

West Devon Council Tax Setting Panel



West Devon
Borough
Council

Title:	Agenda
Date:	Tuesday, 23rd February, 2021
Time:	10.00 am
Venue:	
Full Members:	<p style="text-align: center;">Chairman Cllr Leech</p> <p style="text-align: center;">Vice Chairman</p> <p><i>Members:</i> Cllr Cheadle Cllr Samuel Cllr Jory</p>
Interests – Declaration and Restriction on Participation:	Members are reminded of their responsibility to declare any disclosable pecuniary interest not entered in the Authority's register or local non pecuniary interest which they have in any item of business on the agenda (subject to the exception for sensitive information) and to leave the meeting prior to discussion and voting on an item in which they have a disclosable pecuniary interest.
Committee administrator:	Democratic.Services@swdevon.gov.uk

- 1. Minutes of the last Panel Meeting on 21 February 2020** **1 - 4**
- 2. Apologies for absence**
- 3. Declarations of Interest**

Members are invited to declare any personal or disclosable pecuniary interests, including the nature and extent of such interests they may have in any items to be considered at this meeting.

[If Councillors have any questions relating to predetermination, bias or interests in items on this Agenda, then please contact the Monitoring Officer in advance of the meeting]
- 4. Items requiring Urgent Attention**

To consider those items which, in the opinion of the Chairman, should be considered by the Meeting as matters of urgency (if any)
- 5. Council Tax Resolution 2021/22** **5 - 22**

Report of COP Lead Specialist Finance

This document can be made available in large print, Braille, tape format, other languages or alternative format upon request. Please contact the Committee section on 01822 813662 or email member.services@westdevon.gov.uk

MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT KILWORTHY PARK, TAVISTOCK ON FRIDAY 21 FEBRUARY 2020

MEMBERS

* Cllr A F Leech - Chairman

* Cllr R Cheadle

* Cllr N Jory

* Cllr P Crozier

(Substitute Member for
Cllr L Samuel)

Officers in attendance:

Section 151 Officer and Senior Specialist – Democratic Services

Apologies for absence:

Cllr L Samuel

CTSP.1/19 **MINUTES**

The minutes of the meeting of the Council Tax Setting Panel held on 22 February 2019 were confirmed as a correct record and signed by the Chairman.

CTSP.2/19 **DECLARATIONS OF INTEREST**

Members were invited to declare any interests in the items of business to be considered during the course of the meeting but none was made.

CTSP.3/19 **DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2020/21**

Consideration was given to a report that calculated and set out the Council Tax for 2020/21, having taken into account the precepts as notified from Devon County Council, Devon and Cornwall Police and Crime Commissioner, Devon and Somerset Fire and Rescue Authority, and the Town and Parish Councils.

The Section 151 Officer introduced the agenda item and asked that the following amendment be made to Section 6 of the published report:

'Shire District Councils have the flexibility to set council tax increases of less than 2% or up to and including £5 for 2020/21, whichever is the greater.'

During the ensuing discussion, reference was made to:

- (a) Town and Parish Council precepts. When questioned, the Section 151 Officer advised that she had contacted the Clerks of those Town and Parish Councils that had set significant percentage increases to obtain an explanation.

In their responses, each Clerk had confirmed that the increases were for specific reasons for which their Council needed to raise its precept;

- (b) comparisons with the 2019/20 Council Tax increases. The Panel noted that the combined increase for 2020/21 was 4.03% which was slightly less than the 4.77% increase that had been set for 2019/20.

In conclusion, the Panel wished to extend its thanks to the Section 151 Officer and her Finance Community Of Practice colleagues for their hard work in reaching this point.

It was then:

RESOLVED

1. That it be noted that in December 2019, the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2020/21:
 - (a) for the whole Council area as 20,271.71 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012; and
 - (b) 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 (as outlined at Appendix A of the presented agenda report);
2. That the Council Tax requirement for West Devon Borough Council's own purposes for 2020/21 (excluding Parish precepts) is calculated at £4,796,895 (as outlined at Appendix B of the presented agenda report);
3. That the following amounts are calculated by the Council for the year 2020/21 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (as outlined at Appendix B of the presented agenda report):
 - (a) £27,500,107 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/Town Councils (Gross expenditure including parish precepts);
 - (b) £21,063,153 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act (Total income including Business Rates and Council Tax surplus);

- (c) £6,436,954 being the amount by which the aggregate at resolution 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 (Council Tax requirement including parish precepts);
- (d) £317.53 being the amount at resolution 3(c) above (Item R), all divided by the Council Tax base (1(a) above) 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 West Devon Borough Council and parishes);
- (e) £1,640,059 being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act (as per the attached Appendix C – Parish Precepts);
- (f) £236.63 being the amount at resolution 3(d) above less the result given by dividing the amount at resolution 3(e) by the Council Tax base (resolution 1(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 (Band D Council Tax for West Devon Borough Council only).
4. That it be noted the County Council, the Police and Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings as shown below:

Precepting authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Devon County Council's tax requirements	959.64	1,119.58	1,279.52	1,439.46	1,759.34	2,079.22	2,399.10	2,878.92
Police & Crime Commissioner's tax requirements	147.76	172.39	197.01	221.64	270.89	320.15	369.40	443.28
Devon & Somerset Fire & Rescue Authority's tax requirements	58.83	68.83	78.44	88.24	107.85	127.46	147.07	176.48

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of Council Tax for the year 2020/21 for each of the categories of dwellings shown at **Appendix D (total of all valuation band council taxes for West Devon Borough Council including parishes, county, police and crime commissioner and fire authority)**;

6. That the Council concluded that the basic amount of Council Tax for West Devon Borough Council for 2020/21 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B** of the presented agenda report).

(Meeting commenced at 10.05 am and concluded at 10.20 am).

Chairman

Report to: **Council Tax Setting Panel**

Date: **23 February 2021**

Title: **Council Tax 2021-2022**

Portfolio Area: **Support Services**

Wards Affected: **ALL**

Relevant Scrutiny Committee: **Overview and Scrutiny
Committee**

Urgent Decision: **Y** Approval and clearance obtained: **Y**

Author: **Lisa Bates** Role: **Specialist - Accountant**
Pauline **Head of Finance Practice**
Henstock

Contact: lisa.bates@swdevon.gov.uk 01822 813578
pauline.henstock@swdevon.gov.uk 01803 861377

Recommendations:

That the Council Tax Setting Panel approves the formal council tax resolutions as detailed below:

1. That it be noted that in December 2020 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2021/22
 - (a) for the whole Council area as 20,239.51 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012; and

- (b) 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 **(Appendix A)**
2. That the Council Tax requirement for West Devon Borough Council's own purposes for 2021/22 (excluding Parish precepts) is calculated at £4,890,473 **(Appendix B)**.
3. That the following amounts are calculated by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 **(Appendix B)**:
- (a) £25,070,008 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/Town Councils **(Gross expenditure including parish precepts)**.
- (b) £18,416,562 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act **(Total income including business rates and council tax collection fund deficit)**.
- (c) £6,653,446 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) **(Council tax requirement including parish precepts)**.
- (d) £328.74 being the amount at 3(c) above (Item R), all divided by the council tax base (1(a) above) 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 West Devon Borough Council and parishes)**.
- (e) £1,762,973 being the aggregate amount of all special items (Parish Precepts), referred to in Section 34(1) of the Act (as per the attached **Appendix C – Parish Precepts**).

(f) £241.63

being the amount at 3(d) above less the result given by dividing the amount at 3(e) by the Council tax base (1(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 (**Band D council tax for West Devon Borough Council only**).

4. That it be noted the County Council, the Police and Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings as shown below:

Precepting authority	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Devon County Council's tax requirements	1,007.52	1,175.44	1,343.36	1,511.28	1,847.12	2,182.96	2,518.80	3,022.56
Police & Crime Commissioner's tax requirements	157.71	183.99	210.28	236.56	289.13	341.70	394.27	473.12
Devon & Somerset Fire & Rescue Authority's tax requirements	60.00	70.00	80.00	90.00	110.00	130.00	150.00	180.00

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of Council Tax for the year 2021/22 for each of the categories of dwellings shown at **Appendix D (total of all valuation band council taxes for West Devon Borough Council including parishes, county, police and crime commissioner and fire authority)**.
6. That the Council concluded that the basic amount of Council Tax for West Devon Borough Council for 2021/22 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B**).

1. Summary

The Council Tax Setting Panel is required to approve the formal council tax resolutions in which the Council Tax will be set for each parish and town. Council considered the overall budget and 'net council tax requirement' at the meeting on the 16 February 2021. At that stage the level of Council Tax is effectively set for the Borough Council and all that remains is to formally add in the County, Police and Crime Commissioner, Fire Authority and Town and Parish precepts to arrive at the overall level of council tax. The Local Government Finance Act 1992, Section 67(3) permits authorities to delegate this function.

Within West Devon Borough Council's Constitution, one of the Council Tax Setting Panel's responsibilities is to agree the Council Tax Resolution on behalf of the Council.

2. Background

2.1 The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not a budget requirement as previously. West Devon Borough Council is a billing authority.

2.2 Precepts have been notified to us from the Parish and Town Councils, Devon County Council, Devon and Cornwall Police and Crime Commissioner and Devon and Somerset Fire and Rescue Authority. These are detailed below:

(i) Town & Parish Council

The Town & Parish Council Precepts for 2021/22 are detailed in Appendix C and total £1,762,973. The increase in the average Band D Council Tax for Town and Parish Councils is 7.68% and results in an average Band D Council Tax figure of £87.11 for 2021/22.

(ii) Devon County Council

Devon County Council met on 18th February 2021 and set their precept at £30,587,566.67, adjusted by a contribution to the Collection Fund deficit of £44,293. This results in a Band D Council Tax of £1,511.28. This is an increase of £71.82 (See Section3) of which £43.11 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 5th February 2021 and set their precept at £4,787,858.49, adjusted by a Collection Fund deficit of £6,820. This results in a Band D Council Tax of £236.56.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire and Rescue Service met on 19th February 2021 and set their precept at £1,821,556, adjusted by a Collection Fund deficit of £2,715. This results in a Band D Council Tax of £90.00.

3. Outcomes/outputs

The Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2021/22 and the Council Tax for each of the parishes and towns within the Borough for the year 2021/22.

The table below shows how an average Band D council bill is made up for West Devon Borough for 2021/22 as compared to the previous year.

Precepting Authority	Band D 2020/21	Band D 2021/22	£ Increase	% Increase	Date Approved
West Devon Borough Council	£236.63	£241.63	£5.00	2.11%	16 Feb 2021
Devon County Council Precept	£1,313.73	£1,342.44	£28.71	4.99%	18 Feb 2021
Adult Social Care Precept *	£125.73	£168.84	£43.11		
Devon & Cornwall Police & Crime Commissioner	£221.64	£236.56	£14.92	6.73%	5 Feb 2021
Devon & Somerset Fire & Rescue	£88.24	£90.00	£1.76	1.99%	19 Feb 2021
Average Parishes/Towns	£80.90	£87.11	£6.21	7.68%	
TOTAL	£2,066.87	£2,166.58	£99.71	4.82%	

*This is an additional precept for authorities who have Adult Social Care responsibilities.

4. Options available and consideration of risk

The setting of the tax base has a significance far beyond the simple mathematics of the calculation and it forms an important component of the calculation of a robust budget and the medium term financial plan for both billing and precepting authorities. The council tax base has been calculated in accordance with Government legislation and associated guidance notes.

5. Proposed way forward

The Council Tax Setting Panel is required by law to approve the Council Tax taking into account the requirements of our major precepting bodies.

6. Implications

Implications	Relevant to proposals Y/N	Details and proposed measures to address
Financial	Y	<p>The Council Tax Setting Panel is required to calculate and approve the Council Tax requirement for 2021/22.</p> <p>As the billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2021/22 is excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. These principles are set by the Secretary of State each year.</p> <p>Shire District Councils have the flexibility to set council tax increases of less than 2.0% or up to and including £5 for 2021/22, whichever is the greater.</p> <p>In the case of West Devon Borough Council, the £5 increase will not trigger a council tax referendum.</p>
Legal/Governance	Y	<p>The Council Tax Setting Panel is required by law to approve the Council Tax taking into account the requirements of our precepting bodies.</p>

Risk	Y	<p>Council Tax Requirement - failure to calculate the council tax requirement correctly would result in a budget surplus or deficit.</p> <p>Council Tax Setting - the Council has a statutory requirement to approve the formal council tax resolutions. The Authority could face a legal challenge if legislation is not fully complied with and the Council Tax is calculated incorrectly.</p>
Comprehensive Impact Assessment Implications		
Equality and Diversity		None directly arising from this report.
Safeguarding		None directly arising from this report.
Community Safety, Crime and Disorder		None directly arising from this report.
Health, Safety and Wellbeing		None directly arising from this report.
Other implications		None directly arising from this report

Supporting Information

Appendices:

Appendix A - Parish and Town Council Tax Bases 2021/22

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2021/22

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2021/22

Background Papers

The Local Government Finance Act 1992

The Local Government Act 2003

SLT Dec 2020 - Declaration of Council Tax Base

Council 16 Feb 2021 – Budget Proposals 2021/22

Approval and clearance of report

Process checklist	Completed
Portfolio Holder briefed	Yes
SLT Rep briefed	Yes
Relevant Exec Director sign off (draft)	Yes
Data protection issues considered	Yes
Accessibility checked	Yes

PARISH AND TOWN COUNCIL TAX BASES 2021/22

<u>Parish/Town</u>	<u>Council Tax Base</u>	<u>Parish/Town</u>	<u>Council Tax Base</u>
	Number of Band D Equivalent Properties		Number of Band D Equivalent Properties
Beaworthy	82.95	Northlew	279.31
Belstone	121.07	Okehampton	2,207.89
Bere Ferrers	1,058.21	Okehampton Hamlets	563.67
Bondleigh	58.87	Peter Tavy	124.57
Bratton Clovelly	169.90	Plasterdown Grouped	275.24
Brentor	185.10	Sampford Courtenay	249.51
Bridestowe	220.17	Sourton	165.02
Broadwoodkelly	113.05	South Tawton	460.74
Buckland Monachorum	1,657.43	Spreyton	188.68
Burrator Grouped	641.30	Sticklepath	155.95
Chagford	730.22	Stowford	121.77
Dartmoor Forest	368.71	Sydenham Damerel	113.07
Drewsteignton	349.04	Tavistock	4,415.84
Exbourne & Jacobstowe	219.37	Throwleigh	149.76
Germansweek	76.29		
Gidleigh	61.23		
Gulworthy	196.45		
Hatherleigh	577.72		
Highampton	116.75		
Horrabridge	705.45		
Iddesleigh	85.22		
Inwardleigh	154.97		
Kelly	51.87		
Lamerton	321.07		
Lewdown Grouped	331.30		
Lifton	417.29		
Lydford	176.42		
Mary Tavy	359.76		
Meeth	66.38		
Milton Abbot Grouped	359.99		
Monkokehampton	51.47		
North Tawton	683.47		
		Total	<u><u>20,239.51</u></u>

This page is intentionally left blank

Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

20,239.51 x £241.63 **£4,890,473**

Recommendation 3

Calculation of figures relating to sub sections (a) to (f)

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2021/22 estimate	23,307,035		
<u>Add</u> Total town/parish precepts 2021/22	<u>1,762,973</u>		
		25,070,008	3(a)
Revenue Income			
<u>Less</u> Total income 2021/22 estimate (including contributions from reserves)	16,155,612		
<u>Less</u> Localised Business Rates (baseline funding level - includes Rural Services Delivery Grant)	2,160,519		
<u>Less</u> Lower Tier Services Grant	70,202		
<u>Less</u> Business Rates Pooling Gain	40,000		
<u>Less</u> Estimated deficit on Collection Fund in respect of Council Tax (WDBC share)	<u>(9,771)</u>		
		18,416,562	3(b)
Council Tax Requirement (including parish precepts)		6,653,446	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>6,653,446</u>		
Tax base	20,239.51	328.74	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		1,762,973	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>4,890,473</u>		
Tax base	20,239.51	241.63	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2020/21	2021/22
Council tax requirement excluding parish precepts (£'s)	4,796,895	4,890,473
Council tax base	20,271.71	20,239.51
Average Band D equivalent (£'s)	236.63	241.63
Increase in average Band D council tax		2.11%

This page is intentionally left blank

PARISH AND TOWN COUNCIL PRECEPTS 2021/22

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Beaworthy	4,132	Northlew	10,945
Belstone	2,525	Okehampton	295,708
Bere Ferrers	68,888	Okehampton Hamlets	22,500
Bondleigh	200	Peter Tavy	10,500
Bratton Clovelly	6,236	Plasterdown Grouped	4,214
Brentor	14,686	Sampfords Courtenay	10,497
Bridestowe	7,511	Sourton	8,096
Broadwoodkelly	2,864	South Tawton	19,134
Buckland Monachorum	56,653	Spreyton	1,701
Burrator Grouped	22,000	Sticklepath	5,387
Chagford	50,000	Stowford	2,926
Dartmoor Forest	17,995	Sydenham Damerel	1,700
Drewsteignton	13,410	Tavistock	800,316
Exbourne & Jacobstowe	6,431	Throwleigh	4,298
Germansweek	4,217		
Gidleigh	0		
Gulworthy	5,740		
Hatherleigh	25,000		
Highampton	4,830		
Horrabridge	39,794		
Iddesleigh	4,899		
Inwardleigh	4,500		
Kelly	450		
Lamerton	8,500		
Lewdown Grouped	7,937		
Lifton	14,210		
Lydford	10,815		
Mary Tavy	16,689		
Meeth	2,300		
Milton Abbot Grouped	4,915		
Monkokehampton	4,508		
North Tawton	132,216		
		Total Precepts	<u><u>1,762,973</u></u>

This page is intentionally left blank

TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2021/22

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Beaworthy	1,419.53	1,656.10	1,892.70	2,129.28	2,602.46	3,075.63	3,548.81	4,258.56
Belstone	1,400.23	1,633.58	1,866.96	2,100.33	2,567.08	3,033.81	3,500.56	4,200.66
Bere Ferrers	1,429.72	1,667.99	1,906.29	2,144.57	2,621.15	3,097.71	3,574.29	4,289.14
Bondleigh	1,388.59	1,620.00	1,851.44	2,082.87	2,545.74	3,008.59	3,471.46	4,165.74
Bratton Clovelly	1,410.79	1,645.90	1,881.04	2,116.17	2,586.44	3,056.69	3,526.96	4,232.34
Brentor	1,439.21	1,679.07	1,918.94	2,158.81	2,638.55	3,118.28	3,598.02	4,317.62
Bridestowe	1,409.06	1,643.89	1,878.74	2,113.58	2,583.27	3,052.95	3,522.64	4,227.16
Broadwoodkelly	1,403.21	1,637.06	1,870.94	2,104.80	2,572.54	3,040.27	3,508.01	4,209.60
Buckland Monachorum	1,409.11	1,643.94	1,878.80	2,113.65	2,583.36	3,053.05	3,522.76	4,227.30
Burrator Grouped	1,409.19	1,644.05	1,878.92	2,113.78	2,583.51	3,053.24	3,522.97	4,227.56
Chagford	1,431.97	1,670.61	1,909.28	2,147.94	2,625.27	3,102.58	3,579.91	4,295.88
Dartmoor Forest	1,418.86	1,655.32	1,891.81	2,128.28	2,601.24	3,074.18	3,547.14	4,256.56
Drewsteignton	1,411.93	1,647.24	1,882.57	2,117.89	2,588.54	3,059.18	3,529.82	4,235.78
Exbourne & Jacobstowe	1,405.87	1,640.16	1,874.48	2,108.79	2,577.42	3,046.03	3,514.66	4,217.58
Germansweek	1,423.17	1,660.36	1,897.56	2,134.75	2,609.14	3,083.53	3,557.92	4,269.50
Gidleigh	1,386.32	1,617.36	1,848.42	2,079.47	2,541.58	3,003.68	3,465.79	4,158.94
Gulworthy	1,405.80	1,640.09	1,874.39	2,108.69	2,577.29	3,045.89	3,514.49	4,217.38
Hatherleigh	1,415.17	1,651.01	1,886.88	2,122.74	2,594.47	3,066.18	3,537.91	4,245.48
Highampton	1,413.90	1,649.54	1,885.19	2,120.84	2,592.14	3,063.44	3,534.74	4,241.68
Horrabridge	1,423.93	1,661.23	1,898.56	2,135.88	2,610.53	3,085.16	3,559.81	4,271.76
Iddesleigh	1,424.65	1,662.07	1,899.52	2,136.96	2,611.85	3,086.72	3,561.61	4,273.92
Inwardleigh	1,405.68	1,639.95	1,874.23	2,108.51	2,577.07	3,045.63	3,514.19	4,217.02
Kelly	1,392.11	1,624.11	1,856.14	2,088.15	2,552.19	3,016.22	3,480.26	4,176.30
Lamerton	1,403.97	1,637.95	1,871.95	2,105.94	2,573.93	3,041.91	3,509.91	4,211.88
Lewdown Grouped	1,402.29	1,636.00	1,869.72	2,103.43	2,570.86	3,038.29	3,505.72	4,206.86
Lifton	1,409.02	1,643.84	1,878.69	2,113.52	2,583.20	3,052.86	3,522.54	4,227.04
Lydford	1,427.19	1,665.04	1,902.91	2,140.77	2,616.50	3,092.22	3,567.96	4,281.54
Mary Tavy	1,417.25	1,653.44	1,889.66	2,125.86	2,598.28	3,070.69	3,543.11	4,251.72
Meeth	1,409.42	1,644.31	1,879.22	2,114.12	2,583.93	3,053.73	3,523.54	4,228.24
Milton Abbot Grouped	1,395.42	1,627.98	1,860.55	2,093.12	2,558.26	3,023.40	3,488.54	4,186.24
Monkokehampton	1,444.71	1,685.49	1,926.28	2,167.06	2,648.63	3,130.20	3,611.77	4,334.12
North Tawton	1,515.29	1,767.82	2,020.38	2,272.92	2,778.02	3,283.11	3,788.21	4,545.84
Northlew	1,412.45	1,647.84	1,883.26	2,118.66	2,589.48	3,060.29	3,531.11	4,237.32
Okehampton	1,475.61	1,721.53	1,967.47	2,213.40	2,705.27	3,197.13	3,689.01	4,426.80
Okehampton Hamlets	1,412.93	1,648.41	1,883.90	2,119.39	2,590.37	3,061.34	3,532.32	4,238.78
Peter Tavy	1,442.51	1,682.92	1,923.34	2,163.76	2,644.60	3,125.43	3,606.27	4,327.52
Plasterdown Grouped	1,396.53	1,629.27	1,862.03	2,094.78	2,560.29	3,025.79	3,491.31	4,189.56
Sampford Courtenay	1,414.37	1,650.08	1,885.82	2,121.54	2,593.00	3,064.45	3,535.91	4,243.08
Sourton	1,419.03	1,655.52	1,892.03	2,128.53	2,601.54	3,074.54	3,547.56	4,257.06
South Tawton	1,414.01	1,649.66	1,885.34	2,121.00	2,592.34	3,063.67	3,535.01	4,242.00
Spreyton	1,392.33	1,624.38	1,856.44	2,088.49	2,552.60	3,016.71	3,480.82	4,176.98

TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2021/22

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Sticklepath	1,409.35	1,644.22	1,879.12	2,114.01	2,583.80	3,053.57	3,523.36	4,228.02
Stowford	1,402.34	1,636.05	1,869.78	2,103.50	2,570.95	3,038.39	3,505.84	4,207.00
Sydenham Damerel	1,396.34	1,629.05	1,861.78	2,094.50	2,559.95	3,025.39	3,490.84	4,189.00
Tavistock	1,507.15	1,758.32	2,009.52	2,260.71	2,763.10	3,265.47	3,767.86	4,521.42
Throwleigh	1,405.45	1,639.68	1,873.93	2,108.17	2,576.66	3,045.14	3,513.62	4,216.34

COMPARISON OF PARISH/TOWN PRECEPTS IN 2020/21 AND 2021/22

Parish/Town	2020/21	2021/22	Increase/	Increase/	2020/21	2021/22	Increase/
	Parish	Parish	(Decrease)	(Decrease)	Parish	Parish	(Decrease)
	Precept	Precept	in Precept	in Precept	Band D	Band D	in Band D
	£	£	£	%	£	£	£
Beaworthy	3,610	4,132	522	14%	44.16	49.81	5.65
Belstone	2,308	2,525	217	9%	18.72	20.86	2.14
Bere Ferrers	65,689	68,888	3,199	5%	61.13	65.10	3.97
Bondleigh	200	200	0	0%	3.37	3.40	0.03
Bratton Clovelly	6,236	6,236	0	0%	36.05	36.70	0.65
Brentor	14,686	14,686	0	0%	79.02	79.34	0.32
Bridestowe	7,511	7,511	0	0%	33.65	34.11	0.46
Broadwoodkelly	2,864	2,864	0	0%	26.24	25.33	(0.91)
Buckland Monachorum	53,563	56,653	3,090	6%	32.32	34.18	1.86
Burrator	5,000	22,000	17,000	340%	7.75	34.31	26.56
Chagford	48,000	50,000	2,000	4%	66.54	68.47	1.93
Dartmoor Forest	17,619	17,995	376	2%	47.93	48.81	0.88
Drewsteignton	14,102	13,410	(692)	(5%)	39.58	38.42	(1.16)
Exbourne & Jacobstowe	6,369	6,431	62	1%	29.11	29.32	0.21
Germansweek	3,939	4,217	278	7%	50.74	55.28	4.54
Gidleigh	0	0	0	0%	0.00	0.00	0.00
Gulworthy	5,467	5,740	273	5%	27.52	29.22	1.70
Hatherleigh	25,000	25,000	0	0%	42.56	43.27	0.71
Highampton	4,600	4,830	230	5%	39.55	41.37	1.82
Horrabridge	39,400	39,794	394	1%	55.63	56.41	0.78
Iddesleigh	4,776	4,899	123	3%	54.95	57.49	2.54
Inwardleigh	4,500	4,500	0	0%	28.75	29.04	0.29
Kelly	450	450	0	0%	8.90	8.68	(0.22)
Lamerton	8,500	8,500	0	0%	27.02	26.47	(0.55)
Lewdown	7,418	7,937	519	7%	22.17	23.96	1.79
Lifton	13,945	14,210	265	2%	33.87	34.05	0.18
Lydford	9,541	10,815	1,274	13%	53.47	61.30	7.83
Mary Tavy	16,689	16,689	0	0%	47.11	46.39	(0.72)
Meeth	2,150	2,300	150	7%	32.15	34.65	2.50
Milton Abbot (including Bradstone)	4,915	4,915	0	0%	13.62	13.65	0.03
Monkokehampton	4,420	4,508	88	2%	84.17	87.59	3.42
North Tawton	122,189	132,216	10,027	8%	177.87	193.45	15.58
Northlew	10,632	10,945	313	3%	37.30	39.19	1.89
Okehampton Town	286,702	295,708	9,006	3%	127.76	133.93	6.17
Okehampton Hamlets	21,940	22,500	560	3%	39.66	39.92	0.26
Peter Tavy	10,500	10,500	0	0%	84.99	84.29	(0.70)
Plasterdown	4,114	4,214	100	2%	14.91	15.31	0.40
Sampfod Courtenay	9,996	10,497	501	5%	39.95	42.07	2.12
Sourton	8,095	8,096	1	0%	48.43	49.06	0.63
South Tawton	19,134	19,134	0	0%	41.04	41.53	0.49
Spreyton	1,701	1,701	0	0%	9.33	9.02	(0.31)
Sticklepath	4,681	5,387	706	15%	29.79	34.54	4.75
Stowford	2,660	2,926	266	10%	21.67	24.03	2.36
Sydenham Damerel	1,800	1,700	(100)	(6%)	15.71	15.03	(0.68)
Tavistock	728,255	800,316	72,061	10%	166.24	181.24	15.00

COMPARISON OF PARISH/TOWN PRECEPTS IN 2020/21 AND 2021/22

Parish/Town	2020/21	2021/22	Increase/	Increase/	2020/21	2021/22	Increase/
	Parish	Parish	(Decrease)	(Decrease)	Parish	Parish	(Decrease)
	Precept	Precept	in Precept	in Precept	Band D	Band D	in Band D
	£	£	£	%	£	£	£
Throwleigh	4,193	4,298	105	3%	28.23	28.70	0.47
Total	1,640,059	1,762,973	122,914	7%			