

**REPORT OF** Finance Manager and Section 151 Officer  
**To:** Full Council  
**Subject:** Council Tax Base 2022/23  
**Date:** 13 December 2021

**Reference:**

**PURPOSE OF REPORT:**

To set the Council Tax Base for 2022/23

**1. INTRODUCTION**

Council tax regulations require the Council Tax Base to be set by 31 January.

**2. REPORT**

The Council Tax Base is calculated by taking the number of chargeable dwellings within the district at 30<sup>th</sup> November 2021, together with the estimated affects of changes arising from:

- Banding Appeals
- New Properties
- Claims for Local Council Tax Support
- Other Reliefs (such as single person discounts)
- Other changes to the council tax list
- Consequences of losses and delay in the recovery of the tax levy

At the time of writing this report the process to calculate the number of band D equivalent dwellings as estimated at the 30<sup>th</sup> November 2021 has not been fully completed, which is often the case when the meeting setting the base falls close to the 30 November. In such instances the data is tabled at the Full Council meeting. The process to obtain the Council Tax Base information is briefly described below:

- 1<sup>st</sup> December Capita (the Council's software provider) extract a copy of the Council Tax data as at the close of business on the 30<sup>th</sup> November into the Academy test database. Capita will have to do this for all their clients throughout the country.
- 2<sup>nd</sup> – 7<sup>th</sup> December officers within the Council's systems admin team extract data from the Academy test database into the Council Tax Base modelling system. The data extracted is then validated.
- 7<sup>th</sup> December the Council Tax Base data is shared with colleagues in Finance, so that the information is available for tabling at Full Council on the 13th December. The tax base information is then shared with the Council's preceptors (Devon County, Devon and Cornwall Police and Devon & Somerset Police) and the Parish/Town Councils within the District.

For information the equivalent figure at 30<sup>th</sup> November 2020 was 24,664.15

The number of Band D equivalents is then adjusted for a non collection percentage. Based upon current performance the amount collected is estimated to be 98% (97.45% in 2021/22).

The collection rate has been adjusted due to the ongoing impact of the current global pandemic. The number of Band D equivalents (after accounting for the non-collection percentage) provides the tax base for each individual parish and for the whole of the Torridge District Council Area.



For information the 2021/22 tax base after accounting for non collection was 24,035.20.

Appendix 1 shows the council tax base used for 2021/22 broken down by each parish.

The information that will be tabled at the Full Council meeting is as below

- Band D Equivalentents as at 30<sup>th</sup> November 2021 XX,XXX
- Band D Equivalentents as at 30<sup>th</sup> November 2021  
(after 2.0% non collection rate) XX,XXX
- 2022/23 Tax Base broken down by Parish

### **3. IMPLICATIONS**

#### Legal Implications

The Council has a legal requirement to set a council tax base and to inform the major precepting bodies by 31<sup>st</sup> January each year.

#### Financial Implications

Collection of council tax within the district is of major consideration in funding services and treasury management.

#### 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 issues in calculating the tax base.

#### Risk Management

If collection rate is not achieved than there will be a shortfall on the Collection Fund. However past performance indicates that 98% is a reasonable estimate for 2022/23.

#### Compliance with Policies and Strategies

Reflects the local council tax support scheme

#### Ward Member and Leader Member Views

Lead Member Cllr. C.Hodson has been consulted in the writing of this report and commented that

"the Council has a legal requirement to set a council tax base by 31<sup>st</sup> January each year. The tax base can only be approved by either Full Council or Community & Resources (C&R) Committee.

The next C&R meeting is on the 24<sup>th</sup> January 2022, which is close to the statutory deadline. Furthermore if the formal approval of the tax base was delayed to the 24<sup>th</sup> January 2022, this would impact adversely on both our preceptors and parish/town council in setting their precepts. Consequently the actual figures for the tax base will be tabled at the Full Council on the 13<sup>th</sup> December 2021."

### **4. CONCLUSION**

The 2022/23 Council Tax Base will be tabled at the Full Council 13<sup>th</sup> December 2021.



## 5. RECOMMENDATION

That the Committee:-  
Agree the Council Tax Base for 2022/23

### SUPPORTING INFORMATION

Consultations:	Date of Consultation – 02 <sup>nd</sup> December 2021 Officers Consulted – Chief Executive Head of Legal and Governance (& Monitoring Officer) Finance Manager and Section 151 Officer
Contact Officer:	Gwydion Batten – Senior Accountant Collection fund
Background Papers:	Tax base working papers



## Appendix 1

Parish	2021/22 Tax Base	2022/23 Tax Base
Abbotsham	219.76	
Abbots Bickington	14.52	
Alverdiscott & Huntsshaw	168.39	
Alw ington	150.51	
Ashreigney	211.75	
Ashwater	291.58	
Beaford	196.47	
Bideford	5,367.96	
Black Torrington	204.72	
Bradford & Cookbury	219.59	
Bradw orthy	419.83	
Bridgerule	271.90	
Broadw oodwidger	250.61	
Buckland Brew er	336.13	
Buckland Filleigh	61.29	
Bulkw orthy	29.58	
Claw ton	125.03	
Clovelly	153.67	
Dolton	351.67	
Dow land	42.55	
East & West Putford	132.50	
Frithelstock	148.48	
Great Torrington	1,677.16	
Halw ill	312.90	
Hartland	734.48	
High Bickington	399.80	
Hollacombe	20.87	
Holsw orthy	1,053.63	
Holsw orthy Hamlets	370.39	
Huish	15.12	
Landcross & Littleham	224.51	
Langtree	308.76	
Little Torrington	159.96	
Luffincott & Tetcott	68.01	
Merton	125.24	
Milton Damerel	177.04	
Monkleigh	128.54	
Northam	5,021.11	
New ton St Petrock	78.24	
Pancrasw eek	92.94	
Parkham	332.16	
Peters Marland	78.65	
Petrockstow e	167.44	
Pyw orthy	298.44	
Roborough	126.38	
Shebbear	359.85	
Sheepw ash	113.87	
St Giles on the Heath & Northcott	225.83	
St Giles in the Wood	234.31	
Sutcombe	126.78	
Thornbury	113.19	
Virginstow	43.68	
Weare Giffard	171.98	
Welcombe	85.71	
Winkleigh	624.79	
Woolsery	453.31	
Yarnscombe	132.19	
Lundy	9.45	
<b>Total Tax Base</b>	<b>24,035.20</b>	<b>0.00</b>

