

East Herts Council Report

Council

Date of Meeting: 15 December 2021

Report by: Geoff Williamson. Executive Member for
Financial Sustainability

Report title: Council Tax Base 2022/23

Ward(s) affected: All

Summary

To recommend to the Council the calculation of the council tax base for the whole district, and for each parish and town council, for 2022/23.

RECOMMENDATIONS

(A) that the calculation of the Council's tax base for the whole district, and for the parish areas for 2022/23 be approved.

(B) pursuant to the report and in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amount calculated by East Hertfordshire District Council as its council tax base for the whole area for 2022/23 shall be 62609.7 and for the parish areas listed below for 2022/23 shall be as follows:-

Table 1

ALBURY	282.88
ANSTEY	172.15
ARDELEY	211.65
ASPENDEN	125.14
ASTON	427.47
BAYFORD	227.43
BENGEO	279.17
BENNINGTON	412.81
BISHOP'S STORTFORD	16494.18
BRAMFIELD	111.85
BRAUGHING	665.37

HIGH WYCH	345.83
HORMEAD	355.21
HUNSDON	517.27
LITTLE BERKHAMPSTEAD	272.15
LITTLE HADHAM	538.22
LITTLE MUNDEN	425.90
MUCH HADHAM	968.79
SACOMBE	95.03
STANSTEAD ST. MARGARETS	697.12
SAWBRIDGEWORTH	3853.32
STANDON	1993.37

BRENT PELHAM / MEESDEN	147.73
BRICKENDON	357.37
BUCKLAND	115.37
BUNTINGFORD	3241.43
COTTERED	314.77
DATCHWORTH	736.82
EASTWICK / GILSTON	440.08
FURNEUX PELHAM	268.73
GREAT AMWELL	962.63
GREAT MUNDEN	142.61
HERTFORD	12175.71
HERTFORD HEATH	961.09
HERTINGFORDBURY	332.08

STANSTEAD ABBOTTS	706.06
STAPLEFORD	268.56
STOCKING PELHAM	82.71
TEWIN	871.41
THORLEY	152.79
THUNDRIDGE	680.56
WALKERN	715.35
WARESIDE	311.77
WARE TOWN	7562.01
WATTON - AT - STONE	1061.90
WESTMILL	161.40
WIDFORD	291.78
WYDDIAL	74.74

1.0 Background

- 1.1 Calculation of the council tax base is governed by statutory regulation and the Council has limited discretion.
- 1.2 As a billing authority the council must notify the County Council and the Police Authority of the tax base and must do this between 1 December and 31 January preceding the tax year. The Council must also tell a parish what their tax base is within 10 working days of any written request.
- 1.3 The tax base will be used by the Council when setting the rates of council tax at the March Council meeting.
- 1.4 The tax base calculations must be made by the Authority as a whole.
- 1.5 The regulations set out the following formula to be used to calculate the tax base:-

Tax base = A x B

(A is the total of the "relevant amounts")

(B is the estimated collection rate)

Item A, the total of "relevant amounts" is found by a second formula:-

Item A = (H - Q + E + J) - Z x (F / G)

where:

- H is the estimated number of dwellings, which are shown in the valuation list at 13 September 2021, adjusted for exemptions.
- Q is a factor to take account of the discounts to which the amount of Council Tax payable was subject on the relevant day.
- E is a factor to take account of the premiums, if any, to which the amount of Council Tax payable was subject on the relevant day.
- J is the amount of any adjustment in respect of changes in the number of chargeable dwellings, discounts or premiums calculated by the authority.
- Z Is the total amount that the authority estimates will be applied pursuant to the authority's council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band.
- E converts the number of dwellings in each valuation band to a
- G "Band D" equivalent.

Item A can be summarised as the effective number of equivalent Band D properties after taking the actual number in each valuation band and allowing for valuation changes, for errors and appeals, new properties, periods of exemption, reductions for disabled persons and discounts for single occupiers and unoccupied properties, and the Council Tax reduction scheme.

2.0 Report

2.1 The assumptions made are as follows:

Number of taxable properties

2.2 For 2022/23 it is assumed that there will be limited new completions with a net addition of 772 new properties by 31 March 2023. These have been allocated to parish areas on the basis of development in hand and planning approvals. It is assumed that all new dwellings will be exempt for the first three months and that a proportion of discounts will apply thereafter. No valuation increases have been assumed for improvements and extensions as these do not take effect until properties are sold on.

2.3 It has been assumed that 208 properties will qualify for disabled persons reductions, based on experience in the current year.

2.4 A figure of 825 exemptions/voids is included in line with the current position. Further increases will have a negative impact on the tax base.

Collection Rate

2.5 Item B in the tax base formula is the estimate of the collection rate for 2022/23. For 2022/23 this will be 98.9%, which is the same as 2021/22.

2.6 This gives an overall tax base of 62609.7

2.7 Should any Member have detailed questions or comments on the assumptions it would be of great benefit to advise the Head of Revenues and Benefits Shared Service or the Executive Member - for Financial Sustainability well in advance of the meeting.

3.0 Risks

Only as referenced in the report

Implications/Consultations

No

Community Safety

No

Data Protection

No

Equalities

Equality impact analysis was undertaken with the Equality and Diversity officer. As this work affects the entire district, and as discounts and disregards awarded on the basis of age, disability or marital status are determined by central government, there are no equality or diversity implications for this work.

Environmental Sustainability

No

Financial

Only as referenced in the report

Health and Safety

No

Human Resources

No

Human Rights

No

Legal

The Tax base must be calculated in accordance with legislation

Specific Wards

No

4.0 Background papers, appendices and other relevant material

None.

Contact Member

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