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Date: 21 February 2022

FULL COUNCIL MEETING

On:	Monday 21 February 2022	At:	6.30 pm
Venue:	Caddstown Business Support Centre - Bideford		

SUPPLEMENT

PART I - (OPEN SESSION)

7.	Council Tax Resolution 2022/23 (Pages 3 - 8) To receive the report and appendices of the Finance Manager & Section 151 Officer
	Meeting Organiser: Democratic Services

Agenda Item 7

Agenda Item

REPORT OF Finance Manager & Section 151 Officer

To: Full Council

Subject: Council Tax Resolution 2022/23

Date: 21 February 2022

Reference:

PURPOSE OF REPORT:

The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2022/23.

1. INTRODUCTION

Under legislation The Council, as Billing Authority, is required to set the Council Tax for the District area for the forthcoming financial year.

2. REPORT

The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.

At the meeting of Community & Resources Committee on 31st January 2022 Members resolved to recommend to Full Council that:

- The District Council revenue budget for 2022/23 be £7.983m – subject to the following
 - £5 increase to Band D Council Tax
- There should be a £5 increase in the Band D Council Tax level of £178.66 charged by Torridge District Council, subject to full council consideration of the budget report

The Budget 2022/23 report is on the agenda of this meeting.

The precept demands from the other precepting bodies have been included within the Resolution attached in Appendix 1 and are detailed below: -

Town and Parish Councils

The Town and Parish Council precepts for 2022/23 total £1,746,523.36. The increase in the average Band D Council Tax for Town and Parish Councils is 5.28% and results in an average Band D Council Tax of £71.44 for 2022/23.

Devon County Council

Members of Devon County Council met on 17th February 2022 to agree a Council Tax increase of 2.99% This will result in a Band D Council Tax level of £1,556.46.

Devon and Cornwall Police and Crime Commissioner

The Commissioner has confirmed that a Band D Council Tax increase of £10.00 (equivalent to 4.23%) is required for 2022/23. This results in a Band D Council Tax level of £246.56.

Devon and Somerset Fire and Rescue Authority

Members of Devon and Somerset Fire and Rescue Authority met on 21st February 2022 to agree a Council Tax increase of 1.99%. This will result in a Band D Council Tax level of £91.79.

3. RESOURCES IMPLICATIONS

If the formal Council Tax Resolutions for 2022/23 set out in Appendix 1 are approved, the total average Band D Council Tax will be as follows: -

	2021/22 £	2022/23 £	Increase %
Torrige District Council	173.66	178.66	2.88%
Devon County Council	1,511.28	1,556.46	2.99%
Devon & Cornwall Police and Crime Commissioner	236.56	246.56	4.23%
Devon & Somerset Fire Authority	90.00	91.79	1.99%
Town & Parish Council (average)	67.86	71.44	5.28%
Total average Band D	2,079.36	2,144.91	3.15%

4. IMPLICATIONS

Legal Implications

The Council has a statutory obligation to set a balanced budget as well as the level of the Council Tax to be charged within the District.

Financial Implications

These are included in the report.

Human Resources Implications

There are no specific human resources implications

Sustainability Implications

There are no specific sustainability implications

Equality/Diversity

There are no specific equality/diversity implications

Risk Management

The Council is required to set the Council Tax each year in accordance with the legislation set out above in this report. If this is not done, there is a risk that the Council will be unable to bill in a timely manner with a consequential loss of revenue, and this may prevent the prudent management of the Council's financial affairs.

Compliance with Policies and Strategies

The Council must set Council Tax in accordance with statutory requirements.

Ward Member and Lead Member Views

Lead Member Councillor Hodson 7th February 2022 – “Please note that Torrige District Council receives only 8.3% of the total amount raised by Council Tax. This is the last stage in the process whereby Torrige Council in its statutory capacity as the Billing Authority formally sets the Council tax both for itself and on behalf of its preceptors. It should be noted that a £5 increase on a Band D property is equivalent to a 2.9% rise, which is lower than inflation at 5.4% (CPI, December 2021).

5. RECOMMENDATIONS

That Council approve the formal Council Tax Resolution for 2022/23 set out in Appendix 1 to this report.

SUPPORTING INFORMATION

Consultations:	Date of Consultation – 7th February 2022 Officers Consulted – Chief Executive Head of Legal and Governance (& Monitoring Officer)
Contact Officers:	Gwydion Batten – Senior Collection Fund Accountant
Background Papers:	Revenue budget working papers

APPENDIX 1 - TORRIDGE DISTRICT COUNCIL

The Council is recommended to resolve that:

1. It be noted that on the 13th of December 2021 the Council calculated the Council Tax Base 2022/23
 - (a) for the whole Council area as 24,447.03 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix A.
2. It calculates that the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts) is £ 4,367,706.38
3. In accordance with Section 52ZB of the Act the Council determines that its relevant basic amount of Council Tax is not excessive.
4. The following amounts be calculated for the year 2022/23 in accordance with Sections 31 to 36 of the Act:
 - (a) 29,863,171.74 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) 23,748,942.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) 6,114,229.74 being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - (d) £ 250.10 being the amount at 4(c) above (Item R), all divided by Item T (1(a) above), calculated by the Council in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £1,746,523.36 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
 - (f) £ 178.66 being the amount a 4(d) above less the result given by dividing the amount at 4(e) above by Item T (1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council for the year for dwellings in those parts of its area to which no Parish precept relates.
 - (g) As shown in Appendix A (Valuation Band D column), being the amounts given by adding to the amounts at 4(f) above the amounts of the Parish Precepts 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 those parts of its area to which Parish Precepts relate.
 - (h) As shown in Appendix A (Valuation Bands A -H columns), being the amounts given by multiplying the amounts at 4(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.
5. It notes that the Devon County Council, Devon and Cornwall Police and Crime Commissioner, and the Devon and Somerset Fire and Rescue Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

	VALUATION BANDS							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Devon County Council	1,037.64	1,210.58	1,383.52	1,556.46	1,902.34	2,248.22	2,594.10	3,112.92
Devon & Cornwall Police and Crime Commissioner	164.37	191.77	219.16	246.56	301.35	356.14	410.93	493.12
Devon & Somerset Fire & Rescue Authority	61.19	71.39	81.59	91.79	112.19	132.59	152.98	183.58

6. In accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the aggregate amounts shown in the tables as per attached Appendix B as the amounts of Council Tax for 2022/23 for each part of its area and for each of the categories of dwellings .

APPENDIX A

Council Tax Base	Parish Precept £	The Parishes of :-	VALUATION BANDS							
			A £	B £	C £	D £	E £	F £	G £	H £
219.72	8,500.00	Abbotsham	144.90	169.05	193.20	217.35	265.65	313.95	362.25	434.70
13.72	0.00	Abbots Bickington	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32
168.17	4,880.00	Alverdiscott & Huntshaw	138.45	161.53	184.60	207.68	253.83	299.98	346.13	415.36
148.08	5,080.00	Alwington	141.98	165.64	189.31	212.97	260.30	307.62	354.95	425.94
210.90	9,018.45	Ashreigney	147.61	172.22	196.82	221.42	270.62	319.83	369.03	442.84
297.72	8,240.00	Ashwater	137.56	160.49	183.41	206.34	252.19	298.05	343.90	412.68
203.66	6,500.00	Beaford	140.39	163.78	187.18	210.58	257.38	304.17	350.97	421.16
5450.58	551,805.55	Bideford	186.60	217.70	248.80	279.90	342.10	404.30	466.50	559.80
207.35	10,106.36	Black Torrington	151.60	176.87	202.13	227.40	277.93	328.47	379.00	454.80
218.08	5,225.00	Bradford/Cookbury	135.08	157.59	180.11	202.62	247.65	292.67	337.70	405.24
432.26	19,000.00	Bradworthy	148.41	173.15	197.88	222.62	272.09	321.56	371.03	445.24
279.51	9,783.00	Bridgerule	142.44	166.18	189.92	213.66	261.14	308.62	356.10	427.32
251.08	10,950.00	Broadwoodwidge	148.18	172.88	197.57	222.27	271.66	321.06	370.45	444.54
346.95	14,500.00	Buckland Brewer	146.97	171.46	195.96	220.45	269.44	318.43	367.42	440.90
62.72	3,137.00	Buckland Filleigh	152.45	177.86	203.27	228.68	279.50	330.32	381.13	457.36
28.91	0.00	Bulkworthy	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32
126.22	5,838.00	Clawton	149.94	174.93	199.92	224.91	274.89	324.87	374.85	449.82
154.84	4,500.00	Clovelly	138.48	161.56	184.64	207.72	253.88	300.04	346.20	415.44
356.14	15,217.00	Dolton	147.59	172.19	196.79	221.39	270.59	319.79	368.98	442.78
42.53	0.00	Dowland	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32
137.88	3,015.00	East/West Putford	133.69	155.97	178.25	200.53	245.09	289.65	334.22	401.06
148.68	7,500.00	Frithelstock	152.73	178.19	203.64	229.10	280.01	330.92	381.83	458.20
1714.01	219,718.00	Great Torrington	204.57	238.66	272.76	306.85	375.04	443.23	511.42	613.70
323.18	15,000.00	Halwill	150.05	175.05	200.06	225.07	275.09	325.10	375.12	450.14
741.97	26,750.00	Hartland	143.14	167.00	190.85	214.71	262.42	310.14	357.85	429.42
399.94	11,575.00	High Bickington	138.40	161.47	184.53	207.60	253.73	299.87	346.00	415.20
22.54	0.00	Hollacombe	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32
1097.68	171,225.00	Holsworthy	223.10	260.28	297.47	334.65	409.02	483.38	557.75	669.30
380.01	11,484.00	Holsworthy Hamlets	139.25	162.46	185.67	208.88	255.30	301.72	348.13	417.76
14.99	0.00	Huish	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32
228.24	5,500.00	Landcross/Littleham	135.17	157.70	180.23	202.76	247.82	292.88	337.93	405.52
322.35	9,200.00	Langtree	138.13	161.16	184.18	207.20	253.24	299.29	345.33	414.40
158.96	3,000.00	Little Torrington	131.69	153.63	175.58	197.53	241.43	285.32	329.22	395.06
64.58	3,111.00	Luffincott/Tetcott	151.22	176.42	201.63	226.83	277.24	327.64	378.05	453.66
125.05	13,420.00	Merton	190.65	222.43	254.20	285.98	349.53	413.08	476.63	571.96
180.32	4,400.00	Milton Damerel	135.37	157.94	180.50	203.06	248.18	293.31	338.43	406.12
131.91	6,500.00	Monkleigh	151.96	177.29	202.61	227.94	278.59	329.25	379.90	455.88
5,090.74	393,800.00	Northam	170.68	199.13	227.57	256.02	312.91	369.81	426.70	512.04
81.83	0.00	Newton St Petrock	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32
99.09	1,800.00	Pancrasweek	131.22	153.09	174.96	196.83	240.57	284.31	328.05	393.66
352.13	15,500.00	Parkham	148.45	173.20	197.94	222.68	272.16	321.65	371.13	445.36
79.61	1,500.00	Peters Marland	131.67	153.61	175.56	197.50	241.39	285.28	329.17	395.00
169.85	4,500.00	Petrockstowe	136.77	159.56	182.36	205.15	250.74	296.33	341.92	410.30
304.31	6,000.00	Pyworthy	132.25	154.30	176.34	198.38	242.46	286.55	330.63	396.76
130.64	3,601.00	Roborough	137.48	160.39	183.31	206.22	252.05	297.87	343.70	412.44
362.46	14,485.00	Shebbear	145.75	170.04	194.33	218.62	267.20	315.78	364.37	437.24
119.40	7,189.00	Sheepwash	159.25	185.79	212.33	238.87	291.95	345.03	398.12	477.74
229.31	14,500.00	St Giles/Heath & Northcott	161.26	188.14	215.01	241.89	295.64	349.40	403.15	483.78
239.12	6,000.00	St Giles in Wood	135.83	158.47	181.11	203.75	249.03	294.31	339.58	407.50
127.11	6,250.00	Sutcombe	151.89	177.20	202.52	227.83	278.46	329.09	379.72	455.66
117.89	4,410.00	Thornbury	144.05	168.05	192.06	216.07	264.09	312.10	360.12	432.14
44.00	0.00	Virginstow	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32
167.19	5,322.00	Weare Giffard	140.33	163.71	187.10	210.49	257.27	304.04	350.82	420.98
87.71	2,550.00	Welcombe	138.49	161.57	184.65	207.73	253.89	300.05	346.22	415.46
632.21	33,888.00	Winkleigh	154.84	180.65	206.45	232.26	283.87	335.49	387.10	464.52
454.23	15,002.00	Woolsey	141.13	164.65	188.17	211.69	258.73	305.77	352.82	423.38
137.17	6,548.00	Yamscombe	150.93	176.09	201.24	226.40	276.71	327.02	377.33	452.80
9.60	0.00	Lundy	119.11	138.96	158.81	178.66	218.36	258.06	297.77	357.32

APPENDIX B

	VALUATION BANDS							
	A £	B £	C £	D £	E £	F £	G £	H £
Abbotsham	1,408.10	1,642.79	1,877.47	2,112.16	2,581.53	3,050.90	3,520.26	4,224.32
Abbots Bickington	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94
Alverdiscott & Huntsshaw	1,401.65	1,635.27	1,868.87	2,102.49	2,569.71	3,036.93	3,504.14	4,204.98
Alwington	1,405.18	1,639.38	1,873.58	2,107.78	2,576.18	3,044.57	3,512.96	4,215.56
Ashreigney	1,410.81	1,645.96	1,881.09	2,116.23	2,586.50	3,056.78	3,527.04	4,232.46
Ashwater	1,400.76	1,634.23	1,867.68	2,101.15	2,568.07	3,035.00	3,501.91	4,202.30
Beaford	1,403.59	1,637.52	1,871.45	2,105.39	2,573.26	3,041.12	3,508.98	4,210.78
Bideford	1,449.80	1,691.44	1,933.07	2,174.71	2,657.98	3,141.25	3,624.51	4,349.42
Black Torrington	1,414.80	1,650.61	1,886.40	2,122.21	2,593.81	3,065.42	3,537.01	4,244.42
Bradford & Cookbury	1,398.28	1,631.33	1,864.38	2,097.43	2,563.53	3,029.62	3,495.71	4,194.86
Bradworthy	1,411.61	1,646.89	1,882.15	2,117.43	2,587.97	3,058.51	3,529.04	4,234.86
Bridgerule	1,405.64	1,639.92	1,874.19	2,108.47	2,577.02	3,045.57	3,514.11	4,216.94
Broadwoodwider	1,411.38	1,646.62	1,881.84	2,117.08	2,587.54	3,058.01	3,528.46	4,234.16
Buckland Brewer	1,410.17	1,645.20	1,880.23	2,115.26	2,585.32	3,055.38	3,525.43	4,230.52
Buckland Filleigh	1,415.65	1,651.60	1,887.54	2,123.49	2,595.38	3,067.27	3,539.14	4,246.98
Bulkworthy	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94
Clawton	1,413.14	1,648.67	1,884.19	2,119.72	2,590.77	3,061.82	3,532.86	4,239.44
Clovelly	1,401.68	1,635.30	1,868.91	2,102.53	2,569.76	3,036.99	3,504.21	4,205.06
Dolton	1,410.79	1,645.93	1,881.06	2,116.20	2,586.47	3,056.74	3,526.99	4,232.40
Dowland	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94
East & West Putford	1,396.89	1,629.71	1,862.52	2,095.34	2,560.97	3,026.60	3,492.23	4,190.68
Frithelstock	1,415.93	1,651.93	1,887.91	2,123.91	2,595.89	3,067.87	3,539.84	4,247.82
Great Torrington	1,467.77	1,712.40	1,957.03	2,201.66	2,690.92	3,180.18	3,669.43	4,403.32
Halwill	1,413.25	1,648.79	1,884.33	2,119.88	2,590.97	3,062.05	3,533.13	4,239.76
Hartland	1,406.34	1,640.74	1,875.12	2,109.52	2,578.30	3,047.09	3,515.86	4,219.04
High Bickington	1,401.60	1,635.21	1,868.80	2,102.41	2,569.61	3,036.82	3,504.01	4,204.82
Hollacombe	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94
Holsworthy	1,486.30	1,734.02	1,981.74	2,229.46	2,724.90	3,220.33	3,715.76	4,458.92
Holsworthy Hamlets	1,402.45	1,636.20	1,869.94	2,103.69	2,571.18	3,038.67	3,506.14	4,207.38
Huish	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94
Landcross & Littleham	1,398.37	1,631.44	1,864.50	2,097.57	2,563.70	3,029.83	3,495.94	4,195.14
Langtree	1,401.33	1,634.90	1,868.45	2,102.01	2,569.12	3,036.24	3,503.34	4,204.02
Little Torrington	1,394.89	1,627.37	1,859.85	2,092.34	2,557.31	3,022.27	3,487.23	4,184.68
Luffincott & Tetcott	1,414.42	1,650.16	1,885.90	2,121.64	2,593.12	3,064.59	3,536.06	4,243.28
Merton	1,453.85	1,696.17	1,938.47	2,180.79	2,665.41	3,150.03	3,634.64	4,361.58
Milton Damerel	1,398.57	1,631.68	1,864.77	2,097.87	2,564.06	3,030.26	3,496.44	4,195.74
Monkleigh	1,415.16	1,651.03	1,886.88	2,122.75	2,594.47	3,066.20	3,537.91	4,245.50
Northam	1,433.88	1,672.87	1,911.84	2,150.83	2,628.79	3,106.76	3,584.71	4,301.66
Newton St Petrock	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94
Pancrasweek	1,394.42	1,626.83	1,859.23	2,091.64	2,556.45	3,021.26	3,486.06	4,183.28
Parkham	1,411.65	1,646.94	1,882.21	2,117.49	2,588.04	3,058.60	3,529.14	4,234.98
Peters Marland	1,394.87	1,627.35	1,859.83	2,092.31	2,557.27	3,022.23	3,487.18	4,184.62
Petrockstowe	1,399.97	1,633.30	1,866.63	2,099.96	2,566.62	3,033.28	3,499.93	4,199.92
Pyworthy	1,395.45	1,628.04	1,860.61	2,093.19	2,558.34	3,023.50	3,488.64	4,186.38
Roborough	1,400.68	1,634.13	1,867.58	2,101.03	2,567.93	3,034.82	3,501.71	4,202.06
Shebbear	1,408.95	1,643.78	1,878.60	2,113.43	2,583.08	3,052.73	3,522.38	4,226.86
Sheepwash	1,422.45	1,659.53	1,896.60	2,133.68	2,607.83	3,081.98	3,556.13	4,267.36
St Giles on the Heath & Northcott	1,424.46	1,661.88	1,899.28	2,136.70	2,611.52	3,086.35	3,561.16	4,273.40
St Giles in the Wood	1,399.03	1,632.21	1,865.38	2,098.56	2,564.91	3,031.26	3,497.59	4,197.12
Sutcombe	1,415.09	1,650.94	1,886.79	2,122.64	2,594.34	3,066.04	3,537.73	4,245.28
Thornbury	1,407.25	1,641.79	1,876.33	2,110.88	2,579.97	3,049.05	3,518.13	4,221.76
Virginstow	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94
Weare Giffard	1,403.53	1,637.45	1,871.37	2,105.30	2,573.15	3,040.99	3,508.83	4,210.60
Welcombe	1,401.69	1,635.31	1,868.92	2,102.54	2,569.77	3,037.00	3,504.23	4,205.08
Winkleigh	1,418.04	1,654.39	1,890.72	2,127.07	2,599.75	3,072.44	3,545.11	4,254.14
Woolsey	1,404.33	1,638.39	1,872.44	2,106.50	2,574.61	3,042.72	3,510.83	4,213.00
Yarnscombe	1,414.13	1,649.83	1,885.51	2,121.21	2,592.59	3,063.97	3,535.34	4,242.42
Lundy	1,382.31	1,612.70	1,843.08	2,073.47	2,534.24	2,995.01	3,455.78	4,146.94