

COUNCIL - 21 FEBRUARY 2023

PART I

9. SETTING THE COUNCIL TAX (DoF)

1 Summary

1.1 This report allows the Council to set the Council Tax for 2023/24.

2 Background

2.1 The Council at its meeting on 21 February 2023 set the 2023/24 district element of the council tax charge including parish precepts and special expenses.

2.2 This report consolidates the decision made by this Council and the two precepting bodies, namely Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire to give an overall charge for residents of Three Rivers District Council for 2023/24.

3 Details

3.1 *Major Precepting Authorities*

In accordance with section 40 of the Local Government Finance Act, The Police and Crime Commissioner for Hertfordshire agreed a £15 increase (Band D property) in his precept requirement for 2023/24. Hertfordshire County Council agreed a 2.99% increase on its relevant basic amount of council tax and a 2.0% increase relating to the social care fund for 2023/24. Applying the appropriate proportions gives the charges shown in Recommendation 9.1.

3.2 *Total Charge for Each Area and Each Band*

This is derived by adding the figures the District and Parish Charge to those in recommendation 9.1 (Major Precepting Authorities) to give a total charge on each area for each band.

4 Options/Reasons for Recommendation

4.1 The report is made to set the Council Tax for 2023/24.

5 Policy/Budget

5.1 The recommendations in this report are within the Council's agreed policy and budgets

6 Staffing, Equal Opportunities, Community Safety, Risk Management, Website, Customer Services Centre and Environmental Implications

6.1 None specific.

7 Financial Implications

7.1 Applying the charges will generate the income required to meet County Council, Police Authority, District and Parish Councils' expenditure after discounts and non-payment, allowance for which has been included in the Council Tax Base.

8 Legal Implications

8.1 This report and its recommendations comply with the Local Government Finance Act 1992 ("The Act") as amended by The Localism Act 2011.

9 Recommendations

9.1 That it be noted that for the year 2023/24 the Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire have stated the following 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 dwelling shown below:-

Precepting Authority	Valuation Band							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Hertfordshire County Council	929.57	1,084.50	1,239.43	1,394.36	1,704.22	2,014.08	2,323.93	2,788.72
Hertfordshire County Council Adult Social Care	140.85	164.32	187.80	211.27	258.22	305.17	352.12	422.54
Police & Crime Commissioner	158.67	185.11	211.56	238.00	290.89	343.78	396.67	476.00
Total	1,229.09	1,433.93	1,638.79	1,843.63	2,253.33	2,663.03	3,072.72	3,687.26

9.2 That, having calculated the aggregate in each case the Council in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2023/24 for each of the categories of dwellings shown below:-

Parts of the Council's Area	Valuation Band & Charges							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Abbots Langley	1,412.11	1,647.45	1,882.82	2,118.16	2,588.87	3,059.57	3,530.27	4,236.32
Batchworth	1,398.82	1,631.95	1,865.10	2,098.23	2,564.51	3,030.79	3,497.05	4,196.46
Chorleywood	1,405.86	1,640.16	1,874.48	2,108.78	2,577.40	3,046.02	3,514.64	4,217.56
Croxley Green	1,394.66	1,627.10	1,859.55	2,091.99	2,556.88	3,021.77	3,486.65	4,183.98
Sarratt	1,403.68	1,637.62	1,871.58	2,105.52	2,573.42	3,041.32	3,509.20	4,211.04
Watford Rural	1,386.74	1,617.85	1,848.99	2,080.10	2,542.35	3,004.60	3,466.84	4,160.20
Unparished	1,387.89	1,619.20	1,850.52	2,081.83	2,544.46	3,007.10	3,469.72	4,163.66

Report Prepared by: Hannah Doney – Head of Finance - Finance Shared Service

Checked by: Alison Scott – Director of Finance

Background Papers:

Local Government Finance Act 1992

Report to Council – 21 February 2023 - Council Tax – District Element