WEST DEVON COUNCIL TAX SETTING PANEL



Minutes of a meeting of the West Devon Council Tax Setting Panel held on Tuesday, 21st February, 2017 at 2.00 pm at the Chamber Kilworthy Park

Present: **Councillors:**

Chairman Cllr Sampson **Vice Chairman**

Cllr Baldwin Cllr Sanders Cllr Sheldon

In attendance:

Councillors:

Officers:

Lisa Buckle Section 151 Officer

1. **Declarations of Interest**

CTSP.1/16

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.

2. Council Tax Resolution 2017/18

CTSP.2/16

Consideration was given to a report that calculated and set out the Council Tax for 2017/18, 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.

Members considered the detail of the report and the COP Lead Finance brought the key elements to Members attention.

During discussion, Members raised concerns regarding the late notification from central Government of the final settlement. The COP Lead Finance agreed to write to the Secretary of State and local MPs setting out the concerns of Members and the impact on the budget setting process.

Members also discussed the continuing confusion regarding which authority delivered what service. This information had historically been presented in a leaflet delivered with the council tax bills. For the past couple of years, this information has been put online and a link to the Council's website is shown on the face of the council tax bill to direct residents to this page. This followed a change in the legislation from the Government which allowed all Councils to put this information online, rather than in a paper copy of a council tax leaflet.

Members noted the importance of the explanatory leaflet and asked if this could be reviewed in time for next year's billing (2018/19 council tax bills) as to whether the Council re-instated including a paper copy of the leaflet with the council tax bills.

It was then:

RESOLVED

- 1. That it be noted that in December 2016 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2017/18
 - (a) for the whole Council area as 19,948.77 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 2017/18 (excluding Parish precepts) is calculated at £4,356,612 (Appendix B).
- 3. That the following amounts are calculated by the Council for the year 2017/18 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (Appendix B):

(a) £26,263,173 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) £20,620,915

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 formula grant and council tax surplus).

(c) £5,642,258

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) £282.84

(e) £1,285,646

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).

(f) £218.39

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).

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:

	Valuation Bands								
Precepting authority	Α	В	С	D	E	F	G	Н	
authority	£	£	£	£	£	£	£	£	

Devon County Council's tax requirements	845.28	986.16	1,127.04	1,267.92	1,549.68	1,831.44	2,113.20	2,535.84
Police & Crime Commissioner's tax requirements	117.52	137.11	156.69	176.28	215.45	254.63	293.80	352.56
Devon & Somerset Fire & Rescue Authority's tax requirements	54.38	63.44	72.51	81.57	99.70	117.82	135.95	163.14

- 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 2017/18 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 2017/18 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at Appendix B).

The Meeting concluded at 2.14 pm

Signed by:

Chairman