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Chairman and Members of the Council

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Date: 24 February 2021

cc. All other recipients of the Council agenda

Dear Councillor

COUNCIL - 2 MARCH 2021

Please find attached the following reports which were marked "to follow" on the agenda for the above meeting:

12. Council Tax 2021/22 - Tax Setting Formal Resolution (Pages 3 - 14)

Please bring these papers with you to the meeting next Tuesday.

Yours faithfully

Katie Mogan
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MEETING : COUNCIL
VENUE : ONLINE MEETING - LIVESTREAMED
DATE : TUESDAY 2 MARCH 2021
TIME : 7.00 PM

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East Herts Council

Council

Date of Meeting: 2nd March 2021

Report by: Councillor Geoff Williamson, Deputy Leader & Executive Member for Financial Sustainability

Report title: Council Tax – Formal Resolution

Ward(s) affected: ALL

Summary

- This report sets proposals to set the Council Tax for 2021/22

RECOMMENDATIONS FOR COUNCIL:

- (a) that the Council Tax resolution, as now submitted, be approved;**
- (b) that the local precepts as set out at Appendix ‘A’ be noted; and**
- (c) that the Hertfordshire County Council and Hertfordshire Police Authority precepts be noted.**

1.0 Proposal(s)

- 1.1 The council tax resolution is set out at Appendix A.
- 1.2 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.

1.3 The Required Calculations

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

1.5 Section 2: this sets out the Council's council tax requirement for its own purposes (excluding parish precepts) for 2021/22.

1.6 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.

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

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

2.0 Background

- 2.1 This Council is the council tax billing and collection authority within its area.
- 2.2 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.
- 2.3 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 2021/22 as they affect East Hertfordshire District Council taxpayers will total £103,937,887.87. This is made up of £90,788,460.67 for the County Council and £13,149,427.20 for the Police Authority. This gives Band D equivalents of £1,470.63 and £213.00 respectively.
- 2.4 The total parish precept is £4,892,164.33.
- 2.5 East Herts total council tax requirement is £11,056,013.70.
- 2.6 The County Council, Police Authority and Parish precepts contribute to the setting of the Council Tax

3.0 Reason(s)

- 3.1 The Council has a statutory responsibility to set the council tax for 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.

4.0 Options

4.1 Statutory responsibility, no alternative options

5.0 Risks

5.1 Risks were considered in setting the Council's budget

6.0 Implications/Consultations

Community Safety

No

Data Protection

No

Equalities

No

Environmental Sustainability

No

Financial

Yes as set out in the report

Health and Safety

No

Human Resources

No

Human Rights

No

Legal

The Council is required to set the Council Tax by 11 March in the

preceding financial year under section 30 of the Local Government Finance Act 1992.

Section 106 of the Local Government Finance Act 1992 requires Members who are two months or more in arrears on their Council Tax payments to disclose this to the meeting and not vote on any resolution in relation to setting the Council Tax. Failure to do so is a criminal offence leading to a fine not exceeding level 3 on the standard scale.

Specific Wards

No

7.0 Background papers, appendices and other relevant material

7.1 None

Contact Member

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**EAST HERTFORDSHIRE DISTRICT COUNCIL
RESOLUTION**

RECOMMENDED

1 That it be noted that at its meeting on 16 December 2020 the Council calculated the Council Tax Base 2021/22

- a) for the whole Council area as 61,734.44 [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:-	2021/22 Tax Base	For information only	
		Precept £	Parish Band D £
Albury	281.12	8,000.00	28.46
Anstey	165.39	4,750.00	28.72
Ardeley	209.68	6,000.00	28.62
Aspenden	125.37	6,000.00	47.86
Aston	425.87	14,630.00	34.35
Bayford	229.09	4,961.00	21.66
Bengeo	282.01	15,000.00	53.19
Benington	410.13	17,712.00	43.19
Bishop's Stortford	16,135.88	1,108,374.00	68.69
Bramfield	109.31	2,500.00	22.87
Braughing	654.87	40,796.00	62.30
Brent Pelham/Meesden	145.13	2,525.00	17.40
Brickendon	348.67	16,500.00	47.32
Buckland	114.96	8,900.00	77.42
Buntingford	3,136.50	307,152.00	97.93
Cottered	311.60	15,000.00	48.14
Datchworth	743.10	32,561.33	43.82
Eastwick and Gilston	432.77	12,750.00	29.46
Furneux Pelham	264.44	4,000.00	15.13
Great Amwell	963.25	19,970.00	20.73
Great Munden	143.79	4,810.00	33.45
Hertford	12,018.64	1,237,290.00	102.95
Hertford Heath	964.87	71,400.00	74.00
Hertingfordbury	333.72	16,483.00	49.39
High Wych	337.14	12,950.00	38.41
Hormead	365.37	26,000.00	71.16
Hunsdon	514.93	21,000.00	40.78
Little Berkhamsted	273.33	13,000.00	47.56
Little Hadham	532.27	14,330.00	26.92
Little Munden	422.37	9,430.00	22.33
Much Hadham	956.43	42,000.00	43.91
Sacombe	95.85	0.00	0.00
Sawbridgeworth	3,760.29	361,628.00	96.17
Standon	1,951.05	80,580.00	41.30
Stanstead Abbots	691.12	40,000.00	57.88
Stanstead St Margarets	696.40	16,000.00	22.98
Stapleford	267.46	6,500.00	24.30
Stocking Pelham	84.04	3,000.00	35.70
Tewin	865.34	31,500.00	36.40
Thorley	153.46	2,700.00	17.59
Thundridge	687.81	32,500.00	47.25
Walkern	702.93	29,237.00	41.59
Ware	7,544.31	1,106,170.00	146.62
Wareside	310.95	8,610.00	27.69
Watton at Stone	1,051.67	37,165.00	35.34
Westmill	164.06	5,300.00	32.31
Widford	283.77	14,500.00	51.10
Wyddial	71.93	0.00	0.00
	61,734.4	4,892,164.33	

- 2 Calculate that the Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) is
£ 11,056,013.70
- 3 That the following amounts be now calculated by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- a) £ 98,188,117.33 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) £ 82,239,902.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act
 - c) £ 15,948,215.33 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 31A (4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act)
 - d) £ 258.34 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) £ 4,892,164.33 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, as detailed above.
 - f) £ 179.09 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

The Council is also required to determine that the Council's basic amount of Council Tax for 2021/2022 is not excessive in accordance with principles approved under Section 52ZB and 52ZY Local Government Finance Act 1992 and Section 4ZA Local Government Finance Act 1992: Referendums relating to Council Tax Increases.

For 2021/2022 the level deemed to be excessive, as determined by the Government in its Referendums Relating to Council Tax Increases (Principles) Report (England) 2021/22, is an increase of 2% or more, or £5 per dwelling whichever is the greater. As such, the Council can determine, for its portion of the Council Tax that the level of Council Tax increase for 2021/2022 is not excessive or requiring a local referendum.

g) Parts of the Council's Area

	Band D
	District plus Parish
Parish/Town Council of:-	£
Albury	207.55
Anstey	207.81
Ardeley	207.71
Aspenden	226.95
Aston	213.44
Bayford	200.75
Bengeo Rural	232.28
Benington	222.28
Bishop's Stortford	247.78
Bramfield	201.96
Braughing	241.39
Brent Pelham/Meesden	196.49
Brickendon Liberty	226.41
Buckland	256.51
Buntingford	277.02
Cottered	227.23
Datchworth	222.91
Eastwick and Gilston	208.55
Furneux Pelham	194.22
Great Amwell	199.82
Great Munden	212.54
Hertford	282.04
Hertford Heath	253.09
Hertingfordbury	228.48
High Wych	217.50
Hormead	250.25
Hunsdon	219.87
Little Berkhamsted	226.65
Little Hadham	206.01
Little Munden	201.42
Much Hadham	223.00
Sacombe	179.09
Sawbridgeworth	275.26
Standon	220.39
Stanstead Abbots	236.97
Stanstead St Margarets	202.07
Stapleford	203.39
Stocking Pelham	214.79
Tewin	215.49
Thorley	196.68
Thundridge	226.34
Walkern	220.68
Ware	325.71
Wareside	206.78
Watton at Stone	214.43
Westmill	211.40
Widford	230.19
Wyddial	179.09

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.

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	138.37	161.43	184.49	207.55	253.67	299.79	345.92	415.10
Anstey	138.54	161.63	184.72	207.81	253.99	300.17	346.35	415.62
Ardeley	138.47	161.55	184.63	207.71	253.87	300.03	346.18	415.42
Aspenden	151.30	176.52	201.73	226.95	277.38	327.82	378.25	453.90
Aston	142.29	166.01	189.72	213.44	260.87	308.30	355.73	426.88
Bayford	133.83	156.14	178.44	200.75	245.36	289.97	334.58	401.50
Bengeo	154.85	180.66	206.47	232.28	283.90	335.52	387.13	464.56
Benington	148.19	172.88	197.58	222.28	271.68	321.07	370.47	444.56
Bishops Stortford	165.19	192.72	220.25	247.78	302.84	357.90	412.97	495.56
Bramfield	134.64	157.08	179.52	201.96	246.84	291.72	336.60	403.92
Braughing	160.93	187.75	214.57	241.39	295.03	348.67	402.32	482.78
Brent Pelham/Meesden	130.99	152.83	174.66	196.49	240.15	283.82	327.48	392.98
Brickendon Liberty	150.94	176.10	201.25	226.41	276.72	327.04	377.35	452.82
Buckland	171.01	199.51	228.01	256.51	313.51	370.51	427.52	513.02
Buntingford	184.68	215.46	246.24	277.02	338.58	400.14	461.70	554.04
Cottered	151.49	176.73	201.98	227.23	277.73	328.22	378.72	454.46
Datchworth	148.61	173.37	198.14	222.91	272.45	321.98	371.52	445.82
Eastwick & Gilston	139.03	162.21	185.38	208.55	254.89	301.24	347.58	417.10
Furneux Pelham	129.48	151.06	172.64	194.22	237.38	280.54	323.70	388.44
Great Amwell	133.21	155.42	177.62	199.82	244.22	288.63	333.03	399.64
Great Munden	141.69	165.31	188.92	212.54	259.77	307.00	354.23	425.08
Hertford	188.03	219.36	250.70	282.04	344.72	407.39	470.07	564.08
Hertford Heath	168.73	196.85	224.97	253.09	309.33	365.57	421.82	506.18
Hertingfordbury	152.32	177.71	203.09	228.48	279.25	330.03	380.80	456.96
High Wych	145.00	169.17	193.33	217.50	265.83	314.17	362.50	435.00
Hormead	166.83	194.64	222.44	250.25	305.86	361.47	417.08	500.50
Hunsdon	146.58	171.01	195.44	219.87	268.73	317.59	366.45	439.74
Little Berkhamsted	151.10	176.28	201.47	226.65	277.02	327.38	377.75	453.30
Little Hadham	137.34	160.23	183.12	206.01	251.79	297.57	343.35	412.02
Little Munden	134.28	156.66	179.04	201.42	246.18	290.94	335.70	402.84
Much Hadham	148.67	173.44	198.22	223.00	272.56	322.11	371.67	446.00
Sacombe	119.39	139.29	159.19	179.09	218.89	258.69	298.48	358.18
Sawbridgeworth	183.51	214.09	244.68	275.26	336.43	397.60	458.77	550.52
Standon	146.93	171.41	195.90	220.39	269.37	318.34	367.32	440.78
Stanstead Abbotts	157.98	184.31	210.64	236.97	289.63	342.29	394.95	473.94
Stanstead St Margarets	134.71	157.17	179.62	202.07	246.97	291.88	336.78	404.14
Stapleford	135.59	158.19	180.79	203.39	248.59	293.79	338.98	406.78
Stocking Pelham	143.19	167.06	190.92	214.79	262.52	310.25	357.98	429.58
Tewin	143.66	167.60	191.55	215.49	263.38	311.26	359.15	430.98
Thorley	131.12	152.97	174.83	196.68	240.39	284.09	327.80	393.36
Thundridge	150.89	176.04	201.19	226.34	276.64	326.94	377.23	452.68
Walkern	147.12	171.64	196.16	220.68	269.72	318.76	367.80	441.36
Ware	217.14	253.33	289.52	325.71	398.09	470.47	542.85	651.42
Wareside	137.85	160.83	183.80	206.78	252.73	298.68	344.63	413.56
Watton at Stone	142.95	166.78	190.60	214.43	262.08	309.73	357.38	428.86
Westmill	140.93	164.42	187.91	211.40	258.38	305.36	352.33	422.80
Widford	153.46	179.04	204.61	230.19	281.34	332.50	383.65	460.38
Wyddial	119.39	139.29	159.19	179.09	218.89	258.69	298.48	358.18

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 the 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 2021/2022 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 (HCC)	980.42	1,143.82	1,307.22	1,470.63	1,797.44	2,124.24	2,451.05	2,941.26
Hertfordshire Police Authority	142.00	165.67	189.33	213.00	260.33	307.67	355.00	426.00

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 2021/22 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	1,260.79	1,470.92	1,681.04	1,891.18	2,311.44	2,731.70	3,151.97	3,782.36
Anstey	1,260.96	1,471.12	1,681.27	1,891.44	2,311.76	2,732.08	3,152.40	3,782.88
Ardeley	1,260.89	1,471.04	1,681.18	1,891.34	2,311.64	2,731.94	3,152.23	3,782.68
Aspenden	1,273.72	1,486.01	1,698.28	1,910.58	2,335.15	2,759.73	3,184.30	3,821.16
Aston	1,264.71	1,475.50	1,686.27	1,897.07	2,318.64	2,740.21	3,161.78	3,794.14
Bayford	1,256.25	1,465.63	1,674.99	1,884.38	2,303.13	2,721.88	3,140.63	3,768.76
Bengeo	1,277.27	1,490.15	1,703.02	1,915.91	2,341.67	2,767.43	3,193.18	3,831.82
Benington	1,270.61	1,482.37	1,694.13	1,905.91	2,329.45	2,752.98	3,176.52	3,811.82
Bishops Stortford	1,287.61	1,502.21	1,716.80	1,931.41	2,360.61	2,789.81	3,219.02	3,862.82
Bramfield	1,257.06	1,466.57	1,676.07	1,885.59	2,304.61	2,723.63	3,142.65	3,771.18
Braughing	1,283.35	1,497.24	1,711.12	1,925.02	2,352.80	2,780.58	3,208.37	3,850.04
Brent Pelham/Meesden	1,253.41	1,462.32	1,671.21	1,880.12	2,297.92	2,715.73	3,133.53	3,760.24
Brickendon Liberty	1,273.36	1,485.59	1,697.80	1,910.04	2,334.49	2,758.95	3,183.40	3,820.08
Buckland	1,293.43	1,509.00	1,724.56	1,940.14	2,371.28	2,802.42	3,233.57	3,880.28
Buntingford	1,307.10	1,524.95	1,742.79	1,960.65	2,396.35	2,832.05	3,267.75	3,921.30
Cottered	1,273.91	1,486.22	1,698.53	1,910.86	2,335.50	2,760.13	3,184.77	3,821.72
Datchworth	1,271.03	1,482.86	1,694.69	1,906.54	2,330.22	2,753.89	3,177.57	3,813.08
Eastwick & Gilston	1,261.45	1,471.70	1,681.93	1,892.18	2,312.66	2,733.15	3,153.63	3,784.36
Furneux Pelham	1,251.90	1,460.55	1,669.19	1,877.85	2,295.15	2,712.45	3,129.75	3,755.70
Great Amwell	1,255.63	1,464.91	1,674.17	1,883.45	2,301.99	2,720.54	3,139.08	3,766.90
Great Munden	1,264.11	1,474.80	1,685.47	1,896.17	2,317.54	2,738.91	3,160.28	3,792.34
Hertford	1,310.45	1,528.85	1,747.25	1,965.67	2,402.49	2,839.30	3,276.12	3,931.34
Hertford Heath	1,291.15	1,506.34	1,721.52	1,936.72	2,367.10	2,797.48	3,227.87	3,873.44
Hertingfordbury	1,274.74	1,487.20	1,699.64	1,912.11	2,337.02	2,761.94	3,186.85	3,824.22
High Wych	1,267.42	1,478.66	1,689.88	1,901.13	2,323.60	2,746.08	3,168.55	3,802.26
Hormead	1,289.25	1,504.13	1,718.99	1,933.88	2,363.63	2,793.38	3,223.13	3,867.76
Hunsdon	1,269.00	1,480.50	1,691.99	1,903.50	2,326.50	2,749.50	3,172.50	3,807.00
Little Berkhamsted	1,273.52	1,485.77	1,698.02	1,910.28	2,334.79	2,759.29	3,183.80	3,820.56
Little Hadham	1,259.76	1,469.72	1,679.67	1,889.64	2,309.56	2,729.48	3,149.40	3,779.28
Little Munden	1,256.70	1,466.15	1,675.59	1,885.05	2,303.95	2,722.85	3,141.75	3,770.10
Much Hadham	1,271.09	1,482.93	1,694.77	1,906.63	2,330.33	2,754.02	3,177.72	3,813.26
Sacombe	1,241.81	1,448.78	1,655.74	1,862.72	2,276.66	2,690.60	3,104.53	3,725.44
Sawbridgeworth	1,305.93	1,523.58	1,741.23	1,958.89	2,394.20	2,829.51	3,264.82	3,917.78
Standon	1,269.35	1,480.90	1,692.45	1,904.02	2,327.14	2,750.25	3,173.37	3,808.04
Stanstead Abbots	1,280.40	1,493.80	1,707.19	1,920.60	2,347.40	2,774.20	3,201.00	3,841.20
Stanstead St Margarets	1,257.13	1,466.66	1,676.17	1,885.70	2,304.74	2,723.79	3,142.83	3,771.40
Stapleford	1,258.01	1,467.68	1,677.34	1,887.02	2,306.36	2,725.70	3,145.03	3,774.04
Stocking Pelham	1,265.61	1,476.55	1,687.47	1,898.42	2,320.29	2,742.16	3,164.03	3,796.84
Tewin	1,266.08	1,477.09	1,688.10	1,899.12	2,321.15	2,743.17	3,165.20	3,798.24
Thorley	1,253.54	1,462.46	1,671.38	1,880.31	2,298.16	2,716.00	3,133.85	3,760.62
Thundridge	1,273.31	1,485.53	1,697.74	1,909.97	2,334.41	2,758.85	3,183.28	3,819.94
Walkern	1,269.54	1,481.13	1,692.71	1,904.31	2,327.49	2,750.67	3,173.85	3,808.62
Ware	1,339.56	1,562.82	1,786.07	2,009.34	2,455.86	2,902.38	3,348.90	4,018.68
Wareside	1,260.27	1,470.32	1,680.35	1,890.41	2,310.50	2,730.59	3,150.68	3,780.82
Watton at Stone	1,265.37	1,476.27	1,687.15	1,898.06	2,319.85	2,741.64	3,163.43	3,796.12
Westmill	1,263.35	1,473.91	1,684.46	1,895.03	2,316.15	2,737.27	3,158.38	3,790.06
Widford	1,275.88	1,488.53	1,701.16	1,913.82	2,339.11	2,764.41	3,189.70	3,827.64
Wyddial	1,241.81	1,448.78	1,655.74	1,862.72	2,276.66	2,690.60	3,104.53	3,725.44

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