

REPORT OF Finance Manager and Section 151 Officer

To: Full Council

Subject: Council Tax Base 2026/27

Date: 08 December 2025

Reference:

PURPOSE OF REPORT:

To set the Council Tax Base for 2026/27

1. INTRODUCTION

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

2. REPORT

The Council Tax Base is calculated by taking the number of chargeable dwellings within the district at the 30th of November 2025, 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 30th of November 2025, has not been fully completed, which is often the case when the meeting setting the base falls close to the 30th 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:

- MRI (the Council's software provider) extract a copy of the Council Tax data as at the close of business on the 30th of November into the Academy test database. They will have to do this for all their clients throughout the country.
- 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.
- Council Tax Base data is shared with colleagues in Finance, so that the information is available for tabling at Full Council. The tax base information is then shared with the Council's preceptors (Devon County, Devon and Cornwall Police and Devon & Somerset Fire) and the Parish/ Town Councils within the District.

For information the equivalent figure on 30th November 2025 was 27,365.59.

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 96.5% (96.5% in 2025/26).

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 2025/26 tax base after accounting for non-collection was 26,407.79.

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 30th November 2025 XX,XXX
- Band D Equivalents as at 30th November 2025
(after 3.5% non-collection rate) XX,XXX
- 2026/27 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 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 than there will be a shortfall on the Collection Fund. However current performance indicates that 97% is a reasonable estimate for 2025/26.

Compliance with Policies and Strategies

Reflects the local council tax support scheme

Ward Member and Leader Member Views

Lead Member Cllr. D. Bushby 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 19th January 2026, which is close to the statutory deadline. Furthermore, if the formal approval of the tax base were delayed to the 19th January 2026, this would impact adversely on our preceptors, including parish/town councils, in setting their precepts. Consequently, the actual figures for the tax base will be tabled at the Full Council on the 8th December 2025."



4. CONCLUSION

The 2026/27 Council Tax Base will be tabled at the Full Council on 8th December 2025

5. RECOMMENDATION

That Full Council: -

Agree the Council Tax Base for 2026/27

SUPPORTING INFORMATION

Consultations: Date of Consultation – 14th November 2025
 Officers Consulted –
 Chief Executive
 Head of Legal and Governance (& Monitoring Officer)
 Finance Manager and Section 151 Officer
 Head of Communities & Place

Contact Officer: Sally Piper – Principal Accountant

Background Papers: Tax base working papers



Appendix 1

Parish	2024/25 Tax Base	2025/26 Tax Base
Abbotsham	241.96	
Abbots Bickington	14.80	
Alverdiscott & Huntshaw	172.68	
Alwington	151.31	
Ashreigney	220.89	
Ashwater	310.07	
Beaford	206.29	
Bideford	5,533.28	
Black Torrington	210.31	
Bradford & Cookbury	226.87	
Bradworthy	446.49	
Bridgerule	296.25	
Broadwoodwidge	250.68	
Buckland Brewer	373.87	
Buckland Filleigh	63.41	
Bulkworthy	28.62	
Clawton	127.79	
Clovelly	160.03	
Dolton	354.86	
Dowland	44.39	
East & West Putford	137.59	
Frithelstock	156.11	
Great Torrington	1,754.89	
Halwill	335.94	
Hartland	769.20	
High Bickington	415.62	
Hollacombe	31.95	
Holsworthy	1,107.20	
Holsworthy Hamlets	397.10	
Huish	15.48	
Landcross & Littleham	232.26	
Langtree	330.65	
Little Torrington	159.35	
Luffincott & Tetcott	70.56	
Merton	127.60	
Milton Damarel	186.10	
Monkleigh	137.98	
Northam	5,338.76	
Newton St Petrock	82.81	
Pancrasweek	97.80	
Parkham	382.20	
Peters Marland	81.44	
Petrockstowe	176.50	
Pyworthy	319.48	
Roborough	134.26	
Shebbear	373.87	
Sheepwash	134.75	
St Giles on the Heath & Northcott	248.43	
St Giles in the Wood	238.92	
Sutcombe	130.34	
Thornbury	117.70	
Virginstow	44.59	
Weare Giffard	173.07	
Welcombe	94.77	
Winkleigh	678.65	
Woolsery	478.83	
Yarnscombe	140.43	
Lundy	9.31	
Total Tax Base	25,277.34	0.00

