



## **North Devon Council**

Report Date: Wednesday, 15 January 2025

Topic: Council Tax Base 2025/26

Report by: Director of Resources and Deputy Chief Executive

### **INTRODUCTION**

- 1.1. Regulations issued under Section 31B 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 by email.

### **2. RECOMMENDATIONS**

- 2.1. That the report for the calculation of the Council Tax Base for 2025/26 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 2025/26 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 2025/26 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 2025/26.
- 4.2. The Council Tax Base for 2025/26 as set out in the attached appendix is 37,670.43 Band D equivalent properties compared with 35,433.43 for 2024/25, an increase of 6.31%.

### **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. ENVIRONMENTAL ASSESSMENT

7.1 There are no environmental implications arising from this report.

## 8. CORPORATE PRIORITIES

8.1. What impact, positive or negative, does the subject of this report have on:

8.1.1. The commercialisation agenda:

8.1.2. Improving customer focus and/or

8.1.3. Regeneration or economic development

## 9. CONSTITUTIONAL CONTEXT

9.1. The decision in respect of the recommendations in this report can be made pursuant to Article 4.5.23.

## 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: Julie Dark (Revenues and Benefits Manager)