PURPOSE OF REPORT:
The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2017/18.

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 6 February 2017 Members agreed to recommend to Full Council that the District Council revenue budget for 2017/18 be £10,251,143 and that there should be a £5 increase in the Band D Council Tax level of £153.66 charged by Torridge District Council. The budget 2017/18 report is also 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 2017/18 total £1,268,928. The increase in the average Band D Council Tax for Town and Parish Councils is 6.93% and results in an average Band D Council Tax of £54.18 for 2017/18.

   **Devon County Council**
   Members of Devon County Council met on 16 February 2017 and agreed a 4.99% Council Tax Increase. This results in a Band D Council Tax level of £1,267.92.

   **Devon and Cornwall Police and Crime Commissioner**
   The Commissioner has advised that a Council Tax increase of 1.99% is required for 2017/18. This results in a Band D Council Tax level of £176.28.

   **Devon and Somerset Fire and Rescue Authority**
   Members of Devon and Somerset Fire and Rescue Authority met on 17 February 2017 and have agreed a 1.99% Council Tax increase. This results in a Band D Council Tax level of £81.57.
3. **RESOURCES IMPLICATIONS**

If the formal Council Tax Resolutions for 2017/18 set out in Appendix 1 are approved, the total average Band D Council Tax will be as follows:

<table>
<thead>
<tr>
<th></th>
<th>2016/17 £</th>
<th>2017/18 £</th>
<th>Increase %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Torridge District Council</td>
<td>148.66</td>
<td>153.66</td>
<td>3.36%</td>
</tr>
<tr>
<td>Devon County Council</td>
<td>1,207.62</td>
<td>1,267.92</td>
<td>4.99%</td>
</tr>
<tr>
<td>Devon &amp; Cornwall Police and Crime Commissioner</td>
<td>172.84</td>
<td>176.28</td>
<td>1.99%</td>
</tr>
<tr>
<td>Devon &amp; Somerset Fire Authority</td>
<td>79.98</td>
<td>81.57</td>
<td>1.99%</td>
</tr>
<tr>
<td>Town &amp; Parish Council (average)</td>
<td>50.67</td>
<td>54.18</td>
<td>6.93%</td>
</tr>
<tr>
<td><strong>Total average Band D</strong></td>
<td><strong>1,659.77</strong></td>
<td><strong>1,733.61</strong></td>
<td><strong>4.45%</strong></td>
</tr>
</tbody>
</table>

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
Community & Resources Committee, 6 February 2017.

5. RECOMMENDATIONS

That Council approve the formal Council Tax Resolution for 2017/18 set out in Appendix 1 to this report.

SUPPORTING INFORMATION

Consultations: Date of Consultation – February 2017
Officers Consulted – Head of Paid Service
Senior Solicitor

Contact Officers: Mike Norton – Senior Capital Accountant

Background Papers: Revenue budget working papers