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West Devon
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Council

WEST DEVON COUNCIL - TUESDAY, 26TH FEBRUARY, 2013

Agenda, Reports and Minutes for the meeting

Agenda No Item

1. **Summons Letter** (Pages 1 - 2)

2. **Reports**

Reports to Council:

a) Item 10 - Council Tax Setting for 2013/14 (Pages 3 - 20)

3. **Minutes** (Pages 21 - 26)

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Unstarred Minutes to agree

Members are recommended to agree:

AC 24 Financial Procedure Rules 2012 (Joint)

RESOLVED to **RECOMMEND** that the proposed Financial Procedure Rules (joint) be approved and adopted as presented.

AC 25 Third Quarter Prudential Indicator and Treasury Management Monitoring Report 2012/2013

RESOLVED to **RECOMMEND** that Council notes both the report and the treasury activity

AC 26 Progress Against the 2012/2013 Internal Audit Plan

RESOLVED to **RECOMMEND** that:

- (i) the report and the work being carried out as detailed in Appendix A be noted; and,
- (ii) as far as it would be practicable to do so, all future reports to the Committee be in Part One of the Agenda.

(ii) Planning & Licensing Committee

Meeting held on 5th February 2013

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10. To receive the report of the Acting Head of Finance & Audit on the Council Tax Setting for 2013/14

To follow

PART TWO – ITEMS WHICH MAY BE TAKEN IN THE ABSENCE OF THE PRESS AND PUBLIC ON THE GROUNDS THAT EXEMPT INFORMATION MAY BE DISCLOSED (if any).

If any, the Council is recommended to pass the following resolution:

“**RESOLVED** that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the Meeting for the undermentioned item of business on the grounds that exempt information may be disclosed as defined in Part I of Schedule 12(A) to the Act.”

Dated this 18th day of February 2013



Chief Executive

WEST DEVON BOROUGH COUNCIL

NAME OF COMMITTEE	Council
DATE	26 February 2013
REPORT TITLE	Council Tax 2013-2014
Report of	Head of Finance & Audit
WARDS AFFECTED	All

Summary of report:

RECOMMENDATIONS:

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

1. **That it be noted that on 16 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 18,920.79 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012 as in the attached **Appendix A**.

2. That the Council Tax requirement for West Devon Borough Council's own purposes for 2013/14 (excluding Parish precepts) is calculated at £3,797,213 (**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) £30,277,429 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) £25,427,862 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) £4,849,567 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) £256.31 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 West Devon Borough Council and parishes**).
 - (e) £1,052,354 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) £200.69 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 West Devon Borough Council only**).

4. That it be noted the County Council, the Police Authority 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 West Devon Borough Council including parishes, county, police and fire authorities)**.
6. That the Council has concluded that the basic amount of Council Tax for West Devon Borough 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:

Dan Bates, Head of Finance 01822 813644 dbates@westdevon.gov.uk

Carolyn Haynes, Chief Revenue Accountant 01822 813643 chaynes@westdevon.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. West Devon Borough 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 Authority and Devon and Somerset Fire and Rescue Authority. These are detailed below:

(i) Town & Parish Councils

The Town & Parish Council Precepts for 2013/14 are detailed in Appendix C and total £1,052,354. The increase in the average Band D Council Tax for Town and Parish Councils is 2.5% and results in an average Band D Council Tax figure of £55.62 for 2013/14.

(ii) Devon County Council

Devon County Council met on 21st February 2013 and set their precept at £21,122,413.12 adjusted by a Collection Fund contribution of £352,123. This results in a Band D Council Tax of £1,116.36

(iii) Devon and Cornwall Police and Crime Commissioner

Devon and Cornwall Police Authority met on 8th February 2013 and set their precept at £3,082,575.11, adjusted by a Collection Fund contribution of £49,454. 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 18th February 2013 and set their precept at £1,426,438 adjusted by a Collection Fund contribution of £22,654. This results in a Band D Council Tax of £75.39.

2. LEGAL IMPLICATIONS

2.1 The Council 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%. 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 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 West Devon Borough Council:

Precepting Authority	Band D Council Tax 2011/12	Band D Council Tax 2012/13	£ Increase	% Increase	Date Approved
Devon County Council	£1,116.36	£1,116.36	Nil	Nil	21 Feb 2013
West Devon Borough Council	£196.95	£200.69	£3.74	1.9%	12 Feb 2013
Devon & Cornwall Police	£159.73	£162.92	£3.19	2%	8 Feb 2013
Devon & Somerset Fire & Rescue	£73.92	£75.39	£1.47	1.99%	18 Feb 2013
Average Parish /Town Council	£54.24	£55.62	£1.38	2.5%	Various
TOTAL	£1,601.20	£1,610.98	£9.78	0.61%	

4. OTHER CONSIDERATIONS

Corporate priorities engaged:	All
Statutory powers:	Local Government Finance Act 1992 Localism Act 2011
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 16 Jan 13 - Declaration of Council Tax Base Council 12 Feb 2012 – Budget Proposals 2013/14
Appendices attached:	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 Authority, Fire Authority, District and Parish/Town Requirements 2013/14 Appendix E – Comparison of Parish / Town Precepts in 2012/13 and 2013/14
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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	To explain the Council Tax setting process.	Members are given a breakdown on how an average Council Tax bill is made up between the various precepting bodies	2	3	6	↔	Careful liaison required with the other major preceptors to ensure that an appropriate level of information is available to Members	Head of Finance and Audit
2	The way in which the Council Tax Resolutions are made is set out very precisely and the Council must adhere to the various Acts and Regulations.	The Council must set the Council Tax by 11 March 2013. The timetable for the budget setting process takes this into account and allows sufficient time for the significant amount of work involved.	5	3	15	↔	Significant planning and staff resources required to ensure that the process is managed efficiently and effectively by the required dates	Head of Finance and Audit

Direction of travel symbols ↓ ↑ ↔

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APPENDIX A

PARISH AND TOWN COUNCIL TAX BASES 2013/2014

<u>Parish / Town</u>	<u>Taxbase for</u> <u>13/14</u> Number of Band D Equivalent Properties	<u>Parish / Town</u>	<u>Taxbase for</u> <u>13/14</u> Number of Band D Equivalent Properties
Beaworthy	82.24	Lamerton	275.32
Belstone	115.34	Lewdown	323.12
Bere Ferrers	993.18	Lifton	384.28
Bondleigh	55.36	Lydford	180.02
Bratton Clovelly	164.48	Mary Tavy	329.74
Brentor	187.27	Meeth	65.50
Bridestowe	209.00	Milton Abbot	342.58
Broadwoodkelly	92.81	Monkokehampton	49.12
Buckland Monachorum	1,601.43	Northlew	268.22
Burrator	661.89	North Tawton	592.46
Chagford	695.27	Okehampton Hamlets	216.17
Dartmoor Forest	354.22	Okehampton Town	2,177.92
Drewsteignton	340.84	Peter Tavy	126.19
Exbourne & Jacobstowe	202.81	Plasterdown	261.34
Germansweek	71.71	Sampford Courtenay	222.60
Gidleigh	61.08	Sourton	153.65
Gulworthy	190.29	South Tawton	431.38
Hatherleigh	547.21	Spreyton	163.47
Highampton	107.86	Sticklepath	152.59
Horrabridge	669.93	Stowford	117.45
Iddesleigh	81.64	Sydenham Damerel	110.91
Inwardleigh	155.06	Tavistock	4,143.19
Kelly	47.08	Throwleigh	145.54

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Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

18920.79 x 200.69 **3,797,213**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2013/14 estimate	29,225,075		
<u>Add</u> Total town/parish precepts 2013/14	1,052,354		
		30,277,429	3(a)
Revenue Income			
<u>Less</u> Total income 2013/14 estimate (including contributions from reserves)	22,351,170		
<u>Less</u> Formula Grant	3,000,923		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (WDBC share)	75,769		
		25,427,862	3(b)
Council Tax Requirement (including parish precepts)		4,849,567	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	4,849,567		
Tax base	18,920.79	256.31	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		1,052,354	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	3,797,213		
Tax base	18,920.79	200.69	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2012/13	2013/14
Council tax requirement excluding parish precepts (£'s)	4,139,769	3,797,213
Council tax base	21,019.39	18,920.79
Average Band D equivalent (£'s)	196.95	200.69
Increase in average Band D council tax	1.90%	

Nb. A referendum is required if the Council Tax increase is over 2%

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APPENDIX C

PARISH AND TOWN COUNCIL PRECEPTS 2013/2014

<u>Parish / Town</u>	<u>Precept</u>	<u>Parish / Town</u>	<u>Precept</u>
Beaworthy	1,147	Lamerton	4,578
Belstone	1,683	Lewdown	4,841
Bere Ferrers	55,226	Lifton	9,773
Bondleigh	190	Lydford	6,021
Bratton Clovelly	4,350	Mary Tavy	13,485
Brentor	11,241	Meeth	1,227
Bridestowe	5,219	Milton Abbot	3,867
Broadwoodkelly	2,243	Monkokehampton	1,622
Buckland Monachorum	37,196	Northlew	7,188
Burrator	4,034	North Tawton	70,168
Chagford	30,647	Okehampton Hamlets	8,554
Dartmoor Forest	15,702	Okehampton Town	172,469
Drewsteignton	12,608	Peter Tavy	7,212
Exbourne & Jacobstowe	4,849	Plasterdown	2,407
Germansweek	1,697	Sampford Courtenay	5,253
Gidleigh	0	Sourton	4,119
Gulworthy	3,633	South Tawton	11,155
Hatherleigh	17,880	Spreyton	1,664
Highampton	3,306	Sticklepath	3,178
Horrabridge	26,447	Stowford	1,757
Iddesleigh	1,609	Sydenham Damerel	426
Inwardleigh	2,549	Tavistock	464,368
Kelly	415	Throwleigh	3,151
		Total Parish Precepts	<u>1,052,354</u>

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**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT AND PARISH/TOWN
PRECEPT REQUIREMENTS 2013/14**

	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
BEAWORTHY	1046.21	1220.57	1394.94	1569.31	1918.05	2266.78	2615.52	3138.62
BELSTONE	1046.63	1221.07	1395.51	1569.95	1918.83	2267.71	2616.58	3139.90
BERE FERRERS	1073.98	1252.98	1431.97	1610.97	1968.96	2326.96	2684.95	3221.94
BONDLEIGH	1039.19	1212.39	1385.59	1558.79	1905.19	2251.59	2597.98	3117.58
BRATTON CLOVELLY	1054.54	1230.30	1406.05	1581.81	1933.32	2284.84	2636.35	3163.62
BRENTOR	1076.93	1256.41	1435.90	1615.39	1974.37	2333.34	2692.32	3230.78
BRIDESTOWE	1053.55	1229.15	1404.74	1580.33	1931.51	2282.70	2633.88	3160.66
BROADWOODKELLY	1053.02	1228.52	1404.03	1579.53	1930.54	2281.54	2632.55	3159.06
BUCKLAND MONACHORUM	1052.39	1227.79	1403.19	1578.59	1929.39	2280.19	2630.98	3157.18
BURRATOR	1040.97	1214.46	1387.96	1561.45	1908.44	2255.43	2602.42	3122.90
CHAGFORD	1066.29	1244.01	1421.72	1599.44	1954.87	2310.30	2665.73	3198.88
DARTMOOR FOREST	1066.46	1244.20	1421.95	1599.69	1955.18	2310.66	2666.15	3199.38
DREWSTEIGNTON	1061.57	1238.49	1415.42	1592.35	1946.21	2300.06	2653.92	3184.70
EXBOURNE & JACOBSTOWE	1052.85	1228.32	1403.80	1579.27	1930.22	2281.17	2632.12	3158.54
GERMANSWEEK	1052.68	1228.13	1403.57	1579.02	1929.91	2280.81	2631.70	3158.04
GIDLEIGH	1036.91	1209.72	1382.54	1555.36	1901.00	2246.63	2592.27	3110.72
GULWORTHY	1049.63	1224.57	1399.51	1574.45	1924.33	2274.21	2624.08	3148.90
HATHERLEIGH	1058.69	1235.13	1411.58	1588.03	1940.93	2293.82	2646.72	3176.06
HIGHAMPTON	1057.34	1233.56	1409.79	1586.01	1938.46	2290.90	2643.35	3172.02
HORRABRIDGE	1063.23	1240.43	1417.64	1594.84	1949.25	2303.66	2658.07	3189.68
IDDESLEIGH	1050.05	1225.05	1400.06	1575.07	1925.09	2275.10	2625.12	3150.14
INWARDLEIGH	1047.87	1222.51	1397.16	1571.80	1921.09	2270.38	2619.67	3143.60
KELLY	1042.78	1216.58	1390.37	1564.17	1911.76	2259.36	2606.95	3128.34
LAMERTON	1047.99	1222.66	1397.32	1571.99	1921.32	2270.65	2619.98	3143.98
LEWDOWN	1046.89	1221.38	1395.86	1570.34	1919.30	2268.27	2617.23	3140.68
LIFTON	1053.86	1229.50	1405.15	1580.79	1932.08	2283.36	2634.65	3161.58
LYDFORD	1059.21	1235.74	1412.28	1588.81	1941.88	2294.95	2648.02	3177.62
MARY TAVY	1064.17	1241.54	1418.90	1596.26	1950.98	2305.71	2660.43	3192.52
MEETH	1049.39	1224.29	1399.19	1574.09	1923.89	2273.69	2623.48	3148.18
MILTON ABBOT (GROUPED)	1044.43	1218.51	1392.58	1566.65	1914.79	2262.94	2611.08	3133.30
MONKOKEHAMPTON	1058.92	1235.41	1411.89	1588.38	1941.35	2294.33	2647.30	3176.76
NORTHLEW	1054.77	1230.57	1406.36	1582.16	1933.75	2285.34	2636.93	3164.32
NORTH TAWTON	1115.86	1301.84	1487.81	1673.79	2045.74	2417.70	2789.65	3347.58
OKEHAMPTON HAMLETS	1063.29	1240.50	1417.72	1594.93	1949.36	2303.79	2658.22	3189.86
OKEHAMPTON TOWN	1089.70	1271.32	1452.93	1634.55	1997.78	2361.02	2724.25	3269.10
PETER TAVY	1075.01	1254.17	1433.34	1612.51	1970.85	2329.18	2687.52	3225.02
PLASTERDOWN	1043.05	1216.89	1390.73	1564.57	1912.25	2259.93	2607.62	3129.14
SAMPFORD COURTENAY	1052.64	1228.08	1403.52	1578.96	1929.84	2280.72	2631.60	3157.92
SOURTON	1054.78	1230.58	1406.37	1582.17	1933.76	2285.36	2636.95	3164.34
SOUTH TAWTON	1054.15	1229.84	1405.53	1581.22	1932.60	2283.98	2635.37	3162.44
SPREYTON	1043.69	1217.64	1391.59	1565.54	1913.44	2261.34	2609.23	3131.08
STICKLEPATH	1050.79	1225.93	1401.06	1576.19	1926.45	2276.72	2626.98	3152.38
STOWFORD	1046.88	1221.36	1395.84	1570.32	1919.28	2268.24	2617.20	3140.64
SYDENHAM DAMEREL	1039.47	1212.71	1385.96	1559.20	1905.69	2252.18	2598.67	3118.40
TAVISTOCK	1111.63	1296.90	1482.17	1667.44	2037.98	2408.52	2779.07	3334.88
THROWLEIGH	1051.34	1226.56	1401.79	1577.01	1927.46	2277.90	2628.35	3154.02

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The Parish Requirements for "Band D" properties - 2013/2014

Parish / Town	2012/13 Parish Precept £	2013/14 Parish Precept £	Increase / (Decrease)	Increase / (Decrease)	2012/13 Parish Band D	2013/14 Parish Band D	Increase / (Decrease)
Beaworthy	1,166	1,147	(19)	-1.6%	13.94	13.95	0.01
Belstone	1,137	1,683	546	48.0%	9.41	14.59	5.18
Bere Ferrers	62,639	55,226	(7,413)	-11.8%	53.97	55.61	1.63
Bondleigh	200	190	(10)	-5.0%	3.36	3.43	0.07
Bratton Clovelly	3,300	4,350	1,050	31.8%	18.67	26.45	7.78
Brentor	10,773	11,241	468	4.3%	56.40	60.03	3.62
Bridestowe	5,640	5,219	(421)	-7.5%	24.97	24.97	(0.00)
Broadwoodkelly	2,250	2,243	(7)	-0.3%	22.04	24.17	2.12
Buckland Monachorum	37,932	37,196	(736)	-1.9%	22.41	23.23	0.82
Burrator	4,250	4,034	(216)	-5.1%	6.26	6.09	(0.16)
Chagford	32,000	30,647	(1,353)	-4.2%	43.14	44.08	0.94
Dartmoor Forest	17,725	15,702	(2,023)	-11.4%	44.33	44.33	0.00
Drewsteignton	13,100	12,608	(492)	-3.8%	35.63	36.99	1.36
Exbourne & Jacobstowe	5,145	4,849	(296)	-5.8%	24.21	23.91	(0.30)
Germansweek	1,383	1,697	314	22.7%	18.52	23.66	5.14
Gidleigh	0	0	-	-	0.00	0.00	0.00
Gulworthy	3,900	3,633	(267)	-6.8%	20.01	19.09	(0.91)
Hatherleigh	20,500	17,880	(2,620)	-12.8%	32.84	32.67	(0.16)
Highampton	2,700	3,306	606	22.4%	23.64	30.65	7.01
Horrabridge	23,160	26,447	3,287	14.2%	29.48	39.48	10.00
Ildesleigh	1,400	1,609	209	14.9%	15.44	19.71	4.27
Inwardleigh	2,700	2,549	(151)	-5.6%	15.00	16.44	1.44
Kelly	450	415	(35)	-7.8%	8.33	8.81	0.48
Lamerton	5,000	4,578	(422)	-8.4%	16.23	16.63	0.40
Lewdown	3,100	4,841	1,741	56.2%	9.25	14.98	5.73
Lifton	11,000	9,773	(1,227)	-11.2%	25.34	25.43	0.09
Lydford	6,300	6,021	(279)	-4.4%	33.91	33.45	(0.46)
Mary Tavy	14,740	13,485	(1,255)	-8.5%	40.36	40.90	0.53
Meeth	1,000	1,227	227	22.7%	15.51	18.73	3.22
Milton Abbot	4,200	3,867	(333)	-7.9%	11.29	11.29	(0.00)
Monkekehampton	1,300	1,622	322	24.8%	24.41	33.02	8.61
Northlew	7,800	7,188	(612)	-7.8%	26.33	26.80	0.46
North Tawton	64,187	70,168	5,981	9.3%	94.22	118.43	24.22
Okehampton Hamlets	7,350	8,554	1,204	16.4%	31.92	39.57	7.65
Okehampton Town	198,736	172,469	(26,267)	-13.2%	77.66	79.19	1.53
Peter Tavy	7,500	7,212	(288)	-3.8%	55.60	57.15	1.55
Plasterdown	2,375	2,407	32	1.3%	8.37	9.21	0.84
Sampford Courtenay	6,758	5,253	(1,505)	-22.3%	27.67	23.60	(4.07)
Sourton	4,250	4,119	(131)	-3.1%	25.05	26.81	1.76
South Tawton	12,000	11,155	(845)	-7.0%	25.09	25.86	0.77
Spreyton	1,800	1,664	(136)	-7.6%	10.15	10.18	0.03
Sticklepath	3,352	3,178	(174)	-5.2%	20.29	20.83	0.54
Stowford	1,850	1,757	(93)	-5.0%	15.51	14.96	(0.55)
Sydenham Damerel	450	426	(24)	-5.3%	4.06	3.84	(0.22)
Tavistock	518,200	464,368	(53,832)	-10.4%	110.17	112.08	1.91
Throwleigh	3,318	3,151	(167)	-5.0%	21.65	21.65	(0.00)
Average	1,140,016	1,052,354	(87,662)	-7.7%			

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Agenda Item 3

At the Meeting of the **WEST DEVON BOROUGH COUNCIL** held in the **COUNCIL CHAMBER, KILWORTHY PARK, TAVISTOCK** on **TUESDAY** the **26th** day of **FEBRUARY 2013** at **4.30pm** pursuant to Notice given and Summons duly served.

Present Cllr C R Musgrave – The Mayor (In the Chair)

Cllr S C Bailey	Cllr K Ball
Cllr R E Baldwin	Cllr M J R Benson
Cllr W G Cann OBE	Cllr A Clish-Green
Cllr D W Cloke	Cllr M V L Ewings
Cllr T J Hill	Cllr L J G Hockridge
Cllr D M Horn	Cllr A F Leech
Cllr J R McInnes	Cllr J B Moody
Cllr N Morgan	Cllr D E Moyse
Cllr R J Oxborough	Cllr T G Pearce
Cllr P J Ridgers	Cllr R F D Sampson
Cllr P R Sanders	Cllr D K A Sellis
Cllr J Sheldon	Cllr E H Sherrell
Cllr D Whitcomb	

Chief Executive
Monitoring Officer
Democratic Services Manager
Acting Head of Finance and Audit

CM 76 APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllrs C Hall, C M Marsh, M E Morse, L B Rose and D M Wilde.

CM 77 DECLARATION OF INTEREST

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

CM 78 CONFIRMATION OF MINUTES

It was moved by Cllr A Clish-Green, seconded by Cllr R F D Sampson, and upon the motion being submitted to the Meeting, was declared to be **CARRIED** and “**RESOLVED** that the Council agree the Minutes of the Meeting of Council held on 12 February 2013 as a true record, subject to inclusion of the following amendments within Minute CM 74 paragraph (b):

1. At the end of the first sentence: *;but the Monitoring Officer advised that such a reference to the Overview and Scrutiny Committee was not within the Council’s Rules of Procedure.*
2. Deletion of: *(i.e. following the outcome of the appeal hearing in September).”*

CM 79 COMMUNICATIONS FROM THE MAYOR

The Mayor reminded Members that on Tuesday, 12 March 2013, Rent Plus representatives would be conducting a presentation at 10.30am.

Upon the conclusion of this session, a Member Leisure Briefing had also been arranged.

CM 80 BUSINESS BROUGHT FORWARD BY THE MAYOR

The Mayor advised Members that he had no items of urgent business to be raised at this meeting.

CM 81 MINUTES OF COMMITTEES

a. Audit Committee – 12 February 2013

It was moved by Cllr D K A Sellis, seconded by Cllr J B Moody, and upon being submitted to the Meeting, was declared to be **CARRIED** and “**RESOLVED** that the Minutes of the 12 February 2013 meeting be received and noted, with the exception of Unstarred minutes AC 24, AC 25 and AC 26”.

In respect of the Unstarred Minutes:

i. AC 24 – Financial Procedure Rules 2012

It was moved by Cllr D K A Sellis, seconded by Cllr J B Moody, and upon being submitted to the Meeting, was declared to be **CARRIED** and “**RESOLVED** that the proposed Financial Procedure Rules be approved and adopted.”

ii. AC 25 – Third Quarter Prudential Indicator and Treasury Management Monitoring Report 2012/13

It was moved by Cllr D K A Sellis, seconded by Cllr J B Moody, and upon being submitted to the Meeting, was declared to be **CARRIED** and “**RESOLVED** that Council notes both the report and the treasury activity.”

iii. AC 26 – Progress Against the 2012/13 Internal Audit Plan

It was moved by Cllr D K A Sellis, seconded by Cllr J B Moody, and upon being submitted to the Meeting, was declared to be **CARRIED** and “**RESOLVED** that:

1. the report and the work being carried out (as detailed in Appendix A) be noted; and
2. as far as it would be practicable to do so, all future reports to the Committee be in Part One of the agenda.”

b. Planning & Licensing Committee – 5 February 2013

It was moved by Cllr S C Bailey, seconded by Cllr D Whitcomb, and upon being submitted to the Meeting, was declared to be **CARRIED** and “**RESOLVED** that the Minutes of the 5 February 2013 meeting be received and noted.”

COUNCIL TAX RESOLUTIONS 2013/14

The Acting Head of Finance and Audit presented a report which had been circulated separately to the agenda and which sought to enable the Council to calculate and approve the Council Tax requirement for 2013/14.

The calculations and setting of the Council Tax had taken account of the precepts notified from Devon County Council, Devon & Cornwall Police and Crime Commissioner, Devon & Somerset Fire & Rescue Authority and the Town & Parish Councils, together with the Borough Council.

It was then moved by Cllr P R Sanders and seconded by Cllr B E Baldwin and upon the motion being submitted to the meeting was declared to be **CARRIED** and **“RESOLVED** that the formal council tax resolutions (as detailed below) be approved:-

1. That it be noted that on 16 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 18,920.79 in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012; and
 - (b) For dwellings in those parts of its area to which a Parish precept relates in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012, as in Appendix A to the presented agenda report.
2. That the Council Tax requirement for West Devon Borough Council's own purposes for 2013/14 (excluding Parish precepts) is calculated at £3,797,213 (Appendix B of the presented agenda report refers);
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 of the presented agenda report refers):
 - (a) £30,277,429 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) £25,427,862 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) £4,849,567 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) £256.31 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 West Devon Borough Council and parishes).
- (e) £1,052,354 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 of the presented agenda refers).
- (f) £200.69 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 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	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 of the presented agenda report (total of all valuation band council taxes for West Devon Borough Council including parishes, county, police and fire authorities).
6. That the Council has concluded that the basic amount of Council Tax for West Devon Borough Council for 2013/14 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (the calculation at Appendix B of the presented agenda report refers).

(The Meeting terminated at 5.55 pm)

Mayor

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