

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 30th November 2022, 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

The number of Band D equivalent dwellings is estimated at 25,254.71

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.

The tax base after accounting for non collection is 24,749.62

Appendix 1 shows the council tax base used for setting the council tax for 2022/23 and the proposed 2023/24 tax base broken down by each 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 31st 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 past 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 31st 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 23rd January 2023, which is close to the statutory deadline. Furthermore if the formal approval of the tax base was delayed to the 23rd 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 12th December 2022."

4. CONCLUSION

The 2023/24 Council Tax Base is to be set at 24,749.62

5. RECOMMENDATION

That the Committee:-
Agree the Council Tax Base for 2023/24 at 24,749.62

SUPPORTING INFORMATION

Consultations:	Date of Consultation –24 th 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	227.33
Abbots Bickington	13.72	14.04
Alverdiscott & Huntshaw	168.17	172.44
Alw ington	148.08	152.03
Ashreigney	210.90	214.68
Ashwater	297.72	301.27
Beaford	203.66	206.94
Bideford	5,450.58	5,488.70
Black Torrington	207.35	209.35
Bradford & Cookbury	218.08	221.12
Bradw orthy	432.26	433.40
Bridgerule	279.51	292.07
Broadw oodwidge	251.08	250.10
Buckland Brew er	346.95	352.22
Buckland Filleigh	62.72	63.11
Bulkw orthy	28.91	27.73
Claw ton	126.22	126.84
Clovelly	154.84	154.64
Dolton	356.14	354.37
Dow land	42.53	43.61
East & West Putford	137.88	136.71
Frithelstock	148.68	151.70
Great Torrington	1,714.01	1,744.33
Halw ill	323.18	324.65
Hartland	741.97	758.17
High Bickington	399.94	411.60
Hollacombe	22.54	24.50
Holsw orthy	1,097.68	1,101.61
Holsw orthy Hamlets	380.01	391.25
Huish	14.99	15.09
Landcross & Littleham	228.24	229.12
Langtree	322.35	325.55
Little Torrington	158.96	160.33
Luffincott & Tetcott	64.58	64.29
Merton	125.05	123.77
Milton Damerel	180.32	181.10
Monkleigh	131.91	133.59
Northam	5,090.74	5,160.74
New ton St Petrock	81.83	82.71
Pancrasw eek	99.09	103.20
Parkham	352.13	359.72
Peters Marland	79.61	80.71
Petrockstow e	169.85	170.77
Pyw orthy	304.31	314.87
Roborough	130.64	130.33
Shebbear	362.46	380.42
Sheepw ash	119.40	125.53
St Giles on the Heath & Northcott	229.31	232.30
St Giles in the Wood	239.12	235.30
Sutcombe	127.11	128.87
Thornbury	117.89	114.46
Virginstow	44.00	42.24
Weare Giffard	167.19	170.20
Welcombe	87.71	89.57
Winkleigh	632.21	635.56
Woolsery	454.23	462.79
Yarnscombe	137.17	136.38
Lundy	9.60	9.60
Total Tax Base	24,447.03	24,749.62

