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## NORTH HERTFORDSHIRE DISTRICT COUNCIL

### COUNCIL TAX SETTING COMMITTEE

**MEETING HELD IN THE ROOM 2, DISTRICT COUNCIL OFFICES, LETCHWORTH  
GARDEN CITY, SG6 3JF  
ON THURSDAY, 23RD JANUARY, 2025 AT 5.30 PM**

### MINUTES

**Present:** *Councillors: Ian Albert (Chair), Val Bryant (Vice-Chair), Ralph Muncer.*

**In Attendance:** *Jo Dufficy (Service Director - Customers), Robert Filby (Trainee Committee, Member and Scrutiny Officer), Geraldine Goodwin (Revenues Manager and Data Protection Officer) and James Lovegrove (Committee, Member and Scrutiny Manager)*

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

#### **50 APOLOGIES FOR ABSENCE**

*Audio recording – 1 minute 22 seconds*

No apologies for absence were received.

Councillors Alistair Willoughby and Ruth Brown were absent.

#### **51 MINUTES - 29 JANUARY 2024**

*Audio Recording – 1 minute 30 seconds*

Councillor Ian Albert, as Chair, proposed and Councillor Val Bryant seconded and, following a vote, it was:

**RESOLVED:** That the Minutes of the Meeting of the Committee held on 29 January 2024 be approved as a true record of the proceedings and be signed by the Chair.

#### **52 NOTIFICATION OF OTHER BUSINESS**

*Audio recording – 2 minutes 6 seconds*

There was no other business notified.

#### **53 CHAIR'S ANNOUNCEMENTS**

*Audio recording – 2 minutes 10 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.

**54 PUBLIC PARTICIPATION**

*Audio recording – 2 minutes 47 seconds*

There was no public participation at this meeting.

**55 COUNCIL TAX BASE 2025/26**

*Audio recording – 2 minutes 51 seconds*

The Service Director – Customers, presented the report entitled 'Council Tax Base 2025/2026', and advised that:

- The Executive Summary should refer to 2025/2026, not 2024/2025.
- Setting the Council Tax Base was an annual statutory requirement and was established by calculating the number of Band D equivalent properties in the District.
- The Council Tax Base calculation for 2025/2026 was 50,836.3.
- The calculation was not a whole number as it included discounts, the impact of council tax reduction, the impact of collection rate and the conversion of properties into Band D equivalent.
- This was a slight increase of 0.54% compared to 2024/2025.
- The income from Council Tax was expected to be £13.2 million.
- The breakdown for each Town and Parish Council was included at Appendix A to the report.
- The detail on how the Council Tax Base was calculated was included at Appendix B to the report.
- The collection rate of Council Tax remained high at 99%.
- It was important to note that this was the overall collection rate, which was different to the in-year collection rate as Council Tax is not always collected in the same year in which it is due.
- The current in-year collection rate was slightly above target despite a number of customers now choosing to pay over 12 instalments through the year instead of the standard 10.

In response to a question from Councillor Ralph Muncer, the Revenues, Systems & Technical Manager advised that the figures relating to the number of households in which a Summons and a Liability Order was used and the amount of Council Tax collected from this method would be sent to all Members after the meeting.

Councillor Ian Albert, as Chair, proposed and Councillor Val Bryant seconded and, the outcome of the vote was as follows:

**VOTE TOTALS:**

YES:	3
ABSTAIN:	0
NO:	0
TOTAL:	0

**NUMBER OF DELEGATES PRESENT: 3**

**THE INDIVIDUAL RESULTS WERE AS FOLLOWS:**

Cllr Ian Albert	YES
Cllr Val Bryant	YES
Cllr Ralph Muncer	YES

Therefore, it was:

**RESOLVED:** That the Committee:

- (1) Set a non-collection rate of 1% for 2025/2026.
- (2) Set the Council Tax Base for 2025/2026 at 50,836.3 and that the individual sums show in Appendix A for each Parish be agreed.

**REASONS 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 2025/2026.

## 56 NATIONAL NON-DOMESTIC RATE RETURN 1 (NNDR1) - 2025/2026

*Audio recording – 9 minutes 27 seconds*

The Service Director – Customers, presented the report entitled 'National Non-Domestic Rate Return 1 (NNDR1) 2025/26', and advised that:

- This was an annual statutory return which had a required return and submission date of 31 January each year.
- This return was the best estimate of NNDR to be collected in the following year and allowed the Council to calculate any surplus and deficit as well as the amount of NNDR to be retained locally.
- The form traditionally followed the government Autumn Statement and incorporated any changes made to Business Rates.
- There was a tight turnaround for the Council to complete this form as it had been received on 16 December and there was more than one version to complete. These also had to be reviewed by the Finance team and externally by LG Futures before being returned.
- The return itself had been uploaded the previous day on 22 January as a supplement to the report.
- Despite the return being complete, last-minute amendments could be received before the deadline and therefore the delegation to officers at recommendation 2.3 was required.
- The expected income showed £21.724 million.

Councillor Ian Albert, as Chair, proposed and Councillor Val Bryant seconded and, following a vote, it was:

**RESOLVED:**

- (1) That the Draft NNDR 1 was approved.
- (2) That it was noted that a 2<sup>nd</sup> draft version of the NNDR1 was sent to Councils by the Ministry of Housing, Communities & Local Government (MHCLG) on Monday 16<sup>th</sup> December 2024. The final version of NNDR1 would need to be returned to MHCLG by Wednesday 31<sup>st</sup> January 2025.
- (3) That the Committee delegated any amendments to the return resulting from changes to the return and any additional guidance, to the Service Director – Customers in consultation with the Service Director – Resources and the Committee Chair.

**REASONS FOR DECISIONS:** To comply with statutory requirements.

The meeting closed at 5.46 pm

Chair

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