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## **SOUTH HAMS COUNCIL TAX SETTING PANEL - TUESDAY, 26TH FEBRUARY, 2013**

Agenda, Reports and Minutes for the meeting

<b>Agenda No</b>	<b>Item</b>
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1. **Agenda Letter** (Pages 1 - 2)
2. **COUNCIL TAX 2013/14** (Pages 3 - 20)
3. **Minutes** (Pages 21 - 24)

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# Agenda Item 1

Please reply to: Darryl White  
Service: Corporate Services  
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To: Members of the Council Tax Setting Panel  
(Cllrs Baldry, Baverstock, Rowe and Tucker)

Remainder of Council for Information

Our Ref: CS/DW

cc Usual press and officer circulation

18 February 2013

Dear Councillor

A meeting of the **Council Tax Setting Panel** will be held in the **Cary Room**, Follaton House, Plymouth Road, Totnes, on **Tuesday, 26 February 2013 at 10.00 am** when your attendance is requested.

Yours sincerely

Darryl White  
Democratic Services Manager

<p><b>FOR ANY QUERIES ON THIS AGENDA, PLEASE CONTACT DARRYL WHITE THE MEMBER SUPPORT SERVICES MANAGER ON DIRECT LINE 01803 861247</b></p>
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## A G E N D A

### 1. MINUTES

To approve as a correct record and authorise the Chairman to sign the minutes of the meeting of the Council Tax Setting Panel held on 23 February 2012 (pages 1 to 4);

### 2. DECLARATIONS OF INTEREST

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

### 3. COUNCIL TAX 2013/14

To consider a report which calculates and sets out the Council Tax having taken account of the precepts notified to the Council from Devon County Council, Devon and Cornwall Police Authority, Devon and Somerset Fire Authority and the Town and Parish Councils (pages 5 - 18).

**Members of the public may wish to note that the Council's meeting rooms are accessible by wheelchairs and have a loop induction hearing system.**

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**MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER  
THIS AGENDA HAS BEEN PRINTED ON ENVIRONMENTALLY FRIENDLY PAPER**

If you or someone you know would like this publication in a different format, such as large print or a language other than English, please call Darryl White on 01803 861247 or by email at: [darryl.white@southhams.gov.uk](mailto:darryl.white@southhams.gov.uk)

## SOUTH HAMS DISTRICT COUNCIL

<b>NAME OF COMMITTEE</b>	<b>Council Tax Setting Panel</b>
<b>DATE</b>	<b>26th February, 2013</b>
<b>REPORT TITLE</b>	<b>Council Tax 2013/14</b>
<b>REPORT OF</b>	<b>Head of Finance &amp; Audit</b>
<b>WARDS AFFECTED</b>	<b>All</b>

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### **Summary of report:**

This report is to enable the Council Tax Setting panel to calculate and approve the Council Tax requirement for 2013/14.

### **Financial implications:**

This report shows how the Council Tax is prepared and set for 2013/14.

### **RECOMMENDATIONS:**

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

1. That it be noted that on 9th January 2013 the Chief Executive and Strategic Directors, under delegated authority from full Council, approved the Council Tax Base for the year 2013/14
  - (a) for the whole Council area as 35,434.09 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 South Hams District Council's own purposes for 2013/14 (excluding Parish precepts) is calculated at £5,056,799 (**Appendix B**).
3. That the following amounts are calculated by the Council for the year 2013/14 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
  - (a) £46,047,939 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) £39,446,736 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) £6,601,203 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) £186.30 being the amount at 3(c) above (Item R), all divided by Item T (1(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 (**Average band D council tax for South Hams District Council and parishes**).
  - (e) £1,544,404 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) £142.71 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (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 South Hams District 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	744.24	868.28	992.32	1,116.36	1,364.44	1,612.52	1,860.60	2,232.72
Police & Crime Commissioner's tax requirements	108.61	126.72	144.82	162.92	199.12	235.33	271.53	325.84
Devon & Somerset Fire & Rescue Authority's tax requirements	50.26	58.64	67.01	75.39	92.14	108.90	125.65	150.78

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 2013/14 for each of the categories of dwellings shown at **Appendix D (total of all valuation band council taxes for South Hams District Council including parishes, county, police and crime commissioner and fire authority)**.
6. That the Council has concluded that the basic amount of Council Tax for South Hams District Council for 2013/14 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (see calculation at **Appendix B**).

**Officer contact:**

Michael Tithecott, Acting Head of Finance & Audit  
[michael.tithecott@swdevon.gov.uk](mailto:michael.tithecott@swdevon.gov.uk)

## **1. BACKGROUND**

1.1 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. South Hams District Council is a billing authority.

1.2 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 2013/14 are detailed in Appendix C and total £1,544,404. The increase in the average Band D Council Tax for Town and Parish Councils is 4.8% and results in an average Band D Council Tax figure of £43.59 for 2013/14.

### **(ii) Devon County Council**

Devon County Council met on 21st February 2013 and set their precept at £39,557,200.71 adjusted by a Collection Fund contribution of £190,000. This results in a Band D Council Tax of £1,116.36

### **(iii) Devon and Cornwall Police and Crime Commissioner**

The Police and Crime Panel met on 8<sup>th</sup> February 2013 and set their precept at £5,772,921.94, adjusted by a Collection Fund contribution of £27,000. This results in a Band D Council Tax of £162.92.

### **(iv) Devon and Somerset Fire and Rescue Authority**

Devon & Somerset Fire & Rescue Service met on 18<sup>th</sup> February 2013 and set their precept at £2,671,376, adjusted by a Collection Fund contribution of £13,000. This results in a Band D Council Tax of £75.39.

## **2. LEGAL IMPLICATIONS**

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

2.2 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 its budget requirement as previously.



2.3 As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2013/14 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. Where the amount of council tax for a financial year is "excessive" within the meaning of the principles, it will place the authority under a duty to hold a referendum. For the financial year 2013/14, according to the current principles, the basic amount of council tax will not be excessive if it is less than 2%. However an exception has been made for shire districts whose council tax was in the lower quartile of their category of authority in 2012/13. This is the case for South Hams District Council and means that a referendum need only be held if the Authority were to increase its Band D Council Tax for 2013/14 by more than 2% **and** increase the Band D council tax by more than £5. Within those terms, the proposed increase in the billing authority's council tax is not excessive and will not trigger a referendum.

### 3. FINANCIAL IMPLICATIONS

3.1 The Council Tax Setting panel is required to calculate and approve the Council Tax requirement for 2013/14.

3.2 The table below shows how an average Band D council bill is made up for South Hams District Council:

<b>Precepting Authority</b>	<b>Band D 2012/13</b>	<b>Band D 2013/14</b>	<b>£ Increase</b>	<b>% Increase</b>	<b>Date Approved</b>
South Hams District Council	£137.88	£142.71	£4.83	3.5%	14 Feb 2013
Devon County Council	£1,116.36	£1,116.36	Nil	Nil	21 Feb 2013
Devon & Cornwall Police & Crime Commissioner	£159.73	£162.92	£3.19	2%	8 Feb 2013
Devon & Somerset Fire & Rescue	£73.92	£75.39	£1.47	1.9%	18 Feb 2013
Average Parishes/Towns	£41.61	£43.59	£1.98	4.8%	
<b>TOTAL</b>	<b>£1,529.50</b>	<b>£1,540.97</b>	<b>£11.47</b>	<b>0.75%</b>	

#### 4. RISK MANAGEMENT

The Risk Management implications are shown at the end of this report in the Strategic Risks Template.

#### 5. OTHER CONSIDERATIONS

<b>Corporate priorities engaged:</b>	All
<b>Statutory powers:</b>	Local Government Finance Act 1992 Localism Act 2011 Local Authorities (Calculation of Council tax Base) (England) Regulations 2012
<b>Considerations of equality and human rights:</b>	None directly related to this report
<b>Biodiversity considerations:</b>	None directly related to this report
<b>Sustainability considerations:</b>	None directly related to this report
<b>Crime and disorder implications:</b>	None directly related to this report
<b>Background papers:</b>	SMT 9 Jan 13 - Declaration of Council Tax Base Council 14 Feb 2013 – Budget Proposals 2013/14
<b>Appendices attached:</b>	Appendix A - Parish and Town Council Tax Bases 2013/14 Appendix B - Calculations relating to recommendations Appendix C - Parish and Town Council Precepts 2013/14 Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2013/14

## STRATEGIC RISKS TEMPLATE

No	Risk Title	Risk/Opportunity Description	Inherent risk status				Mitigating & Management actions	Ownership
			Impact of negative outcome	Chance of negative outcome	Risk score and direction of travel			
1	Council Tax Requirement	The council tax requirement is the amount of council tax the Council needs to raise to balance the approved budget. Failure to calculate the council tax requirement correctly would result in a budget surplus or deficit.	5	1	5	↔	The budget process is laid down in the Council's constitution. Executive and Council meetings are timetabled to meet the Statutory deadlines for setting the Council Tax.	Head of Finance and Audit
2	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.	5	1	5	↔	The appropriate legislation is reviewed to ensure that the Council meets its Statutory deadline of 11 March 2013 by which time the council tax must be set.	Head of Finance and Audit

Direction of travel symbols ↓ ↑ ↔

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**PARISH AND TOWN COUNCIL TAX BASES 2013/2014**

<b><u>Parish/Town</u></b>	<b><u>Council Tax Base</u></b>	<b><u>Parish/Town</u></b>	<b><u>Council Tax Base</u></b>
	<b>Number of Band D Equivalent Properties</b>		<b>Number of Band D Equivalent Properties</b>
Ashprington	244.64	Littlehempston	96.20
Aveton Gifford	371.63	Loddiswell	383.05
Berry Pomeroy	326.76	Malborough	427.44
Bickleigh	1,256.33	Marldon	803.98
Bigbury	401.27	Modbury	642.97
Blackawton	322.30	Newton & Noss	1,104.05
Brixton	598.48	North Huish	185.31
Buckfastleigh West	111.07	Rattery	190.25
Buckland-Tout-Saints	101.03	Ringmore	127.81
Charleton	254.84	Salcombe	1,865.24
Chivelstone	181.14	Shaugh Prior	269.68
Churchstow	211.77	Slapton	250.66
Cornwood	385.21	South Brent	920.74
Cornworthy	175.92	South Huish	458.09
Dartington	651.95	South Milton	231.62
Dartmouth	2,628.12	South Pool	113.53
Dean Prior	71.82	Sparkwell	431.42
Diptford	239.16	Staverton	320.69
Dittisham	340.55	Stoke Fleming	529.89
East Allington	277.61	Stoke Gabriel	633.24
East Portlemouth	168.94	Stokenham	1,053.94
Ermington	332.90	Strete	276.60
Frogmore & Sherford	210.04	Thurlestone	721.70
Halwell & Moreleigh	178.92	Totnes	2,537.88
Harberton	472.19	Ugborough	688.26
Harford	38.39	Wembury	1,405.78
Holbeton	294.34	West Alvington	243.04
Holne	130.73	Woodleigh	95.37
Ivybridge	3,631.80	Yealmpton	838.77
Kingsbridge	2,027.82		
Kingston	189.96		
Kingswear	759.26		
		<b>Total</b>	<b>35,434.09</b>



**Recommendation 2**

**Calculation of Council Tax Requirement**

Council Tax Base x Average Band D Council Tax

35,434.09 x £142.71 **£5,056,799**

**Recommendation 3**

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

	£	£	
<b>Revenue Expenditure</b>			
Gross revenue expenditure 2013/14 estimate	44,503,535		
<u>Add</u> Total town/parish precepts 2013/14	<u>1,544,404</u>		
		<b>46,047,939</b>	<b>3(a)</b>
<b>Revenue Income</b>			
<u>Less</u> Total income 2013/14 estimate (including contributions from reserves)	35,904,960		
<u>Less</u> Formula Grant	3,511,776		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	<u>30,000</u>		
		<b>39,446,736</b>	<b>3(b)</b>
<b>Council Tax Requirement (including parish precepts)</b>		<b>6,601,203</b>	<b>3(c)</b>
<b>Band D Council Tax for District &amp; Parish/town requirements</b>			
Council Tax Requirement above	<u>6,601,203</u>		
Tax base	35,434.09	<b>186.30</b>	<b>3(d)</b>
<b>Total Parish/Town Council Precepts</b> (as per attached Appendix C)		<b>1,544,404</b>	<b>3(e)</b>
<b>Band D Council Tax for District requirement</b>			
Council Tax Requirement (excluding parish precepts)	<u>5,056,799</u>		
Tax base	35,434.09	<b>142.71</b>	<b>3(f)</b>

**Recommendation 6**

**Comparison of Average Band D Council Tax**

	2012/13	2013/14
Council tax requirement excluding parish precepts (£'s)	5,270,004	5,056,799
Council tax base	38,221.67	35,434.09
Average Band D equivalent (£'s)	137.88	142.71
Increase in average Band D council tax	<b>3.50%</b>	

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**PARISH AND TOWN COUNCIL PRECEPTS 2013/2014**

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	4,216	Littlehempston	2,284
Aveton Gifford	17,538	Loddiswell	14,836
Berry Pomeroy	4,561	Malborough	11,669
Bickleigh	84,714	Marldon	10,838
Bigbury	7,288	Modbury	23,000
Blackawton	11,903	Newton & Noss	37,467
Brixton	15,000	North Huish	1,688
Buckfastleigh West	3,362	Rattery	4,157
Buckland-Tout-Saints	2,921	Ringmore	4,384
Charleton	5,750	Salcombe	63,971
Chivelstone	2,970	Shaugh Prior	9,513
Churchstow	5,750	Slapton	8,453
Cornwood	11,703	South Brent	36,841
Cornworthy	4,883	South Huish	4,440
Dartington	16,307	South Milton	4,239
Dartmouth	161,197	South Pool	4,383
Dean Prior	2,194	Sparkwell	8,028
Diptford	5,500	Staverton	10,323
Dittisham	10,681	Stoke Fleming	12,807
East Allington	9,500	Stoke Gabriel	13,002
East Portlemouth	7,000	Stokenham	29,707
Ermington	15,500	Strete	7,756
Frogmore & Sherford	6,300	Thurlestone	15,296
Halwell & Moreleigh	7,000	Totnes	216,582
Harberton	7,857	Ugborough	13,500
Harford	990	Wembury	23,500
Holbeton	6,394	West Alvington	4,010
Holne	5,032	Woodleigh	500
Ivybridge	352,184	Yealmpton	28,000
Kingsbridge	95,774		
Kingston	5,000		
Kingswear	22,261	<b>Total Precepts</b>	<b><u><u>1,544,404</u></u></b>

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**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2013/2014**

<b>BAND</b>	<b>A £</b>	<b>B £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>G £</b>	<b>H £</b>
Ashprington	1,009.74	1,178.04	1,346.32	1,514.61	1,851.18	2,187.77	2,524.35	3,029.22
Aveton Gifford	1,029.71	1,201.34	1,372.95	1,544.57	1,887.80	2,231.05	2,574.28	3,089.14
Berry Pomeroy	1,007.56	1,175.49	1,343.41	1,511.34	1,847.19	2,183.05	2,518.90	3,022.68
Bickleigh	1,043.20	1,217.08	1,390.94	1,564.81	1,912.54	2,260.29	2,608.01	3,129.62
Bigbury	1,010.36	1,178.76	1,347.15	1,515.54	1,852.32	2,189.12	2,525.90	3,031.08
Blackawton	1,022.87	1,193.36	1,363.83	1,534.31	1,875.26	2,216.23	2,557.18	3,068.62
Brixton	1,014.96	1,184.13	1,353.28	1,522.44	1,860.75	2,199.08	2,537.40	3,044.88
Buckfastleigh West	1,018.43	1,188.18	1,357.91	1,527.65	1,867.12	2,206.61	2,546.08	3,055.30
Buckland-Tout-Saints	1,017.52	1,187.12	1,356.70	1,526.29	1,865.46	2,204.65	2,543.81	3,052.58
Charleton	1,013.29	1,182.18	1,351.06	1,519.94	1,857.70	2,195.47	2,533.23	3,039.88
Chivelstone	1,009.18	1,177.39	1,345.58	1,513.78	1,850.17	2,186.58	2,522.96	3,027.56
Churchstow	1,016.35	1,185.75	1,355.14	1,524.53	1,863.31	2,202.10	2,540.88	3,049.06
Cornwood	1,018.50	1,188.27	1,358.01	1,527.76	1,867.25	2,206.77	2,546.26	3,055.52
Cornworthy	1,016.76	1,186.23	1,355.68	1,525.14	1,864.05	2,202.98	2,541.90	3,050.28
Dartington	1,014.92	1,184.09	1,353.23	1,522.39	1,860.69	2,199.01	2,537.31	3,044.78
Dartmouth	1,039.14	1,212.35	1,385.53	1,558.72	1,905.09	2,251.49	2,597.86	3,117.44
Dean Prior	1,018.62	1,188.40	1,358.16	1,527.93	1,867.46	2,207.01	2,546.55	3,055.86
Diptford	1,013.58	1,182.53	1,351.45	1,520.38	1,858.23	2,196.11	2,533.96	3,040.76
Dittisham	1,019.16	1,189.03	1,358.88	1,528.74	1,868.45	2,208.18	2,547.90	3,057.48
East Allington	1,021.06	1,191.25	1,361.42	1,531.60	1,871.95	2,212.32	2,552.66	3,063.20
East Portlemouth	1,025.87	1,196.86	1,367.83	1,538.81	1,880.76	2,222.73	2,564.68	3,077.62
Ermington	1,029.29	1,200.85	1,372.39	1,543.94	1,887.03	2,230.14	2,573.23	3,087.88
Frogmore & Sherford	1,018.24	1,187.96	1,357.66	1,527.37	1,866.78	2,206.21	2,545.61	3,054.74
Halwell & Moreleigh	1,024.33	1,195.06	1,365.78	1,536.50	1,877.94	2,219.39	2,560.83	3,073.00
Harberton	1,009.34	1,177.58	1,345.79	1,514.02	1,850.46	2,186.92	2,523.36	3,028.04
Harford	1,015.44	1,184.70	1,353.93	1,523.17	1,861.64	2,200.14	2,538.61	3,046.34
Holbeton	1,012.73	1,181.53	1,350.31	1,519.10	1,856.67	2,194.26	2,531.83	3,038.20
Holne	1,023.91	1,194.57	1,365.22	1,535.87	1,877.17	2,218.48	2,559.78	3,071.74
Ivybridge	1,062.90	1,240.06	1,417.20	1,594.35	1,948.64	2,302.95	2,657.25	3,188.70
Kingsbridge	1,029.74	1,201.37	1,372.99	1,544.61	1,887.85	2,231.11	2,574.35	3,089.22
Kingston	1,015.80	1,185.11	1,351.46	1,523.70	1,862.29	2,200.90	2,539.50	3,047.40

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2013/2014**

<b>BAND</b>	<b>A £</b>	<b>B £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>G £</b>	<b>H £</b>
Kingswear	1,017.80	1,187.44	1,357.07	1,526.70	1,865.96	2,205.24	2,544.50	3,053.40
Littlehempston	1,014.08	1,183.10	1,352.11	1,521.12	1,859.14	2,197.18	2,535.20	3,042.24
Loddiswell	1,024.07	1,194.76	1,365.43	1,536.11	1,877.46	2,218.83	2,560.18	3,072.22
Malborough	1,016.45	1,185.87	1,355.27	1,524.68	1,863.49	2,202.32	2,541.13	3,049.36
Marldon	1,007.24	1,175.12	1,342.99	1,510.86	1,846.60	2,182.36	2,518.10	3,021.72
Modbury	1,022.10	1,192.46	1,362.80	1,533.15	1,873.84	2,214.55	2,555.25	3,066.30
Newton & Noss	1,020.88	1,191.03	1,361.17	1,531.32	1,871.61	2,211.91	2,552.20	3,062.64
North Huish	1,004.32	1,171.72	1,339.10	1,506.49	1,841.26	2,176.05	2,510.81	3,012.98
Rattery	1,012.82	1,181.63	1,350.43	1,519.23	1,856.83	2,194.45	2,532.05	3,038.46
Ringmore	1,021.12	1,191.31	1,361.49	1,531.68	1,872.05	2,212.43	2,552.80	3,063.36
Salcombe	1,021.12	1,191.31	1,361.49	1,531.68	1,872.05	2,212.43	2,552.80	3,063.36
Shaugh Prior	1,021.77	1,192.08	1,362.36	1,532.66	1,873.24	2,213.85	2,554.43	3,065.32
Slapton	1,020.73	1,190.86	1,360.98	1,531.10	1,871.34	2,211.59	2,551.83	3,062.20
South Brent	1,024.92	1,195.76	1,366.57	1,537.39	1,879.02	2,220.68	2,562.31	3,074.78
South Huish	1,004.71	1,172.17	1,339.62	1,507.07	1,841.97	2,176.88	2,511.78	3,014.14
South Milton	1,010.45	1,178.87	1,347.27	1,515.68	1,852.49	2,189.32	2,526.13	3,031.36
South Pool	1,023.99	1,194.67	1,365.32	1,535.99	1,877.31	2,218.66	2,559.98	3,071.98
Sparkwell	1,010.66	1,179.11	1,347.55	1,515.99	1,852.87	2,189.77	2,526.65	3,031.98
Staverton	1,019.71	1,189.67	1,359.62	1,529.57	1,869.47	2,209.38	2,549.28	3,059.14
Stoke Fleming	1,014.36	1,183.44	1,352.49	1,521.55	1,859.66	2,197.80	2,535.91	3,043.10
Stoke Gabriel	1,011.94	1,180.60	1,349.25	1,517.91	1,855.22	2,192.54	2,529.85	3,035.82
Stokenham	1,017.04	1,186.56	1,356.06	1,525.57	1,864.58	2,203.61	2,542.61	3,051.14
Strete	1,016.94	1,186.45	1,355.93	1,525.42	1,864.39	2,203.39	2,542.36	3,050.84
Thurlestone	1,012.38	1,181.12	1,349.84	1,518.57	1,856.02	2,193.49	2,530.95	3,037.14
Totnes	1,055.14	1,231.01	1,406.86	1,582.72	1,934.43	2,286.16	2,637.86	3,165.44
Ugborough	1,011.32	1,179.89	1,348.43	1,516.99	1,854.09	2,191.21	2,528.31	3,033.98
Wembury	1,009.40	1,177.64	1,345.87	1,514.10	1,850.56	2,187.04	2,523.50	3,028.20
West Alvington	1,009.25	1,177.47	1,345.67	1,513.88	1,850.29	2,186.72	2,523.13	3,027.76
Woodleigh	1,001.74	1,168.71	1,335.66	1,502.62	1,836.53	2,170.46	2,504.36	3,005.24
Yealmpton	1,020.50	1,190.60	1,360.67	1,530.76	1,870.92	2,211.10	2,551.26	3,061.52

Comparison of Parish/Town Precepts in 2012/13 and 2013/14

Parish/Town	2012/13	2013/14	Increase/	Increase/	2012/13	2013/14	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Ashprington	4,300	4,216	(84)	(2%)	17.40	17.23	(0.17)
Aveton Gifford	18,076	17,538	(538)	(3%)	47.19	47.19	0.00
Berry Pomeroy	5,400	4,561	(839)	(16%)	13.72	13.96	0.24
Bickleigh	85,000	84,714	(286)	0%	63.80	67.43	3.63
Bigbury	7,600	7,288	(312)	(4%)	18.98	18.16	(0.82)
Blackawton	12,750	11,903	(847)	(7%)	37.59	36.93	(0.66)
Brixton	13,250	15,000	1,750	13%	19.68	25.06	5.38
Buckfastleigh West	3,100	3,362	262	8%	27.16	30.27	3.11
Buckland-Tout-Saints	3,000	2,921	(79)	(3%)	29.59	28.91	(0.68)
Charleton	4,750	5,750	1,000	21%	17.51	22.56	5.05
Chivelstone	3,125	2,970	(155)	(5%)	17.35	16.40	(0.95)
Churchstow	3,500	5,750	2,250	64%	15.66	27.15	11.49
Cornwood	12,683	11,703	(980)	(8%)	29.37	30.38	1.01
Cornworthy	4,500	4,883	383	9%	24.70	27.76	3.06
Dartington	17,817	16,307	(1,510)	(8%)	24.12	25.01	0.89
Dartmouth	134,200	161,197	26,997	20%	46.85	61.34	14.49
Dean Prior	2,359	2,194	(165)	(7%)	30.20	30.55	0.35
Diptford	5,470	5,500	30	1%	21.79	23.00	1.21
Dittisham	10,000	10,681	681	7%	29.51	31.36	1.85
East Allington	8,670	9,500	830	10%	27.87	34.22	6.35
East Portlemouth	6,000	7,000	1,000	17%	36.39	41.43	5.04
Ermington	13,000	15,500	2,500	19%	33.27	46.56	13.29
Frogmore & Sherford	6,300	6,300	0	0%	27.54	29.99	2.45
Halwell & Moreleigh	6,000	7,000	1,000	17%	31.79	39.12	7.33
Harberton	7,757	7,857	100	1%	14.95	16.64	1.69
Harford	990	990	0	0%	25.44	25.79	0.35
Holbeton	6,700	6,394	(306)	(5%)	21.66	21.72	0.06
Holne	5,280	5,032	(248)	(5%)	39.83	38.49	(1.34)
Ivybridge	382,266	352,184	(30,082)	(8%)	95.70	96.97	1.27
Kingsbridge	107,478	95,774	(11,704)	(11%)	46.30	47.23	0.93
Kingston	5,000	5,000	0	0%	25.20	26.32	1.12
Kingswear	21,000	22,261	1,261	6%	26.22	29.32	3.10
Littlehempston	2,293	2,284	(9)	0%	21.49	23.74	2.25
Loddiswell	14,300	14,836	536	4%	35.21	38.73	3.52
Malborough	11,000	11,669	669	6%	22.31	27.30	4.99
Marldon	11,920	10,838	(1,082)	(9%)	13.39	13.48	0.09
Modbury	23,000	23,000	0	0%	32.59	35.77	3.18
Newton & Noss	39,245	37,467	(1,778)	(5%)	35.03	33.94	(1.09)
North Huish	1,500	1,688	188	13%	7.40	9.11	1.71
Rattery	4,000	4,157	157	4%	19.46	21.85	2.39
Ringmore	3,500	4,384	884	25%	27.46	34.30	6.84
Salcombe	63,040	63,971	931	1%	34.30	34.30	0.00
Shaugh Prior	9,840	9,513	(327)	(3%)	33.44	35.28	1.84
Slapton	8,474	8,453	(21)	0%	33.06	33.72	0.66
South Brent	40,835	36,841	(3,994)	(10%)	39.02	40.01	0.99

Comparison of Parish/Town Precepts in 2012/13 and 2013/14

Parish/Town	2012/13	2013/14	Increase/ (Decrease)	Increase/ (Decrease)	2012/13	2013/14	Increase/ (Decrease)
	Parish Precept	Parish Precept					
	£	£	£	%	£	£	£
South Huish	4,440	4,440	0	0%	9.74	9.69	(0.05)
South Milton	4,500	4,239	(261)	(6%)	18.70	18.30	(0.40)
South Pool	3,750	4,383	633	17%	34.43	38.61	4.18
Sparkwell	8,920	8,028	(892)	(10%)	19.71	18.61	(1.10)
Staverton	10,849	10,323	(526)	(5%)	32.20	32.19	(0.01)
Stoke Fleming	13,174	12,807	(367)	(3%)	23.17	24.17	1.00
Stoke Gabriel	14,000	13,002	(998)	(7%)	20.37	20.53	0.16
Stokenham	29,125	29,707	582	2%	27.85	28.19	0.34
Strete	7,434	7,756	322	4%	25.19	28.04	2.85
Thurlestone	15,274	15,296	22	0%	21.14	21.19	0.05
Totnes	251,054	216,582	(34,472)	(14%)	82.37	85.34	2.97
Ugborough	13,000	13,500	500	4%	18.02	19.61	1.59
Wembury	23,000	23,500	500	2%	16.25	16.72	0.47
West Alvington	3,930	4,010	80	2%	14.81	16.50	1.69
Woodleigh	500	500	0	0%	5.10	5.24	0.14
Yealmpton	27,000	28,000	1,000	4%	29.21	33.38	4.17
<b>Total</b>	<b>1,590,218</b>	<b>1,544,404</b>	<b>(45,814)</b>	<b>(3%)</b>			

## MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT FOLLATON HOUSE, TOTNES ON THURSDAY 26 FEBRUARY 2013

### MEMBERS

\* Cllr R Rowe - Chairman

\* Cllr K J Baldry

\* Cllr R J Tucker

Ø Cllr J Baverstock

\* Denotes attendance

Ø Denotes apology for absence

Also in attendance:

Cllrs M J Hicks and J T Pennington

Officers in attendance:

All Agenda Items: Acting Head of Finance and Audit, Acting Principal Accountant,  
and Member Services Manager

#### CTSP.1/12 **MINUTES**

The minutes of the meeting of the Panel held on 23 February 2012 were approved as a correct record and signed by the Chairman.

#### CTSP.2/12 **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.3/12 **DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2013/2014**

Consideration was given to a report which calculated and set out the Council Tax for 2012/13, 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.

During discussion, points of clarity were sought from Members in relation to the percentage variations up or down in terms of precept, not equating to the variations in Band D figures. In response, the Acting Head of Finance and Audit advised that there were a number of elements that had caused the differences such as technical changes to Benefits, for example the removal of second homes council tax, and the distribution of council tax support grant, which South Hams District Council was allocating in full to Town and Parish Councils.

In response to a further question in relation to next year, he confirmed that if there were no further changes there should not be the same volatility in the figures as there had been this year.

It was then:

### RESOLVED

1. That it be noted that on 9 January 2013 the Chief Executive and Corporate Directors, under delegated authority from full Council, approved the Council Tax Base for the year 2013/14:
  - a) For the whole Council area as 35,434.09 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**) to the presented report;
2. That the Council Tax requirement for South Hams District Council's own purposes for 2013/14 (excluding Parish precepts) is calculated at £5,056,799 (**Appendix B** to the presented report);
3. That the following amounts are calculated by the Council for the year 2013/14 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B** to the presented report):
  - (a) £46,047,939, 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) £39,446,736, 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) £6,601,203, 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) £186.30, being the amount at 3(c) above (Item R), all divided by the council tax base (1(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 **(Average band D council tax for South Hams District Council and parishes)**.

(e) £1,544,404, 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) £142.71, being the amount at 3(d) above less the result given by dividing the amount at 3(e) above 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 South Hams District Council only)**.

4. That it be noted that for the year 2013/2014, Devon County Council, Devon & Cornwall Police and Crime Commissioner and Devon and Somerset Fire & Rescue 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	744.24	868.28	992.32	1,116.36	1,364.44	1,612.52	1,860.60	2,232.72
Devon & Cornwall Police and Crime Commissioner tax requirements	108.61	126.72	144.82	162.92	199.12	235.33	271.53	325.84
Devon & Somerset Fire & Rescue Authority's tax requirements	50.26	58.64	67.01	75.39	92.14	108.90	125.65	150.78

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 2013/14 for each of the categories of dwellings shown at **Appendix D (total of all valuation band council taxes for South Hams District Council including parishes, county, fire authorities and police and crime commissioner)**.

6. That the Council has concluded that the basic amount of Council Tax for South Hams District Council for 2013/14 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (see calculation at **Appendix B** of the presented report).

(Meeting commenced at 10.00am and concluded at 10.14am).

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Chairman