



North Devon Council

Report Date: Wednesday, 21 February 2024

Topic: Council Tax Resolutions 2024/25

Report by: Jon Triggs, 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 2024/25.

2. RECOMMENDATIONS

2.1. That Council approve the formal Council Tax Resolutions for 2024/25 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 Local Government Finance Act 1992 (as amended) requires billing authorities to calculate a Council Tax requirement for the year, not its budget requirement as previously.

4.2. The meeting of Strategy & Resources on 5 February 2024 recommended approval of the District Council Revenue Budget 2024/25 and that there be an increase of 2.99% (£6.11 per Band D property) in the level of Council Tax charged by North Devon Council, resulting in a Band D Council Tax level of £210.39

4.3. The precept levels of other precepting bodies are still being decided upon and will be confirmed at the Council meeting above on 21 February 2024. 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 2024/25 total £3,335,918. The increase in the average Band D Council Tax for Town and Parish Councils is 14.65% and results in an average Band D Council Tax figure of £94.15

Devon County Council

Members of Devon County Council are meeting on 15 February 2024. Cabinet have recommended a Council Tax increase of 4.99% (includes 1.9992% for adult social care services) and a provisional precept of £60,792,073 has been reported. This results in a Band D Council Tax level of £1,715.67

The final precept and Band D Council Tax level will be reported to Council at the meeting on 21 February 2024.

Devon and Cornwall Police and Crime Commissioner

The Commissioners Council Tax increase of £12.94 on a Band D property was endorsed by the Police and Crime Panel on 2 February 2024 with a precept of £9,726,477. This results in a Band D Council Tax level of £274.50

Devon and Somerset Fire and Rescue Authority

Members of Devon and Somerset Fire and Rescue Authority are due to meet on 16 February 2024 to consider the budget. The recommendation is a Council Tax increase of 2.99% and a provisional precept of £3,532,004 has been reported. This results in a Band D Council Tax level of £99.68

The final precept and Band D Council Tax level will be reported to Council at the meeting on 21 February 2024.

5. RESOURCE IMPLICATIONS

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

	2023/24 £	2024/25 £	Increase %	Notes
North Devon Council	204.28	210.39	2.99%	£6.11 per Band D
Devon County Council	1,634.13	1,715.67	4.99%	Meeting 15 Feb 2024 (includes 1.9992% for adult social care services)
Devon & Cornwall Police and Crime Commissioner	261.56	274.50	4.95%	£12.94 per Band D
Devon & Somerset Fire Authority	96.79	99.68	2.99%	Meeting 16 Feb 2024
Town & Parish Councils	82.12	94.15	14.65%	Average Band D figure
Total average Band D	2,278.88	2,394.39		



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 decision in respect of the recommendations in this report can be made pursuant to Article 4.4, Article 4.5.2 and Article 4.5.23 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