

WELWYN HATFIELD BOROUGH COUNCIL  
SPECIAL COUNCIL – 24 MARCH 2023  
REPORT OF THE EXECUTIVE DIRECTOR (FINANCE AND TRANSFORMATION)

**COUNCIL TAX SETTING 2023/24**

**1 Executive Summary**

- 1.1 On 22 February 2023, Council approved the council tax charges for 2023/24.
- 1.2 Since its approval, a typographical error has been identified in the report, which this report seeks to address.

**2 Recommendation(s)**

- 2.1 That the aggregate Council Tax for 2023/24, calculated in accordance with Section 30 and 36 of the Local Government Finance Act 1992, for band H in Northaw and Cuffley be amended to the correct total amount of £4,303.02.

**3 Explanation**

- 3.1 On 22 February 2023, Council approved the council tax charges for 2023/24.
- 3.2 Since its approval, a typographical error has been identified in the report. This report seeks to correct the error identified.
- 3.3 The table below summarises the make up of the band H Council Tax for the Northaw and Cuffley area. As demonstrated by the table, the individual elements which will be used to issue bills have been calculated correctly therefore is unaffected, but the typographical error has impacted on the total tax reported and requires correction. Billing is unaffected as the total tax is showing correctly on the Northaw and Cuffley band H bills.

Preceptor	22 February 2023 Report Section	As reported at 22 February 2023	Correct Value	
Hertfordshire County Council	2.5	£3,211.26	£3,211.26	Correct
Part of the Councils Area*	2.4 (h)	£615.76	£615.76	Correct
Hertfordshire Police and Crime Commissioner	2.5	£476.00	£476.00	Correct
Total	2.6	£4,302.02	£4,303.02	Updated

\* Part of the Councils Area is the total of the precepts for Welwyn Hatfield Borough Council, Special Expenses and Parish Precepts.

- 3.4 The Council has not delegated Council Tax Setting Calculations to a committee, therefore the correction set out above is presented to full Council for approval

### **Implications**

#### **4 Legal Implication(s)**

- 4.1 The Council is required by the Local Government Finance Act 1992 to make estimates of gross revenue expenditure and anticipated income, leading to a calculation of a council tax requirement and the setting of an overall budget and Council Tax. The amount of the budget must be sufficient to meet the Council's legal and financial obligations, ensure the proper discharge of its statutory duties, and lead to a balanced budget. The Council should be satisfied that the proposals put forward are a reasonably prudent use of resources in both the short and long term, and that the interests of both Council Taxpayers and ratepayers on the one hand and the users of Council services on the other are both taken into account. This was all considered at the budget and council tax council meetings during February 2023.
- 4.2 Section 25 of the 2003 Local Government Act requires the Chief Finance Officer, Executive Director (Finance and Transformation), to make a formal report to the Council on the robustness of the budget and adequacy of reserves. This report was presented in the Budget report presented to Council at its meeting on 1 February 2023.
- 4.3 The Council is required under the Local Government Finance Act 1992 to set the Council Tax for its area by no later than 11th March, however the legislation confirms that the calculations are not invalid if it is approved on or after that date. Therefore this decision being taken after the 11<sup>th</sup> March, solely for the purpose of correcting a typographical error, does not invalidate the calculations, the decision or the bills being issued.

#### **5 Financial Implication(s)**

- 5.1 Financial implications are set out in the body of the report where relevant.

#### **6 Risk Management Implication(s)**

- 6.1 There is a risk that if that the council did not approve this report that the bills would be invalidated for around 240 properties where the correctly billed amounts did not match to the council tax resolution.

#### **7 Security & Terrorism Implication(s)**

- 7.1 There are none arising directly from this report.

#### **8 Procurement Implication(s)**

- 8.1 There are none arising directly from this report.

#### **9 Climate Change Implication(s)**

- 9.1 There are none arising directly from this report.

#### **10 Health and Wellbeing Implications(s)**

10.1 There are none arising directly from this report.

## **11 Link to Corporate Priorities**

11.1 The subject of this report is linked to the delivery of all of the Councils Corporate Priorities.

## **12 Communications Plan**

12.1 There are none arising directly from this report.

## **13 Equality and Diversity**

13.1 An Equality Impact Assessment (EIA) has not been carried out in connection with the proposals that are set out in this report as there is no impact on services directly as a result of the recommendations.

## **14 Human Resources Implications**

14.1 There are none arising directly from this report.

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