



North Devon Council

Report Date: Wednesday, 26 February 2025

Topic: Council Tax Resolutions 2025/26

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 2025/26.

2. RECOMMENDATIONS

2.1. That Council approve the formal Council Tax Resolutions for 2025/26 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 3 February 2025 recommended approval of the District Council Revenue Budget 2025/26 and that there be an increase of 2.99% (£6.29 per Band D property) in the level of Council Tax charged by North Devon Council, resulting in a Band D Council Tax level of £216.68

4.3. The precept levels of other precepting bodies are still being decided upon and will be confirmed at the Council meeting above on 26 February 2025. 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 2025/26 total £3,911,802. The increase in the average Band D Council Tax for Town and Parish Councils is 10.29% and results in an average Band D Council Tax figure of £103.84



Devon County Council

Members of Devon County Council are meeting on 20 February 2025. Cabinet have recommended a Council Tax increase of 4.99% and a provisional precept of £67,854,239 has been reported. This results in a Band D Council Tax level of £1,801.26

The final precept and Band D Council Tax level will be reported to Council at the meeting on 26 February 2025.

Devon and Cornwall Police and Crime Commissioner

The Commissioners Council Tax increase of £13.70 (4.99%) on a Band D property was endorsed by the Police and Crime Panel on 31 January 2025 with a precept of £10,856,618. This results in a Band D Council Tax level of £288.20

Devon and Somerset Fire and Rescue Authority

Members of Devon and Somerset Fire and Rescue Authority are due to meet on 17 February 2025 to consider the budget. The recommendation is a Council Tax increase of £5.00 (5.02%) and a provisional precept of £3,943,341 has been reported. This results in a Band D Council Tax level of £104.68

The final precept and Band D Council Tax level will be reported to Council at the meeting on 26 February 2025.

5. RESOURCE IMPLICATIONS

5.1. If the formal Council Tax Resolutions for 2025/26 set out in Appendix A are approved, the total average Band D Council Tax will be as follows: -

	2024/25	2025/26	Increase	Notes
	£	£	%	
North Devon Council	210.39	216.68	2.99%	£6.29 per Band D
Devon County Council	1,715.67	1,801.26	4.99%	£85.59 per Band D - Meeting 20 Feb 2025
Devon & Cornwall Police and Crime Commissioner	274.50	288.20	4.99%	£13.70 per Band D
Devon & Somerset Fire Authority	99.68	104.68	5.02%	£5.00 per Band D - Meeting 17 Feb 2025
Town & Parish Councils	94.15	103.84	10.29%	Average Band D figure
Total average Band D	2,394.39	2,514.66		



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