23.00	283.01
St Ippolyts	260.01	36.08	296.09
St Pauls Walden	260.01	82.56	342.57
Sandon	260.01	37.05	297.06
Therfield	260.01	25.19	285.20
Weston	260.01	50.21	310.22
Wymondley	260.01	101.38	361.39

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	254.30	296.68	339.05	381.44	466.20	550.97	635.74	762.88
Baldock	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Barkway	238.87	278.67	318.48	358.29	437.91	517.53	597.16	716.58
Barley	237.93	277.58	317.23	356.89	436.20	515.51	594.82	713.78
Bygrave	213.93	249.57	285.22	320.88	392.19	463.49	534.81	641.76
Caldecote and Newnham	203.71	237.65	271.60	305.55	373.45	441.35	509.26	611.10
Clothall	188.58	220.00	251.43	282.86	345.72	408.57	471.44	565.72
Codicote	217.01	253.18	289.34	325.51	397.84	470.18	542.52	651.02
Graveley	212.24	247.61	282.97	318.35	389.09	459.84	530.59	636.70
Great Ashby	188.55	219.96	251.38	282.81	345.66	408.50	471.36	565.62
Hexton	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Hinxworth	218.05	254.38	290.72	327.06	399.74	472.42	545.11	654.12
Hitchin	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Holwell	223.31	260.53	297.74	334.96	409.39	483.83	558.27	669.92
Ickleford	215.67	251.61	287.55	323.50	395.39	467.28	539.17	647.00
Kelshall	197.51	230.43	263.34	296.26	362.09	427.93	493.77	592.52
Kimpton	227.82	265.78	303.75	341.72	417.66	493.59	569.54	683.44
Kings Walden	229.63	267.89	306.16	344.43	420.97	497.51	574.06	688.86
Knebworth	236.87	276.34	315.81	355.29	434.24	513.19	592.16	710.58
Langley	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Letchworth	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Lilley	236.95	276.43	315.92	355.41	434.39	513.37	592.36	710.82
Nuthampstead	173.34	202.23	231.12	260.01	317.79	375.57	433.35	520.02
Offley	217.69	253.96	290.24	326.52	399.08	471.64	544.21	653.04
Pirton	232.61	271.37	310.13	348.90	426.43	503.96	581.51	697.80
Preston	219.15	255.67	292.19	328.72	401.77	474.82	547.87	657.44
Radwell	189.47	221.04	252.61	284.19	347.34	410.49	473.66	568.38
Reed	206.59	241.02	275.44	309.88	378.74	447.60	516.47	619.76
Royston	212.83	248.29	283.76	319.23	390.17	461.11	532.06	638.46
Rushden and Wallington	188.68	220.12	251.56	283.01	345.90	408.79	471.69	566.02
St Ippolyts	197.40	230.29	263.19	296.09	361.89	427.68	493.49	592.18
St Pauls Walden	228.39	266.44	304.50	342.57	418.70	494.82	570.96	685.14
Sandon	198.05	231.05	264.05	297.06	363.07	429.08	495.11	594.12
Therfield	190.14	221.82	253.51	285.20	348.58	411.95	475.34	570.40
Weston	206.82	241.28	275.75	310.22	379.16	448.09	517.04	620.44
Wymondley	240.93	281.08	321.23	361.39	441.70	522.01	602.32	722.78

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 2024/2025 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:-

Precepting Authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Hertfordshire County Council								
COUNTY PRECEPT	961.58	1,121.84	1,282.11	1,442.37	1,762.90	2,083.42	2,403.95	2,884.74
SOCIAL CARE PRECEPT	162.25	189.30	216.34	243.38	297.46	351.55	405.63	486.76
Total Hertfordshire County Council	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Hertfordshire Police & Crime Commissioner	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00

- 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 2024/2025 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	1,545.46	1,803.04	2,060.61	2,318.19	2,833.34	3,348.50	3,863.65	4,636.38
Baldock	1,464.50	1,708.59	1,952.68	2,196.76	2,684.93	3,173.10	3,661.26	4,393.52
Barkway	1,530.03	1,785.03	2,040.04	2,295.04	2,805.05	3,315.06	3,825.07	4,590.08
Barley	1,529.09	1,783.94	2,038.79	2,293.64	2,803.34	3,313.04	3,822.73	4,587.28
Bygrave	1,505.09	1,755.93	2,006.78	2,257.63	2,759.33	3,261.02	3,762.72	4,515.26
Caldecote and Newnham	1,494.87	1,744.01	1,993.16	2,242.30	2,740.59	3,238.88	3,737.17	4,484.60
Clothall	1,479.74	1,726.36	1,972.99	2,219.61	2,712.86	3,206.10	3,699.35	4,439.22
Codicote	1,508.17	1,759.54	2,010.90	2,262.26	2,764.98	3,267.71	3,770.43	4,524.52
Graveley	1,503.40	1,753.97	2,004.53	2,255.10	2,756.23	3,257.37	3,758.50	4,510.20
Great Ashby	1,479.71	1,726.32	1,972.94	2,219.56	2,712.80	3,206.03	3,699.27	4,439.12
Hexton	1,464.50	1,708.59	1,952.68	2,196.76	2,684.93	3,173.10	3,661.26	4,393.52
Hinxworth	1,509.21	1,760.74	2,012.28	2,263.81	2,766.88	3,269.95	3,773.02	4,527.62
Hitchin	1,464.50	1,708.59	1,952.68	2,196.76	2,684.93	3,173.10	3,661.26	4,393.52
Holwell	1,514.47	1,766.89	2,019.30	2,271.71	2,776.53	3,281.36	3,786.18	4,543.42
Ickleford	1,506.83	1,757.97	2,009.11	2,260.25	2,762.53	3,264.81	3,767.08	4,520.50
Kelshall	1,488.67	1,736.79	1,984.90	2,233.01	2,729.23	3,225.46	3,721.68	4,466.02
Kimpton	1,518.98	1,772.14	2,025.31	2,278.47	2,784.80	3,291.12	3,797.45	4,556.94
Kings Walden	1,520.79	1,774.25	2,027.72	2,281.18	2,788.11	3,295.04	3,801.97	4,562.36
Knebworth	1,528.03	1,782.70	2,037.37	2,292.04	2,801.38	3,310.72	3,820.07	4,584.08
Langley	1,464.50	1,708.59	1,952.68	2,196.76	2,684.93	3,173.10	3,661.26	4,393.52
Letchworth	1,464.50	1,708.59	1,952.68	2,196.76	2,684.93	3,173.10	3,661.26	4,393.52
Lilley	1,528.11	1,782.79	2,037.48	2,292.16	2,801.53	3,310.90	3,820.27	4,584.32
Nuthampstead	1,464.50	1,708.59	1,952.68	2,196.76	2,684.93	3,173.10	3,661.26	4,393.52
Offley	1,508.85	1,760.32	2,011.80	2,263.27	2,766.22	3,269.17	3,772.12	4,526.54
Pirton	1,523.77	1,777.73	2,031.69	2,285.65	2,793.57	3,301.49	3,809.42	4,571.30
Preston	1,510.31	1,762.03	2,013.75	2,265.47	2,768.91	3,272.35	3,775.78	4,530.94
Radwell	1,480.63	1,727.40	1,974.17	2,220.94	2,714.48	3,208.02	3,701.57	4,441.88
Reed	1,497.75	1,747.38	1,997.00	2,246.63	2,745.88	3,245.13	3,744.38	4,493.26
Royston	1,503.99	1,754.65	2,005.32	2,255.98	2,757.31	3,258.64	3,759.97	4,511.96
Rushden and Wallington	1,479.84	1,726.48	1,973.12	2,219.76	2,713.04	3,206.32	3,699.60	4,439.52
St Ippolyts	1,488.56	1,736.65	1,984.75	2,232.84	2,729.03	3,225.21	3,721.40	4,465.68
St Pauls Walden	1,519.55	1,772.80	2,026.06	2,279.32	2,785.84	3,292.35	3,798.87	4,558.64
Sandon	1,489.21	1,737.41	1,985.61	2,233.81	2,730.21	3,226.61	3,723.02	4,467.62
Therfield	1,481.30	1,728.18	1,975.07	2,221.95	2,715.72	3,209.48	3,703.25	4,443.90
Weston	1,497.98	1,747.64	1,997.31	2,246.97	2,746.30	3,245.62	3,744.95	4,493.94
Wymondley	1,532.09	1,787.44	2,042.79	2,298.14	2,808.84	3,319.54	3,830.23	4,596.28

3. REASONS FOR RECOMMENDATIONS

- 3.1. The Council is required 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 2024/25.

4. ALTERNATIVE OPTIONS CONSIDERED

- 4.1. Options for the appropriate level of Council Tax have been considered with the agenda item Revenue Budget 2024/25 presented at this meeting.

5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS

- 5.1. Consultation on the 2024/25 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 29 January 2024 the Council Tax Setting Committee calculated the amount 50,562.60 as its Council Tax base for the year 2024/2025 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations)
- 7.2. At this meeting the Council has been recommended to approve a net budget of £18.898million and an increase in the relevant basic Council Tax amount of 2.99% for 2024/25.

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. This Council is asked to approve an increase in Council Tax of 2.99% for 2024/25. As this is below the referendum threshold for 2024/25 of 3.0%, a local referendum on the Council Tax level is not required.
- 8.3. The Town and Parish Councils have requested a total precept for 2024/25 of £1,476,117. This is an increase of £87,867, or 6.33%, on the precept demand levied on taxpayers for 2023/24. 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 2024/25 is £1,515,002, an increase of 6.16% on the equivalent total for 2023/24. Parish and Town Councils are not currently subject to any referendum requirements.

- 8.4. Hertfordshire County Council has provided formal notification of a total requested levy on the District of North Hertfordshire for 2024/25 of £85,235,903, which results in a total Band D Council Tax of £1,685.75. This represents a 4.99% increase on the 2023/24 rate. The increase is below the referendum threshold of 5% so a local referendum is not required.
- 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 £12,691,965.60, which results in a Band D Council Tax of £251.00. This is an increase of £13.00 (equivalent to 5.46%) on the Band D Council Tax rate for 2023/24. This does not exceed the referendum threshold of £13.00, so a local referendum on the Council Tax level is not required.
- 8.6. The numbers requiring Council 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 2024 to 2025 was published by the Government on the 5th February 2024. 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 North Herts Council, for 2024/25 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 2023/24.
- 9.4. For county councils in England, which includes Hertfordshire County Council, for 2024/25 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 2023/24 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 2024/25 the relevant basic amount of Council Tax is deemed to be excessive if the authority's relevant basic amount of Council Tax for 2024/25 is more than £13 greater than its relevant basic amount of Council Tax for 2023/24.
- 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 Local Authority (Calculation of Council Tax Base) Regulations 2012; and (b) setting the Council Tax in accordance with the Chapter III & IV of the Local Government Finance Act 1992.
- 9.7. The Full Council is required by law to take certain important decisions including setting the Council's Budget and the Council's share of the Council Tax. Paragraph 4.3 of Full Council Terms Of Reference states; "*The budget includes the allocation of financial resources to different services and projects, proposed contingency funds, the Council Tax base, setting the Council Tax and decision relating to the control of the Council's borrowing requirement, the control of its capital expenditure.*"
- 9.8. Paragraph 4.8.16 (h) states that, "*A recorded vote must be taken when a budget decision is made. For the avoidance of doubt the application of this rule and necessity for a recorded vote will be set out in any relevant report. Immediately after any vote is taken at a budget decision meeting of the Council there must be recorded in the minutes of the*

proceedings of that meeting the names of the persons who cast a vote for the decision or against the decision or who abstained from voting.” It should be noted that a “budget decision” is defined at paragraph 4.8.16 (i) and means a meeting at which the Council: “makes a calculation (whether originally or by way of substitute) of: council tax...”.

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 2024/25. The precept to be collected for the Council’s purposes is £13,146,782.

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 Communities Manager
reuben.ayavoo@north-herts.gov.uk; ext 4212

18. BACKGROUND PAPERS

- 18.1. None.