



North Devon Council

Report Date: 22 February 2023

Topic: **Council Tax Resolutions 2023/24**

Report by: Director of Resources and Deputy Chief Executive

1. INTRODUCTION

1.1. The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2023/24.

2. RECOMMENDATIONS

2.1. That Council approve the formal Council Tax Resolutions for 2023/24 set out in Appendix A to this report.

3. REASONS FOR RECOMMENDATIONS

3.1. The Council, as Billing Authority, is required to set the Council Tax for the District area for the forthcoming financial year.

4. REPORT

4.1. 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.

4.2. The meeting of Strategy & Resources on 6 February 2023 approved the District Council revenue budget 2023/24 as £14,766,450 and that there be an increase of 2.99% (£5.93 per Band D property) in the level of Council Tax charged by North Devon Council, resulting in a Band D Council Tax level of £204.28

4.3. The precept levels of other precepting bodies are still being decided upon and will be confirmed at the Council meeting above on 22 February 2023. Indicative figures have been included within the Resolution attached in Appendix A and are detailed below: -

Town and Parish Councils

The Town and Parish Council precepts for 2023/24 total £2,881,202. The increase in the average Band D Council Tax for Town and Parish Councils is 7.21% and results in an average Band D Council Tax figure of £82.12

Devon County Council

Members of Devon County Council are meeting on 16 February 2023. Cabinet have recommended a Council Tax increase of 4.99% (includes 1.9949% for adult social care services) and a provisional precept of



£57,334,987 has been reported. This results in a Band D Council Tax level of £1,634.13

The final precept and Band D Council Tax level will be reported to Council at the meeting on 22 February 2023.

Devon and Cornwall Police and Crime Commissioner

The Commissioners Council Tax increase of £15.00 on a Band D property was endorsed by the Police and Crime Panel on 27 January 2023 with a precept of £9,177,078. This results in a Band D Council Tax level of £261.56

Devon and Somerset Fire and Rescue Authority

Members of Devon and Somerset Fire and Rescue Authority are due to meet on 15 February 2023 to consider the budget. The recommendation is a Council Tax increase of £5 and a provisional precept of £3,395,968 has been reported. This results in a Band D Council Tax level of £96.79

The final precept and Band D Council Tax level will be reported to Council at the meeting on 22 February 2023.

5. RESOURCE IMPLICATIONS

5.1. If the formal Council Tax Resolutions for 2023/24 set out in Appendix A are approved, the total average Band D Council Tax will be as follows: -

	2022/23	2023/24	Increase	Notes
	£	£	%	
North Devon Council	198.35	204.28	2.99%	£5.93 per Band D
Devon County Council	1,556.46	1,634.13	4.99%	Meeting 16 Feb 2023 (includes 1.9949% for adult social care services)
Devon & Cornwall Police and Crime Commissioner	246.56	261.56	6.08%	£15.00 per Band D
Devon & Somerset Fire Authority	91.79	96.79	5.45%	Meeting 15 Feb 2023 £5.00 per Band D

	2022/23	2023/24	Increase	Notes
	£	£	%	
Town & Parish Councils	76.60	82.12	7.21%	Average Band D figure
Total average Band D	2,169.76	2,278.88		

6. EQUALITIES ASSESSMENT

6.1. There are no equalities implications anticipated as a result of this report.

7. ENVIRONMENTAL ASSESSMENT

7.1. There are not any environmental implications anticipated as a result of this report, as the purpose of this report is to set the Council Tax for the District for the forthcoming financial year.

8. CORPORATE PRIORITIES

8.1. The Revenue budget and the Medium Term Financial Strategy includes the level of income received from Council Tax; this funding supports the wider delivery plans of the Council in achieving the corporate priorities.

9. CONSTITUTIONAL CONTEXT

9.1. The Constitution defines setting the Council Tax as part of the Budget and the Budget requires approval by Council (Article 4 of the Constitution).

10. STATEMENT OF CONFIDENTIALITY

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

11. BACKGROUND PAPERS

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

12. STATEMENT OF INTERNAL ADVICE

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

Jon Triggs, Director of Resources and Deputy Chief Executive