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SOUTH HAMS COUNCIL TAX SETTING PANEL - THURSDAY, 27TH FEBRUARY, 2014

Agenda, Reports and Minutes for the meeting

Agenda No	Item
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1. **Agenda Letter** (Pages 1 - 2)
2. **COUNCIL TAX 2014/15** (Pages 3 - 20)
3. **Minutes** (Pages 21 - 24)

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Agenda Item 1

Please reply to: Darryl White
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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>FOR ANY QUERIES ON THIS AGENDA, PLEASE CONTACT DARRYL WHITE THE MEMBER SUPPORT SERVICES MANAGER ON DIRECT LINE 01803 861247</p>

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.

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

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SOUTH HAMS DISTRICT COUNCIL

NAME OF COMMITTEE	Council Tax Setting Panel
DATE	27th February, 2014
REPORT TITLE	Council Tax 2014/15
REPORT OF	Head of Finance & Audit
WARDS AFFECTED	All

Summary of report:

This report is to enable the Council Tax Setting panel to calculate and approve the Council Tax requirement for 2014/15.

Financial implications:

This report shows how the Council Tax is prepared and set for 2014/15.

RECOMMENDATIONS:

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

1. That it be noted that on 18th December 2013 the Chief Executive and Strategic Directors, under delegated authority from full Council, approved the Council Tax Base for the year 2014/15
 - (a) for the whole Council area as 36,250.26 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 2014/15 (excluding Parish precepts) is calculated at £5,271,513 (**Appendix B**).
3. That the following amounts are calculated by the Council for the year 2014/15 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
 - (a) £46,707,565 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) £39,839,857 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) £6,867,708 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) £189.45 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) £1,596,195 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) £145.42 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 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	759.06	885.57	1,012.08	1,138.59	1,391.61	1,644.63	1,897.65	2,277.18
Police & Crime Commissioner's tax requirements	110.77	129.24	147.70	166.16	203.08	240.01	276.93	332.32
Devon & Somerset Fire & Rescue Authority's tax requirements	51.26	59.80	68.35	76.89	93.98	111.06	128.15	153.78

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 2014/15 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 2014/15 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (see calculation at **Appendix B**).

Officer contact:

Lisa Buckle, Head of Finance & Audit
lisa.buckle@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 2014/15 are detailed in **Appendix C** and total £1,596,195. The increase in the average Band D Council Tax for Town and Parish Councils is 1.0% and results in an average Band D Council Tax figure of £44.03 for 2014/15.

(ii) **Devon County Council**

Devon County Council met on 20th February 2014 and set their precept at £41,274,183.53 adjusted by a Collection Fund contribution of £363,000. This results in a Band D Council Tax of £1,138.59.

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

The Police and Crime Panel met on 7th February 2014 and set their precept at £6,023,343.20, adjusted by a Collection Fund contribution of £53,000. This results in a Band D Council Tax of £166.16.

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

Devon & Somerset Fire & Rescue Service met on 24th February 2014 and set their precept at £2,787,282, adjusted by a Collection Fund contribution of £24,000. This results in a Band D Council Tax of £76.89.

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 2014/15 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 2014/15, according to the current principles, the basic amount of council tax will not be excessive if it is less than 2%. In the case of South Hams District Council the increase of 1.9% 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 2014/15.
- 3.2 The table below shows how an average Band D council bill is made up for South Hams District Council:

Precepting Authority	Band D 2013/14	Band D 2014/15	£ Increase	% Increase	Date Approved
South Hams District Council	£142.71	£145.42	£2.71	1.9%	13 Feb 2014
Devon County Council	£1,116.36	£1,138.59	£22.23	1.9913%	20 Feb 2014
Devon & Cornwall Police & Crime Commissioner	£162.92	£166.16	£3.24	1.99%	7 Feb 2014
Devon & Somerset Fire & Rescue	£75.39	£76.89	£1.50	1.99%	24 Feb 2014
Average Parishes/Towns	£43.59	£44.03	£0.44	1.0%	
TOTAL	£1,540.97	£1,571.09	£30.12*		

* This represents an increase of 1.95% for an average Band D property

4. RISK MANAGEMENT

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

5. OTHER CONSIDERATIONS

Corporate priorities engaged:	All
Statutory powers:	Local Government Finance Act 1992 Localism Act 2011 Local Authorities (Calculation of Council tax Base) (England) Regulations 2012
Considerations of equality and human rights:	None directly related to this report
Biodiversity considerations:	None directly related to this report
Sustainability considerations:	None directly related to this report
Crime and disorder implications:	None directly related to this report
Background papers:	SMT 18 Dec 13 - Declaration of Council Tax Base Council 13 Feb 2014 – Budget Proposals 2014/15
Appendices attached:	Appendix A - Parish and Town Council Tax Bases 2014/15 Appendix B - Calculations relating to recommendations Appendix C - Parish and Town Council Precepts 2014/15 Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2014/15

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 th March 2014 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 2014/2015

<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
Ashprington	243.37	Littlehempston	102.93
Aveton Gifford	378.82	Loddiswell	397.03
Berry Pomeroy	328.16	Malborough	435.62
Bickleigh	1,283.20	Marldon	821.34
Bigbury	404.22	Modbury	656.18
Blackawton	338.49	Newton & Noss	1,104.94
Brixton	611.13	North Huish	202.27
Buckfastleigh West	116.17	Rattery	201.05
Buckland-Tout-Saints	103.11	Ringmore	124.97
Charleton	261.73	Salcombe	1,876.41
Chivelstone	183.40	Shaugh Prior	274.49
Churchstow	213.43	Slapton	257.98
Cornwood	398.38	South Brent	947.60
Cornworthy	180.04	South Huish	460.27
Dartington	676.50	South Milton	238.00
Dartmouth	2,687.16	South Pool	114.40
Dean Prior	72.65	Sparkwell	439.63
Diptford	246.62	Staverton	325.60
Dittisham	343.78	Stoke Fleming	534.22
East Allington	293.25	Stoke Gabriel	661.83
East Portlemouth	171.24	Stokenham	1,067.87
Ermington	345.82	Strete	287.24
Frogmore & Sherford	213.46	Thurlestone	734.22
Halwell & Moreleigh	181.16	Totnes	2,616.65
Harberton	486.16	Ugborough	710.96
Harford	39.06	Wembury	1,404.96
Holbeton	299.47	West Alvington	247.98
Holne	128.98	Woodleigh	99.71
Ivybridge	3,711.31	Yealmpton	875.82
Kingsbridge	2,121.42		
Kingston	191.43		
Kingswear	774.97		
		Total	36,250.26

Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

36,250.26 x £145.42 **£5,271,513**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2014/15 estimate	45,111,370		
<u>Add</u> Total town/parish precepts 2014/15	<u>1,596,195</u>		
		46,707,565	3(a)
Revenue Income			
<u>Less</u> Total income 2014/15 estimate (including contributions from reserves)	36,083,643		
<u>Less</u> Formula Grant	3,696,214		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	<u>60,000</u>		
		39,839,857	3(b)
Council Tax Requirement (including parish precepts)		6,867,708	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>6,867,708</u>		
Tax base	36,250.26	189.45	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		1,596,195	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>5,271,513</u>		
Tax base	36,250.26	145.42	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2013/14	2014/15
Council tax requirement excluding parish precepts (£'s)	5,056,799	5,271,513
Council tax base	35,434.09	36,250.26
Average Band D equivalent (£'s)	142.71	145.42
Increase in average Band D council tax	1.90%	

Nb. A referendum is required if the council tax increase is 2% or above

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PARISH AND TOWN COUNCIL PRECEPTS 2014/2015

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	5,400	Littlehempston	2,734
Aveton Gifford	19,289	Loddiswell	16,320
Berry Pomeroy	3,836	Malborough	14,003
Bickleigh	79,702	Marldon	11,069
Bigbury	7,600	Modbury	26,000
Blackawton	12,018	Newton & Noss	37,708
Brixton	16,000	North Huish	2,000
Buckfastleigh West	3,381	Rattery	4,203
Buckland-Tout-Saints	3,000	Ringmore	4,384
Charleton	5,500	Salcombe	65,027
Chivelstone	3,300	Shaugh Prior	9,703
Churchstow	5,850	Slapton	8,700
Cornwood	11,937	South Brent	41,992
Cornworthy	5,750	South Huish	4,440
Dartington	16,307	South Milton	4,274
Dartmouth	164,419	South Pool	4,499
Dean Prior	2,350	Sparkwell	8,355
Diptford	5,660	Staverton	11,419
Dittisham	11,000	Stoke Fleming	13,522
East Allington	9,000	Stoke Gabriel	13,137
East Portlemouth	7,000	Stokenham	30,360
Ermington	14,803	Strete	8,177
Frogmore & Sherford	6,300	Thurlestone	15,852
Halwell & Moreleigh	7,000	Totnes	223,306
Harberton	8,053	Ugborough	14,000
Harford	990	Wembury	24,000
Holbeton	6,554	West Alvington	4,090
Holne	5,066	Woodleigh	500
Ivybridge	366,932	Yealmpton	29,300
Kingsbridge	101,195		
Kingston	5,500		
Kingswear	22,429	Total Precepts	<u><u>1,596,195</u></u>

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TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2014/2015

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Ashprington	1,032.83	1,204.97	1,377.12	1,549.25	1,893.53	2,237.80	2,582.08	3,098.50
Aveton Gifford	1,051.98	1,227.32	1,402.65	1,577.98	1,928.64	2,279.30	2,629.96	3,155.96
Berry Pomeroy	1,025.83	1,196.81	1,367.78	1,538.75	1,880.69	2,222.64	2,564.58	3,077.50
Bickleigh	1,059.44	1,236.02	1,412.60	1,589.17	1,942.32	2,295.47	2,648.61	3,178.34
Bigbury	1,030.57	1,202.34	1,374.10	1,545.86	1,889.38	2,232.91	2,576.43	3,091.72
Blackawton	1,041.70	1,215.33	1,388.95	1,562.56	1,909.79	2,257.03	2,604.26	3,125.12
Brixton	1,035.49	1,208.08	1,380.66	1,553.24	1,898.40	2,243.57	2,588.73	3,106.48
Buckfastleigh West	1,037.44	1,210.35	1,383.26	1,556.16	1,901.97	2,247.78	2,593.60	3,112.32
Buckland-Tout-Saints	1,037.44	1,210.35	1,383.26	1,556.16	1,901.97	2,247.78	2,593.60	3,112.32
Charleton	1,032.04	1,204.06	1,376.07	1,548.07	1,892.08	2,236.10	2,580.11	3,096.14
Chivelstone	1,030.03	1,201.71	1,373.38	1,545.05	1,888.39	2,231.74	2,575.08	3,090.10
Churchstow	1,036.31	1,209.03	1,381.76	1,554.47	1,899.91	2,245.34	2,590.78	3,108.94
Cornwood	1,038.01	1,211.02	1,384.02	1,557.02	1,903.02	2,249.03	2,595.03	3,114.04
Cornworthy	1,039.33	1,212.56	1,385.78	1,559.00	1,905.44	2,251.89	2,598.33	3,118.00
Dartington	1,034.10	1,206.46	1,378.81	1,551.16	1,895.86	2,240.56	2,585.26	3,102.32
Dartmouth	1,058.83	1,235.31	1,411.78	1,588.25	1,941.19	2,294.14	2,647.08	3,176.50
Dean Prior	1,039.60	1,212.88	1,386.15	1,559.41	1,905.94	2,252.48	2,599.01	3,118.82
Diptford	1,033.34	1,205.56	1,377.79	1,550.01	1,894.46	2,238.90	2,583.35	3,100.02
Dittisham	1,039.37	1,212.60	1,385.84	1,559.06	1,905.52	2,251.97	2,598.43	3,118.12
East Allington	1,038.50	1,211.58	1,384.67	1,557.75	1,903.92	2,250.08	2,596.25	3,115.50
East Portlemouth	1,045.29	1,219.51	1,393.73	1,567.94	1,916.37	2,264.80	2,613.23	3,135.88
Ermington	1,046.58	1,221.01	1,395.45	1,569.87	1,918.73	2,267.59	2,616.45	3,139.74
Frogmore & Sherford	1,037.71	1,210.67	1,383.62	1,556.57	1,902.47	2,248.38	2,594.28	3,113.14
Halwell & Moreleigh	1,043.80	1,217.77	1,391.74	1,565.70	1,913.63	2,261.56	2,609.50	3,131.40
Harberton	1,029.08	1,200.59	1,372.11	1,543.62	1,886.65	2,229.67	2,572.70	3,087.24
Harford	1,034.94	1,207.43	1,379.93	1,552.41	1,897.39	2,242.37	2,587.35	3,104.82
Holbeton	1,032.63	1,204.74	1,376.85	1,548.95	1,893.16	2,237.37	2,581.58	3,097.90
Holne	1,044.22	1,218.27	1,392.31	1,566.34	1,914.41	2,262.49	2,610.56	3,132.68
Ivybridge	1,083.95	1,264.61	1,445.28	1,625.93	1,987.25	2,348.56	2,709.88	3,251.86
Kingsbridge	1,049.84	1,224.81	1,399.79	1,574.76	1,924.71	2,274.65	2,624.60	3,149.52
Kingston	1,037.19	1,210.06	1,382.92	1,555.79	1,901.52	2,247.25	2,592.98	3,111.58

TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2014/2015

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Kingswear	1,037.33	1,210.22	1,383.12	1,556.00	1,901.78	2,247.55	2,593.33	3,112.00
Littlehempston	1,035.74	1,208.37	1,381.00	1,553.62	1,898.87	2,244.12	2,589.36	3,107.24
Loddiswell	1,045.44	1,219.69	1,393.93	1,568.17	1,916.65	2,265.13	2,613.61	3,136.34
Malborough	1,039.46	1,212.71	1,385.96	1,559.20	1,905.69	2,252.18	2,598.66	3,118.40
Marldon	1,027.02	1,198.20	1,369.37	1,540.54	1,882.88	2,225.22	2,567.56	3,081.08
Modbury	1,044.45	1,218.53	1,392.61	1,566.68	1,914.83	2,262.98	2,611.13	3,133.36
Newton & Noss	1,040.79	1,214.26	1,387.73	1,561.19	1,908.12	2,255.05	2,601.98	3,122.38
North Huish	1,024.63	1,195.41	1,366.18	1,536.95	1,878.49	2,220.04	2,561.58	3,073.90
Rattery	1,031.98	1,203.98	1,375.98	1,547.97	1,891.96	2,235.95	2,579.95	3,095.94
Ringmore	1,041.42	1,215.00	1,388.57	1,562.14	1,909.28	2,256.42	2,603.56	3,124.28
Salcombe	1,041.14	1,214.67	1,388.20	1,561.72	1,908.77	2,255.82	2,602.86	3,123.44
Shaugh Prior	1,041.60	1,215.21	1,388.81	1,562.41	1,909.61	2,256.81	2,604.01	3,124.82
Slapton	1,040.52	1,213.94	1,387.37	1,560.78	1,907.62	2,254.46	2,601.30	3,121.56
South Brent	1,047.58	1,222.18	1,396.78	1,571.37	1,920.56	2,269.75	2,618.95	3,142.74
South Huish	1,024.47	1,195.22	1,365.97	1,536.71	1,878.20	2,219.69	2,561.18	3,073.42
South Milton	1,030.01	1,201.68	1,373.36	1,545.02	1,888.36	2,231.69	2,575.03	3,090.04
South Pool	1,044.26	1,218.30	1,392.35	1,566.39	1,914.48	2,262.56	2,610.65	3,132.78
Sparkwell	1,030.70	1,202.49	1,374.28	1,546.06	1,889.63	2,233.20	2,576.76	3,092.12
Staverton	1,041.42	1,214.99	1,388.57	1,562.13	1,909.27	2,256.41	2,603.55	3,124.26
Stoke Fleming	1,034.91	1,207.40	1,379.89	1,552.37	1,897.34	2,242.31	2,587.28	3,104.74
Stoke Gabriel	1,031.27	1,203.15	1,375.04	1,546.91	1,890.67	2,234.42	2,578.18	3,093.82
Stokenham	1,036.99	1,209.83	1,382.66	1,555.49	1,901.15	2,246.82	2,592.48	3,110.98
Strete	1,037.02	1,209.86	1,382.70	1,555.53	1,901.20	2,246.87	2,592.55	3,111.06
Thurlestone	1,032.43	1,204.51	1,376.58	1,548.65	1,892.79	2,236.94	2,581.08	3,097.30
Totnes	1,074.93	1,254.09	1,433.25	1,612.40	1,970.71	2,329.02	2,687.33	3,224.80
Ugborough	1,031.16	1,203.03	1,374.89	1,546.75	1,890.47	2,234.19	2,577.91	3,093.50
Wembury	1,029.42	1,201.00	1,372.57	1,544.14	1,887.28	2,230.42	2,573.56	3,088.28
West Alvington	1,029.03	1,200.54	1,372.05	1,543.55	1,886.56	2,229.57	2,572.58	3,087.10
Woodleigh	1,021.38	1,191.61	1,361.85	1,532.07	1,872.53	2,212.99	2,553.45	3,064.14
Yealmpton	1,040.34	1,213.73	1,387.13	1,560.51	1,907.29	2,254.07	2,600.85	3,121.02

Comparison of Parish/Town Precepts in 2013/14 and 2014/15

Parish/Town	2013/14	2014/15	Increase/	Increase/	2013/14	2014/15	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Ashprington	4,216	5,400	1,184	28%	17.23	22.19	4.96
Aveton Gifford	17,538	19,289	1,751	10%	47.19	50.92	3.73
Berry Pomeroy	4,561	3,836	(725)	(16%)	13.96	11.69	(2.27)
Bickleigh	84,714	79,702	(5,012)	(6%)	67.43	62.11	(5.32)
Bigbury	7,288	7,600	312	4%	18.16	18.80	0.64
Blackawton	11,903	12,018	115	1%	36.93	35.50	(1.43)
Brixton	15,000	16,000	1,000	7%	25.06	26.18	1.12
Buckfastleigh West	3,362	3,381	19	1%	30.27	29.10	(1.17)
Buckland-Tout-Saints	2,921	3,000	79	3%	28.91	29.10	0.19
Charleton	5,750	5,500	(250)	(4%)	22.56	21.01	(1.55)
Chivelstone	2,970	3,300	330	11%	16.40	17.99	1.59
Churchstow	5,750	5,850	100	2%	27.15	27.41	0.26
Cornwood	11,703	11,937	234	2%	30.38	29.96	(0.42)
Cornworthy	4,883	5,750	867	18%	27.76	31.94	4.18
Dartington	16,307	16,307	0	0%	25.01	24.10	(0.91)
Dartmouth	161,197	164,419	3,222	2%	61.34	61.19	(0.15)
Dean Prior	2,194	2,350	156	7%	30.55	32.35	1.80
Diptford	5,500	5,660	160	3%	23.00	22.95	(0.05)
Dittisham	10,681	11,000	319	3%	31.36	32.00	0.64
East Allington	9,500	9,000	(500)	(5%)	34.22	30.69	(3.53)
East Portlemouth	7,000	7,000	0	0%	41.43	40.88	(0.55)
Ermington	15,500	14,803	(697)	(4%)	46.56	42.81	(3.75)
Frogmore & Sherford	6,300	6,300	0	0%	29.99	29.51	(0.48)
Halwell & Moreleigh	7,000	7,000	0	0%	39.12	38.64	(0.48)
Harberton	7,857	8,053	196	2%	16.64	16.56	(0.08)
Harford	990	990	0	0%	25.79	25.35	(0.44)
Holbeton	6,394	6,554	160	3%	21.72	21.89	0.17
Holne	5,032	5,066	34	1%	38.49	39.28	0.79
Ivybridge	352,184	366,932	14,748	4%	96.97	98.87	1.90
Kingsbridge	95,774	101,195	5,421	6%	47.23	47.70	0.47
Kingston	5,000	5,500	500	10%	26.32	28.73	2.41
Kingswear	22,261	22,429	168	1%	29.32	28.94	(0.38)
Littlehempston	2,284	2,734	450	20%	23.74	26.56	2.82
Loddiswell	14,836	16,320	1,484	10%	38.73	41.11	2.38
Malborough	11,669	14,003	2,334	20%	27.30	32.14	4.84
Marldon	10,838	11,069	231	2%	13.48	13.48	0.00
Modbury	23,000	26,000	3,000	13%	35.77	39.62	3.85
Newton & Noss	37,467	37,708	241	1%	33.94	34.13	0.19
North Huish	1,688	2,000	312	18%	9.11	9.89	0.78
Rattery	4,157	4,203	46	1%	21.85	20.91	(0.94)
Ringmore	4,384	4,384	0	0%	34.30	35.08	0.78
Salcombe	63,971	65,027	1,056	2%	34.30	34.66	0.36
Shaugh Prior	9,513	9,703	190	2%	35.28	35.35	0.07
Slapton	8,453	8,700	247	3%	33.72	33.72	0.00
South Brent	36,841	41,992	5,151	14%	40.01	44.31	4.30

Comparison of Parish/Town Precepts in 2013/14 and 2014/15

Parish/Town	2013/14	2014/15	Increase/	Increase/	2013/14	2014/15	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
South Huish	4,440	4,440	0	0%	9.69	9.65	(0.04)
South Milton	4,239	4,274	35	1%	18.30	17.96	(0.34)
South Pool	4,383	4,499	116	3%	38.61	39.33	0.72
Sparkwell	8,028	8,355	327	4%	18.61	19.00	0.39
Staverton	10,323	11,419	1,096	11%	32.19	35.07	2.88
Stoke Fleming	12,807	13,522	715	6%	24.17	25.31	1.14
Stoke Gabriel	13,002	13,137	135	1%	20.53	19.85	(0.68)
Stokenham	29,707	30,360	653	2%	28.19	28.43	0.24
Strete	7,756	8,177	421	5%	28.04	28.47	0.43
Thurlestone	15,296	15,852	556	4%	21.19	21.59	0.40
Totnes	216,582	223,306	6,724	3%	85.34	85.34	0.00
Ugborough	13,500	14,000	500	4%	19.61	19.69	0.08
Wembury	23,500	24,000	500	2%	16.72	17.08	0.36
West Alvington	4,010	4,090	80	2%	16.50	16.49	(0.01)
Woodleigh	500	500	0	0%	5.24	5.01	(0.23)
Yealmpton	28,000	29,300	1,300	5%	33.38	33.45	0.07
Total	1,544,404	1,596,195	51,791	3%			

MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT FOLLATON HOUSE, TOTNES ON THURSDAY 27 FEBRUARY 2014

MEMBERS

* Cllr B E Carson - Chairman

* Cllr K J Baldry

* Cllr R J Tucker

* Cllr R J Foss

* Denotes attendance

Also in attendance:

Cllrs M J Hicks and L A H Ward

Officers in attendance:

All Agenda Items: Chief Accountant, Accountant and Member Services Manager

CTSP.1/13 **MINUTES**

The minutes of the meeting of the Panel held on 26 February 2013 were approved as a correct record and signed by the Chairman.

CTSP.2/13 **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.3/13 **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 2014/15, 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 Chief Accountant confirmed that the process of setting the council tax was governed by legislation, and then drew Members attention to the table setting out the percentage increases for a Band D property for each precepting authority. Members felt that some authorities were very close to the 2% limit, and a rounding calculation could in fact lead to at least a 2% increase which would then require a referendum. It was confirmed that the district council would have to arrange the referendum but that costs would be met by the precepting authority that had reached 2%.

It was then:

RESOLVED

1. That it be noted that on 18th December 2013 the Chief Executive and Strategic Directors, under delegated authority from full Council, approved the Council Tax Base for the year 2014/15
 - (a) for the whole Council area as 36,250.26 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 2014/15 (excluding Parish precepts) is calculated at £5,271,513 **(Appendix B)**.

3. That the following amounts are calculated by the Council for the year 2014/15 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 **(Appendix B)**:
 - (a) £46,707,565 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) £39,839,857 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) £6,867,708 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) £189.45 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) £1,596,195 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) £145.42 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 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	759.06	885.57	1,012.08	1,138.59	1,391.61	1,644.63	1,897.65	2,277.18
Police & Crime Commissioner's tax requirements	110.77	129.24	147.70	166.16	203.08	240.01	276.93	332.32
Devon & Somerset Fire & Rescue Authority's tax requirements	51.26	59.80	68.35	76.89	93.98	111.06	128.15	153.78

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 2014/15 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 2014/15 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (see calculation at **Appendix B**).

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

Chairman