

Report for: Full Council 27 March 2023

Title: Ratification of 2023/24 Total Council Tax Band C (Haringey element plus GLA)

Report

authorised by: Jon Warlow – Director of Finance – (Chief Finance Officer and Section 151 Officer)

Lead Officer: Frances Palopoli – Head of Corporate Financial Strategy & Monitoring

1. Introduction/Issue under Consideration

- 1.1 The Full Council meeting on 2 March 2023 approved the Budget and level of Council Tax for 2023/24.
- 1.2 Unfortunately, the published report contained one small rounding error of one penny for one Council tax band.
- 1.3 This has been amended on the bills sent out to residents but needs to be ratified by Full Council at this meeting.

2. Recommendation:

That Full Council ratify that the aggregate 2023/24 Council Tax amount for Band C properties is £1,770.95.

3. Background information

- 3.1 On 2 March 2023, Full Council set the budget and approved Recommendation 3.1(n) as follows: “To pass the budget resolution including the level of Council Tax, in the specified format, and to determine that the Council’s relevant basic amount of Council Tax for the year is not excessive as set out in Annex 5”. Paragraph 5 of the Budget Resolution provided that “the Council, in accordance with Sections 30 and 36 of the Act, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2023/24 for each part of its area and for each of the categories of dwellings”.
- 3.2 The Haringey Council Tax band values and the GLA Council Tax band values as set out on page 37 of Annex 5 were correct. However, it has come to light that the Aggregate Amount for Band C properties, which represents the addition of the Haringey and GLA elements, for Band C properties contained a typographical error in that it was stated to be £1,770.96, whereas the correct amount is £1,770.95. That is, the typographical error increased the Aggregate Amount for Band C properties by £0.01.
- 3.3 Council Tax Bills were required to be printed on 3 March 2023 and subsequently issued. Because the composite elements of the council tax bills must be entered separately, the system automatically generates bills for Band C properties that show a correct Aggregate Amount of £1,770.95 (rather than £1,770.96).
- 3.4 As there was an urgent need to authorise the issuance of council tax bills for Band C properties showing an Aggregate Amount of £1,770.95 (as opposed to £1,770.96), an amendment of Part 3, Section E, Part 3 of the Council’s Scheme of Delegation (Delegations to the CE and Statutory Officers) was made on 3 March 2023 via a Decision Report “Amendment to the Scheme of

Delegation and Issuance of Council Tax Bills” by adding a new paragraph 17 to the “Functions of the Head of Paid Service (Chief Executive) as follows –

To authorise the issuance of council tax bills for Band C properties for a maximum period of six months (from 3 March 2023 to 2 September 2023) showing an aggregate amount of £1770.95 rather than £1770.96, and permit officers to take all steps preparatory or incidental to the issuance of such bills.

3.5 This course of action was taken after consultation with the Chair of the Standards Committee in line with paragraph 6.03 of Part 3, Section E of the Council’s constitution (Scheme of Delegation), which provides that – “In cases where there is an immediate or urgent need to amend the Scheme of Delegation with respect to any Non-executive function before a report can be considered by full Council, amendments may be authorised by the Chief Executive, acting in consultation with the Chair of the Standards Committee. Any such urgent amendments to the Scheme will only be effective for six months unless they are formally adopted as amendments to the Constitution by full Council before the expiry of that period.”

3.6 That decision report confirmed that the proposed recommendation would have no impact on the overall Budget approved by Full Council on 2 March 2023. It further confirmed that a report would be tabled at Full Council on 27 March 2023 recommending that Full Council ratify that the Aggregate Amount for Band C properties is £1,770.95. This is that report.

4. Statutory Officers comments (Chief Finance Officer (including procurement), Assistant Director of Corporate Governance, Equalities)

Chief Finance Officer

4.1 The proposed recommendation in this report has no impact on the overall Budget approved by Full Council on 2 March 2023.

Head of Legal & Governance Comments and legal implications

4.2 The Head of Legal & Governance has been consulted and confirms that the Council may approve the recommendation in this report.

Equalities and Community Cohesion Comments

4.3 The proposed recommendation has no equalities impact.

5. Local Government (Access to Information) Act 1985

15.1 The following background papers were used in the preparation of this report:

2/03/2023 Full Council - 2023/24 Budget and Medium-Term Financial Strategy 2023/28

03/03/2023 Chief Executive Delegated Decision report – Amendment to the Scheme of Delegation and Issuance of Council Tax Bills