

## Agenda Item

**REPORT OF** Finance Manager & Section 151 Officer

**To:** Full Council

**Subject:** Council Tax Resolution 2024/25

**Date:** 19 February 2024

**Reference:**

### **PURPOSE OF REPORT:**

The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2024/25.

## **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 29th January 2024 Members resolved to recommend to Full Council that:

- The District Council revenue budget for 2024/25 be £12.194m – subject to the following
  - 2.99% increase to Band D Council Tax
- There should be a 2.99% (£5.50) increase in the Band D Council Tax level charged by Torridge District Council, from £184.00 to £189.50 subject to full council consideration of the budget report.

The Budget 2024/25 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 2024/25 total £2,113,128.12. The increase in the average Band D Council Tax for Town and Parish Councils is £4.79 (6.08%) and results in an average Band D Council Tax of £83.60 for 2024/25.

### Devon County Council (Provisional)

Members of Devon County Council will meet on 15th February 2024 to agree a proposed Council Tax increase of £81.54 (4.99%) This will result in a Band D Council Tax level of £1,715.67.

### Devon and Cornwall Police and Crime Commissioner

The Commissioner has proposed that a Band D Council Tax increase of £12.94 (4.95%) is required for 2024/25. This results in a Band D Council Tax level of £274.50

### Devon and Somerset Fire and Rescue Authority (Provisional)

Members of Devon and Somerset Fire and Rescue Authority will meet on 16th February 2024 to agree a proposed Council Tax increase of £2.89 (2.99%). This will result in a Band D Council Tax level of £99.68.

### 3. RESOURCES IMPLICATIONS (Provisional)

If the formal Council Tax Resolutions for 2024/25 set out in Appendix 1 are approved, the total average Band D Council Tax will be as follows: -

	2023/24 £	2024/25 £	Increase %	Increase £
Torrige District Council	184.00	189.50	2.99%	5.50
Devon County Council (Provisional)	1634.13	1,715.67	4.99%	81.54
Devon & Cornwall Police and Crime Commissioner	261.56	274.50	4.95%	12.94
Devon & Somerset Fire Authority (Provisional)	96.79	99.68	2.99%	2.89
Town & Parish Council (average)	78.81	83.60	6.08%	4.79
<b>Total average Band D</b>	<b>2,255.29</b>	<b>2,362.95</b>	<b>4.77%</b>	<b>107.66</b>

If there are any change to the provisional figures provided by Devon County Council, Devon & Cornwall Police & Crime Commissioner or Devon & Somerset Fire Authority then a revised report will be tabled

### 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 Bushby 7th February 2024 – “Please note that Torrige District Council receives only 8% of the total amount raised by Council Tax. This is the last stage in the process

whereby Torridge 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 £5.50 increase on a Band D property is equivalent to a 2.99% rise, which is lower than inflation at 4.2% (CPIH, December 2023) and a lower percentage increase than that of DCC, the PCC and the Town and Parish council average.

## **5. RECOMMENDATIONS**

That Council approve the formal Council Tax Resolution for 2024/25 set out in Appendix 1 to this report.

## **SUPPORTING INFORMATION**

Consultations:	Date of Consultation –8th February 2024 Officers Consulted – Chief Executive Head of Legal and Governance (& Monitoring Officer) Head of Communities & Place
Contact Officers:	Gwydion Batten – Principal 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 11th of December 2023 the Council calculated the Council Tax Base 2024/25
  - (a) for the whole Council area as 25,277.33 [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 2024/25 (excluding Parish precepts) is £ 4,790,054.04
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 2024/25 in accordance with Sections 31 to 36 of the Act:
  - (a) 36,161,410.16 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) 29,258,228.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
  - (c) 6,903,182.16 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) £ 273.10 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) £2,113,128.12 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act
  - (f) £ 189.50 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	1,143.78	1,334.41	1,525.04	1,715.67	2,096.93	2,478.19	2,859.45	3,431.34
Devon & Cornwall Police and Crime Commissioner	183.00	213.50	244.00	274.50	335.50	396.50	457.50	549.00
Devon & Somerset Fire & Rescue Authority	66.45	77.53	88.60	99.68	121.83	143.98	166.13	199.36

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 2024/25 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 £
241.96	9,000.00	Abbotsham	151.13	176.32	201.51	226.70	277.08	327.46	377.83	453.40
14.80	0.00	Abbots Bickington	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00
172.68	6,400.00	Alverdiscott & Huntshaw	151.04	176.21	201.39	226.56	276.91	327.25	377.60	453.12
151.31	5,106.00	Alwington	148.83	173.64	198.44	223.25	272.86	322.47	372.08	446.50
220.89	9,942.35	Ashreigney	156.34	182.40	208.45	234.51	286.62	338.74	390.85	469.02
310.07	9,084.00	Ashwater	145.87	170.18	194.49	218.80	267.42	316.04	364.67	437.60
206.29	6,500.00	Beaford	147.34	171.90	196.45	221.01	270.12	319.24	368.35	442.02
5533.28	655,748.77	Bideford	205.34	239.56	273.79	308.01	376.46	444.90	513.35	616.02
210.31	10,203.00	Black Torrington	158.67	185.12	211.56	238.01	290.90	343.79	396.68	476.02
226.87	5,775.00	Bradford/Cookbury	143.31	167.19	191.08	214.96	262.73	310.50	358.27	429.92
446.49	19,574.00	Bradworthy	155.56	181.49	207.41	233.34	285.19	337.05	388.90	466.68
296.25	10,722.00	Bridgerule	150.46	175.54	200.61	225.69	275.84	326.00	376.15	451.38
250.68	11,500.00	Broadwoodwidge	156.92	183.07	209.23	235.38	287.69	339.99	392.30	470.76
373.87	25,000.00	Buckland Brewer	170.91	199.40	227.88	256.37	313.34	370.31	427.28	512.74
63.41	3,172.00	Buckland Filleigh	159.68	186.29	212.91	239.52	292.75	345.97	399.20	479.04
28.62	0.00	Bulkworthy	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00
127.79	6,515.00	Clawton	160.32	187.04	213.76	240.48	293.92	347.36	400.80	480.96
160.03	4,500.00	Clovelly	145.08	169.26	193.44	217.62	265.98	314.34	362.70	435.24
354.86	16,060.00	Dolton	156.51	182.59	208.68	234.76	286.93	339.10	391.27	469.52
44.39	0.00	Dowland	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00
137.59	3,090.00	East/West Putford	141.31	164.86	188.41	211.96	259.06	306.16	353.27	423.92
156.11	10,500.00	Frithelstock	171.17	199.70	228.23	256.76	313.82	370.88	427.93	513.52
1754.89	236,499.00	Great Torrington	216.18	252.21	288.24	324.27	396.33	468.39	540.45	648.54
335.94	17,824.00	Halwill	161.71	188.66	215.61	242.56	296.46	350.36	404.27	485.12
769.20	27,285.00	Hartland	149.98	174.98	199.97	224.97	274.96	324.96	374.95	449.94
415.62	14,000.00	High Bickington	148.79	173.58	198.38	223.18	272.78	322.37	371.97	446.36
31.95	0.00	Hollacombe	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00
1107.20	188,350.00	Holsworthy	239.74	279.70	319.65	359.61	439.52	519.44	599.35	719.22
397.10	11,824.00	Holsworthy Hamlets	146.19	170.55	194.92	219.28	268.01	316.74	365.47	438.56
15.48	0.00	Huish	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00
232.26	6,942.00	Landcross/Littleham	146.26	170.64	195.01	219.39	268.14	316.90	365.65	438.78
330.65	10,052.00	Langtree	146.60	171.03	195.47	219.90	268.77	317.63	366.50	439.80
159.35	3,000.00	Little Torrington	138.89	162.03	185.18	208.33	254.63	300.92	347.22	416.66
70.56	4,500.00	Luffincott/Tetcott	168.85	197.00	225.14	253.28	309.56	365.85	422.13	506.56
127.60	12,220.00	Merton	190.18	221.88	253.57	285.27	348.66	412.06	475.45	570.54
186.10	10,900.00	Milton Damerel	165.38	192.94	220.51	248.07	303.20	358.32	413.45	496.14
137.98	6,550.00	Monkleigh	157.98	184.31	210.64	236.97	289.63	342.29	394.95	473.94
5,338.75	567,832.00	Northam	197.24	230.11	262.99	295.86	361.61	427.35	493.10	591.72
82.81	0.00	Newton St Petrock	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00
97.80	2,000.00	Pancrasweek	139.97	163.29	186.62	209.95	256.61	303.26	349.92	419.90
382.20	19,913.00	Parkham	161.07	187.91	214.76	241.60	295.29	348.98	402.67	483.20
81.44	1,615.00	Peters Marland	139.55	162.81	186.07	209.33	255.85	302.37	348.88	418.66
176.50	5,500.00	Petrockstowe	147.11	171.62	196.14	220.66	269.70	318.73	367.77	441.32
319.48	8,000.00	Pyworthy	143.03	166.86	190.70	214.54	262.22	309.89	357.57	429.08
134.26	3,900.00	Roborough	145.70	169.98	194.27	218.55	267.12	315.68	364.25	437.10
373.87	15,160.00	Shebbear	153.37	178.93	204.49	230.05	281.17	332.29	383.42	460.10
134.75	8,113.00	Sheepwash	166.47	194.22	221.96	249.71	305.20	360.69	416.18	499.42
248.43	15,000.00	St Giles/Heath & Northcott	166.59	194.35	222.12	249.88	305.41	360.94	416.47	499.76
238.92	7,000.00	St Giles in Wood	145.87	170.18	194.49	218.80	267.42	316.04	364.67	437.60
130.34	6,750.00	Sutcombe	160.86	187.67	214.48	241.29	294.91	348.53	402.15	482.58
117.70	4,861.00	Thombury	153.87	179.51	205.16	230.80	282.09	333.38	384.67	461.60
44.59	0.00	Virginstow	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00
173.07	5,674.00	Weare Giffard	148.19	172.88	197.58	222.28	271.68	321.07	370.47	444.56
94.77	2,550.00	Welcombe	144.27	168.32	192.36	216.41	264.50	312.59	360.68	432.82
678.65	38,000.00	Winkleigh	163.66	190.94	218.21	245.49	300.04	354.60	409.15	490.98
478.83	15,002.00	Woolsery	147.22	171.76	196.29	220.83	269.90	318.98	368.05	441.66
140.43	7,920.00	Yamscombe	163.93	191.26	218.58	245.90	300.54	355.19	409.83	491.80
9.31	0.00	Lundy	126.33	147.39	168.44	189.50	231.61	273.72	315.83	379.00

## APPENDIX B

	VALUATION BANDS							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Abbotsham	1,544.36	1,801.76	2,059.15	2,316.55	2,831.34	3,346.13	3,860.91	4,633.10
Abbots Bickington	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70
Alverdiscott & Huntshaw	1,544.27	1,801.65	2,059.03	2,316.41	2,831.17	3,345.92	3,860.68	4,632.82
Alwington	1,542.06	1,799.08	2,056.08	2,313.10	2,827.12	3,341.14	3,855.16	4,626.20
Ashreigney	1,549.57	1,807.84	2,066.09	2,324.36	2,840.88	3,357.41	3,873.93	4,648.72
Ashwater	1,539.10	1,795.62	2,052.13	2,308.65	2,821.68	3,334.71	3,847.75	4,617.30
Beaford	1,540.57	1,797.34	2,054.09	2,310.86	2,824.38	3,337.91	3,851.43	4,621.72
Bideford	1,598.57	1,865.00	2,131.43	2,397.86	2,930.72	3,463.57	3,996.43	4,795.72
Black Torrington	1,551.90	1,810.56	2,069.20	2,327.86	2,845.16	3,362.46	3,879.76	4,655.72
Bradford & Cookbury	1,536.54	1,792.63	2,048.72	2,304.81	2,816.99	3,329.17	3,841.35	4,609.62
Bradworthy	1,548.79	1,806.93	2,065.05	2,323.19	2,839.45	3,355.72	3,871.98	4,646.38
Bridgerule	1,543.69	1,800.98	2,058.25	2,315.54	2,830.10	3,344.67	3,859.23	4,631.08
Broadwoodwider	1,550.15	1,808.51	2,066.87	2,325.23	2,841.95	3,358.66	3,875.38	4,650.46
Buckland Brewer	1,564.14	1,824.84	2,085.52	2,346.22	2,867.60	3,388.98	3,910.36	4,692.44
Buckland Filleigh	1,552.91	1,811.73	2,070.55	2,329.37	2,847.01	3,364.64	3,882.28	4,658.74
Bulkworthy	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70
Clawton	1,553.55	1,812.48	2,071.40	2,330.33	2,848.18	3,366.03	3,883.88	4,660.66
Clovelly	1,538.31	1,794.70	2,051.08	2,307.47	2,820.24	3,333.01	3,845.78	4,614.94
Dolton	1,549.74	1,808.03	2,066.32	2,324.61	2,841.19	3,357.77	3,874.35	4,649.22
Dowland	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70
East & West Putford	1,534.54	1,790.30	2,046.05	2,301.81	2,813.32	3,324.83	3,836.35	4,603.62
Frithestock	1,564.40	1,825.14	2,085.87	2,346.61	2,868.08	3,389.55	3,911.01	4,693.22
Great Torrington	1,609.41	1,877.65	2,145.88	2,414.12	2,950.59	3,487.06	4,023.53	4,828.24
Halwill	1,554.94	1,814.10	2,073.25	2,332.41	2,850.72	3,369.03	3,887.35	4,664.82
Hartland	1,543.21	1,800.42	2,057.61	2,314.82	2,829.22	3,343.63	3,858.03	4,629.64
High Bickington	1,542.02	1,799.02	2,056.02	2,313.03	2,827.04	3,341.04	3,855.05	4,626.06
Hollacombe	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70
Holsworthy	1,632.97	1,905.14	2,177.29	2,449.46	2,993.78	3,538.11	4,082.43	4,898.92
Holsworthy Hamlets	1,539.42	1,795.99	2,052.56	2,309.13	2,822.27	3,335.41	3,848.55	4,618.26
Huish	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70
Landcross & Littleham	1,539.49	1,796.08	2,052.65	2,309.24	2,822.40	3,335.57	3,848.73	4,618.48
Langtree	1,539.83	1,796.47	2,053.11	2,309.75	2,823.03	3,336.30	3,849.58	4,619.50
Little Torrington	1,532.12	1,787.47	2,042.82	2,298.18	2,808.89	3,319.59	3,830.30	4,596.36
Luffincott & Tetcott	1,562.08	1,822.44	2,082.78	2,343.13	2,863.82	3,384.52	3,905.21	4,686.26
Merton	1,583.41	1,847.32	2,111.21	2,375.12	2,902.92	3,430.73	3,958.53	4,750.24
Milton Damerel	1,558.61	1,818.38	2,078.15	2,337.92	2,857.46	3,376.99	3,896.53	4,675.84
Monkleigh	1,551.21	1,809.75	2,068.28	2,326.82	2,843.89	3,360.96	3,878.03	4,653.64
Northam	1,590.47	1,855.55	2,120.63	2,385.71	2,915.87	3,446.02	3,976.18	4,771.42
Newton St Petrock	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70
Pancrasweek	1,533.20	1,788.73	2,044.26	2,299.80	2,810.87	3,321.93	3,833.00	4,599.60
Parkham	1,554.30	1,813.35	2,072.40	2,331.45	2,849.55	3,367.65	3,885.75	4,662.90
Peters Marland	1,532.78	1,788.25	2,043.71	2,299.18	2,810.11	3,321.04	3,831.96	4,598.36
Petrockstowe	1,540.34	1,797.06	2,053.78	2,310.51	2,823.96	3,337.40	3,850.85	4,621.02
Pyworthy	1,536.26	1,792.30	2,048.34	2,304.39	2,816.48	3,328.56	3,840.65	4,608.78
Roborough	1,538.93	1,795.42	2,051.91	2,308.40	2,821.38	3,334.35	3,847.33	4,616.80
Shebbear	1,546.60	1,804.37	2,062.13	2,319.90	2,835.43	3,350.96	3,866.50	4,639.80
Sheepwash	1,559.70	1,819.66	2,079.60	2,339.56	2,859.46	3,379.36	3,899.26	4,679.12
St Giles on the Heath & Northcott	1,559.82	1,819.79	2,079.76	2,339.73	2,859.67	3,379.61	3,899.55	4,679.46
St Giles in the Wood	1,539.10	1,795.62	2,052.13	2,308.65	2,821.68	3,334.71	3,847.75	4,617.30
Sutcombe	1,554.09	1,813.11	2,072.12	2,331.14	2,849.17	3,367.20	3,885.23	4,662.28
Thornbury	1,547.10	1,804.95	2,062.80	2,320.65	2,836.35	3,352.05	3,867.75	4,641.30
Virginstow	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70
Weare Giffard	1,541.42	1,798.32	2,055.22	2,312.13	2,825.94	3,339.74	3,853.55	4,624.26
Welcombe	1,537.50	1,793.76	2,050.00	2,306.26	2,818.76	3,331.26	3,843.76	4,612.52
Winkleigh	1,556.89	1,816.38	2,075.85	2,335.34	2,854.30	3,373.27	3,892.23	4,670.68
Woolsery	1,540.45	1,797.20	2,053.93	2,310.68	2,824.16	3,337.65	3,851.13	4,621.36
Yamscombe	1,557.16	1,816.70	2,076.22	2,335.75	2,854.80	3,373.86	3,892.91	4,671.50
Lundy	1,519.56	1,772.83	2,026.08	2,279.35	2,785.87	3,292.39	3,798.91	4,558.70