



North Devon Council

Report To/Date: Council 12 January 2022

Topic: COUNCIL TAX BASE (2022/23)

Report by: Director of Resources

1. INTRODUCTION

1.1 Regulations issued under Section 31 (b) of the Local Government Finance Act 1992 require the Council to formally resolve the Council Tax Base for the following financial year.

1.2 The attached schedule sets out the Council Tax Base calculation for the whole of the District. A copy of the individual Parish Council Tax calculation will be circulated.

2. RECOMMENDATIONS

2.1 That the report for the calculation of the Council Tax Base for 2022/23 by the Director of Resources be approved.

2.2 That pursuant to the report and in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by North Devon District Council as its schedule for 2022/23 shall be as shown on the attached schedule.

3. REASONS FOR RECOMMENDATIONS

3.1. The Council needs to determine the Council Tax Base for the financial year 2022/23 to enable the required level of Council Tax to be calculated for that year.

4. REPORT

4.1. The Council Tax Base for the District is set out in the attached appendix for consideration and adoption as the Council Tax Base for the financial year 2022/23.

4.2. The Council Tax Base for 2022/23 as set out in the attached appendix is 34,762.04 Band D equivalent properties compared with 34,397.87 for 2021/22, an increase of 1.06%.

5. RESOURCE IMPLICATIONS

5.1. Financial – as contained in the report.

5.2. Human resources – there are no additional resource implications.



6. EQUALITIES ASSESSMENT

6.1 There are no identified implications in relation to equality in the report as it is focussing on the financial calculations used to set the Council Tax.

7. CONSTITUTIONAL CONTEXT

7.1. Article of Part 3 Annexe 1 paragraph: Part 2, 4.5.26

7.2. Referred or delegated power?:

8. STATEMENT OF CONFIDENTIALITY

8.1. This report contains no confidential information or exempt information under the provisions of Schedule 12A of 1972 Act.

9. BACKGROUND PAPERS

9.1. (The background papers are available for inspection and kept by the author of the report).

10. STATEMENT OF INTERNAL ADVICE

10.1. The author (below) confirms that advice has been taken from all appropriate Councillors and Officers:

Julie Dark (Revenues and Benefits Manager)