

# East Herts Council Report

## Council

**Date of meeting: Tuesday 3 December 2024**

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

**Report title:** Council Tax Base 2025/26

**Ward(s) affected: (All Wards);**

**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 2025/26

## RECOMMENDATIONS FOR COUNCIL

- a) the calculation of the Council's tax base for the whole district, and for the parish areas, for 2025/26 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 2025/26 shall be 65,314.04 and for the parish areas listed below for 2025/26 shall be as follows:-

ALBURY	291.28
ANSTEY	174.55
ARDELEY	223.48
ASPENDEN	123.14
ASTON	479.43
BAYFORD	232.85
BENGEO	286.35
BENNINGTON	409.26
BISHOP'S STORTFORD	17946.44
BRAMFIELD	107.81
BRAUGHING	676.09
BRENT PELHAM / MEESDEN	148.09
BRICKENDON	367.49
BUCKLAND	111.88
BUNTINGFORD	3246.18
COTTERED	318.36
DATCHWORTH	737.37
EASTWICK / GILSTON	438.41
FURNEUX PELHAM	273.14
GREAT AMWELL	972.92
GREAT MUNDEN	143.43
HERTFORD	12772.92
HERTFORD HEATH	976.38
HERTINGFORDBURY	334.80

HIGH WYCH	354.53
HORMEAD	368.71
HUNSDON	520.08
LITTLE BERKHAMPSTEAD	283.77
LITTLE HADHAM	551.22
LITTLE MUNDEN	426.12
MUCH HADHAM	980.55
SACOMBE	88.99
STANSTEAD ST. MARGARETS	703.38
SAWBRIDGEWORTH	4140.86
STANDON	2038.65
STANSTEAD ABBOTTS	736.38
STAPLEFORD	267.11
STOCKING PELHAM	84.74
TEWIN	858.03
THORLEY	151.64
THUNDRIDGE	729.31
WALKERN	723.36
WARESIDE	312.99
WARE TOWN	7596.80
WATTON - AT - STONE	1073.26
WESTMILL	159.75
WIDFORD	293.65
WYDDIAL	78.11

## 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. The tax base calculations must be made by the Authority as a whole.
- 1.4 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:-

$$\text{Item A} = (H - Q + E + J) - Z \times (F / G)$$

where:

H is the estimated number of dwellings, which are shown in the valuation list at 15 September 2024, 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 Reason(s)**

2.1 The Following assumptions have been made:

### Number of Taxable properties

2.2 For 2025/26 it is assumed that there will be limited new completions with a net addition of 715 new properties by 31 March 2026. 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 227 properties will qualify for disabled persons reductions, based on experience in the current year.

2.4 A figure of 986 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 2025/26. For 2025/26 this will be 98.5%, which is 0.4% lower than 2024/25.

### **3.0 Implications/Consultations**

#### **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

**Contact Member****Councillor Carl Brittain**

Executive Member for Financial Sustainability

[Carl.brittain@eastherts.gov.uk](mailto:Carl.brittain@eastherts.gov.uk)

*(delete is not applicable)*

**Contact Officer****Graeme Reid**

Council Tax Manager,

Contact Tel. No. ext2127

[\*graeme.reid@hertspartnership-ala.gov.uk\*](mailto:graeme.reid@hertspartnership-ala.gov.uk)

**Report Author**

Graeme Reid, Council Tax Manager

Alison Street, Finance Business Partner

[graeme.reid@hertspartnership-ala.gov.uk](mailto:graeme.reid@hertspartnership-ala.gov.uk),

[alison.street@eastherts.gov.uk](mailto:alison.street@eastherts.gov.uk)