

# East Herts Council

## Council

**Date of Meeting:** 1<sup>st</sup> March 2023

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

**Report title:** Council Tax – Formal Resolution

**Ward(s) affected:** All

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## Summary

- This report sets proposals to set the Council Tax for 2023/24

## 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.

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 2023/24.

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 & Crime Commissioner 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 & Crime Commissioner precepts and of each town and parish councils' 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 & Crime Commissioner precepts for 2023/24 as they affect East Hertfordshire District Council taxpayers will total £135,258,715.24. This is made up of £102,588,196.46 for the County Council and £15,206,486.40 for the Police & Crime Commissioner. This gives Band D equivalents of £1,605.63 and £238.00 respectively. The total of parish precept are £5,350,596.43.

2.4 East Herts total council tax requirement is £12,113,435.95.

2.5 The County Council, Police & Crime Commissioner 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 All 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 Appendix A – Formal Council Tax Resolution

### **Contact Member**

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Executive Member for Financial Sustainability

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