

**The Council is recommended to resolve as follows:**

- 1.0 It be noted that on 12 November 2024 the Cabinet calculated the Council Tax Base for 2025/26
- (a) for the whole Council area as 31,520.91 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
- (b) for dwellings in those parts of its area to which a Parish Precept relates as detailed in 1.1 below.
- 1.1 Taxbase for Councils area adjusted from overall Council Tax Base of 31,520.91 reduced to 97.5% (30,732.91), to allow for less than full collection. (subject to rounding)

	<b>Council Tax Base</b>	<b>Collection Rate @ 97.5%</b>
Bampton	811.15	790.87
Bickleigh	123.28	120.20
Bow	481.86	469.81
Bradninch	772.18	752.88
Brushford	26.95	26.28
Burlescombe	346.89	338.22
Butterleigh	58.16	56.71
Cadbury	72.63	70.81
Cadeleigh	95.04	92.67
Chawleigh	267.67	260.98
Cheriton Bishop	327.33	319.15
Cheriton Fitzpaine	410.14	399.89
Clannaborough	28.51	27.80
Clayhanger (B Gate)	59.40	57.92
Clayhidon	240.74	234.72
Coldridge	170.34	166.09
Colebrooke	204.62	199.51
Copplestone	491.69	479.40
Crediton	2,866.57	2,794.90
Crediton Hamlets	568.42	554.21
Cruwys Morchard	237.98	232.03
Cullompton	3,825.94	3,730.29
Culmstock	435.54	424.65
Down St Mary	161.76	157.71
Eggesford	35.45	34.56
Halberton	671.57	654.78
Hemyock	934.75	911.38
Hittisleigh	79.95	77.96
Hockworthy (B Gate)	96.89	94.47
Holcombe Rogus	241.85	235.80
Huntsham (B Gate)	67.17	65.49
Kennerleigh	39.26	38.28
Kentisbeare	405.73	395.59
Lapford	412.65	402.33
Loxbeare	83.30	81.22
Morchard Bishop	457.34	445.91
Morebath	162.97	158.89
Newton St Cyres	403.92	393.83
Nymet Rowland	50.21	48.95
Oakford	185.62	180.98
Poughill	84.66	82.55
Puddington	93.03	90.71
Sampford Peverell	535.53	522.14
Sandford	574.09	559.74
Shobrooke	205.54	200.40
Silverton	825.31	804.68
Stockleigh English	32.23	31.43
Stockleigh Pomeroy	55.22	53.84
Stoodleigh	164.27	160.16
Templeton	70.89	69.12
Thelbridge	148.51	144.79
Thorverton	443.24	432.16
Tiverton	7,627.42	7,436.74
Uffculme	1,207.82	1,177.62
Uplowman	168.93	164.70
Upton Hellions	34.95	34.08
Washfield	173.54	169.20
Washford Pyne	45.87	44.73
Wembworthy	107.26	104.58
Willand	1,250.61	1,219.34
Woolfardisworthy	80.34	78.34
Zeal Monachorum	178.19	173.74
<b>Total Tax Base</b>	<b>31,520.91</b>	<b>30,732.91</b>

- 2.0 As a preliminary step, calculate that the Council Tax requirement for the Council's own purposes for 2025/26 (excluding Parish precepts) is **£7,348,850** ( $£239.12 \times 30,732.91$ , subject to rounding to nearest £10)
- 3.0 That the following amounts be calculated for the year 2025/26 in accordance with Sections 30 and 31A to 36 of the Act:
- (a) £ 61,576,210 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
- (b) £ 51,525,510 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £ 10,050,700 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
- (d) £ 327.03 being the amount at 3(c) above (item R), all divided by Item T (1.0 (a) above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £ 2,701,848 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act as detailed in column 2 of table in 3.1 below. (subject to rounding)
- (f) £ 239.12 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1.0(a) 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.
- (g) See text across The amounts stated in valuation Band D in table at 3(h) below given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the council area specified in column 3 of table in 3.1 divided in each case by the amount in 1(a) above (result in column 3 of table in 3.1 below), calculated by the Council, in accordance with section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area set out in column 3 of table in 1.1 to which one or more special items relate.
- e.g. Silvertown - table 3h column 5 = £293.88 this is made up of 3f = £239.12 + £68.05 in table 3.1 column 3. The £68.05 is calculated by taking the Parish Precept in Column 2 of table 3.1 and dividing by the relevant taxbase figure detailed in column 3 of the table in 1.1 above (in this example  $£54,760.00 / 804.68 = £68.05$ ).

- 3.1 This table shows the full precept for each parish and the band D equivalent charge which is determined by dividing the total precept in column 2 by the relevant parishes taxbase detailed in column 2 table 1.1 above.

	<b>Total Precept £</b>	<b>Band D Equivalent £</b>
Bampton	85,000.00	107.48
Bickleigh	5,200.00	43.26
Bow	13,000.00	27.67
Bradninch	67,750.00	89.99
Brushford	0.00	0.00
Burlescombe	34,250.00	101.27
Butterleigh	750.00	13.23
Cadbury	600.00	8.47
Cadeleigh	2,000.00	21.58
Chawleigh	16,320.00	62.53
Cheriton Bishop	16,150.00	50.60
Cheriton Fitzpaine	20,540.00	51.36
Clannaborough	0.00	0.00
Clayhanger (B Gate)	1,845.89	31.87
Clayhidon	11,550.00	49.21
Coldridge	6,000.00	36.12
Colebrooke	13,534.00	67.84
Copplestone	35,000.00	73.01
Crediton	510,750.00	182.74
Crediton Hamlets	10,578.00	19.09
Cruwys Morchard	5,800.00	25.00
Cullompton	553,617.04	148.41
Culmstock	61,500.00	144.83
Down St Mary	4,730.00	29.99
Eggesford	0.00	0.00
Halberton	38,900.00	59.41
Hemyock	98,000.00	107.53
Hittisleigh	2,475.00	31.75
Hockworthy (B Gate)	2,797.44	29.61
Holcombe Rogus	12,495.00	52.99
Huntsham (B Gate)	2,050.70	31.31
Kennerleigh	200.00	5.22
Kentisbeare	45,000.00	113.75
Lapford	29,000.00	72.08
Loxbeare	0.00	0.00
Morchard Bishop	11,560.00	25.92
Morebath	6,100.00	38.39
Newton St Cyres	16,500.00	41.90
Nymet Rowland	1,200.00	24.51
Oakford	7,000.00	38.68
Poughill	3,547.00	42.97
Puddington	2,315.00	25.52
Sampford Peverell	26,880.00	51.48
Sandford	36,151.00	64.59
Shobrooke	9,500.00	47.41
Silverton	54,760.00	68.05
Stockleigh English	0.00	0.00
Stockleigh Pomeroy	0.00	0.00
Stoodleigh	6,000.00	37.46
Templeton	4,576.00	66.20
Thelbridge	2,300.00	15.89
Thorverton	24,089.00	55.74
Tiverton	578,032.00	77.73
Uffculme	103,836.49	88.17
Uplowman	4,750.00	28.84
Upton Hellions	0.00	0.00
Washfield	2,300.00	13.59
Washford Pyne	500.00	11.18
Wembworthy	5,400.00	51.64
Willand	78,418.00	64.31
Woolfardisworthy	750.00	9.57
Zeal Monachorum	8,000.00	46.05
<b>Total Parish Precepts</b>	<b>2,701,847.56</b>	<b>2,924.99</b>

- 3(h) The amounts set out in table below given by multiplying the amounts at 3g above by the number which, in the proportion set out in section5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that particular proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

	Valuation Bands £							
	A	B	C	D	E	F	G	H
Bampton	231.06	269.58	308.09	346.60	423.62	500.65	577.66	693.20
Bickleigh	188.25	219.63	251.00	282.38	345.13	407.89	470.63	564.76
Bow	177.86	207.50	237.15	266.79	326.08	385.37	444.65	533.58
Bradninch	219.40	255.97	292.54	329.11	402.25	475.39	548.51	658.22
Brushford	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24
Burlescombe	226.92	264.75	302.57	340.39	416.03	491.68	567.31	680.78
Butterleigh	168.23	196.27	224.31	252.35	308.43	364.51	420.58	504.70
Cadbury	165.06	192.57	220.08	247.59	302.61	357.63	412.65	495.18
Cadeleigh	173.80	202.76	231.73	260.70	318.64	376.57	434.50	521.40
Chawleigh	201.10	234.61	268.13	301.65	368.69	435.72	502.75	603.30
Cheriton Bishop	193.14	225.34	257.53	289.72	354.10	418.49	482.86	579.44
Cheriton Fitzpaine	193.65	225.93	258.20	290.48	355.03	419.59	484.13	580.96
Clannaborough	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24
Clayhanger(B Gate)	180.66	210.77	240.88	270.99	331.21	391.43	451.65	541.98
Clayhidon	192.22	224.25	256.29	288.33	352.41	416.48	480.55	576.66
Coldridge	183.49	214.07	244.66	275.24	336.41	397.57	458.73	550.48
Colebrooke	204.64	238.74	272.85	306.96	375.18	443.39	511.60	613.92
Copplestone	208.08	242.77	277.45	312.13	381.49	450.86	520.21	624.26
Crediton	281.24	328.11	374.99	421.86	515.61	609.36	703.10	843.72
Crediton Hamlets	172.14	200.83	229.52	258.21	315.59	372.97	430.35	516.42
Cruwys Morchard	176.08	205.42	234.77	264.12	322.82	381.51	440.20	528.24
Cullompton	258.35	301.41	344.47	387.53	473.65	559.77	645.88	775.06
Culmstock	255.96	298.63	341.29	383.95	469.27	554.60	639.91	767.90
Down St Mary	179.40	209.31	239.21	269.11	328.91	388.72	448.51	538.22
Eggesford	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24
Halberton	199.02	232.19	265.36	298.53	364.87	431.21	497.55	597.06
Hemyock	231.10	269.61	308.13	346.65	423.69	500.72	577.75	693.30
Hittesleigh	180.58	210.67	240.77	270.87	331.07	391.26	451.45	541.74
Hockworthy(B Gate)	179.15	209.01	238.87	268.73	328.45	388.17	447.88	537.46
Holcombe Rogus	194.74	227.19	259.65	292.11	357.03	421.94	486.85	584.22
Huntsam(B Gate)	180.28	210.33	240.38	270.43	330.53	390.63	450.71	540.86
Kennerleigh	162.89	190.04	217.19	244.34	298.64	352.94	407.23	488.68
Kentisbeare	235.24	274.45	313.66	352.87	431.29	509.71	588.11	705.74
Lapford	207.46	242.04	276.62	311.20	380.36	449.52	518.66	622.40
Loxbeare	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24
Morchard Bishop	176.69	206.14	235.59	265.04	323.94	382.84	441.73	530.08
Morebath	185.00	215.84	246.67	277.51	339.18	400.85	462.51	555.02
Newton St Cyres	187.34	218.57	249.79	281.02	343.47	405.92	468.36	562.04
Nymet Rowland	175.75	205.04	234.34	263.63	322.22	380.80	439.38	527.26
Oakford	185.20	216.06	246.93	277.80	339.54	401.27	463.00	555.60
Poughill	188.06	219.40	250.75	282.09	344.78	407.47	470.15	564.18
Puddington	176.42	205.83	235.23	264.64	323.45	382.26	441.06	529.28
Sampford Peverell	193.73	226.02	258.31	290.60	355.18	419.76	484.33	581.20
Sandford	202.47	236.22	269.96	303.71	371.20	438.70	506.18	607.42
Shobrooke	191.02	222.85	254.69	286.53	350.21	413.88	477.55	573.06
Silverton	204.78	238.91	273.04	307.17	375.43	443.69	511.95	614.34
Stockleigh English	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24
Stockleigh Pomeroy	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24
Stoodleigh	184.38	215.12	245.85	276.58	338.04	399.51	460.96	553.16
Templeton	203.54	237.47	271.39	305.32	373.17	441.02	508.86	610.64
Thelbridge	170.00	198.34	226.67	255.01	311.68	368.35	425.01	510.02
Thorverton	196.57	229.33	262.10	294.86	360.39	425.91	491.43	589.72
Tiverton	211.23	246.44	281.64	316.85	387.26	457.68	528.08	633.70
Uffculme	218.19	254.56	290.92	327.29	400.02	472.76	545.48	654.58
Uplowman	178.64	208.41	238.19	267.96	327.51	387.06	446.60	535.92
Upton Hellions	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24
Washfield	168.47	196.55	224.63	252.71	308.87	365.03	421.18	505.42
Washford Pyne	166.86	194.68	222.49	250.30	305.92	361.55	417.16	500.60
Wembworthy	193.84	226.14	258.45	290.76	355.38	419.99	484.60	581.52
Willand	202.28	236.00	269.71	303.43	370.86	438.29	505.71	606.86
Woolfardisworthy	165.79	193.42	221.06	248.69	303.96	359.22	414.48	497.38
Zeal Monachorum	190.11	221.80	253.48	285.17	348.54	411.92	475.28	570.34

- 3(i) This table shows the proportions payable for the MDDC element of Council Tax and would be the amount payable for those Parishes who's Precept has been set at zero.

	Valuation Bands £							
	A	B	C	D	E	F	G	H
All other parts of the Council's area	159.41	185.98	212.55	239.12	292.26	345.40	398.53	478.24

- 4.0 That it be noted that for the year 2025/26 Devon County Council, Devon and Cornwall Police and Crime Commissioner and the Devon and Somerset Fire Authority have stated the following amounts in precepts issued to the District Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Precepting Authority	Valuation Bands £							
	A	B	C	D	E	F	G	H
Devon County Council	1,200.84	1,400.98	1,601.12	1,801.26	2,201.54	2,601.82	3,002.10	3,602.52
Devon & Cornwall Police and Crime Commissioner	192.13	224.16	256.18	288.20	352.24	416.29	480.33	576.40
Devon & Somerset Fire and Rescue Authority	69.79	81.42	93.05	104.68	127.94	151.20	174.47	209.36

- 5.0 That, having calculated the aggregate in each case of the amounts at 3h and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2025/26 for each part of its area and for each of the categories of dwellings shown below:

Town / Parish Council	Valuation Bands £							
	A	B	C	D	E	F	G	H
Bampton	1,693.82	1,976.14	2,258.44	2,540.74	3,105.34	3,669.96	4,234.56	5,081.48
Bickleigh	1,651.01	1,926.19	2,201.35	2,476.52	3,026.85	3,577.20	4,127.53	4,953.04
Bow	1,640.62	1,914.06	2,187.50	2,460.93	3,007.80	3,554.68	4,101.55	4,921.86
Bradninch	1,682.16	1,962.53	2,242.89	2,523.25	3,083.97	3,644.70	4,205.41	5,046.50
Brushford	1,622.17	1,892.54	2,162.90	2,433.26	2,973.98	3,514.71	4,055.43	4,866.52
Burlescombe	1,689.68	1,971.31	2,252.92	2,534.53	3,097.75	3,660.99	4,224.21	5,069.06
Butterleigh	1,630.99	1,902.83	2,174.66	2,446.49	2,990.15	3,533.82	4,077.48	4,892.98
Cadbury	1,627.82	1,899.13	2,170.43	2,441.73	2,984.33	3,526.94	4,069.55	4,883.46
Cadeleigh	1,636.56	1,909.32	2,182.08	2,454.84	3,000.36	3,545.88	4,091.40	4,909.68
Chawleigh	1,663.86	1,941.17	2,218.48	2,495.79	3,050.41	3,605.03	4,159.65	4,991.58
Cheriton Bishop	1,655.90	1,931.90	2,207.88	2,483.86	3,035.82	3,587.80	4,139.76	4,967.72
Cheriton Fitzpaine	1,656.41	1,932.49	2,208.55	2,484.62	3,036.75	3,588.90	4,141.03	4,969.24
Clannaborough	1,622.17	1,892.54	2,162.90	2,433.26	2,973.98	3,514.71	4,055.43	4,866.52
Clayhanger(B Gate)	1,643.42	1,917.33	2,191.23	2,465.13	3,012.93	3,560.74	4,108.55	4,930.26
Clayhidon	1,654.98	1,930.81	2,206.64	2,482.47	3,034.13	3,585.79	4,137.45	4,964.94
Coldridge	1,646.25	1,920.63	2,195.01	2,469.38	3,018.13	3,566.88	4,115.63	4,938.76
Colebrooke	1,667.40	1,945.30	2,223.20	2,501.10	3,056.90	3,612.70	4,168.50	5,002.20
Copplestone	1,670.84	1,949.33	2,227.80	2,506.27	3,063.21	3,620.17	4,177.11	5,012.54
Crediton	1,744.00	2,034.67	2,325.34	2,616.00	3,197.33	3,778.67	4,360.00	5,232.00
Crediton Hamlets	1,634.90	1,907.39	2,179.87	2,452.35	2,997.31	3,542.28	4,087.25	4,904.70
Cruwys Morchard	1,638.84	1,911.98	2,185.12	2,458.26	3,004.54	3,550.82	4,097.10	4,916.52
Cullompton	1,721.11	2,007.97	2,294.82	2,581.67	3,155.37	3,729.08	4,302.78	5,163.34
Culmstock	1,718.72	2,005.19	2,291.64	2,578.09	3,150.99	3,723.91	4,296.81	5,156.18
Down St Mary	1,642.16	1,915.87	2,189.56	2,463.25	3,010.63	3,558.03	4,105.41	4,926.50
Eggesford	1,622.17	1,892.54	2,162.90	2,433.26	2,973.98	3,514.71	4,055.43	4,866.52
Halberton	1,661.78	1,938.75	2,215.71	2,492.67	3,046.59	3,600.52	4,154.45	4,985.34
Hemyock	1,693.86	1,976.17	2,258.48	2,540.79	3,105.41	3,670.03	4,234.65	5,081.58
Hittesleigh	1,643.34	1,917.23	2,191.12	2,465.01	3,012.79	3,560.57	4,108.35	4,930.02
Hockworthy(B Gate)	1,641.91	1,915.57	2,189.22	2,462.87	3,010.17	3,557.48	4,104.78	4,925.74
Holcombe Rogus	1,657.50	1,933.75	2,210.00	2,486.25	3,038.75	3,591.25	4,143.75	4,972.50
Huntsam(B Gate)	1,643.04	1,916.89	2,190.73	2,464.57	3,012.25	3,559.94	4,107.61	4,929.14
Kennerleigh	1,625.65	1,896.60	2,167.54	2,438.48	2,980.36	3,522.25	4,064.13	4,876.96
Kentisbeare	1,698.00	1,981.01	2,264.01	2,547.01	3,113.01	3,679.02	4,245.01	5,094.02
Lapford	1,670.22	1,948.60	2,226.97	2,505.34	3,062.08	3,618.83	4,175.56	5,010.68
Loxbeare	1,622.17	1,892.54	2,162.90	2,433.26	2,973.98	3,514.71	4,055.43	4,866.52
Morchard Bishop	1,639.45	1,912.70	2,185.94	2,459.18	3,005.66	3,552.15	4,098.63	4,918.36
Morebath	1,647.76	1,922.40	2,197.02	2,471.65	3,020.90	3,570.16	4,119.41	4,943.30
Newton St Cyres	1,650.10	1,925.13	2,200.14	2,475.16	3,025.19	3,575.23	4,125.26	4,950.32
Nymet Rowland	1,638.51	1,911.60	2,184.69	2,457.77	3,003.94	3,550.11	4,096.28	4,915.54
Oakford	1,647.96	1,922.62	2,197.28	2,471.94	3,021.26	3,570.58	4,119.90	4,943.88
Poughill	1,650.82	1,925.96	2,201.10	2,476.23	3,026.50	3,576.78	4,127.05	4,952.46
Puddington	1,639.18	1,912.39	2,185.58	2,458.78	3,005.17	3,551.57	4,097.96	4,917.56
Sampford Peverell	1,656.49	1,932.58	2,208.66	2,484.74	3,036.90	3,589.07	4,141.23	4,969.48
Sandford	1,665.23	1,942.78	2,220.31	2,497.85	3,052.92	3,608.01	4,163.08	4,995.70
Shobrooke	1,653.78	1,929.41	2,205.04	2,480.67	3,031.93	3,583.19	4,134.45	4,961.34
Silverton	1,667.54	1,945.47	2,223.39	2,501.31	3,057.15	3,613.00	4,168.85	5,002.62
Stockleigh English	1,622.17	1,892.54	2,162.90	2,433.26	2,973.98	3,514.71	4,055.43	4,866.52
Stockleigh Pomeroy	1,622.17	1,892.54	2,162.90	2,433.26	2,973.98	3,514.71	4,055.43	4,866.52
Stoodleigh	1,647.14	1,921.68	2,196.20	2,470.72	3,019.76	3,568.82	4,117.86	4,941.44
Templeton	1,666.30	1,944.03	2,221.74	2,499.46	3,054.89	3,610.33	4,165.76	4,998.92
Thelbridge	1,632.76	1,904.90	2,177.02	2,449.15	2,993.40	3,537.66	4,081.91	4,898.30
Thorverton	1,659.33	1,935.89	2,212.45	2,489.00	3,042.11	3,595.22	4,148.33	4,978.00
Tiverton	1,673.99	1,953.00	2,231.99	2,510.99	3,068.98	3,626.99	4,184.98	5,021.98
Uffculme	1,680.95	1,961.12	2,241.27	2,521.43	3,081.74	3,642.07	4,202.38	5,042.86
Uplowman	1,641.40	1,914.97	2,188.54	2,462.10	3,009.23	3,556.37	4,103.50	4,924.20
Upton Hellions	1,622.17	1,892.54	2,162.90	2,433.26	2,973.98	3,514.71	4,055.43	4,866.52
Washfield	1,631.23	1,903.11	2,174.98	2,446.85	2,990.59	3,534.34	4,078.08	4,893.70
Washford Pyne	1,629.62	1,901.24	2,172.84	2,444.44	2,987.64	3,530.86	4,074.06	4,888.88
Wembworthy	1,656.60	1,932.70	2,208.80	2,484.90	3,037.10	3,589.30	4,141.50	4,969.80
Willand	1,665.04	1,942.56	2,220.06	2,497.57	3,052.58	3,607.60	4,162.61	4,995.14
Woolfardisworthy	1,628.55	1,899.98	2,171.41	2,442.83	2,985.68	3,528.53	4,071.38	4,885.66
Zeal Monachorum	1,652.87	1,928.36	2,203.83	2,479.31	3,030.26	3,581.23	4,132.18	4,958.62

- 6.0 The Council has determined that its relevant basic amount of Council Tax for 2025/26 is not excessive in accordance with principles approved under section 52ZB Local Government Finance Act 1992.

As the billing authority has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2025/26 is excessive and therefore that the billing authority is not required to hold a referendum in accordance with section 52ZK Local Government Finance Act 1992.