

Report to: Cabinet



Date of Meeting 3 January 2024

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

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## Council Tax Base 2024/2025

### Report summary:

This report sets out the tax base for 2024/2025 and includes the breakdown for each parish, expressed in terms of Band D equivalent properties on which the council tax will be based. This is an important component in the Council's budget setting process for 2024/2025.

### Is the proposed decision in accordance with:

Budget Yes  No

Policy Framework Yes  No

### Recommendation:

1. That Cabinet agree the approval of the tax base for 2024/2025 at 62447 Band D equivalent properties.

2. That Cabinet agrees the amount for each parish as detailed under section 3 of this report.

### Reason for recommendation:

The calculation of the tax base is prescribed in regulations and is a legal requirement. The council tax base is defined as the number of Band D equivalent properties in a local authority's area. The tax base is necessary to calculate council tax for a given area.

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Portfolio(s) (check which apply):

- Climate Action and Emergency Response
- Coast, Country and Environment
- Council and Corporate Co-ordination
- Communications and Democracy
- Economy
- Finance and Assets
- Strategic Planning
- Sustainable Homes and Communities
- Culture, Leisure, Sport and Tourism

**Equalities impact** Low Impact

**Climate change** Low Impact

**Risk:** Low Risk;

## **Links to background information**

Link to [Council Plan](#)

Priorities (check which apply)

- Better homes and communities for all
  - A greener East Devon
  - A resilient economy
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## **Report in full**

### **1.0 Background**

- 1.1 The tax base for council tax must be set between 1 December 2023 and 31 January 2024.
- 1.2 The council tax base is the measure of the number of dwellings to which council tax is chargeable in an area or part of an area. It is used for the purposes of calculating an authority's band D council tax.
- 1.3 Regulations prescribe that the relevant date to be used in estimating the tax base will be 30 November in the financial year preceding that for which the tax base is calculated.
- 1.4 The tax base calculation is determined annually by identifying the number of properties listed in the valuation list and then adjusted for the following:
  - An estimate of the number of new properties to come on to the Valuation list for all or part of the year and the estimated level of discounts, exemptions and reliefs that may apply.
  - An estimate of the number of properties to be demolished and allowing for any discounts and exemptions associated with them.
  - The number of discounts, exemptions, premiums and relief that already apply
  - The estimated reduction for the council tax reduction scheme
  - The estimated collection rate for the year.
  - The Contribution in lieu from the Ministry of Defence (MoD properties are treated as exempt for council tax purposes and the MoD makes a contribution in lieu of council tax after deducting an allowance for periods when properties are empty).

### **2.0 Council Tax Base Calculation for 2024/2025**

- 2.1 The table at 2.7 shows the number of properties (by band) in the Valuation list as at 30 November 2023 and then adjusted to reflect discounts, exemptions, premiums and reliefs, estimate of new builds, deletions, appeals, council tax reduction scheme, collection rate and contribution from MoD.
- 2.2 The estimate for the council tax reduction scheme has been calculated based on our scheme remaining unchanged between 2023/2024 and 2024/2025.
- 2.3 The tax base takes account of existing discounts, and premiums and the current percentage levels which apply.

- 2.4 There are 483 (469 Band D equivalents) new properties that have been included to come on for the equivalent of the whole of next year. This is after adjustments for discounts, exemptions, proportion of the year, etc.
- 2.5 We have used a collection rate of 98.9% (previously 98.7%) to reflect estimated in year performance.
- 2.6 There are 159 Band D equivalent MoD properties which has been estimated taking into account the current contribution.

## 2.7 Totals for East Devon 2024/2025

BAND	A*	A	B	C	D	E	F	G	H	Total
1. Properties in list	0	6,759	14,034	17,546	13,515	11,241	6,640	4,234	202	74,171
2. Adjustments	13	-1,432	-1,999	-1,992	-1,424	-994	-471	-338	-42	-8,679
3. Plus New Builds	0	44	65	165	87	105	13	4	0	483
4. Adjusted number of properties (Sub total of rows 1, 2 & 3)	13	5,371	12,100	15,719	12,178	10,352	6,182	3,900	160	65,975
5. Less CTR	3	1,269	2,113	1,468	457	181	49	16	0	5,556
6. Total equivalent properties	10	4,102	9,987	14,251	11,721	10,171	6,133	3,884	160	60,419
7. Ratio to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	N/A
<b>8. Band D equivalent</b>	<b>6</b>	<b>2,735</b>	<b>7,768</b>	<b>12,668</b>	<b>11,721</b>	<b>12,431</b>	<b>8,859</b>	<b>6,473</b>	<b>320</b>	<b>62,981</b>
9. Collection Rate @ 98.9%										62,288
10. Contribution for MOD properties										159
<b>11. Tax Base</b>										<b>62,447</b>

### Key

- 1 Properties in list - refers to the number of properties in each band shown in the Valuation list as at 30 November 2023 (A\* = band A with a disablement discount).
- 2 Less adjustments for exemptions, disablement relief, discounts, empty home premiums, etc
- 3 Newly built properties estimated to come onto Valuation list and adjusted for discounts, reliefs, etc.
- 4 Adjusted number of properties.
- 5 Less Council Tax Reduction Scheme
- 6 Total equivalent number of properties after all adjustments.
- 7 Band ratios as prescribed by legislation
- 8 Band D equivalent gives the totals in line 6 expressed in terms of band D.
- 9 Adjustment for assumed collection rate for 2024/2025.
- 10 The contribution from the Ministry of Defence adjusted to the number of Band D equivalent properties.
- 11 Tax Base for 2024/2025 in Band D equivalents

2.8 The tax base for 2024/2025 has increased by 794 band D equivalent properties (61,653 for the current year - 2023/24).

2.9 The actual number of additional new properties on the Council Tax Valuation list (comparing 30 November 2022 to 30 November 2023) has increased by 881.

### Parish/Town Tax Base for 2024/2025

3.1 The table below shows the tax base expressed as the number of Band D equivalent properties for each of the parish/towns after adjustments. The calculation for each of the towns and parishes is determined in the same way as set out in section 2 of this report.

All Saints	259	Dalwood	211	Poltimore	135
Awliscombe	230	Dunkeswell	599	Rewe	191
Axminster	2,898	E.Budleigh/Bicton	510	Rockbeare	386
Axmouth	250	Exmouth	13,181	Seaton	3,278
Aylesbeare	263	Farringdon	156	Sheldon	85
Beer	670	Farway	130	Shute	296
Bishops Clyst	615	Feniton	673	Sidmouth	6,952
Brampford Speke	155	Gittisham	458	Southleigh	115
Branscombe	326	Hawkchurch	271	Stockland	338
Broadclyst	2,757	Honiton	4,000	Stoke Canon	247
Broadhembury	332	Huxham	48	Talaton	245
Buckerell	119	Kilmington	409	Uplyme	891
Budleigh Salterton	2,826	Luppitt	219	Upottery	333
Chardstock	411	Lympstone	928	Upton Pyne	225
Clyst Honiton	114	Membury	276	West Hill	1,168
Clyst Hydon	132	Monkton	76	Whimble	734
Clyst St George	400	Musbury	242	Widworthy	141
Clyst St Lawrence	46	Netherexe	26	Woodbury	1,455
Colaton Raleigh	311	Newton Poppleford	954	Yarcombe	225
Colyford	435	Northleigh	82	<b>Grand total</b>	<b>62,447</b>
Colyton	1,021	Offwell	189		
Combe Raleigh	102	Otterton	302		
Combpyne-Rousdon	194	Ottery St Mary	2,922		
Cotleigh	106	Payhembury	338		
Cranbrook	2,574	Plymtree	261		

### **Financial implications:**

Although there are no direct financial implication in the recommendation made the taxbase is an essential part in the budget setting processes for this Council and its preceptors.

### **Legal implications:**

- (1) Section 67(2) of the Local Government Finance Act 1992 requires that the tax base for Council Tax should be approved by the Authority. The regulations covering setting the tax base are covered and updated under Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (as amended).
  
- (2) Members should also be aware of the provisions of Section 106 of the Local Government Finance Act 1992, which applies to members where – (a) they are present at a meeting of the Council, the Cabinet or a Committee and at the time of the meeting an amount of Council Tax is payable by them and has remained unpaid for at least two months; and (b) any budget or Council Tax calculation, or recommendation or decision which might affect the making of any such calculation, is the subject of consideration at the meeting. In these circumstances, any such members shall at the meeting and as soon as practicable after its commencement disclose the fact that Section 106 applies to them and shall not vote on any question concerning the matter in (b) above. It should be noted that such members are not debarred from speaking on these matters. Failure to comply with these requirements constitutes a criminal offence.