

West Devon Council Tax Setting Panel



West Devon
Borough
Council

Title:	Agenda
Date:	Wednesday, 21st February, 2018
Time:	2.00 pm
Venue:	Chamber - Kilworthy Park
Full Members:	<p style="text-align: center;">Chairman Cllr Sampson</p> <p style="text-align: center;">Vice Chairman</p> <p><i>Members:</i> Cllr Moody Cllr Sanders Cllr Samuel</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:	

- 1. Minutes of last Panel Meeting held on 21 February 2017** **1 - 4**
- 2. Apologies for absence**
- 3. Declaration of Interests**

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 2018/19** **5 - 14**

Report of COP Lead Specialist Finance

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MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT KILWORTHY PARK, TAVISTOCK ON TUESDAY 21 FEBRUARY 2017

MEMBERS

* Cllr R F D Sampson - Chairman

* Cllr R E Baldwin

* Cllr P R Sanders

* Cllr J Sheldon

* Denotes attendance

Officers in attendance:

All Agenda Items: COP Lead Finance; Specialist - Democratic Services

CTSP.1/16 **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.2/16 **DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2017/2018**

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 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) £1,285,646 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) £218.39 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	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**).

(Meeting commenced at 2.00pm and concluded at 2.14pm).

Chairman

Agenda Item 5

Report to: **Council Tax Setting Panel**

Date: **21 February 2018**

Title: **Council Tax 2018-2019**

Portfolio Area: **Support Services**

Wards Affected: **ALL**

Relevant Scrutiny Committee: **Overview and Scrutiny
Committee (Internal)**

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

Author: **Sarah Adams** Role: **Specialist - Accountant**
Pauline Henstock **Finance Community of Practice Lead**

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Recommendations:

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

1. That it be noted that in December 2017 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2018/19
 - (a) for the whole Council area as 20,117.85 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 £4,524,706 **(Appendix B)**.
3. That the following amounts are calculated by the Council for the year 2018/19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 **(Appendix B)**:
- (a) £26,961,385 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) £21,071,877 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) £5,889,508 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) £292.75 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) £1,364,802 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) £224.91

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	887.46	1,035.37	1,183.28	1,331.19	1,627.01	1,922.83	2,218.65	2,662.38
Police & Crime Commissioner's tax requirements	125.52	146.44	167.36	188.28	230.12	271.96	313.80	376.56
Devon & Somerset Fire & Rescue Authority's tax requirements	56.01	65.34	74.68	84.01	102.68	121.35	140.02	168.02

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 2018/19 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 2018/19 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 20 February 2018. 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 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 2018/19 are detailed in Appendix C and total £1,364,802. The increase in the average Band D Council Tax for Town and Parish Councils is 5.26% and results in an average Band D Council Tax figure of £67.84 for 2018/19.

(ii) Devon County Council

Devon County Council met on 15th February 2018 and set their precept at £26,780,680.74, adjusted by a Collection Fund contribution of £433,000. This results in a Band D Council Tax of £1,331.19. This is an increase of £63.27 (See Section3) of which £25.32 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 2nd February 2018 and set their precept at £3,787,788.80, adjusted by a Collection Fund contribution of £60,000. This results in a Band D Council Tax of £188.28.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire and Rescue Service met on 16th February 2018 and set their precept at £1,690,101, adjusted by a Collection Fund contribution of £28,000. This results in a Band D Council Tax of £84.01.

3. Outcomes/outputs

The Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2018/2019 and the Council Tax for each of the parishes and towns within the Borough for the year 2018/2019.

The table below shows how an average Band D council bill is made up for West Devon Borough for 2018/19 as compared to the previous year.

Precepting Authority	Band D 2017/18	Band D 2018/19	£ Increase	% Increase	Date Approved
West Devon Borough Council	£218.39	£224.91	£6.52	2.99%	20 Feb 2018
Devon County Council Precept	£1,208.46	£1,246.41	£37.95	2.993%	15 Feb 2018
Adult Social Care Precept *	£59.46	£84.78	£25.32	1.997%*	
Devon & Cornwall Police & Crime Commissioner	£176.28	£188.28	£12.00	6.81%	2 Feb 2018
Devon & Somerset Fire & Rescue	£81.57	£84.01	£2.44	2.99%	16 Feb 2018
Average Parishes/Towns	£64.45	£67.84	£3.39	5.26%	
TOTAL	£1,808.61	£1,896.23	£87.62	4.84%	

*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 2018/19.</p> <p>As the billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2018/19 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 3% or up to & including £5 for 2018/19, whichever is the greater.</p> <p>In the case of West Devon Borough Council, the 2.99% 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</p>

		account the requirements of our precepting bodies.
Risk	Y	Council Tax Requirement - failure to calculate the council tax requirement correctly would result in a budget surplus or deficit. 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.
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 2018/19

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2018/19

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2018/19

Background Papers

The Local Government Finance Act 1992

The Local Government Act 2003

SLT Dec 16 - Declaration of Council Tax Base

Council 20 Feb 2018 – Budget Proposals 2018/19

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
If exempt information, public (part 1) report also drafted.	N/A

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS
2018/2019**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Beaworthy	1,229.33	1,434.21	1,639.11	1,843.99	2,253.77	2,663.54	3,073.32	3,687.98
Belstone	1,228.51	1,433.26	1,638.01	1,842.76	2,252.26	2,661.77	3,071.27	3,685.52
Bere Ferrers	1,256.40	1,465.80	1,675.20	1,884.60	2,303.40	2,722.20	3,141.00	3,769.20
Bondleigh	1,221.12	1,424.64	1,628.16	1,831.68	2,238.72	2,645.76	3,052.80	3,663.36
Bratton Clovelly	1,240.58	1,447.33	1,654.10	1,860.86	2,274.39	2,687.91	3,101.44	3,721.72
Brentor	1,268.44	1,479.85	1,691.26	1,902.66	2,325.47	2,748.29	3,171.10	3,805.32
Bridestowe	1,239.50	1,446.07	1,652.66	1,859.24	2,272.41	2,685.57	3,098.74	3,718.48
Broadwoodkelly	1,239.63	1,446.23	1,652.84	1,859.44	2,272.65	2,685.86	3,099.07	3,718.88
Buckland Monachorum	1,237.71	1,443.99	1,650.28	1,856.56	2,269.13	2,681.70	3,094.27	3,713.12
Burrator Grouped	1,223.19	1,427.05	1,630.92	1,834.78	2,242.51	2,650.24	3,057.97	3,669.56
Chagford	1,259.14	1,469.00	1,678.86	1,888.71	2,308.42	2,728.14	3,147.85	3,777.42
Dartmoor Forest	1,250.08	1,458.43	1,666.78	1,875.12	2,291.81	2,708.51	3,125.20	3,750.24
Drewsteignton	1,243.68	1,450.96	1,658.24	1,865.52	2,280.08	2,694.64	3,109.20	3,731.04
Exbourne & Jacobstowe	1,234.50	1,440.24	1,646.00	1,851.74	2,263.24	2,674.74	3,086.24	3,703.48
Germansweek	1,245.24	1,452.77	1,660.32	1,867.85	2,282.93	2,698.01	3,113.09	3,735.70
Gidleigh	1,218.93	1,422.08	1,625.24	1,828.39	2,234.70	2,641.01	3,047.32	3,656.78
Gulworthy	1,235.85	1,441.82	1,647.80	1,853.77	2,265.72	2,677.67	3,089.62	3,707.54
Hatherleigh	1,245.91	1,453.56	1,661.21	1,868.86	2,284.16	2,699.47	3,114.77	3,737.72
Highampton	1,243.78	1,451.08	1,658.38	1,865.67	2,280.26	2,694.86	3,109.45	3,731.34
Horrabridge	1,252.48	1,461.23	1,669.98	1,878.72	2,296.21	2,713.71	3,131.20	3,757.44
Iddesleigh	1,253.35	1,462.24	1,671.13	1,880.02	2,297.80	2,715.59	3,133.37	3,760.04
Inwardleigh	1,235.14	1,441.00	1,646.86	1,852.71	2,264.42	2,676.14	3,087.85	3,705.42
Kelly	1,224.54	1,428.62	1,632.72	1,836.80	2,244.98	2,653.16	3,061.34	3,673.60
Lamerton	1,233.78	1,439.41	1,645.04	1,850.67	2,261.93	2,673.19	3,084.45	3,701.34
Lewdown Grouped	1,233.03	1,438.53	1,644.04	1,849.54	2,260.55	2,671.56	3,082.57	3,699.08
Lifton	1,239.30	1,445.85	1,652.40	1,858.95	2,272.05	2,685.15	3,098.25	3,717.90
Lydford	1,241.24	1,448.10	1,654.98	1,861.85	2,275.60	2,689.34	3,103.09	3,723.70
Mary Tavy	1,244.53	1,451.95	1,659.37	1,866.79	2,281.63	2,696.48	3,111.32	3,733.58
Meeth	1,239.36	1,445.92	1,652.48	1,859.04	2,272.16	2,685.28	3,098.40	3,718.08
Milton Abbot Grouped	1,227.49	1,432.07	1,636.65	1,841.23	2,250.39	2,659.56	3,068.72	3,682.46
Monkokehampton	1,268.40	1,479.80	1,691.20	1,902.60	2,325.40	2,748.20	3,171.00	3,805.20
North Tawton	1,317.61	1,537.21	1,756.81	1,976.41	2,415.61	2,854.82	3,294.02	3,952.82
Northlew	1,240.01	1,446.67	1,653.35	1,860.01	2,273.35	2,686.68	3,100.02	3,720.02
Okehampton	1,289.10	1,503.95	1,718.80	1,933.65	2,363.35	2,793.05	3,222.75	3,867.30
Okehampton Hamlets	1,242.86	1,450.00	1,657.15	1,864.29	2,278.58	2,692.87	3,107.15	3,728.58
Peter Tavy	1,272.32	1,484.36	1,696.42	1,908.47	2,332.58	2,756.68	3,180.79	3,816.94
Plasterdown Grouped	1,225.67	1,429.94	1,634.23	1,838.50	2,247.06	2,655.61	3,064.17	3,677.00
Sampford Courtenay	1,233.96	1,439.62	1,645.28	1,850.94	2,262.26	2,673.58	3,084.90	3,701.88
Sourton	1,239.61	1,446.21	1,652.81	1,859.41	2,272.61	2,685.82	3,099.02	3,718.82
South Tawton	1,238.77	1,445.23	1,651.69	1,858.15	2,271.07	2,684.00	3,096.92	3,716.30
Spreyton	1,225.32	1,429.54	1,645.98	1,857.98	2,246.42	2,654.86	3,063.30	3,675.96

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS
2018/2019**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Sticklepath	1,238.40	1,444.79	1,651.20	1,857.59	2,270.39	2,683.19	3,095.99	3,715.18
Stowford	1,230.95	1,436.10	1,641.27	1,846.42	2,256.74	2,667.05	3,077.37	3,692.84
Sydenham Damerel	1,229.50	1,434.41	1,639.33	1,844.24	2,254.07	2,663.90	3,073.74	3,688.48
Tavistock	1,309.13	1,527.31	1,745.51	1,963.69	2,400.07	2,836.44	3,272.82	3,927.38
Throwleigh	1,235.98	1,441.98	1,647.98	1,853.97	2,265.96	2,677.96	3,089.95	3,707.94