

Part A

**Report to:** Council Functions Committee

**Date of meeting:** Wednesday, 22 February 2023

**Report author:** Head of Finance

**Title:** Setting the Council Tax for 2023/24

**1.0 Summary**

1.1 This report consolidates the decisions of this Council and the two precepting bodies, Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire to give the overall Council Tax for residents of Watford for 2023/24.

**2.0 Risks**

2.1 All risks around the Council budget are listed below. There are no direct risks arising from the recommendation of this report as it is a legal requirement that it is agreed.

<b>Nature of risk</b>	<b>Consequence</b>	<b>Suggested Control Measures</b>	<b>Response</b> (treat, tolerate, terminate or transfer)	<b>Risk Rating</b> (combination of severity and likelihood)
That Functions does not agree the council tax base before the statutory date	The Council tax charge is not set	Each authority would have to revert to prior year's tax base	Treat	1

**3.0 Recommendations**

3.1 That the Committee formally sets the total Council Tax for Watford Borough Council, which includes the precepts for Hertfordshire County Council and the Police and Crime Commissioner for Hertfordshire, as set out paragraph 4.2 of the report.

**Further information:**

Hannah Doney

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**Report approved by:**

Alison Scott, Shared Director of Finance

**4.0 Detailed proposal**

4.1 Council approved its budget and Council Tax (a 2.99% increase for a Band D property) for 2023/24 at its meeting on 31 January 2023. The Police & Crime Commissioner for Hertfordshire and Hertfordshire County Council have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Act, for each of the categories of dwellings shown in paragraph 4.2 below for 2023/24 and the Committee is now required to set the total Council Tax for 2023/24.

4.2 The figures for all Council Tax bands for each body are set out in the table below. 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 as outlined below.

2023/24			Watford BC	Herts CC	Herts CC Social Care	Police & Crime Commissioner	Total
			<i>Precepting Authorities</i>				
Valuation Band	Ratio		£	£	£	£	£
A	6	9	193.90	929.57	140.85	158.67	1,422.99
B	7	9	226.22	1,084.50	164.32	185.11	1,660.15
C	8	9	258.53	1,239.43	187.80	211.56	1,897.32
D	9	9	290.85	1,394.36	211.27	238.00	2,134.48
E	11	9	355.48	1,704.22	258.22	290.89	2,608.81
F	13	9	420.12	2,014.08	305.17	343.78	3,083.15
G	15	9	484.75	2,323.93	352.12	396.67	3,557.47
H	18	9	581.70	2,788.72	422.54	476.00	4,268.96

4.3 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% increase relating to the social care fund for 2023/24.

## 5.0 Implications

### 5.1 Financial

5.1.1 The Shared Director of Finance comments that the financial implications that apply to this Council were set out in the budget report to Council on 31 January 2023.

### 5.2 Legal Issues (Monitoring Officer)

5.2.1 The Group Head of Democracy and Governance comments that that this is the final part in the process of setting the Council Tax prior to billing. It is a legal requirement that this is agreed.

### 5.3 Equalities, Human Rights and Data Protection

5.3.1 Under s149 (1) of the Equality Act the council must have due regard, in the exercise of its functions, to the need to –

- eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act
- advance equality of opportunity between persons who share relevant protected characteristics and persons who do not share them
- foster good relations between persons who share relevant protected characteristics and persons who do not share them.

5.3.2 Having had regard to the council's obligations under s149, it is considered that there are no implications arising directly from this report.

5.3.3 Having had regard to the council's obligations under the General Data Protection Regulation (GDPR) 2018, it is considered that officers are not required to undertake a Data Processing Impact Assessment (DPIA) for this report.

### 5.4 Staffing

5.4.1 There are no staffing issues arising directly from this report.

### 5.5 Accommodation

5.5.1 There are no accommodation issues arising directly from this report.

### 5.6 Community Safety/Crime and Disorder

5.6.1 There are no Community Safety or Crime and Disorder issues included in this report.

## 5.7 **Sustainability**

5.7.1 There are no sustainability issues arising directly from this report.

### **Background papers**

The following background papers were used in the preparation of this report. If you wish to inspect or take copies of the background papers, please contact the officer named on the front page of the report.

- Report to Council 31 January 2023