



<b>Report for:</b>	Council
<b>Title of report:</b>	Council Tax Declaration 2024/25
<b>Date:</b>	28th February 2024
<b>Report on behalf of:</b>	Councillor Ron Tindall, Leader & Interim Portfolio Holder for Corporate & Commercial Services
<b>Part:</b>	I
<b>If Part II, reason:</b>	N/A
<b>Appendices:</b>	None
<b>Background papers:</b>	Budget Report - Agenda Item 12, Cabinet on 13 February 2024 Council Tax Base - Agenda Item 10, Cabinet on 12 December 2023
<b>Glossary of acronyms and any other abbreviations used in this report:</b>	

### Report Author / Responsible Officer

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<b>Corporate Priorities</b>	A clean, safe and enjoyable environment Building strong and vibrant communities Ensuring economic growth and prosperity Providing good quality affordable homes, in particular for those most in need Ensuring efficient, effective and modern service delivery Climate and ecological emergency
<b>Wards affected</b>	All

<p><b>Purpose of the report:</b></p>	<p>1. As the billing authority for the borough of Dacorum, the Council is required to set Council Tax annually. The purpose of this report is to set the Council Tax for 2024/25 in accordance with statutory requirements.</p>
<p><b>Recommendation (s) to the decision maker (s):</b></p>	<p>1. It be noted that the Cabinet, at its meeting on 12 December 2023, calculated the following amounts for the year 2024/25 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:-</p> <p>a) 60,276.5 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;</p> <p>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> <p>2. the following amounts be now calculated by the Council for the year 2024/25 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) £165,276,650.92 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) £150,132,512.83 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) £15,144,138.09 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 <b>Council Tax requirement</b> for the year;</p> <p>(d) £251.24 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>

(e) £1,323,339.40 being the aggregate amount of all special items referred to in Section 34(1) of the Act;

(f) £229.29 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;

(g) 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;

<b>Parish</b>	<b>Band D Equivalent Parish £</b>	<b>Band D Equivalent District £</b>	<b>Band D Equivalent Combined £</b>
Hemel Hempstead	0.00	229.29	229.29
Aldbury	71.15	229.29	300.44
Berkhamsted	56.50	229.29	285.79
Bovingdon	39.25	229.29	268.54
Chipperfield	69.77	229.29	299.06
Flamstead	61.64	229.29	290.93
Flauden	35.40	229.29	264.69
Great Gaddesden	32.79	229.29	262.08
Kings Langley	58.30	229.29	287.59
Little Gaddesden	38.38	229.29	267.67
Markyate	65.46	229.29	294.75
Nash Mills	31.82	229.29	261.11
Nettleden/Potten End	32.87	229.29	262.16
Northchurch	31.57	229.29	260.86
Tring Rural	45.74	229.29	275.03
Tring Town	34.53	229.29	263.82
Wigginton	29.58	229.29	258.87

3. it be noted that for the year 2024/25 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;

4. That it be noted that for the year 2024/25 the Police and Crime Commissioner for Hertfordshire has proposed the amounts in precepts issued to the Council in accordance with

	<p>Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings as set out in table 3;</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 3 of the report as the amounts of Council Tax for the year 2024/25 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 2024/25 the Council is required to have taken account of the report of the Chief Finance Officer on the robustness of the budget.</p>
<b>Period for post policy/project review:</b>	Not applicable

**1 Background:**

- 1.1 This report sets out the statutory information and recommendations necessary to determine the Council’s Council Tax requirement for 2024/25, based on the Cabinet’s recommendations from its meeting on 13 February 2024, which have been referred to Council for approval on this agenda.
- 1.2 In approving the budget for 2024/25 Members will be aware that they were required to have regard to the report of the Chief Finance Officer (as included in agenda item 12 for the Cabinet meeting of 13 February 2024, specifically appendix M of the report) when making a decision.
- 1.3 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.

**2 Council Tax Requirement:**

- 2.1 The Chief Finance Officer 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 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.

2.2 The Council’s Council Tax Requirement is £15,144,138.09 as follows:

	£
Base net budget recommended by Cabinet	13,820,798.69
<u>Add Parish Precepts</u>	<u>1,323,339.40</u>
<b>Council Tax Requirement</b>	<b><u>15,144,138.09</u></b>

**Council Tax Recommendations:**

- 2.3 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 2023 Cabinet determined the Council Tax base (after collection rate adjustment of 98.5%) as 60,276.5 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).

2.4 The amount of Council Tax in each parish (that is the total of the Council’s amount and the parish amount) is then shown.

2.5 The Council Tax bill for 2024/25 includes the requirements of Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire 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 3).

**Precepts:**

2.6 Hertfordshire County Council determined its Council Tax requirement at a meeting held on 13th February 2024, at which a council tax increase of 2.99% and a Social Care Precept of 2% was agreed.

2.7 The Police and Crime Commissioner determined its Council Tax requirement at a meeting held on 8<sup>th</sup> February 2024, at which an increase of 5.46% was agreed.

**Resolution:**

2.8 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**

<b>Parish</b>	<b>Tax base (based on eventual 98.5% collection rate)</b>
Hemel Hempstead	32,393.3
Aldbury	469.8
Berkhamsted	8,584.6
Bovingdon	2,133.4
Chipperfield	897.6
Flamstead	661.5
Flaunden	179.5
Great Gaddesden	456.6
Kings Langley	2,370.0
Little Gaddesden	628.6
Markyate	1,326.6
Nash Mills	1,222.6
Nettleden with Potten End	803.0
Northchurch	1,393.8
Tring Rural	717.7
Tring Town	5,368.7
Wigginton	669.3
<b>Total Taxbase</b>	<b>60,276.5</b>

**TABLE 2 BAND D CHARGE FOR PARISH AND DISTRICT COMBINED**

<b>Parish</b>	<b>Band D Equivalent Parish £</b>	<b>Band D Equivalent District £</b>	<b>Band D Equivalent Combined £</b>
Hemel Hempstead	0.00	229.29	229.29
Aldbury	71.15	229.29	300.44
Berkhamsted	56.50	229.29	285.79
Bovingdon	39.25	229.29	268.54
Chipperfield	69.77	229.29	299.06
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**TABLE 3 COUNCIL TAX FOR EACH VALUATION BAND 2024/25**

**Council Tax For Each Valuation Band**

<b>Band</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>Band D Equivalent Proportions</b>	<b>6/9</b>	<b>7/9</b>	<b>8/9</b>	<b>9/9</b>	<b>11/9</b>	<b>13/9</b>	<b>15/9</b>	<b>18/9</b>

**Analysis of Major Precepting Authorities**

Hertfordshire County Council	1,123.83	1,311.14	1,498.45	1,685.75	2,060.36	2,434.97	2,809.58	3,371.50
Hertfordshire Police and Crime Commissioner	167.33	195.22	223.11	251.00	306.78	362.56	418.33	502.00
Dacorum Borough Council	152.86	178.34	203.81	229.29	280.24	331.20	382.15	458.58

**Council Tax Rates Including All Precepts**

Aldbury	1,491.45	1,740.04	1,988.61	2,237.19	2,734.34	3,231.50	3,728.64	4,474.38
Berkhamsted	1,481.69	1,728.64	1,975.59	2,222.54	2,716.44	3,210.34	3,704.23	4,445.08
Bovingdon	1,470.19	1,715.23	1,960.26	2,205.29	2,695.35	3,185.42	3,675.48	4,410.58
Chipperfield	1,490.53	1,738.97	1,987.39	2,235.81	2,732.65	3,229.51	3,726.34	4,471.62
Flamstead	1,485.11	1,732.64	1,980.16	2,227.68	2,722.72	3,217.77	3,712.79	4,455.36
Flaunden	1,467.62	1,712.23	1,956.84	2,201.44	2,690.65	3,179.86	3,669.06	4,402.88
Great Gaddesden	1,465.88	1,710.20	1,954.52	2,198.83	2,687.46	3,176.09	3,664.71	4,397.66
Kings Langley	1,482.89	1,730.04	1,977.19	2,224.34	2,718.64	3,212.94	3,707.23	4,448.68
Little Gaddesden	1,469.61	1,714.55	1,959.49	2,204.42	2,694.29	3,184.17	3,674.03	4,408.84
Markyate	1,487.66	1,735.61	1,983.56	2,231.50	2,727.39	3,223.28	3,719.16	4,463.00
Nash Mills	1,465.23	1,709.45	1,953.65	2,197.86	2,686.27	3,174.69	3,663.09	4,395.72
Nettleden/Potten End	1,465.93	1,710.27	1,954.59	2,198.91	2,687.55	3,176.21	3,664.84	4,397.82
Northchurch	1,465.07	1,709.25	1,953.43	2,197.61	2,685.97	3,174.33	3,662.68	4,395.22
Tring Rural	1,474.51	1,720.28	1,966.03	2,211.78	2,703.28	3,194.80	3,686.29	4,423.56
Tring Town	1,467.04	1,711.56	1,956.06	2,200.57	2,689.58	3,178.61	3,667.61	4,401.14
Wiggington	1,463.74	1,707.71	1,951.66	2,195.62	2,683.53	3,171.46	3,659.36	4,391.24
Unparished (Hemel Hempstead)	1,444.02	1,684.70	1,925.37	2,166.04	2,647.38	3,128.73	3,610.06	4,332.08

**3 Options and alternatives considered**

Not applicable.

**4 Consultation**

Not applicable.

**5 Financial and value for money implications**

Formal Council approval of proposed Council Tax levels for the forthcoming financial year is a statutory requirement. The scrutiny associated with the setting of the Council Tax ensures Value for Money considerations are addressed as part of the approval process.

**6 Legal Implications**

Not applicable.

**7 Risk implications:**

Budget risk assessments have been undertaken.

**8 Equalities, Community Impact and Human Rights:**

Where appropriate, Community Impact Assessments for proposed budget amendments have been undertaken by relevant service areas.

There are no Equalities or Human Rights implications arising from this report.

**9 Sustainability implications (including climate change, health and wellbeing, community safety)**

There are no implications arising from this report.

**10 Council infrastructure (including Health and Safety, HR/OD, assets and other resources)**

There are no direct infrastructure implications arising from this report.

**11 Statutory Comments**

**Monitoring Officer:** No further comments to add to the report.

**S151:**

This report is a S151 Officer report.

**12 Conclusions:**

This report sets out the statutory information and recommendations necessary to determine the Council's Council Tax requirement for 2024/25.