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Chairman and Members of the
Council

Your contact: Martin Ibrahim
Ext: 2173
Date: 1 March 2017

cc. All other recipients of the Council
agenda

Dear Councillor

COUNCIL - 1 MARCH 2017: SUPPLEMENTARY AGENDA NO 2

Please note that, as a result of receiving a late precept from Wareside Parish, an updated Report and Essential Reference Paper 'B' are enclosed.

11. Council Tax 2017/18 (Pages 3 - 10)

Yours faithfully

Martin Ibrahim
Democratic Services Team Leader
Democratic Services
martin.ibrahim@eastherts.gov.uk

MEETING : COUNCIL
VENUE : COUNCIL CHAMBER, WALLFIELDS, HERTFORD
DATE : WEDNESDAY 1 MARCH 2017
TIME : 7.00 PM

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EAST HERTS COUNCIL

COUNCIL - 1 MARCH 2017

REPORT BY EXECUTIVE MEMBER FOR FINANCE AND SUPPORT SERVICES

COUNCIL TAX – FORMAL RESOLUTION - UPDATED

WARD(S) AFFECTED: ALL

Purpose/Summary of Report

- To set the council tax for 2017/18 .

<u>RECOMMENDATIONS FOR COUNCIL:</u> that:	
(A)	the Council Tax resolution, as now submitted, be approved;
(B)	the local precepts as set out at Essential Reference Paper 'C' be noted; and
(C)	the Hertfordshire County Council and Hertfordshire Police Authority precepts be noted.

1 Background

- 1.1 This Council is the council tax billing and collection authority within its area.
- 1.2 The Council must set the council tax in respect of each part of its area no later than 11 March prior to the start of the year in respect of which the tax is set.
- 1.3 The council tax calculation sets the tax in respect of this council and the aggregate council tax inclusive of the County Council and Police Authority precepts and of each town and parish's precept.
- 1.4 The County Council's Finance Director and Chief Finance Officer for the Police and Crime Commissioner have advised that the County Council and Police Authority precepts for 2017/18 as they

affect East Hertfordshire District Council taxpayers will total £82,016,277.42. This is made up of £73,097,829.42 for the County Council and £8,918,448 for the Police Authority. This gives Band D equivalents of £1,245.83 and £152.00 respectively.

1.5 The total parish precept is £3,816,092.82.

1.6 The County Council, Police Authority and Parish precepts contribute to the setting of the Council Tax.

2 Report

2.1 The council tax resolution is set out at **Essential Reference Paper B**.

2.2 The calculations set out in the resolution are prescribed in the Local Government Finance Act 1992 as amended. The Localism Act 2011 made minor amendments to the required calculation. The Council has no discretion in undertaking these calculations beyond determining any special expenses within the Council's own budget applicable to part of its area. The Council has not determined any special expenses.

2.3 The precepts by each parish are set out as attached at **Essential Reference Paper 'C'**

3 The Required Calculations

3.1 Section 1: this confirms that this Council's previously agreed Tax base is used in the calculation.

3.2 Section 2: this sets out the Council's council tax requirement for its own purposes (excluding parish precepts) for 2017/18.

3.3 Section 3:

(a) The Council's gross expenditure + transfers to reserves + the total of parish precepts

(b) The Council's gross income including grants + transfers from reserves

(c) Is (a) – (b)

(d) Is (c) divided by the tax base. This is this Council's band D council tax rate + the average rate for all parishes

- (e) Is the total of parish precepts
- (f) Is this Council's band D council tax rate
- (g) Is a table of Band D Council plus Parish rate
- (h) This is the same as (g) but showing the council tax by each valuation band

3.4 Section 4: this is the equivalent amounts to those at 3(h) for the County and Police Authority precepts

3.5 Section 5: this is the total council tax for each valuation band for each parish

3.6 Information on any corporate issues and consultation associated with this report can be found within **Essential Reference Paper 'A'**.

4.0 Implications

4.1 Information on corporate issues and consultation associated with this report can be found within **Essential Reference Paper 'A'**.

Background papers

None

Contact Member: Councillor Geoff Williamson – Executive Member for Finance and Support Services.
geoffrey.williamson@eastherts.gov.uk

Contact Officer: Philip Gregory – Head of Strategic Finance & Property.
philip.gregory@eastherts.gov.uk

Report Author: Mandy Barton – Accountancy Manager.
mandy.barton@eastherts.gov.uk

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EAST HERTFORDSHIRE DISTRICT COUNCIL

RESOLUTION

RECOMMENDED

- 1 That it be noted that at its meeting on 14 December 2016 the Council calculated the Council Tax Base 2017/18
- a) for the whole Council area as 58,674.00 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
- b) for dwellings in those parts of its area to which a Parish precept relates as shown below.

Parish/Town Council of:-	2017/18 Tax Base	For information only	
		Precept £	Parish Band D £
Albury	279.80	6,900.00	24.66
Anstey	161.21	4,750.00	29.46
Ardeley	208.38	6,000.00	28.79
Aspenden	121.89	3,000.00	24.61
Aston	426.75	12,520.00	29.34
Bayford	227.64	4,510.00	19.81
Bengeo	286.35	8,550.00	29.86
Benington	403.65	17,365.00	43.02
Bishop's Stortford	14,963.09	1,012,837.00	67.69
Bramfield	111.81	2,041.00	18.25
Braughing	610.80	40,000.00	65.49
Brent Pelham/Meesden	145.66	2,450.00	16.82
Brickendon	315.40	13,000.00	41.22
Buckland	121.86	3,897.00	31.98
Buntingford	2,398.25	236,707.00	98.70
Cottered	313.83	8,000.00	25.49
Datchworth	728.35	26,223.00	36.00
Eastwick and Gilston	388.27	4,900.00	12.62
Furneux Pelham	260.19	3,000.00	11.53
Great Amwell	970.00	13,500.00	13.92
Great Munden	141.37	4,810.00	34.02
Hertford	11,715.80	1,103,800.00	94.21
Hertford Heath	954.55	28,500.00	29.86
Hertingfordbury	311.92	12,546.00	40.22
High Wych	330.85	8,450.00	25.54
Hormead	330.40	16,500.00	49.94
Hunsdon	477.67	15,500.00	32.45
Little Berkhamsted	264.24	8,813.00	33.35
Little Hadham	517.63	13,290.00	25.67
Little Munden	408.12	9,430.00	23.11
Much Hadham	924.76	36,770.00	39.76
Sacombe	88.70	0.00	0.00
Sawbridgeworth	3,699.57	267,910.00	72.42
Standon	1,795.47	79,000.00	44.00
Stanstead Abbots	688.77	37,000.00	53.72
Stanstead St Margarets	690.28	9,000.00	13.04
Stapleford	253.68	4,796.22	18.91
Stocking Pelham	82.51	1,600.00	19.39
Tewin	860.00	29,500.00	34.30
Thorley	301.05	2,700.00	8.97
Thundridge	638.90	30,000.00	46.96
Walkern	612.76	27,000.00	44.06
Ware	7,307.52	584,183.00	79.94
Wareside	305.54	5,844.60	19.13
Watton at Stone	1,055.90	34,100.00	32.29
Westmill	158.10	4,900.00	30.99
Widford	242.74	10,000.00	41.20
Wyddial	72.02	0.00	0.00
	58,674.00	3,816,092.82	

- 2 Calculate that the Council Tax requirement for the Council's own purposes for 2017/18 (excluding Parish precepts) is £ 9,334,410.00

ESSENTIAL REFERENCE PAPER B

3 That the following amounts be now calculated by the Council for the year 2017/18 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-

- a) £ 92,182,343.82 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all the precepts issued to it by Parish Councils
- b) £ 79,031,841.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act
- c) £ 13,150,502.82 being the amount by which the aggregate at 3 (a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31 A(4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act)
- d) £ 224.13 being the amount at 3(c) above (Item R), all divided by item T (1(a) above), calculated by the Council, in accordance with Section 31 B of the Act, as the basic amount of its Council Tax for the year. (including Parish precepts)
- e) £ 3,816,092.82 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, as detailed above.
- f) £ 159.09 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by item T (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 Parish precept relates

g) Parts of the Council's Area

Parish/Town Council of:-	Band D District plus Parish £
Albury	183.75
Anstey	188.55
Ardeley	187.88
Aspenden	183.70
Aston	188.43
Bayford	178.90
Bengeo Rural	188.95
Benington	202.11
Bishop's Stortford	226.78
Bramfield	177.34
Braughing	224.58
Brent Pelham/Meesden	175.91
Brickendon Liberty	200.31
Buckland	191.07
Buntingford	257.79
Cottered	184.58
Datchworth	195.09
Eastwick and Gilston	171.71
Furneux Pelham	170.62
Great Amwell	173.01
Great Munden	193.11
Hertford	253.30
Hertford Heath	188.95
Hertingfordbury	199.31
High Wych	184.63
Hormead	209.03
Hunsdon	191.54
Little Berkhamsted	192.44
Little Hadham	184.76
Little Munden	182.20
Much Hadham	198.85
Sacombe	159.09
Sawbridgeworth	231.51
Standon	203.09
Stanstead Abbots	212.81
Stanstead St Margarets	172.13
Stapleford	178.00
Stocking Pelham	178.48
Tewin	193.39
Thorley	168.06
Thundridge	206.05
Walkern	203.15
Ware	239.03
Wareside	178.22
Watton at Stone	191.38
Westmill	190.08
Widford	200.29
Wyddial	159.09

being the amounts given by adding to the amount at 3(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 in 1(b) above, calculated by the Council, in accordance with Section 34(2) 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.

ESSENTIAL REFERENCE PAPER B

h) Parts of the Council's Area

Parish/Town Councils of:-	COUNCIL TAX VALUATION BANDS DISTRICT plus PARISH							
	A £	B £	C £	D £	E £	F £	G £	H £
Albury	122.50	142.92	163.33	183.75	224.58	265.42	306.25	367.50
Anstey	125.70	146.65	167.60	188.55	230.45	272.35	314.25	377.10
Ardeley	125.25	146.13	167.00	187.88	229.63	271.38	313.13	375.76
Aspenden	122.47	142.88	163.29	183.70	224.52	265.34	306.17	367.40
Aston	125.62	146.56	167.49	188.43	230.30	272.18	314.05	376.86
Bayford	119.27	139.14	159.02	178.90	218.66	258.41	298.17	357.80
Bengeo	125.97	146.96	167.96	188.95	230.94	272.93	314.92	377.90
Benington	134.74	157.20	179.65	202.11	247.02	291.94	336.85	404.22
Bishops Stortford	151.19	176.38	201.58	226.78	277.18	327.57	377.97	453.56
Bramfield	118.23	137.93	157.64	177.34	216.75	256.16	295.57	354.68
Braughing	149.72	174.67	199.63	224.58	274.49	324.39	374.30	449.16
Brent Pelham/Meesden	117.27	136.82	156.36	175.91	215.00	254.09	293.18	351.82
Brickendon Liberty	133.54	155.80	178.05	200.31	244.82	289.34	333.85	400.62
Buckland	127.38	148.61	169.84	191.07	233.53	275.99	318.45	382.14
Buntingford	171.86	200.50	229.15	257.79	315.08	372.36	429.65	515.58
Cottered	123.05	143.56	164.07	184.58	225.60	266.62	307.63	369.16
Datchworth	130.06	151.74	173.41	195.09	238.44	281.80	325.15	390.18
Eastwick & Gilston	114.47	133.55	152.63	171.71	209.87	248.03	286.18	343.42
Furneux Pelham	113.75	132.70	151.66	170.62	208.54	246.45	284.37	341.24
Great Amwell	115.34	134.56	153.79	173.01	211.46	249.90	288.35	346.02
Great Munden	128.74	150.20	171.65	193.11	236.02	278.94	321.85	386.22
Hertford	168.87	197.01	225.16	253.30	309.59	365.88	422.17	506.60
Hertford Heath	125.97	146.96	167.96	188.95	230.94	272.93	314.92	377.90
Hertingfordbury	132.87	155.02	177.16	199.31	243.60	287.89	332.18	398.62
High Wych	123.09	143.60	164.12	184.63	225.66	266.69	307.72	369.26
Hormead	139.35	162.58	185.80	209.03	255.48	301.93	348.38	418.06
Hunsdon	127.69	148.98	170.26	191.54	234.10	276.67	319.23	383.08
Little Berkhamsted	128.29	149.68	171.06	192.44	235.20	277.97	320.73	384.88
Little Hadham	123.17	143.70	164.23	184.76	225.82	266.88	307.93	369.52
Little Munden	121.47	141.71	161.96	182.20	222.69	263.18	303.67	364.40
Much Hadham	132.57	154.66	176.76	198.85	243.04	287.23	331.42	397.70
Sacombe	106.06	123.74	141.41	159.09	194.44	229.80	265.15	318.18
Sawbridgeworth	154.34	180.06	205.79	231.51	282.96	334.40	385.85	463.02
Standon	135.39	157.96	180.52	203.09	248.22	293.35	338.48	406.18
Stanstead Abbots	141.87	165.52	189.16	212.81	260.10	307.39	354.68	425.62
Stanstead St Margarets	114.75	133.88	153.00	172.13	210.38	248.63	286.88	344.26
Stapleford	118.67	138.44	158.22	178.00	217.56	257.11	296.67	356.00
Stocking Pelham	118.99	138.82	158.65	178.48	218.14	257.80	297.47	356.96
Tewin	128.93	150.41	171.90	193.39	236.37	279.34	322.32	386.78
Thorley	112.04	130.71	149.39	168.06	205.41	242.75	280.10	336.12
Thundridge	137.37	160.26	183.16	206.05	251.84	297.63	343.42	412.10
Walkern	135.43	158.01	180.58	203.15	248.29	293.44	338.58	406.30
Ware	159.35	185.91	212.47	239.03	292.15	345.27	398.38	478.06
Wareside	118.81	138.62	158.42	178.22	217.82	257.43	297.03	356.44
Watton at Stone	127.59	148.85	170.12	191.38	233.91	276.44	318.97	382.76
Westmill	126.72	147.84	168.96	190.08	232.32	274.56	316.80	380.16
Widford	133.53	155.78	178.04	200.29	244.80	289.31	333.82	400.58
Wyddial	106.06	123.74	141.41	159.09	194.44	229.80	265.15	318.18

being the amounts given by multiplying the amounts at 3(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(1) 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.

4 That it be noted that for the year 2017/18 the Hertfordshire County Council and the Hertfordshire Police Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

Precepting Authority	A £	B £	C £	D £	E £	F £	G £	H £
Hertfordshire County Council	830.55	968.98	1,107.40	1,245.83	1,522.68	1,799.53	2,076.38	2,491.66
Hertfordshire Police Authority	101.33	118.22	135.11	152.00	185.78	219.56	253.33	304.00

ESSENTIAL REFERENCE PAPER B

5 That the Council, in accordance with sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amount of Council Tax for 2017-18 for each part of its area and for each of the categories of dwellings.

Parish/Town Council of:-	COUNCIL TAX VALUATION BANDS							
	HCC plus POLICE AUTHORITY plus DISTRICT plus PARISH							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Albury	1,054.38	1,230.12	1,405.84	1,581.58	1,933.04	2,284.51	2,635.96	3,163.16
Anstey	1,057.58	1,233.85	1,410.11	1,586.38	1,938.91	2,291.44	2,643.96	3,172.76
Ardeley	1,057.13	1,233.33	1,409.51	1,585.71	1,938.09	2,290.47	2,642.84	3,171.42
Aspenden	1,054.35	1,230.08	1,405.80	1,581.53	1,932.98	2,284.43	2,635.88	3,163.06
Aston	1,057.50	1,233.76	1,410.00	1,586.26	1,938.76	2,291.27	2,643.76	3,172.52
Bayford	1,051.15	1,226.34	1,401.53	1,576.73	1,927.12	2,277.50	2,627.88	3,153.46
Bengeo	1,057.85	1,234.16	1,410.47	1,586.78	1,939.40	2,292.02	2,644.63	3,173.56
Benington	1,066.62	1,244.40	1,422.16	1,599.94	1,955.48	2,311.03	2,666.56	3,199.88
Bishops Stortford	1,083.07	1,263.58	1,444.09	1,624.61	1,985.64	2,346.66	2,707.68	3,249.22
Bramfield	1,050.11	1,225.13	1,400.15	1,575.17	1,925.21	2,275.25	2,625.28	3,150.34
Braughing	1,081.60	1,261.87	1,442.14	1,622.41	1,982.95	2,343.48	2,704.01	3,244.82
Brent Pelham/Meesden	1,049.15	1,224.02	1,398.87	1,573.74	1,923.46	2,273.18	2,622.89	3,147.48
Brickendon Liberty	1,065.42	1,243.00	1,420.56	1,598.14	1,953.28	2,308.43	2,663.56	3,196.28
Buckland	1,059.26	1,235.81	1,412.35	1,588.90	1,941.99	2,295.08	2,648.16	3,177.80
Buntingford	1,103.74	1,287.70	1,471.66	1,655.62	2,023.54	2,391.45	2,759.36	3,311.24
Cottered	1,054.93	1,230.76	1,406.58	1,582.41	1,934.06	2,285.71	2,637.34	3,164.82
Datchworth	1,061.94	1,238.94	1,415.92	1,592.92	1,946.90	2,300.89	2,654.86	3,185.84
Eastwick & Gilston	1,046.35	1,220.75	1,395.14	1,569.54	1,918.33	2,267.12	2,615.89	3,139.08
Furneux Pelham	1,045.63	1,219.90	1,394.17	1,568.45	1,917.00	2,265.54	2,614.08	3,136.90
Great Amwell	1,047.22	1,221.76	1,396.30	1,570.84	1,919.92	2,268.99	2,618.06	3,141.68
Great Munden	1,060.62	1,237.40	1,414.16	1,590.94	1,944.48	2,298.03	2,651.56	3,181.88
Hertford	1,100.75	1,284.21	1,467.67	1,651.13	2,018.05	2,384.97	2,751.88	3,302.26
Hertford Heath	1,057.85	1,234.16	1,410.47	1,586.78	1,939.40	2,292.02	2,644.63	3,173.56
Hertingfordbury	1,064.75	1,242.22	1,419.67	1,597.14	1,952.06	2,306.98	2,661.89	3,194.28
High Wych	1,054.97	1,230.80	1,406.63	1,582.46	1,934.12	2,285.78	2,637.43	3,164.92
Hormead	1,071.23	1,249.78	1,428.31	1,606.86	1,963.94	2,321.02	2,678.09	3,213.72
Hunsdon	1,059.57	1,236.18	1,412.77	1,589.37	1,942.56	2,295.76	2,648.94	3,178.74
Little Berkhamsted	1,060.17	1,236.88	1,413.57	1,590.27	1,943.66	2,297.06	2,650.44	3,180.54
Little Hadham	1,055.05	1,230.90	1,406.74	1,582.59	1,934.28	2,285.97	2,637.64	3,165.18
Little Munden	1,053.35	1,228.91	1,404.47	1,580.03	1,931.15	2,282.27	2,633.38	3,160.06
Much Hadham	1,064.45	1,241.86	1,419.27	1,596.68	1,951.50	2,306.32	2,661.13	3,193.36
Sacombe	1,037.94	1,210.94	1,383.92	1,556.92	1,902.90	2,248.89	2,594.86	3,113.84
Sawbridgeworth	1,086.22	1,267.26	1,448.30	1,629.34	1,991.42	2,353.49	2,715.56	3,258.68
Standon	1,067.27	1,245.16	1,423.03	1,600.92	1,956.68	2,312.44	2,668.19	3,201.84
Stanstead Abbots	1,073.75	1,252.72	1,431.67	1,610.64	1,968.56	2,326.48	2,684.39	3,221.28
Stanstead St Margarets	1,046.63	1,221.08	1,395.51	1,569.96	1,918.84	2,267.72	2,616.59	3,139.92
Stapleford	1,050.55	1,225.64	1,400.73	1,575.83	1,926.02	2,276.20	2,626.38	3,151.66
Stocking Pelham	1,050.87	1,226.02	1,401.16	1,576.31	1,926.60	2,276.89	2,627.18	3,152.62
Tewin	1,060.81	1,237.61	1,414.41	1,591.22	1,944.83	2,298.43	2,652.03	3,182.44
Thorley	1,043.92	1,217.91	1,391.90	1,565.89	1,913.87	2,261.84	2,609.81	3,131.78
Thundridge	1,069.25	1,247.46	1,425.67	1,603.88	1,960.30	2,316.72	2,673.13	3,207.76
Walkern	1,067.31	1,245.21	1,423.09	1,600.98	1,956.75	2,312.53	2,668.29	3,201.96
Ware	1,091.23	1,273.11	1,454.98	1,636.86	2,000.61	2,364.36	2,728.09	3,273.72
Wareside	1,050.69	1,225.82	1,400.93	1,576.05	1,926.28	2,276.52	2,626.74	3,152.10
Watton at Stone	1,059.47	1,236.05	1,412.63	1,589.21	1,942.37	2,295.53	2,648.68	3,178.42
Westmill	1,058.60	1,235.04	1,411.47	1,587.91	1,940.78	2,293.65	2,646.51	3,175.82
Widford	1,065.41	1,242.98	1,420.55	1,598.12	1,953.26	2,308.40	2,663.53	3,196.24
Wyddial	1,037.94	1,210.94	1,383.92	1,556.92	1,902.90	2,248.89	2,594.86	3,113.84