

**COUNCIL**  
**27 February 2025**

**PART 1 – PUBLIC DOCUMENT**

**TITLE OF REPORT: COUNCIL TAX RESOLUTION 2025/26**

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 2025/26.

**2. RECOMMENDATIONS**

2.1. That it be noted that at its meeting on 23 January 2025 the Council Tax Setting Committee confirmed the amount 50,836.30 as its Council Tax base for the year 2025/2026 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (the Regulations).

a) 50,836.30 being the amount calculated by the Council, in accordance with Regulation 3 of the Regulations, as its Council Tax base for the year.

b)

<b>Parish/Town</b>	<b>Council Tax Base</b>	<b>Parish/Town</b>	<b>Council Tax Base</b>
Ashwell	901.70	Knebworth	2,018.70
Barkway	438.90	Lilley	178.00
Barley	338.20	Offley	616.30
Bygrave	129.40	Pirton	702.50
Caldecote and Newnham	56.70	Preston	246.10
Clothall	86.90	Radwell	58.30
Codicote	1,711.30	Reed	160.60
Graveley	175.50	Royston	6,871.60
Great Ashby	2,012.10	Rushden and Wallington	212.10
Hinxworth	162.60	St Ippolyts	948.50
Holwell	160.20	St Pauls Walden	582.10
Ickleford	898.10	Sandon	247.50
Kelshall	80.90	Therfield	267.50
Kimpton	1,062.50	Weston	446.40
Kings Walden	425.00	Wymondley	431.20

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 27 February 2025 the Council has calculated the Council Tax requirement for the Council's own purposes for 2025/26 (excluding Parish precepts) as £13,612,944. As detailed in 2.2 (e) below the sum of special items is £1,522,848 and hence the total Council Tax requirement (including Parish precepts) is £15,135,792.

2.2. That the following amounts be now calculated by the Council for 2025/2026 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 (the Act):-

- |    |             |   |
|----|-------------|---|
| a) | £82,684,829 | 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) | £67,549,037 | 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) | £15,135,792 | 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) | £297.74     | 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) | £1,522,848  | being the aggregate amount of all special items referred to in Section 34(1) of the Act.  |
| f) | £267.78     | 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)

<b>Parish/Town</b>	<b>Basic £</b>	<b>Parish Precept £</b>	<b>Total £</b>
Ashwell	267.78	124.89	392.67
Barkway	267.78	98.28	366.06
Barley	267.78	99.24	367.02
Bygrave	267.78	71.95	339.73
Caldecote and Newnham	267.78	42.08	309.86
Clothall	267.78	21.59	289.37
Codicote	267.78	64.80	332.58
Graveley	267.78	57.94	325.72
Great Ashby	267.78	24.00	291.78
Hinxworth	267.78	68.75	336.53
Holwell	267.78	92.50	360.28
Ickleford	267.78	67.23	335.01
<b>Kelshall</b>	<b>267.78</b>	<b>35.61</b>	<b>303.39</b>
Kimpton	267.78	84.71	352.49
Kings Walden	267.78	90.75	358.53
Knebworth	267.78	95.29	363.07
Lilley	267.78	108.97	376.75
Offley	267.78	66.09	333.87
Pirton	267.78	95.61	363.39
Preston	267.78	68.10	335.88
Radwell	267.78	26.42	294.20
Reed	267.78	51.54	319.32
Royston	267.78	59.22	327.00
Rushden and Wallington	267.78	20.92	288.70
St Ippolyts	267.78	41.98	309.76
St Pauls Walden	267.78	86.79	354.57
Sandon	267.78	34.34	302.12
Therfield	267.78	37.38	305.16
Weston	267.78	51.52	319.30
Wymondley	267.78	100.53	368.31

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	261.78	305.41	349.03	392.67	479.93	567.19	654.45	785.34
Baldock	178.52	208.27	238.03	267.78	327.29	386.79	446.30	535.56
Barkway	244.04	284.71	325.38	366.06	447.41	528.75	610.10	732.12
Barley	244.68	285.46	326.23	367.02	448.58	530.14	611.70	734.04
Bygrave	226.49	264.23	301.98	339.73	415.23	490.72	566.22	679.46
Caldecote and Newnham	206.57	241.00	275.42	309.86	378.72	447.57	516.43	619.72
Clothall	192.91	225.06	257.21	289.37	353.68	417.98	482.28	578.74
Codicote	221.72	258.67	295.62	332.58	406.49	480.39	554.30	665.16
Graveley	217.15	253.33	289.52	325.72	398.11	470.48	542.87	651.44
Great Ashby	194.52	226.94	259.35	291.78	356.62	421.46	486.30	583.56
Hexton	178.52	208.27	238.03	267.78	327.29	386.79	446.30	535.56
Hinxworth	224.35	261.74	299.13	336.53	411.32	486.10	560.88	673.06
Hitchin	178.52	208.27	238.03	267.78	327.29	386.79	446.30	535.56
Holwell	240.19	280.21	320.24	360.28	440.35	520.40	600.47	720.56
Ickleford	223.34	260.56	297.78	335.01	409.46	483.90	558.35	670.02
<b>Kelshall</b>	<b>202.26</b>	<b>235.97</b>	<b>269.67</b>	<b>303.39</b>	<b>370.81</b>	<b>438.23</b>	<b>505.65</b>	<b>606.78</b>
Kimpton	234.99	274.16	313.32	352.49	430.82	509.15	587.48	704.98
Kings Walden	239.02	278.85	318.69	358.53	438.21	517.87	597.55	717.06
Knebworth	242.05	282.38	322.72	363.07	443.76	524.43	605.12	726.14
Langley	178.52	208.27	238.03	267.78	327.29	386.79	446.30	535.56
Letchworth	178.52	208.27	238.03	267.78	327.29	386.79	446.30	535.56
Lilley	251.17	293.02	334.88	376.75	460.48	544.19	627.92	753.50
Nuthampstead	178.52	208.27	238.03	267.78	327.29	386.79	446.30	535.56
Offley	222.58	259.67	296.77	333.87	408.07	482.25	556.45	667.74
Pirton	242.26	282.63	323.01	363.39	444.15	524.89	605.65	726.78
Preston	223.92	261.24	298.55	335.88	410.52	485.16	559.80	671.76
Radwell	196.13	228.82	261.50	294.20	359.58	424.95	490.33	588.40
Reed	212.88	248.36	283.83	319.32	390.28	461.24	532.20	638.64
Royston	218.00	254.33	290.66	327.00	399.67	472.33	545.00	654.00
Rushden and Wallington	192.47	224.54	256.62	288.70	352.86	417.01	481.17	577.40
St Ippolyts	206.51	240.92	275.34	309.76	378.60	447.43	516.27	619.52
St Pauls Walden	236.38	275.77	315.17	354.57	433.37	512.15	590.95	709.14
Sandon	201.41	234.98	268.54	302.12	369.26	436.39	503.53	604.24
Therfield	203.44	237.34	271.25	305.16	372.98	440.78	508.60	610.32
Weston	212.87	248.34	283.82	319.30	390.26	461.21	532.17	638.60
Wymondley	245.54	286.46	327.38	368.31	450.16	532.00	613.85	736.62

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 2025/2026 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 £
<b>Hertfordshire County Council</b>	<b>1,179.91</b>	<b>1,376.57</b>	<b>1,573.22</b>	<b>1,769.87</b>	<b>2,163.17</b>	<b>2,556.48</b>	<b>2,949.78</b>	<b>3,539.74</b>
<b>Hertfordshire Police &amp; Crime Commissioner</b>	176.67	206.11	235.56	265.00	323.89	382.78	441.67	530.00

- 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 2025/2026 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	1,618.36	1,888.09	2,157.81	2,427.54	2,966.99	3,506.45	4,045.90	4,855.08
Baldock	1,535.10	1,790.95	2,046.81	2,302.65	2,814.35	3,326.05	3,837.75	4,605.30
Barkway	1,600.62	1,867.39	2,134.16	2,400.93	2,934.47	3,468.01	4,001.55	4,801.86
Barley	1,601.26	1,868.14	2,135.01	2,401.89	2,935.64	3,469.40	4,003.15	4,803.78
Bygrave	1,583.07	1,846.91	2,110.76	2,374.60	2,902.29	3,429.98	3,957.67	4,749.20
Caldecote and Newnham	1,563.15	1,823.68	2,084.20	2,344.73	2,865.78	3,386.83	3,907.88	4,689.46
Clothall	1,549.49	1,807.74	2,065.99	2,324.24	2,840.74	3,357.24	3,873.73	4,648.48
Codicote	1,578.30	1,841.35	2,104.40	2,367.45	2,893.55	3,419.65	3,945.75	4,734.90
Graveley	1,573.73	1,836.01	2,098.30	2,360.59	2,885.17	3,409.74	3,934.32	4,721.18
Great Ashby	1,551.10	1,809.62	2,068.13	2,326.65	2,843.68	3,360.72	3,877.75	4,653.30
Hexton	1,535.10	1,790.95	2,046.81	2,302.65	2,814.35	3,326.05	3,837.75	4,605.30
Hinxworth	1,580.93	1,844.42	2,107.91	2,371.40	2,898.38	3,425.36	3,952.33	4,742.80
Hitchin	1,535.10	1,790.95	2,046.81	2,302.65	2,814.35	3,326.05	3,837.75	4,605.30
Holwell	1,596.77	1,862.89	2,129.02	2,395.15	2,927.41	3,459.66	3,991.92	4,790.30
Ickleford	1,579.92	1,843.24	2,106.56	2,369.88	2,896.52	3,423.16	3,949.80	4,739.76
Kelshall	1,558.84	1,818.65	2,078.45	2,338.26	2,857.87	3,377.49	3,897.10	4,676.52
Kimpton	1,591.57	1,856.84	2,122.10	2,387.36	2,917.88	3,448.41	3,978.93	4,774.72
Kings Walden	1,595.60	1,861.53	2,127.47	2,393.40	2,925.27	3,457.13	3,989.00	4,786.80
Knebworth	1,598.63	1,865.06	2,131.50	2,397.94	2,930.82	3,463.69	3,996.57	4,795.88
Langley	1,535.10	1,790.95	2,046.81	2,302.65	2,814.35	3,326.05	3,837.75	4,605.30
Letchworth	1,535.10	1,790.95	2,046.81	2,302.65	2,814.35	3,326.05	3,837.75	4,605.30
Lilley	1,607.75	1,875.70	2,143.66	2,411.62	2,947.54	3,483.45	4,019.37	4,823.24
Nuthampstead	1,535.10	1,790.95	2,046.81	2,302.65	2,814.35	3,326.05	3,837.75	4,605.30
Offley	1,579.16	1,842.35	2,105.55	2,368.74	2,895.13	3,421.51	3,947.90	4,737.48
Pirton	1,598.84	1,865.31	2,131.79	2,398.26	2,931.21	3,464.15	3,997.10	4,796.52
Preston	1,580.50	1,843.92	2,107.33	2,370.75	2,897.58	3,424.42	3,951.25	4,741.50
Radwell	1,552.71	1,811.50	2,070.28	2,329.07	2,846.64	3,364.21	3,881.78	4,658.14
Reed	1,569.46	1,831.04	2,092.61	2,354.19	2,877.34	3,400.50	3,923.65	4,708.38
Royston	1,574.58	1,837.01	2,099.44	2,361.87	2,886.73	3,411.59	3,936.45	4,723.74
Rushden and Wallington	1,549.05	1,807.22	2,065.40	2,323.57	2,839.92	3,356.27	3,872.62	4,647.14
St Ippolyts	1,563.09	1,823.60	2,084.12	2,344.63	2,865.66	3,386.69	3,907.72	4,689.26
St Pauls Walden	1,592.96	1,858.45	2,123.95	2,389.44	2,920.43	3,451.41	3,982.40	4,778.88
Sandon	1,557.99	1,817.66	2,077.32	2,336.99	2,856.32	3,375.65	3,894.98	4,673.98
Therfield	1,560.02	1,820.02	2,080.03	2,340.03	2,860.04	3,380.04	3,900.05	4,680.06
Weston	1,569.45	1,831.02	2,092.60	2,354.17	2,877.32	3,400.47	3,923.62	4,708.34
Wymondley	1,602.12	1,869.14	2,136.16	2,403.18	2,937.22	3,471.26	4,005.30	4,806.36

### **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 2025/26.

### **4. ALTERNATIVE OPTIONS CONSIDERED**

- 4.1. Options for the appropriate level of Council Tax for North Hertfordshire District Council have been considered with the agenda item Budget 2025/26 (Revenue Budget and Investment Strategy) presented at this meeting.

### **5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS**

- 5.1. Consultation on the 2025/26 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 23 January 2025 the Council Tax Setting Committee calculated the amount 50,836.30 as its Council Tax base for the year 2025/2026 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 £22.792 million and an increase in the relevant basic Council Tax amount of 2.99% for 2025/26.

### **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 2025/26. As this is below the referendum threshold for 2025/26 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 2025/26 of £1,522,848. This is an increase of £46,731, or 3.17%, on the precept demand levied on taxpayers for 2024/25. 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 2025/26 is £1,561,733, an increase of 3.08% on the equivalent total for 2024/25. 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 2025/26 of £89,973,642, which results in a total Band D Council Tax of £1,769.87. This represents a 4.99% increase on the 2024/25 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 2025/26 of £13,471,619.50, which results in a Band D Council Tax of £265.00. This is an increase of £14.00 (equivalent to 5.58%) on the Band D Council Tax rate for 2024/25. This does not exceed the referendum threshold of £14.00, 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.
- 8.7. The numbers highlighted in yellow are subject to confirmation by other Councils. If they end up being different then an addendum report will be issued.

## **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) (England) Report 2025-26' was published by the Government on the 3<sup>rd</sup> February 2025. 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 2025/26 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 2024/25.
- 9.4. For county councils in England, which includes Hertfordshire County Council, for 2025/26 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 2024/25 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 2025/26 the relevant basic amount of Council Tax is deemed to be excessive if the authority's relevant basic amount of Council Tax for 2025/26 is more than £14 greater than its relevant basic amount of Council Tax for 2024/25.
- 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 regulations; and (b) setting the Council Tax in accordance with the relevant legislation *unless* the decision can be taken by a meeting of Full Council. In accordance with paragraph 4.8.16(h) of the Constitution and the relevant legislation, the decisions must be by way of a recorded vote.

## **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 2025/26. The precept to be collected for the Council's purposes is £13,612,944.

## **11. RISK IMPLICATIONS**

- 11.1. Good Risk Management supports and enhances the decision-making process, increasing the likelihood of the Council meeting its objectives and enabling it to respond quickly and effectively to change. When taking decisions, risks and opportunities must be considered.
- 11.2. 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**

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**18. BACKGROUND PAPERS**

- 18.1. None.