

Report to: Cabinet



Date of Meeting 8 January 2025

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

2025/2026 Council Tax Base

Report summary:

This report sets out the tax base for 2025/2026 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 2025/2026.

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 2025/2026 at 65,142.52 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 [The Local Authorities \(Calculation of Council Tax Base\) \(England\) Regulations 2012 \(legislation.gov.uk\)](#)

Link to [Council Plan](#)

Priorities (check which apply)

- ☒ A supported and engaged community
 - ☒ Carbon neutrality and ecological recovery
 - ☒ Resilient economy that supports local business
 - ☒ Financially secure and improving quality of services
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Report in full

1.0 Background

- 1.1 The tax base for council tax must be set between 1 December 2024 and 31 January 2025.
- 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 reliefs
 - 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 2025/2026

- 2.1 The table at 2.9 shows the number of properties (by band) in the Valuation list as at 30 November 2024 and then adjusted to reflect discounts, exemptions, premiums and reliefs, an 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 2024/2025 and 2025/2026.

- 2.3 The tax base takes account of existing discounts, and premiums and the current percentage levels which apply.
- 2.5 The Tax base allows for the additional premium that will be applied to second homes from 1 April 2025. A factor to take account of the statutory exceptions has been applied.
- 2.6 There are 431 (422.27 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, number of days within the year, etc.
- 2.7 We have used a collection rate of 98.6% (previously 98.9%) to reflect estimated in year performance.
- 2.8 There are 152.79 Band D equivalent MoD properties which has been estimated taking into account the current contribution.

BAND	A*	A	B	C	D	E	F	G	H	Total
1. Properties in list	0.00	6,851.00	14,113.00	17,786.00	13,622.00	11,369.00	6,695.00	4,268.00	207.00	74,911.00
2. Adjustments	17.25	-1,174.70	-1,630.90	-1,491.00	-971.95	-674.70	-354.95	-218.35	-34.80	-6,534.10
3. Plus New Builds	0.00	33.00	56.00	149.00	89.00	78.00	22.00	4.00	0.00	431.00
4. Adjusted number of properties (Sub total of rows 1, 2 & 3)	17.25	5,709.30	12,538.10	16,444.00	12,739.05	10,772.30	6,362.05	4,053.65	172.20	68,807.90
5. Less CTR	4.00	1,251.00	2,087.00	1,428.00	436.00	178.00	45.00	12.00	0.00	5,441.00
6.Total equivalent properties	13.25	4,458.30	10,451.10	15,016.00	12,303.05	10,594.30	6,317.05	4,041.65	172.20	63,366.90
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
8.Band D equivalent	7.36	2,972.20	8,128.63	13,347.56	12,303.05	12,948.59	9,124.63	6,736.08	344.40	65,912.50

Key

- 1 Properties in list - refers to the number of properties in each band shown in the Valuation list as at 30 November 2024 (A* = band A with a disablement discount).
- 2 Less adjustments for exemptions, disablement relief, discounts, premiums for empty home and second homes, 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 2025/2026.
- 10 The contribution from the Ministry of Defence adjusted to the number of Band D equivalent properties.
- 11 Tax Base for 2025/2026 in Band D equivalents

2.7 The tax base for 2025/2026 has increased by 2695.52 band D equivalent properties (62447 for the current year – 2024/2025).

2.8 The actual number of additional new properties on the Council Tax Valuation list (comparing 30 November 2023 to 30 November 2024) has increased by 740.

3.0 Parish/Town Tax Base for 2025/2026

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	266.81	Dalwood	227.69	Poltimore	136.07
Awliscombe	253.22	Dunkeswell	625.22	Rewe	200.25
Axminster	2,948.28	E.Budleigh/Bicton	536.91	Rockbeare	384.32
Axmouth	278.15	Exmouth	13,731.58	Seaton	3,499.17
Aylesbeare	266.97	Farringdon	158.52	Sheldon	91.81
Beer	781.03	Farway	138.97	Shute	305.74
Bishops Clyst	619.36	Feniton	677.17	Sidmouth	7,345.67
Bramford Speke	156.00	Gittisham	484.17	Southleigh	114.46
Branscombe	396.55	Hawkchurch	288.13	Stockland	359.20
Broadclyst	2,936.94	Honiton	4,087.27	Stoke Canon	247.04
Broadhembury	342.99	Huxham	47.46	Talaton	253.09
Buckerell	119.41	Kilminster	408.97	Uplyme	938.93
Budleigh Salterton	2,994.31	Luppitt	231.33	Upottery	352.83
Chardstock	428.12	Lympstone	969.24	Upton Pyne	229.63
Clyst Honiton	119.60	Membury	299.34	West Hill	1,175.18

Clyst Hydon	135.18	Monkton	78.98	Whimple	746.41
Clyst St George	400.95	Musbury	262.30	Widworthy	148.96
Clyst St Lawrence	50.76	Netherexe	29.55	Woodbury	1,462.65
Colaton Raleigh	324.96	Newton Poppleford	984.23	Yarcombe	242.51
Colyford	443.96	Northleigh	90.95		
Colyton	1,084.32	Offwell	189.50		
Combe Raleigh	109.84	Otterton	335.73		
Combpyne-Rousdon	224.67	Ottery St Mary	3,016.53		
Cotleigh	108.67	Payhembury	345.95		
Cranbrook	2,614.32	Plymtree	257.54	Grand total	65,142.52

Financial implications:

This calculation gives us and other preceptors the taxbase in order to levy council tax in 20025/26.

Legal implications:

This report has been produced in accordance with the requirements of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012.