

COUNCIL AGENDA



**WEDNESDAY 21 FEBRUARY 2018 AT 7.30 PM
COUNCIL CHAMBER, THE FORUM**

Membership

Councillor Gbola Adeleke	Councillor Mike Hicks
Councillor Graham Adshead	Councillor Tina Howard
Councillor Alan Anderson	Councillor Isy Imarni
Councillor Julie Banks	Councillor Brenda Link
Councillor Hazel Bassadone	Councillor Jan Maddern
Councillor Stephen Bateman	Councillor Suqlain Mahmood
Councillor Alex Bhinder	Councillor Janice Marshall
Councillor John Birnie	Councillor Peter Matthews
Councillor Christina Brown	Councillor Robert McLean
Councillor Herbert Chapman	Councillor Stan Mills
Councillor Michael Clark	Councillor Colin Peter
Councillor David Collins	Councillor Roxanne Ransley
Councillor Elaine Collins	Councillor Stewart Riddick
Councillor Olive Conway	Councillor Tom Ritchie
Councillor Terry Douris	Councillor Goverdhan Silwal
Councillor Graeme Elliot	Councillor Graham Sutton
Councillor Adrian England	Councillor Rosie Sutton
Councillor Tony Fethney	Councillor Roger Taylor
Councillor Anne Fisher	Councillor Jane Timmis
Councillor Margaret Griffiths (Deputy Leader)	Councillor Ron Tindall
Councillor Fiona Guest	Councillor John Whitman
Councillor Neil Harden	Councillor Andrew Williams (Leader)
Councillor Penny Hearn	Councillor Colette Wyatt-Lowe
Councillor Stephen Hearn	Councillor William Wyatt-Lowe

For further information, please contact Jim Doyle Ext 2222

AGENDA

- 7b Council Tax Declaration 2018/19 (Pages 2 - 8)
To be considered subsequent to agenda item 7.3

Agenda Item 7b

COUNCIL MEETING

21 FEBRUARY 2018

TO BE CONSIDERED SUBSEQUENT TO AGENDA ITEM 7.3

SUMMARY



Report for:	Council
Date of meeting:	21 February 2018
PART:	1
If Part II, reason:	

Title of report:	Council Tax Declaration 2018/19
Contact:	Cllr Graeme Elliot, Portfolio Holder for Finance & Resources James Deane, Corporate Director of Finance & Operations
Purpose of report:	As the billing authority for the borough of Dacorum, the Council is required to set the Council Tax annually. The purpose of this report is to set the Council Tax for 2018/19 in accordance with statutory requirements.
Recommendations	<p>It is recommended that:</p> <ol style="list-style-type: none">1) It be noted that the Cabinet, at its meeting on 12 December 2017, calculated the following amounts for the year 2018/19 in accordance with regulations made under Section 31B (3) of the Local Government Finance Act 1992 (as amended), as inserted by Section 74 of the Localism Act 2011:-<ol style="list-style-type: none">(a) 56,743.6 being the figure calculated by the Council in accordance with regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 as its Council Tax base for the year;(b) the amounts in Table 1 of this report (Tax Base for each part of the Council's area to which one or more special items relate) being the amounts calculated by the Cabinet in accordance with regulation 6 The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 as the amounts of its Council Tax base for the year for dwellings in such parts;

	<p>2) the following amounts be now calculated by the Council for the year 2018/19 in accordance with Sections 31A and 31B and Sections 34 and 36 of the Local Government Finance Act 1992 (as amended) (referred to as “the Act”):</p> <p>(a) £144,363,422.14 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act, taking account of all precepts;</p> <p>(b) £132,491,726.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act, including the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic Rates and Revenue Support Grant;</p> <p>(c) £11,872,110.38 being the amount by which the aggregate at 2)(a) above exceeds the aggregate at 2)(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year;</p> <p>(d) £209.22 being the amount at 2)(c) above, divided by 1)(a) above, calculated by the Council in accordance with Section 31B (1) of the Act as the basic amount of its Council Tax for the year;</p> <p>(e) £778,169.14 being the aggregate amount of all special items referred to in Section 34(1) of the Act;</p> <p>(f) £195.51 being the amount at 2)(d) above, less the result given by dividing the amount at 2)(e) above by the amount at 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 special item relates;</p>
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	(g) Part of the Council's Area	Band D Equivalent Combined £
	Hemel Hempstead	195.51
	Aldbury	232.20
	Berkhamsted	218.23
	Bovingdon	224.07
	Chipperfield	246.73
	Flamstead	256.53
	Flaunden	226.05
	Great Gaddesden	214.82
	Kings Langley	242.67
	Little Gaddesden	225.81
	Markyate	233.57
	Nash Mills	218.51
	Nettleden	218.90
	Northchurch	211.07
	Tring Rural	236.38
	Tring Town	221.68
	Wigginton	216.07
	<p>(Band D charge for Parish and District combined), being the amounts given by adding to the amount at 2)(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 at 1)(b) above, calculated by the Council in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in parts of its area to which special items relate;</p>	
	<p>3) it be noted that for the year 2018/19 Hertfordshire County Council have stated the 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 as set out in table 3(a);</p>	
	<p>4) That it be noted that for the year 2018/19 the Hertfordshire Police and Crime Commissioner has proposed the 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 as set out in table 3(a);</p>	
	<p>5) That having calculated the aggregate in each case of the amounts at 2)(g), 3) and 4) above the Council in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby set the amounts set out in Table 3b of the report as the amounts of Council Tax for the year 2018/19 for each part of the area and for each of the categories of dwellings shown;</p>	
	<p>6) It be noted that in setting the Council Tax for 2018/19 the Council is required to have taken account of the report of the Chief Financial Officer on the robustness of the budget.</p>	

Corporate objectives:	Setting an appropriate level of Council Tax supports all five of the Council's strategic objectives
Implications: 'Value For Money Implications'	Contained within the body of Agenda Item 9 to Cabinet on 13 February 2018
Risk Implications	Budget risk assessment undertaken.
Monitoring Officer/S.151 Officer Comments	Monitoring Officer has no additional comments. Section 151 Officer – This is a S151 Officer report.
Consultees:	None
Background papers:	Budget Report - Agenda Item 7, Cabinet on 13 February 2018 Council Tax Base - Agenda Item 9, Cabinet on 12 December 2017

COUNCIL TAX 2018/19

BACKGROUND REPORT

Summary

1. This report sets out the statutory information and recommendations necessary to determine the Council's Council Tax requirement for 2018/19, based on the Cabinet's recommendations from its meeting on 13 February 2018, which have been referred to Council for approval on this agenda.
2. In approving the budget for 2018/19 Members will be aware that they were required to have regard to the report of the Chief Finance Officer (as included in agenda item 7 for the Cabinet meeting of 13 February 2018, specifically section 10 and appendix M of the report) when making a decision.
3. The Council's Council Tax requirement includes precepts from parishes. The Council Tax resolutions incorporate the parish precepts and those of the County Council and the Police and Crime Commissioner.

Council Tax Requirement

4. The Corporate Director (Finance and Operations) incorporated within the budget report to Cabinet a statement in compliance with the requirements of the Local Government Act 2003. This requires the Chief Finance Officer (in the Council's case, the Corporate Director (Finance and Operations)) to report on a) the robustness of the estimates made for the purpose of budget calculations and b) the adequacy of the proposed financial reserves.
5. The Council's Council Tax Requirement is £11,872,110.38 as follows:

	£
Base net budget recommended by Cabinet	11,093,941.24
Add Parish Precepts	778,169.14
Council Tax Requirement	<u>11,872,110.38</u>

Council Tax Recommendations

6. The statutory Council Tax calculations require the above amount to include the Revenue Support Grant, the retained Business Rates (collectively referred to as Baseline funding) and any surplus or deficit on the Collection Fund. The result is set as the Council Tax requirement and is divided by the Council Tax base to determine the “basic amount” of the Council Tax for the year. At its meeting on 12 December 2017 Cabinet determined the Council Tax base (after collection rate adjustment of 99.4%) as 56,743.6, together with the amount for each parish. As this includes parish precepts (referred to as “special items”), these are then deducted (expressed as a Council Tax amount) from the “basic amount” to show the amount of Council Tax in any area where there is no parish precept (Hemel Hempstead only).
7. The amount of Council Tax in each parish (that is the total of the Council’s amount and the parish amount) is then shown.
8. The Council Tax bill for 2018/19 includes the requirements of Hertfordshire County Council and the Hertfordshire Police and Crime Commissioner which are responsible for setting their own Council Tax levels. The amount of the precepts from the County Council and the Police and Crime Commissioner for each Council Tax “band” (A to H) are then noted and the final total amount for each parish is then shown by each band (Table 3a).

Precepts

9. Hertfordshire County Council determined its Council Tax requirement at a meeting held on 20 February 2018, at which an increase of 5.99% was agreed (inclusive of a 3% increase for social care).

The Police and Crime Commissioner determined its Council Tax requirement at a meeting held on 1 February 2018, at which an increase of 7.89% was agreed.

	2017/18	2018/19	Increase	
	£	£	£	%
Dacorum	189.83	195.51	5.68	2.99
County Council	1,245.83	1,320.46	74.63	5.99
Police and Crime Commissioner	152.00	164.00	12.00	7.89
TOTAL	1,587.66	1,679.97	92.31	5.81

Resolution

10. The Council Tax resolution is in a prescribed form, designed to satisfy legal requirements, and is set out at the beginning of this report.

Table 1

TAX BASE FOR EACH PART OF THE COUNCIL'S AREA

Parish	Tax Base (based on eventual 99.4% collection rate)
Hemel Hempstead	29,824.0
Aldbury	463.3
Berkhamsted	8,443.3
Bovingdon	2,053.2
Chipperfield	843.4
Flamstead	622.9
Flaunden	172.9
Great Gaddesden	443.0
Kings Langley	2,285.9
Little Gaddesden	639.5
Markyate	1,335.2
Nash Mills	1,239.2
Nettleden	794.0
Northchurch	1,278.9
Tring Rural	638.4
Tring	5,000.3
Wigginton	666.2
TOTAL TAXBASE	56,743.6

Table 2

BAND D CHARGE FOR PARISH AND DISTRICT COMBINED

Parish	Band D Parish £	Band D District £	Band D Combined £
Hemel Hempstead	0.00	195.51	195.51
Aldbury	36.69	195.51	232.20
Berkhamsted	22.72	195.51	218.23
Bovingdon	28.56	195.51	224.07
Chipperfield	51.22	195.51	246.73
Flamstead	61.02	195.51	256.53
Flaunden	30.54	195.51	226.05
Great Gaddesden	19.31	195.51	214.82
Kings Langley	47.16	195.51	242.67
Little Gaddesden	30.30	195.51	225.81
Markyate	38.06	195.51	233.57
Nash Mills	23.00	195.51	218.51
Nettleden	23.39	195.51	218.90
Northchurch	15.56	195.51	211.07
Tring Rural	40.87	195.51	236.38
Tring Town	26.17	195.51	221.68
Wigginton	20.56	195.51	216.07

COUNCIL TAX FOR EACH VALUATION BAND 2018/19

Table 3

Band	A	B	C	D	E	F	G	H
Band 'D' Equivalent Proportions	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
Analysis of Major Precepting Authorities								
								Table 3(a)
Herts County Council	880.30	1027.03	1173.74	1320.46	1613.89	1907.33	2200.76	2640.92
Herts Police Authority	109.33	127.56	145.78	164.00	200.44	236.89	273.33	328.00
Dacorum Borough Council	130.34	152.06	173.79	195.51	238.96	282.40	325.85	391.02
Council Tax Rates Including All Precepts								
								Table 3(b)
Aldbury	1,144.43	1,335.19	1,525.92	1,716.66	2,098.13	2,479.62	2,861.09	3,433.32
Berkhamsted	1,135.12	1,324.32	1,513.51	1,702.69	2,081.06	2,459.44	2,837.81	3,405.38
Bovingdon	1,139.01	1,328.86	1,518.70	1,708.53	2,088.20	2,467.87	2,847.54	3,417.06
Chipperfield	1,154.12	1,346.49	1,538.84	1,731.19	2,115.89	2,500.60	2,885.31	3,462.38
Flamstead	1,160.65	1,354.11	1,547.55	1,740.99	2,127.87	2,514.76	2,901.64	3,481.98
Flaunden	1,140.33	1,330.40	1,520.46	1,710.51	2,090.62	2,470.73	2,850.84	3,421.02
Great Gaddesden	1,132.84	1,321.67	1,510.47	1,699.28	2,076.89	2,454.51	2,832.12	3,398.56
Kings Langley	1,151.41	1,343.33	1,535.23	1,727.13	2,110.93	2,494.74	2,878.54	3,454.26
Little Gaddesden	1,140.17	1,330.22	1,520.24	1,710.27	2,090.32	2,470.39	2,850.44	3,420.54
Markyate	1,145.34	1,336.25	1,527.14	1,718.03	2,099.81	2,481.60	2,863.37	3,436.06
Nash Mills	1,135.30	1,324.54	1,513.75	1,702.97	2,081.40	2,459.84	2,838.27	3,405.94
Nettleden/Potten End	1,135.56	1,324.84	1,514.10	1,703.36	2,081.88	2,460.41	2,838.92	3,406.72
Northchurch	1,130.34	1,318.75	1,507.14	1,695.53	2,072.31	2,449.10	2,825.87	3,391.06
Tring Rural	1,147.22	1,338.44	1,529.64	1,720.84	2,103.24	2,485.65	2,868.06	3,441.68
Tring Town	1,137.42	1,327.00	1,516.57	1,706.14	2,085.28	2,464.42	2,843.56	3,412.28
Wigginton	1,133.68	1,322.64	1,511.59	1,700.53	2,078.42	2,456.32	2,834.21	3,401.06
Unparished (Hemel Hempstead)	1,119.97	1,306.65	1,493.31	1,679.97	2,053.29	2,426.62	2,799.94	3,359.94