Teignbridge District Council Council Tax Resolutions for 2024/25

Introduction

1. This report comprises the recommended council tax resolutions to be considered for approval by Council on 27 February 2024 to set its council tax requirement for 2024/25.

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 £5.70 equivalent to 2.99% to £196.41 for 2024/25. Approval of the precepts for Police, County and Fire are planned for 2 February 2024, 15 February 2024 and 16 February 2024 respectively.

In the current year Teignbridge has declared a surplus of £2,000,000 on its collection fund in respect of council tax. This is shared £1,433,886 to County; £229,509 to Police; £84,930 to Fire; and £251,675 to the district. For Teignbridge this sum plus £0 of community charge giving £251,675 decreases the average council tax by £4.94 in 2024/25.

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 16 January 2024 the Council approved the council tax base for the year 2024/25 as 50,939 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 2024/25 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 2024/25 (excluding parish precepts) is £10,004,930
 - c. The following amounts are calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011):

- (1) £68,533,210 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).
- £53,004,480 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) £15,528,730 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) £304.85 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) £5,523,800 being the aggregate amount of all special items (parish precepts) referred to in Section 34 (1) of the Act (total parish precepts).
- (6) £196.41 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 2024/25 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	Valuation bands										
organisation	Α	В	С	D	E	F	G	Н			
Devon County	1,143.78	1,334.41	1,525.04	1,715.67	2,096.93	2,478.19	2,859.45	3,431.34			
Council											
Devon &											
Cornwall	183.00	213.50	244.00	274.50	335.50	396.50	457.50	549.00			
Police & Crime											
Commissioner											
Devon &											
Somerset Fire	66.45	77.53	88.60	99.68	121.83	143.98	166.13	199.36			
and Rescue											
Service											

- 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 2024/25** 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 2024/25 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).

Teignbridge District Council Total Council Tax 2024/25

Per Band D Property 2023/24		Precepts & Budgets 2024/25	Per Band D Property 2024/25	Change over previous year	
£ p		£	£р	£р	%
1634.13	Devon County Council Precept [note a]	87,394,514	1,715.67	+81.54	+5.0
261.56	Devon & Cornwall Police & Crime Commissioner Precept [note b]	13,982,756	274.50	+12.94	+4.9
96.79	Devon & Somerset Fire & Rescue Authority Precept [note c]	5,077,600	99.68	+2.89	+3.0
268.20	Teignbridge District Council Budget Less:	14,152,110	277.82	+9.62	+3.6
(4.88)	Revenue Support Grant	(261,270)	(5.13)	-0.25	+0.0
(70.11)	Rates Baseline Funding	(3,634,240)	(71.34)	-1.23	+1.8
(2.50)	(Surplus)/Deficit from Council Tax	(251,670)	(4.94)	-2.44	+97.6
190.71	Council Tax Requirement for Teignbridge District Council	10,004,930	196.41	+5.70	+3.0
96.11 Average	Parish and Town Precepts	5,523,800	108.44 Average	+12.33	+12.8
286.82	Council Tax Requirement for Teignbridge including Parish and Town Precepts	15,528,730	304.85	+18.03	+6.3
2,279.30	Total to be raised from Council Tax	121,983,599	2,394.70	+115.40	+5.1

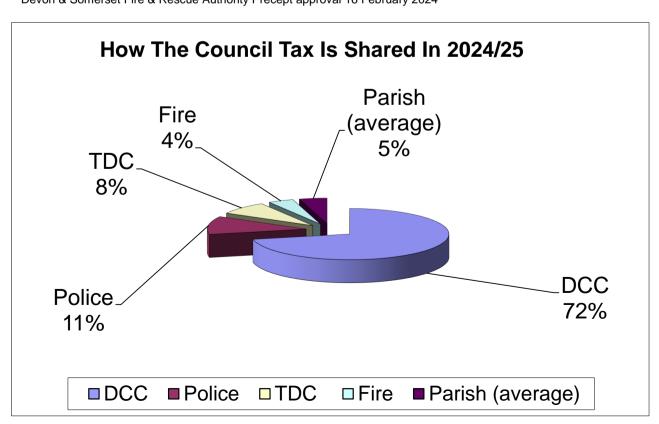
50,215	Council Tax Base (band D equivalent properties)	50,939	+724	+1.4
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£0.499	Small business rates multiplier (rateable value less than £51,000)	£0.499	+0.00	+0.0
£0.512	Business rates multiplier (rateable value greater or equal to £51,000)	£0.546	+0.03	+6.6

Notes:

a Devon County Council Precept approval 15 February 2024

Devon & Cornwall Police & Crime Commissioner Precept approval 2 February 2024
 Devon & Somerset Fire & Rescue Authority Precept approval 16 February 2024



Parish precept analysis

Town/Parish	2023/24 Actual	2024/25 Actual	Precept Increase /	2023/24 Tax	2024/25 Tax	2023/24 Band D	2024/25 Band D	Band D Increase /
_	Precept	Precept	(Decrease)	Base	Base	Charge	Charge	(Decrease)
		•	0.4			•		0.4
Abbatakarawall	£	£	%	Number	Number	£	£	%
Abbotskerswell Ashburton	32,450	33,250	2.5	647.2	646.3	50.14	51.45	2.6
Ashcombe	133,115 0	151,484 0	13.8 0.0	1,466.2 37.3	1,495.9 38.5	90.79 0.00	101.27 0.00	11.5 0.0
Ashton	1,000	1,000	0.0	92.6	92.7	10.80	10.79	(0.1)
Bickington	6,560	9,000	37.2	172.5	175.5	38.03	51.28	34.8
Bishopsteignton	70,009	81,986	17.1	1,272.2	1,277.0	55.03	64.20	16.7
Bovey Tracey	275,224	294,023	6.8	3,093.8	3,148.0	88.96	93.40	5.0
Bridford	11,750	12,220	4.0	236.6	236.4	49.66	51.69	4.1
Broadhempston	21,715	24,450	12.6	325.7	330.0	66.67	74.09	11.1
Buckfastleigh	150,550	156,100	3.7	1,163.2	1,173.9	129.43	132.98	2.7
Buckland-in-the-Moor	625	782	25.1	53.3	53.9	11.73	14.51	23.7
Christow	25,000	27,500	10.0	374.8	375.1	66.70	73.31	9.9
Chudleigh	170,883	185,934	8.8	1,827.3	1,893.5	93.52	98.20	5.0
Coffinswell	6,155	6,524		133.3	131.3	46.17	49.69	7.6
Dawlish	559,404	616,994	10.3	5,801.6	5,879.2	96.42	104.95	8.8
Denbury & Torbryan	11,500	13,500	17.4	379.8	372.7	30.28	36.22	19.6
Doddiscombsleigh	7,788	8,224	5.6	150.5	148.0	51.75	55.57	7.4
Dunchideock	0	6,171	0.0	138.6	138.1	0.00	44.69	
Dunsford	14,198	16,078	13.2	308.0	311.4	46.10	51.63	12.0
Exminster	152,785	162,044	6.1	1,765.3	1,872.2	86.55	86.55	0.0
Haccombe-with-Combe	8,723	9,133	4.7	401.9	404.7	21.70	22.57	4.0
Hennock	45,857	51,645	12.6	639.5	636.7	71.71	81.11	13.1
Holcombe Burnell	7,915	8,940	13.0	260.2	258.6	30.42	34.57	13.6
Ide	15,231	15,948	4.7	245.4	246.1	62.07	64.80	4.4
Ideford	8,865	9,045	2.0	182.1	182.9	48.68	49.45	1.6
llsington	48,345	49,315	2.0	1,062.9	1,066.7	45.48	46.23	1.6
Ipplepen	72,342	73,292	1.3	978.0	983.6	73.97	74.51	0.7
Kenn	38,855	40,798	5.0	456.9	461.2	85.04	88.46	4.0
Kenton	20,047	53,591	167.3	473.9	468.1	42.30	114.49	170.7
Kingskerswell	146,300	159,228	8.8	1,839.8	1,870.8	79.52	85.11	7.0
Kingsteignton	328,301	380,707	16.0	4,047.1	4,080.9	81.12	93.29	15.0
Lustleigh	11,775	13,328	13.2	350.2	345.5	33.62	38.58	14.8
Mamhead Manaton	600	600	0.0	68.0	67.1	8.82	8.94	1.4
Moretonhampstead	6,900 42,030	7,383	7.0 31.5	192.7 692.7	190.5 721.2	35.81 60.68	38.76 76.64	8.2 26.3
Newton Abbot	1,284,500	55,270 1,594,558	24.1	8,548.4	8,767.0	150.26	181.88	20.3
North Bovey	8,820	9,260		157.7	155.7	55.93	59.47	6.3
Ogwell	45,000	50,000		1,076.6	1,074.1	41.80	46.55	11.4
Powderham	0	00,000	0.0	46.4	46.3	0.00	0.00	0.0
Shaldon	45,328	52,800	16.5	1,097.7	1,103.3	41.29	47.86	15.9
Shillingford St. George	4,800	5,050	5.2	164.4	167.5	29.20	30.15	3.3
Starcross	43,884	47,654		594.5	592.9	73.82	80.37	8.9
Stokeinteignhead	25,281	27,436		340.9	345.4	74.16	79.43	7.1
Tedburn St Mary	29,591	34,680	17.2	588.1	587.1	50.32	59.07	17.4
Teigngrace	2,000	2,000		80.1	77.9	24.97	25.67	2.8
Teignmouth	870,803	951,050	9.2	5,413.2	5,474.0	160.87	173.74	8.0
Trusham	957	927		91.1	88.3	10.50	10.50	0.0
Whitestone	6,100	6,100	0.0	320.2	320.3	19.05	19.04	(0.1)
Widecombe-in-the-Moor	6,418	6,798	5.9	288.9	291.4	22.22	23.33	5.0
Woodland	0	0	0.0	75.7	73.6	0.00	0.00	0.0
Parish totals / average	4,826,279	5,523,800	14.5	50,215.0	50,939.0	96.11	108.44	12.8

Council tax payable by parish - 2024/25

In respect of Devon County Council, Devon & Cornwall Police & Crime Commissioner, Devon & Somerset Fire and Rescue Authority, Teignbridge, and Parishes

[Council tax resolutions - paragraph 7]

	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Multiplier	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9
·	£1,524.17	£1,778.20	£2,032.23	£2,286.26	£2,794.32	£3,302.37	£3,810.43	£4,572.52
	£р							
Abbotskerswell	1,558.47	1,818.22	2,077.96	2,337.71	2,857.20	3,376.69	3,896.18	4,675.42
Ashburton	1,591.68	1,856.97	2,122.24	2,387.53	2,918.09	3,448.65	3,979.21	4,775.06
Ashcombe	1,524.17	1,778.20	2,032.23	2,286.26	2,794.32	3,302.37	3,810.43	4,572.52
Ashton	1,531.36	1,786.60	2,041.82	2,297.05	2,807.50	3,317.96	3,828.41	4,594.10
Bickington	1,558.36	1,818.09	2,077.81	2,337.54	2,856.99	3,376.44	3,895.90	4,675.08
Bishopsteignton	1,566.97	1,828.14	2,089.29	2,350.46	2,872.78	3,395.11	3,917.43	4,700.92
Bovey Tracey	1,586.44	1,850.85	2,115.25	2,379.66	2,908.47	3,437.28	3,966.10	4,759.32
Bridford	1,558.63	1,818.41	2,078.17	2,337.95	2,857.49	3,377.04	3,896.58	4,675.90
Broadhempston	1,573.56	1,835.83	2,098.08	2,360.35	2,884.87	3,409.39	3,933.91	4,720.70
Buckfastleigh	1,612.82	1,881.63	2,150.43	2,419.24	2,956.85	3,494.46	4,032.06	4,838.48
Buckland-in-the-Moor	1,533.84	1,789.49	2,045.12	2,300.77	2,812.05	3,323.33	3,834.61	4,601.54
Christow	1,573.04	1,835.22	2,097.39	2,359.57	2,883.92	3,408.27	3,932.61	4,719.14
Chudleigh	1,589.64	1,854.58	2,119.52	2,384.46	2,914.34	3,444.22	3,974.10	4,768.92
Coffinswell	1,557.30	1,816.85	2,076.40	2,335.95	2,855.05	3,374.15	3,893.25	4,671.90
Dawlish	1,594.14	1,859.83	2,125.52	2,391.21	2,922.59	3,453.97	3,985.35	4,782.42
Denbury & Torbryan	1,548.32	1,806.37	2,064.42	2,322.48	2,838.59	3,354.69	3,870.80	4,644.96
Doddiscombsleigh	1,561.22	1,821.42	2,081.62	2,341.83	2,862.24	3,382.64	3,903.05	4,683.66
Dunchideock	1,553.96	1,812.96	2,071.95	2,330.95	2,848.94	3,366.93	3,884.91	4,661.90
Dunsford	1,558.59	1,818.36	2,078.12	2,337.89	2,857.42	3,376.95	3,896.48	4,675.78
Exminster	1,581.87	1,845.52	2,109.16	2,372.81	2,900.10	3,427.39	3,954.68	4,745.62
Haccombe-with-Combe	1,539.22	1,795.76	2,052.29	2,308.83	2,821.90	3,334.97	3,848.05	4,617.66
Hennock	1,578.24	1,841.29	2,104.32	2,367.37	2,893.45	3,419.53	3,945.61	4,734.74
Holcombe Burnell	1,547.22	1,805.09	2,062.96	2,320.83	2,836.57	3,352.31	3,868.05	4,641.66
Ide	1,567.37	1,828.60	2,089.83	2,351.06	2,873.52	3,395.97	3,918.43	4,702.12
Ideford	1,557.14	1,816.66	2,076.18	2,335.71	2,854.76	3,373.80	3,892.85	4,671.42
Ilsington	1,554.99	1,814.16	2,073.32	2,332.49	2,850.82	3,369.15	3,887.48	4,664.98
Ipplepen	1,573.84	1,836.16	2,073.32	2,360.77	2,885.38	3,410.00	3,934.61	4,721.54
Kenn	1,583.14	1,847.01	2,110.86	2,374.72	2,902.43	3,430.15	3,957.86	4,749.44
Kenton	1,600.50	1,867.25	2,110.00	2,400.75	2,934.25	3,467.75	4,001.25	4,801.50
Kingskerswell	1,580.91	1,844.40	2,107.88			3,425.31	3,952.28	4,742.74
Kingsteignton	1,586.36	1,850.76	2,107.00	2,371.37	2,908.34	3,437.13	3,965.91	4,742.74
Lustleigh						3,358.10		
Mamhead	1,549.89	1,808.21	2,066.52	2,324.84	2,841.47	-	3,874.73	4,649.68
Manaton	1,530.13	1,785.16	2,040.17	2,295.20	2,805.24	3,315.29	3,825.33	4,590.40
	1,550.01	1,808.35	2,066.68	2,325.02	2,841.69	3,358.36	3,875.03	4,650.04
Moretonhampstead Newton Abbot	1,575.26	1,837.81	2,100.35	2,362.90	2,887.99	3,413.08	3,938.16	4,725.80
	1,645.42	1,919.67	2,193.90	2,468.14		3,565.09	4,113.56	4,936.28
North Bovey	1,563.82	1,824.46	2,085.09	2,345.73	2,867.00	3,388.27	3,909.55	4,691.46
Ogwell	1,555.20	1,814.41	2,073.60	2,332.81	2,851.21	3,369.61	3,888.01	4,665.62
Powderham	1,524.17	1,778.20	2,032.23	2,286.26	2,794.32	3,302.37	3,810.43	4,572.52
Shaldon	1,556.08	1,815.43	2,074.77	2,334.12	2,852.81	3,371.50	3,890.20	4,668.24
Shillingford St. George	1,544.27	1,801.65	2,059.03		2,831.17	3,345.92	3,860.68	4,632.82
Starcross	1,577.75	1,840.71	2,103.67	2,366.63	2,892.55	3,418.46	3,944.38	4,733.26
Stokeinteignhead	1,577.12	1,839.98	2,102.83	2,365.69	2,891.40	3,417.11	3,942.81	4,731.38
Tedburn St Mary	1,563.55	1,824.15	2,084.73	2,345.33		3,387.70	3,908.88	4,690.66
Teigngrace	1,541.28	1,798.17	2,055.04	2,311.93		3,339.45	3,853.21	4,623.86
Teignmouth	1,640.00	1,913.33	2,186.66	2,460.00	3,006.67	3,553.33	4,100.00	4,920.00
Trusham	1,531.17	1,786.37	2,041.56	2,296.76	2,807.15	3,317.54	3,827.93	4,593.52
Whitestone	1,536.86	1,793.01	2,049.15	2,305.30	2,817.59	3,329.88	3,842.16	4,610.60
Widecombe-in-the-Moor	1,539.72	1,796.35	2,052.96			3,336.07	3,849.31	4,619.18
Woodland	1,524.17	1,778.20	2,032.23	2,286.26	2,794.32	3,302.37	3,810.43	4,572.52