

**REPORT OF** Finance Manager and Section 151 Officer  
**To:** Full Council  
**Subject:** Council Tax Base 2023/24  
**Date:** 12 December 2022

**Reference:**

**PURPOSE OF REPORT:**

To set the Council Tax Base for 2023/24

**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 2022, together with the estimated effects 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 2022 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 12th 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 2021 was 24,945.95

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% (98% in 2022/23).

The collection rate has been set being mindful of the ongoing impact of the cost of living crisis.



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 2022/23 tax base after accounting for non collection was 24,447.03.

Appendix 1 shows the council tax base broken down by each parish.

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

- Band D Equivalents as at 30<sup>th</sup> November 2022 XX,XXX
- Band D Equivalents as at 30<sup>th</sup> November 2022  
(after 2.0% non collection rate) XX,XXX
- 2023/24 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 then there will be a shortfall on the Collection Fund. However current performance indicates that 98% is a reasonable estimate for 2023/24.

#### 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 23<sup>rd</sup> January 2023, which is close to the statutory deadline. Furthermore if the formal approval of the tax base was delayed to the 23<sup>rd</sup> January 2023, 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 12<sup>th</sup> December 2022."



#### **4. CONCLUSION**

The 2023/24 Council Tax Base will be tabled at the Full Council 12<sup>th</sup> December 2022

#### **5. RECOMMENDATION**

That the Committee:-

Agree the Council Tax Base for 2023/24

#### **SUPPORTING INFORMATION**

Consultations:	Date of Consultation –24 <sup>th</sup> November 2022 Officers Consulted – Chief Executive Head of Legal and Governance (& Monitoring Officer) Finance Manager and Section 151 Officer Head of Communities & Place
Contact Officer:	Gwydion Batten – Senior Accountant Collection fund
Background Papers:	Tax base working papers



## Appendix 1

Parish	2022/23 Tax Base	2023/24 Tax Base
Abbotsham	219.72	
Abbots Bickington	13.72	
Alverdiscott & Huntsshaw	168.17	
Alw ington	148.08	
Ashreigney	210.90	
Ashwater	297.72	
Beaford	203.66	
Bideford	5,450.58	
Black Torrington	207.35	
Bradford & Cookbury	218.08	
Bradw orthy	432.26	
Bridgerule	279.51	
Broadw oodwidger	251.08	
Buckland Brew er	346.95	
Buckland Filleigh	62.72	
Bulkw orthy	28.91	
Claw ton	126.22	
Clovelly	154.84	
Dolton	356.14	
Dow land	42.53	
East & West Putford	137.88	
Frithelstock	148.68	
Great Torrington	1,714.01	
Halw ill	323.18	
Hartland	741.97	
High Bickington	399.94	
Hollacombe	22.54	
Holsw orthy	1,097.68	
Holsw orthy Hamlets	380.01	
Huish	14.99	
Landcross & Littleham	228.24	
Langtree	322.35	
Little Torrington	158.96	
Luffincott & Tetcott	64.58	
Merton	125.05	
Milton Damerel	180.32	
Monkleigh	131.91	
Northam	5,090.74	
New ton St Petrock	81.83	
Pancrasw eek	99.09	
Parkham	352.13	
Peters Marland	79.61	
Petrockstow e	169.85	
Pyw orthy	304.31	
Roborough	130.64	
Shebbear	362.46	
Sheepw ash	119.40	
St Giles on the Heath & Northcott	229.31	
St Giles in the Wood	239.12	
Sutcombe	127.11	
Thornbury	117.89	
Virginstow	44.00	
Weare Giffard	167.19	
Welcombe	87.71	
Winkleigh	632.21	
Woolsery	454.23	
Yarnscombe	137.17	
Lundy	9.60	
<b>Total Tax Base</b>	<b>24,447.03</b>	<b>0.00</b>

