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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 MONDAY, 29TH JANUARY, 2024 AT 5.00 PM

MINUTES

Present: *Councillors: Ian Albert (Chair), Ruth Brown (Vice-Chair), Matt Barnes, Elizabeth Dennis and Terry Hone.*

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

Also Present: *There were no members of the public present.*

43 APOLOGIES FOR ABSENCE

Audio recording – 1 minutes 27 seconds

No apologies for absence were received.

44 MINUTES - 28 FEBRUARY 2023

Audio Recording – 1 minute 33 seconds

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

RESOLVED: That the Minutes of the Meeting of the Committee held on 28 February 2023 be approved as a true record of the proceedings and be signed by the Chair.

45 NOTIFICATION OF OTHER BUSINESS

Audio recording – 2 minutes 17 seconds

There was no other business notified.

46 CHAIR'S ANNOUNCEMENTS

Audio recording – 2 minutes 25 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.

47 PUBLIC PARTICIPATION

Audio recording – 2 minutes 59 seconds

There was no public participation at this meeting.

48 COUNCIL TAX BASE 2024/25

Audio recording – 3 minutes 3 seconds

The Service Director – Customers, presented the report entitled ‘Council Tax Base 2024/2025’, and advised that:

- Setting the Council Tax Base was an annual statutory requirement.
- Appendix A detailed the breakdown for each Town and Parish Council.
- Appendix B detailed how the Council Tax Base was calculated.
- There was a 0.2% decrease in Council Tax Base for 2024/25 which was due to the changes to the Council Tax reduction scheme to enable more support to families on lower incomes.
- The collection of Council Tax remained high at 99%.
- It was important to note that Council Tax was not always collected in the year it was due.
- The non-collection rate was set to 1% as in previous years.

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

VOTE TOTALS:

YES:	5
ABSTAIN:	0
NO:	0
TOTAL:	5

NUMBER OF DELEGATES PRESENT: 5

THE INDIVIDUAL RESULTS WERE AS FOLLOWS:

Cllr Ian Albert	YES
Cllr Elizabeth Dennis	YES
Cllr Matt Barnes	YES
Cllr Ruth Brown	YES
Cllr Terry Hone	YES

Therefore, it was:

RESOLVED: That the Committee:

- (1) Set a non-collection rate of 1% for 2024/2025.
- (2) Set the Council Tax Base for 2024/2025 at 50,562.6 and that the individual sums shown in Appendix A for each Parish was 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 2024/2025.

49 **NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) 2024/25**

Audio recording – 7 minutes 32 seconds

The Service Director – Customers, presented the report entitled 'National Non-Domestic Rate Return 1 (NNDR1) 2024/25', and advised that:

- This was an annual statutory return which was required to be returned by 31 January each year.
- The form traditionally followed the government Autumn Statement and incorporated any changes made to Business Rates.
- Each year this form was sent to the Council with a tight turnaround from the date the form was received to the date it had to be returned.
- This year the form was received on 8 January and the NNDR1 had been circulated earlier today to Members.
- Due to the tight turnaround recommendation 2.3 delegated authority to enable Officers to be able to make changes to the return and to seek additional guidance if required.

The Systems and Technical Manager advised:

- From 1 April 2024 authorities were required to detail gross rates payable for 2024/25 split between the Small Business Rate (SBR) multiplier and the National Non-Domestic Rate (NNDR) multiplier.
- The SBR multiplier had been frozen in the autumn budget statement and it now included every property under £51,000 regardless of any previous legislation.
- The NNDR multiplier had been increased for 2024/25 year from 51.42 to 54.7 to compensate for the lack of the SBR multiplier being raised.
- The Council was now in the second year of a three-year transitional scheme.
- The draft NNDR1 was an estimate of the expected income the Council would expect to receive through Business Rate collections in 2024/25.

Councillor Ian Albert proposed and Councillor Elizabeth Dennis seconded, following at vote, it was:

RESOLVED:

- (1) That the Draft NNDR 1 was approved.
- (2) That it was noted that a 2nd draft version of the NNDR was sent to Councils by the Department for Levelling Up Housing and Communities (DLUHC) on Monday 8th January 2024. The final version of the NNDR 1 would need to be returned to DLUHC by Wednesday 31st January 2024.
- (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 DECISIONS: To comply with statutory requirements.

The meeting closed at 5.12 pm

Chair

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