

Teignbridge District Council Council Tax Resolutions for 2023/24

Introduction

1. This report comprises the recommended council tax resolutions to be considered for approval by Council on 21 February 2023 to set its council tax requirement for 2023/24.

Details

2. Appendix 15a - Council tax summary

This shows the precepts of the various organisations for which Teignbridge collects the council tax. It also shows the average council tax payable in respect of these precepts. Revenue support grant and rates baseline funding are detailed. The Teignbridge element of the council tax (excluding parish precepts) is proposed to increase by £5.54 equivalent to 2.99% to £190.71 for 2023/24. Approval of the precepts for Police, County and Fire are planned for 27 January 2023, 16 February 2023 and 15 February 2023 respectively.

In the current year Teignbridge has declared a surplus of £1,000,000 on its collection fund in respect of council tax. This is shared £718,307 to County; £113,787 to Police; £42,361 to Fire; and £125,545 to the district. For Teignbridge this sum plus £0 of community charge giving £125,545 decreases the average council tax by £2.50 in 2023/24 and the impact of previous spreading of losses is funded from earmarked reserves.

3. Appendix 15b - Parish precept analysis

This shows parish precepts, the council tax base and band D charge for each parish.

4. Appendix 15c – Total council taxes

This shows the all inclusive council tax payable for each parish and property valuation band, assuming two or more adults are living in the property. These include Teignbridge, the parishes, county, police, and fire amounts.

Resolutions

Explanations have been given in brackets and are shown bold after the resolutions where appropriate but these do not form part of the formal resolutions.

The Council is recommended to resolve that:

5. a. It be noted that on 12 January 2023 the Council approved the **council tax base for the year 2023/24** as **50,215** for the whole Teignbridge area in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, and as shown in **appendix 15b (tax base column)** the council tax base for the year 2023/24 for dwellings in those parts of its area to which a parish precept relates in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (**individual parish tax bases**).
- b. The **council tax requirement** for Teignbridge's own purposes for 2023/24 (excluding parish precepts) is **£9,576,500**
- c. The following amounts are calculated by the Council for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):

- (1) **£63,753,119** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act (**gross expenditure including parish precepts**).
 - (2) **£49,350,340** being the aggregate of the amounts to which the Council estimates for the items set out in Section 31A (3) of the Act (**total income including rates baseline funding, revenue support grant and contribution from reserves**).
 - (3) **£14,402,779** being the amount by which the aggregate at 5c (1) above exceeds the aggregate at 5c (2) calculated by the Council in accordance with Section 31A (4) of the Act, as its **council tax requirement** for the year (**council tax requirement including parish precepts**).
 - (4) **£286.82** being the amount at 5c (3) above divided by the amount at 5a above calculated by the Council in accordance with Section 31B of the Act as the basic amount of its council tax for the year (**average band D council tax for Teignbridge District Council and parishes**).
 - (5) **£4,826,279** being the aggregate amount of all special items (parish precepts) referred to in Section 34 (1) of the Act (**total parish precepts**).
 - (6) **£190.71** being the amount at 5c (4) above, less the result given by dividing the amount at 5c (5) above by the amount at 5a above, calculated by the Council, in accordance with Section 34 (2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no parish precept relates (**band D council tax for Teignbridge District Council only**).
6. It be noted that for the year **2023/24 county, police and fire** have stated the amounts as shown below in accordance with Section 40 of the Local Government Finance Act 1992, for each of the valuation band categories of dwellings (**all valuation band council taxes for county, police, and fire**).

Precepting organisation	Valuation bands							
	A	B	C	D	E	F	G	H
Devon County Council	1,089.42	1,270.99	1,452.56	1,634.13	1,997.27	2,360.41	2,723.55	3,268.26
Devon & Cornwall Police & Crime Commissioner	174.37	203.44	232.50	261.56	319.68	377.81	435.93	523.12
Devon & Somerset Fire and Rescue Service	64.53	75.28	86.04	96.79	118.30	139.81	161.32	193.58

7. The Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 sets the following amounts of **council tax for the year 2023/24** for each of the categories of dwellings shown in **appendix 15c (total all valuation band council taxes for Teignbridge including parishes, county, police, and fire)**.
8. Teignbridge's basic amount of Council Tax for 2023/24 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992 (**duty to determine whether council tax is excessive and if so to hold a referendum**).