

Public Document Pack



Chairman and Members of the Council

Your contact:

Katie Mogan

Tel:

01279 502174

Date:

25 February
2025

cc. All other recipients of the Council
agenda

Dear Councillor,

COUNCIL - 26 FEBRUARY 2025

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

12. Council Tax Setting 2025/26 (Pages 2 - 11)

This is now the final version of the Council Tax report.

Please bring these papers with you to the meeting next Wednesday

Agenda Item 12

East Herts Council Report

Council

Date of meeting: Wednesday 26 February 2025

Report by: Councillor Carl Brittain – Executive Member for Financial Sustainability

Report title: Council Tax Setting 2025/26

Ward(s) affected: (All Wards);

Summary – This report sets proposals to set the Council Tax for 2025/26

RECOMMENDATIONS FOR COUNCIL:

- a) that the Council Tax resolution, as now submitted at Appendix A, be approved;**
- b) that the local precepts as set out at Appendix A be noted; and**
- c) that the Hertfordshire County Council and Police & Crime Commissioner for Hertfordshire 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.

The required calculation

- 1.3** Section 1; This confirms that this Council's previously agreed tax base is used in the calculation.
- 1.4** Section 2; this set out the Council's council tax requirement for its own purposes (excluding parish precepts) for 2025/26.
- 1.5** Section 3;
- a) The Council's gross expenditure plus transfers to reserves plus the total of parish precepts
 - (b) The Council's gross income including grants plus transfers from reserves
 - (c) Is a-b
 - (d) Is c divided by the tax base
 - (e) Is the total of the 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
- 1.6** Section 4; this is the equivalent amounts to those at 3(h) for the County and Police & Crime Commissioner precepts.
- 1.7** Section 5; this is the total council tax for each valuation band for each parish.

2.0 Background

- 2.1** East Hertfordshire District 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 & Crime Commissioner precepts and of each town and parish council's precept.
- 2.3** Hertfordshire County Council's Finance Director has advised that the County Council precept for 2025/26 as they affect East Hertfordshire District Council tax payers is £115,597,289.18. This gives band D equivalent of £1,769.87.
- 2.4** The Chief Finance Officer for the Police and Crime Commissioner (PCC) has advised that the PCC precept for 2025/26 as they affect

East Hertfordshire District Council tax payers is £17,308,210. This gives a band D equivalent of £265.00.

2.5 The total of the parish precepts is £6,774,633.00, as detailed in Appendix A.

2.6 East Hertfordshire total council tax requirement is £13,130,734.60. This gives a band D equivalent of £201.04.

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 This is a statutory responsibility, there are no alternative options.

5.0 Risks

5.1 All risks were considered in setting the Council's budget.

6.0 Implications/Consultations

Community Safety

None arising as a result of this report

Data Protection

None arising as a result of this report

Equalities

None arising as a result of this report

Environmental Sustainability

None arising as a result of this report

Financial

None arising as a result of this report

Health and Safety

None arising as a result of this report

Human Resources

None arising as a result of this report

Human Rights

None arising as a result of this report

Legal

The Council is required to set the Council Tax by 11 March in the preceding 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 or more in arrears on their Council Tax payments to disclose this to the meeting and not vote on any resolution 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 Appendix A – Formal Council Tax Resolution

Contact Member

Councillor Carl Brittain

Executive Member for Financial Sustainability

carl.brittain@eastherts.gov.uk

Contact Officer

Mathew Crosby

Interim Head of Strategic Finance ,

Contact Tel. No. extn 2006

mathe.crosby@eastherts.gov.uk

Report Author

Alison Street,
Service Manager (Strategic Finance)
alison.street@eastherts.gov.uk

**EAST HERTFORDSHIRE DISTRICT COUNCIL
RESOLUTION**

RECOMMENDED

1 That it be noted that at its meeting on 11 December 2024 the Council calculated the Council Tax Base 2025/26

- a) for the whole Council area as 65,314.04 [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:-	2025/26 Tax Base	For information only	
		Precept £	Parish Band D £
Albury	291.28	11,000.00	37.76
Anstey	174.55	6,000.00	34.37
Ardeley	223.48	8,000.00	35.80
Aspenden	123.14	12,000.00	97.45
Aston	479.43	30,500.00	63.62
Bayford	232.85	4,981.00	21.39
Bengeo Rural	286.35	24,000.00	83.81
Benington	409.26	21,663.00	52.93
Bishop's Stortford	17,946.44	1,232,741.00	68.69
Bramfield	107.81	2,500.00	23.19
Braughing	676.09	44,325.00	65.56
Brent Pelham/Meesden	148.09	4,628.00	31.25
Brickendon	367.49	28,250.00	76.87
Buckland	111.88	11,495.00	102.74
Buntingford	3,246.18	335,592.00	103.38
Cottered	318.36	17,000.00	53.40
Datchworth	737.37	53,971.00	73.19
Eastwick and Gilston	438.41	9,750.00	22.24
Furneux Pelham	273.14	6,000.00	21.97
Great Amwell	972.92	23,035.00	23.68
Great Munden	143.43	7,258.00	50.60
Hertford	12,772.92	1,602,443.00	125.46
Hertford Heath	976.38	110,975.00	113.66
Hertingfordbury	334.80	26,445.00	78.99
High Wych	354.53	20,085.00	56.65
Hormead	368.71	27,820.00	75.45
Hunsdon	520.08	28,000.00	53.84
Little Berkhamsted	283.77	28,000.00	98.67
Little Hadham	551.22	22,330.00	40.51
Little Munden	426.12	11,430.00	26.82
Much Hadham	980.55	45,000.00	45.89
Sacombe	88.99	0.00	0.00
Sawbridgeworth	4,140.86	479,835.00	115.88
Standon	2,038.65	95,000.00	46.60
Stanstead Abbots	736.38	75,000.00	101.85
Stanstead St Margarets	703.38	24,000.00	34.12
Stapleford	267.11	9,500.00	35.57
Stocking Pelham	84.74	5,500.00	64.90
Tewin	858.03	43,500.00	50.70
Thorley	151.64	2,835.00	18.70
Thundridge	729.31	36,260.00	49.72
Walkern	723.36	31,500.00	43.55
Ware	7,596.80	2,059,436.00	271.09
Wareside	312.99	16,895.00	53.98
Watton at Stone	1,073.26	54,655.00	50.92
Westmill	159.75	6,000.00	37.56
Widford	293.65	17,500.00	59.59
Wyddial	78.11	0.00	0.00
	65,314.04	6,774,633.00	

- 2 Calculate that the Council Tax requirement for the Council's own purposes for 2025/26 (excluding Parish precepts) is
£ 13,130,734.60
- 3 That the following amounts be now calculated by the Council for the year 2025/26 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992:-
- a) £ 98,900,705.18 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) £ 78,995,337.58 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act
 - c) £ 19,905,367.60 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) £ 304.76 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) £ 6,774,633.00 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, as detailed above.
 - f) **£ 201.04** 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 2025/26 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 2025/26 the level deemed to be excessive, as determined by the Government in its Referendums Relating to Council Tax Increases (Principles) Report (England) 2024/25, is an increase of 3% 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 2025/26 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	238.80
Anstey	235.41
Ardeley	236.84
Aspenden	298.49
Aston	264.66
Bayford	222.43
Bengeo Rural	284.85
Benington	253.97
Bishop's Stortford	269.73
Bramfield	224.23
Braughing	266.60
Brent Pelham/Meesden	232.29
Brickendon Liberty	277.91
Buckland	303.78
Buntingford	304.42
Cottered	254.44
Datchworth	274.23
Eastwick and Gilston	223.28
Furneux Pelham	223.01
Great Amwell	224.72
Great Munden	251.64
Hertford	326.50
Hertford Heath	314.70
Hertingfordbury	280.03
High Wych	257.69
Hormead	276.49
Hunsdon	254.88
Little Berkhamsted	299.71
Little Hadham	241.55
Little Munden	227.86
Much Hadham	246.93
Sacombe	201.04
Sawbridgeworth	316.92
Standon	247.64
Stanstead Abbots	302.89
Stanstead St Margarets	235.16
Stapleford	236.61
Stocking Pelham	265.94
Tewin	251.74
Thorley	219.74
Thundridge	250.76
Walkern	244.59
Ware	472.13
Wareside	255.02
Watton at Stone	251.96
Westmill	238.60
Widford	260.63
Wyddial	201.04

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	159.20	185.73	212.27	238.80	291.87	344.93	398.00	477.60
Anstey	156.94	183.10	209.25	235.41	287.72	340.04	392.35	470.82
Ardeley	157.89	184.21	210.52	236.84	289.47	342.10	394.73	473.68
Aspenden	198.99	232.16	265.32	298.49	364.82	431.15	497.48	596.98
Aston	176.44	205.85	235.25	264.66	323.47	382.29	441.10	529.32
Bayford	148.29	173.00	197.72	222.43	271.86	321.29	370.72	444.86
Bengeo Rural	189.90	221.55	253.20	284.85	348.15	411.45	474.75	569.70
Benington	169.31	197.53	225.75	253.97	310.41	366.85	423.28	507.94
Bishops Stortford	179.82	209.79	239.76	269.73	329.67	389.61	449.55	539.46
Bramfield	149.49	174.40	199.32	224.23	274.06	323.89	373.72	448.46
Braughing	177.73	207.36	236.98	266.60	325.84	385.09	444.33	533.20
Brent Pelham/Meesden	154.86	180.67	206.48	232.29	283.91	335.53	387.15	464.58
Brickendon Liberty	185.27	216.15	247.03	277.91	339.67	401.43	463.18	555.82
Buckland	202.52	236.27	270.03	303.78	371.29	438.79	506.30	607.56
Buntingford	202.95	236.77	270.60	304.42	372.07	439.72	507.37	608.84
Cottered	169.63	197.90	226.17	254.44	310.98	367.52	424.07	508.88
Datchworth	182.82	213.29	243.76	274.23	335.17	396.11	457.05	548.46
Eastwick & Gilston	148.85	173.66	198.47	223.28	272.90	322.52	372.13	446.56
Furneux Pelham	148.67	173.45	198.23	223.01	272.57	322.13	371.68	446.02
Great Amwell	149.81	174.78	199.75	224.72	274.66	324.60	374.53	449.44
Great Munden	167.76	195.72	223.68	251.64	307.56	363.48	419.40	503.28
Hertford	217.67	253.94	290.22	326.50	399.06	471.61	544.17	653.00
Hertford Heath	209.80	244.77	279.73	314.70	384.63	454.57	524.50	629.40
Hertingfordbury	186.69	217.80	248.92	280.03	342.26	404.49	466.72	560.06
High Wych	171.79	200.43	229.06	257.69	314.95	372.22	429.48	515.38
Hormead	184.33	215.05	245.77	276.49	337.93	399.37	460.82	552.98
Hunsdon	169.92	198.24	226.56	254.88	311.52	368.16	424.80	509.76
Little Berkhamsted	199.81	233.11	266.41	299.71	366.31	432.91	499.52	599.42
Little Hadham	161.03	187.87	214.71	241.55	295.23	348.91	402.58	483.10
Little Munden	151.91	177.22	202.54	227.86	278.50	329.13	379.77	455.72
Much Hadham	164.62	192.06	219.49	246.93	301.80	356.68	411.55	493.86
Sacombe	134.03	156.36	178.70	201.04	245.72	290.39	335.07	402.08
Sawbridgeworth	211.28	246.49	281.71	316.92	387.35	457.77	528.20	633.84
Standon	165.09	192.61	220.12	247.64	302.67	357.70	412.73	495.28
Stanstead Abbots	201.93	235.58	269.24	302.89	370.20	437.51	504.82	605.78
Stanstead St Margarets	156.77	182.90	209.03	235.16	287.42	339.68	391.93	470.32
Stapleford	157.74	184.03	210.32	236.61	289.19	341.77	394.35	473.22
Stocking Pelham	177.29	206.84	236.39	265.94	325.04	384.14	443.23	531.88
Tewin	167.83	195.80	223.77	251.74	307.68	363.62	419.57	503.48
Thorley	146.49	170.91	195.32	219.74	268.57	317.40	366.23	439.48
Thundridge	167.17	195.04	222.90	250.76	306.48	362.21	417.93	501.52
Walkern	163.06	190.24	217.41	244.59	298.94	353.30	407.65	489.18
Ware	314.75	367.21	419.67	472.13	577.05	681.97	786.88	944.26
Wareside	170.01	198.35	226.68	255.02	311.69	368.36	425.03	510.04
Watton at Stone	167.97	195.97	223.96	251.96	307.95	363.94	419.93	503.92
Westmill	159.07	185.58	212.09	238.60	291.62	344.64	397.67	477.20
Widford	173.75	202.71	231.67	260.63	318.55	376.47	434.38	521.26
Wyddial	134.03	156.36	178.70	201.04	245.72	290.39	335.07	402.08

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 2025/26 Hertfordshire County Council and the Police & Crime Commissioner for Hertfordshire 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	1,179.91	1,376.56	1,573.22	1,769.87	2,163.18	2,556.48	2,949.78	3,539.74
Police & Crime Commissioner	176.67	206.11	235.56	265.00	323.89	382.78	441.67	530.00

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 2025/26 for each part of its area and for each of the categories of dwellings.

Parish/Town Council of:-	COUNCIL TAX VALUATION BANDS							
	COUNTY COUNCIL plus POLICE & CRIME COMMISSIONER plus DISTRICT plus PARISH							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Albury	1,515.78	1,768.40	2,021.05	2,273.67	2,778.94	3,284.19	3,789.45	4,547.34
Anstey	1,513.52	1,765.77	2,018.03	2,270.28	2,774.79	3,279.30	3,783.80	4,540.56
Ardeley	1,514.47	1,766.88	2,019.30	2,271.71	2,776.54	3,281.36	3,786.18	4,543.42
Aspenden	1,555.57	1,814.83	2,074.10	2,333.36	2,851.89	3,370.41	3,888.93	4,666.72
Aston	1,533.02	1,788.52	2,044.03	2,299.53	2,810.54	3,321.55	3,832.55	4,599.06
Bayford	1,504.87	1,755.67	2,006.50	2,257.30	2,758.93	3,263.55	3,762.17	4,514.60
Bengeo Rural	1,546.48	1,804.22	2,061.98	2,319.72	2,835.22	3,350.71	3,866.20	4,639.44
Benington	1,525.89	1,780.20	2,034.53	2,288.84	2,797.48	3,306.11	3,814.73	4,577.68
Bishops Stortford	1,536.40	1,792.46	2,048.54	2,304.60	2,816.74	3,328.87	3,841.00	4,609.20
Bramfield	1,506.07	1,757.07	2,008.10	2,259.10	2,761.13	3,263.15	3,765.17	4,518.20
Braughing	1,534.31	1,790.03	2,045.76	2,301.47	2,812.91	3,324.35	3,835.78	4,602.94
Brent Pelham/Meesden	1,511.44	1,763.34	2,015.26	2,267.16	2,770.98	3,274.79	3,778.60	4,534.32
Brickendon Liberty	1,541.85	1,798.82	2,055.81	2,312.78	2,826.74	3,340.69	3,854.63	4,625.56
Buckland	1,559.10	1,818.94	2,078.81	2,338.65	2,858.36	3,378.05	3,897.75	4,677.30
Buntingford	1,559.53	1,819.44	2,079.38	2,339.29	2,859.14	3,378.98	3,898.82	4,678.58
Cottered	1,526.21	1,780.57	2,034.95	2,289.31	2,798.05	3,306.78	3,815.52	4,578.62
Datchworth	1,539.40	1,795.96	2,052.54	2,309.10	2,822.24	3,335.37	3,848.50	4,618.20
Eastwick & Gilston	1,505.43	1,756.33	2,007.25	2,258.15	2,759.97	3,261.78	3,763.58	4,516.30
Furneux Pelham	1,505.25	1,756.12	2,007.01	2,257.88	2,759.64	3,261.39	3,763.13	4,515.76
Great Amwell	1,506.39	1,757.45	2,008.53	2,259.59	2,761.73	3,263.86	3,765.98	4,519.18
Great Munden	1,524.34	1,778.39	2,032.46	2,286.51	2,794.63	3,302.74	3,810.85	4,573.02
Hertford	1,574.25	1,836.61	2,099.00	2,361.37	2,886.13	3,410.87	3,935.62	4,722.74
Hertford Heath	1,566.38	1,827.44	2,088.51	2,349.57	2,871.70	3,393.83	3,915.95	4,699.14
Hertingfordbury	1,543.27	1,800.47	2,057.70	2,314.90	2,829.33	3,343.75	3,858.17	4,629.80
High Wych	1,528.37	1,783.10	2,037.84	2,292.56	2,802.02	3,311.48	3,820.93	4,585.12
Hormead	1,540.91	1,797.72	2,054.55	2,311.36	2,825.00	3,338.63	3,852.27	4,622.72
Hunsdon	1,526.50	1,780.91	2,035.34	2,289.75	2,798.59	3,307.42	3,816.25	4,579.50
Little Berkhamsted	1,556.39	1,815.78	2,075.19	2,334.58	2,853.38	3,372.17	3,890.97	4,669.16
Little Hadham	1,517.61	1,770.54	2,023.49	2,276.42	2,782.30	3,288.17	3,794.03	4,552.84
Little Munden	1,508.49	1,759.89	2,011.32	2,262.73	2,765.57	3,268.39	3,771.22	4,525.46
Much Hadham	1,521.20	1,774.73	2,028.27	2,281.80	2,788.87	3,295.94	3,803.00	4,563.60
Sacombe	1,490.61	1,739.03	1,987.48	2,235.91	2,732.79	3,229.65	3,726.52	4,471.82
Sawbridgeworth	1,567.86	1,829.16	2,090.49	2,351.79	2,874.42	3,397.03	3,919.65	4,703.58
Standon	1,521.67	1,775.28	2,028.90	2,282.51	2,789.74	3,296.96	3,804.18	4,565.02
Stanstead Abbots	1,558.51	1,818.25	2,078.02	2,337.76	2,857.27	3,376.77	3,896.27	4,675.52
Stanstead St Margarets	1,513.35	1,765.57	2,017.81	2,270.03	2,774.49	3,278.94	3,783.38	4,540.06
Stapleford	1,514.32	1,766.70	2,019.10	2,271.48	2,776.26	3,281.03	3,785.80	4,542.96
Stocking Pelham	1,533.87	1,789.51	2,045.17	2,300.81	2,812.11	3,323.40	3,834.68	4,601.62
Tewin	1,524.41	1,778.47	2,032.55	2,286.61	2,794.75	3,302.88	3,811.02	4,573.22
Thorley	1,503.07	1,753.58	2,004.10	2,254.61	2,755.64	3,256.66	3,757.68	4,509.22
Thundridge	1,523.75	1,777.71	2,031.68	2,285.63	2,793.55	3,301.47	3,809.38	4,571.26
Walkern	1,519.64	1,772.91	2,026.19	2,279.46	2,786.01	3,292.56	3,799.10	4,558.92
Ware	1,671.33	1,949.88	2,228.45	2,507.00	3,064.12	3,621.23	4,178.33	5,014.00
Wareside	1,526.59	1,781.02	2,035.46	2,289.89	2,798.76	3,307.62	3,816.48	4,579.78
Watton at Stone	1,524.55	1,778.64	2,032.74	2,286.83	2,795.02	3,303.20	3,811.38	4,573.66
Westmill	1,515.65	1,768.25	2,020.87	2,273.47	2,778.69	3,283.90	3,789.12	4,546.94
Widford	1,530.33	1,785.38	2,040.45	2,295.50	2,805.62	3,315.73	3,825.83	4,591.00
Wyddial	1,490.61	1,739.03	1,987.48	2,235.91	2,732.79	3,229.65	3,726.52	4,471.82