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West Devon
Borough
Council

WEST DEVON COUNCIL - TUESDAY, 24TH FEBRUARY, 2015

Agenda, Reports and Minutes for the meeting

Agenda No Item

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

2. **Reports**

 Reports to Council
 - a) Item 3 - Council Tax Setting for 2015/16 (Pages 3 - 22)

3. **Minutes** (Pages 23 - 26)

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Agenda Item 1

Please ask for: Tony Rose

Your ref:

Direct Line/Ext: 01822 813664

My ref AAR/Council.17.02.2015

email: arose@westdevon.gov.uk

Date: 16th February 2015

COUNCIL SUMMONS

Dear Group Leader,

You are hereby Summoned to attend the inaugural Meeting of the **COUNCIL TAX RESOLUTION PANEL** to be held at the Council Chamber, Council Offices, Kilworthy Park, **TAVISTOCK** on **TUESDAY** the **24th** day of **FEBRUARY 2015** at **2.00 pm**.

THE FOLLOWING BUSINESS IS PROPOSED TO BE TRANSACTED.

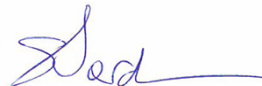
1. Apologies for absence
2. Declarations of Interest
Members are invited to declare any personal or disclosable pecuniary interests, including the nature and extent of such interests they may have in any items to be considered at this meeting.

If Councillors have any questions relating to predetermination, bias or interests in items on this Summons, then please contact the Monitoring Officer in advance of the meeting.

3. To receive the report of the Section 151 Officer on the Council Tax Setting for 2015/16

(NOTE: this report will follow after the other precepting authorities have set their respective Council Tax levels).

Dated this **16th** day of **February 2015**



Steve Jorden
Head of Paid Service

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WEST DEVON BOROUGH COUNCIL

NAME OF COMMITTEE	Council Tax Resolution Panel
DATE	24th February 2015
REPORT TITLE	Council Tax 2015-2016
Report of	Finance Community of Practice Lead
WARDS AFFECTED	All

Summary of report:

This report is to enable the Council Tax Resolution Panel to calculate and approve the Council Tax requirement for 2015/16.

RECOMMENDATIONS:

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

1. That it be noted that in December 2014 the Senior Management Team, under delegated authority from full Council, approved the Council Tax Base for the year 2015/16:
 - (a) for the whole Council area as 19,457.00 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 2015/16 (excluding Parish precepts) is calculated at £4,054,644 (**Appendix B**).

3. That the following amounts are calculated by the Council for the year 2015/16 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
- (a) £26,223,523 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by Parish/Town Councils (**Gross expenditure including parish precepts**).
 - (b) £20,986,568 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act (**Total income including formula grant and council tax surplus**).
 - (c) £5,236,955 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) £269.16 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) £1,182,311 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) £208.39 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	774.18	903.21	1,032.24	1,161.27	1,419.33	1,677.39	1,935.45	2,322.54
Police & Crime Commissioner's tax requirements	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
Devon & Somerset Fire & Rescue Authority's tax requirements	52.28	60.99	69.71	78.42	95.85	113.27	130.70	156.84

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 2015/16 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 2015/16 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, Finance Community of Practice Lead
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. 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 2015/16 are detailed in Appendix C and total £1,182,311. The increase in the average Band D Council Tax for Town and Parish Councils is 6.04% and results in an average Band D Council Tax figure of £60.77 for 2015/16.

(ii) Devon County Council

Devon County Council met on 19th February 2015 and set their precept at £22,594,830.39 adjusted by a Collection Fund contribution of £281,733.63. This results in a Band D Council Tax of £1,161.27

(iii) Devon and Cornwall Police and Crime Commissioner

Devon and Cornwall Police Authority met on 6th February 2015 and set their precept at £3,297,377.79, adjusted by a Collection Fund contribution of £39,558.28. This results in a Band D Council Tax of £169.47.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire & Rescue Service met on 20th February 2015 and set their precept at £1,525,818 adjusted by a Collection Fund contribution of £18,119. This results in a Band D Council Tax of £78.42

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 a billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2015/16 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 2015/16, 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 of 1.9% 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 2015/16.
- 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 2014/15	Band D Council Tax 2015/16	£ Increase	% Increase	Date Approved
West Devon Borough Council	£204.50	£208.39	£3.89	1.9%	17 Feb 2015
Devon County Council	£1,138.59	£1,161.27	£22.68	1.99%	19 Feb 2015
Devon & Cornwall Police	£166.16	£169.47	£3.31	1.99%	6 Feb 2015
Devon & Somerset Fire & Rescue	£76.89	£78.42	£1.53	1.99%	20 Feb 2015
Average Parish /Town Council	£57.31	£60.77	£3.46	6.04%	
TOTAL	£1,643.45	£1,678.32	£34.87	2.12%	

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 Dec 14 - Declaration of Council Tax Base Council 17 Feb 2015 – Budget Proposals 2015/16
Appendices attached:	Appendix A - Parish and Town Council Tax Bases 2015/16 Appendix B - Calculations relating to recommendations Appendix C - Parish and Town Council Precepts 2015/16 Appendix D – County, Police Authority, Fire Authority, District and Parish/Town Requirements 2015/16 Appendix E – Comparison of Parish / Town Precepts in 2014/15 and 2015/16

STRATEGIC RISKS TEMPLATE

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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. Resources Committee and Council meetings are timetabled to meet the Statutory deadlines for setting the Council Tax.	Finance CoP Lead
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 2015 by which time the council tax must be set.	Finance CoP Lead

Direction of travel symbols ↓ ↑ ↔

APPENDIX A**PARISH AND TOWN COUNCIL TAX BASES 2015/2016**

<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 Equivalent Properties
Beaworthy	80.26	Northlew	273.41
Belstone	121.88	Okehampton	2,275.86
Bere Ferrers	1,023.51	Okehampton Hamlets	282.66
Bondleigh	54.49	Peter Tavy	127.53
Bratton Clovelly	164.75	Plasterdown Grouped	265.76
Brentor	182.17	Sampford Courtenay	228.66
Bridestowe	210.26	Sourton	156.08
Broadwoodkelly	95.55	South Tawton	440.62
Buckland Monachorum	1,613.61	Spreyton	172.95
Burrator Grouped	648.21	Sticklepath	157.13
Chagford	709.04	Stowford	117.61
Dartmoor Forest	365.80	Sydenham Damerel	108.83
Drewsteignton	345.92	Tavistock	4,280.96
Exbourne & Jacobstowe	215.30	Throwleigh	149.14
Germansweek	71.98		
Gidleigh	60.03		
Gulworthy	195.80		
Hatherleigh	560.91		
Highampton	107.93		
Horrabridge	689.62		
Iddesleigh	81.60		
Inwardleigh	156.27		
Kelly	49.18		
Lamerton	291.58		
Lewdown Grouped	323.90		
Lifton	394.91		
Lydford	178.85		
Mary Tavy	345.70		
Meeth	63.53		
Milton Abbot Grouped	344.63		
Monkokehampton	50.68		
North Tawton	621.95		
		Total	19,457.00

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Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

19,457.00 x £208.39 **£4,054,644**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2015/16 estimate	25,041,212		
<u>Add</u> Total town/parish precepts 2015/16	<u>1,182,311</u>		
		26,223,523	3(a)
Revenue Income			
<u>Less</u> Total income 2015/16 estimate (including contributions from reserves)	18,131,656		
<u>Less</u> Revenue Support Grant and Business Rates	2,794,323		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (WDBC share)	<u>60,589</u>		
		20,986,568	3(b)
Council Tax Requirement (including parish precepts)		5,236,955	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>5,236,955</u>		
Tax base	19,457.00	269.16	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		1,182,311	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>4,054,644</u>		
Tax base	19,457.00	208.39	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2014/15	2015/16
Council tax requirement excluding parish precepts (£'s)	3,923,435	4,054,644
Council tax base	19,185.50	19,457.00
Average Band D equivalent (£'s)	204.50	208.39
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 2015/2016

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Beaworthy	1,166	Northlew	7,553
Belstone	1,851	Okehampton	210,179
Bere Ferrers	57,201	Okehampton Hamlets	10,674
Bondleigh	192	Peter Tavy	7,290
Bratton Clovelly	5,322	Plasterdown Grouped	2,708
Brentor	11,730	Sampford Courtenay	5,750
Bridestowe	6,161	Sourton	4,472
Broadwoodkelly	2,685	South Tawton	11,807
Buckland Monachorum	41,310	Spreyton	1,701
Burrator Grouped	4,092	Sticklepath	4,024
Chagford	35,281	Stowford	1,867
Dartmoor Forest	16,132	Sydenham Damerel	443
Drewsteignton	13,035	Tavistock	497,844
Exbourne & Jacobstowe	5,139	Throwleigh	3,358
Germansweek	1,750		
Gidleigh	0		
Gulworthy	4,205		
Hatherleigh	22,086		
Highampton	3,858		
Horrabridge	30,735		
Iddesleigh	2,434		
Inwardleigh	2,730		
Kelly	424		
Lamerton	5,192		
Lewdown Grouped	5,397		
Lifton	12,603		
Lydford	6,096		
Mary Tavy	14,578		
Meeth	1,987		
Milton Abbot Grouped	3,901		
Monkokehampton	2,443		
North Tawton	90,925	Total Precepts	<u><u>1,182,311</u></u>

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TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Beaworthy	1,088.06	1,269.39	1,450.75	1,632.08	1,994.77	2,357.45	2,720.14	3,264.16
Belstone	1,088.50	1,269.90	1,451.33	1,632.74	1,995.58	2,358.40	2,721.24	3,265.48
Bere Ferrers	1,115.63	1,301.56	1,487.51	1,673.44	2,045.32	2,417.19	2,789.07	3,346.88
Bondleigh	1,080.72	1,260.83	1,440.96	1,621.07	1,981.31	2,341.54	2,701.79	3,242.14
Bratton Clovelly	1,099.90	1,283.21	1,466.54	1,649.85	2,016.49	2,383.12	2,749.75	3,299.70
Brentor	1,121.30	1,308.17	1,495.07	1,681.94	2,055.71	2,429.47	2,803.24	3,363.88
Bridestowe	1,097.90	1,280.88	1,463.87	1,646.85	2,012.82	2,378.78	2,744.75	3,293.70
Broadwoodkelly	1,097.10	1,279.95	1,462.81	1,645.65	2,011.35	2,377.05	2,742.75	3,291.30
Buckland Monachorum	1,095.44	1,278.00	1,460.59	1,643.15	2,008.30	2,373.44	2,738.59	3,286.30
Burrator Grouped	1,082.58	1,263.00	1,443.44	1,623.86	1,984.72	2,345.57	2,706.44	3,247.72
Chagford	1,111.54	1,296.79	1,482.06	1,667.31	2,037.83	2,408.34	2,778.85	3,334.62
Dartmoor Forest	1,107.77	1,292.39	1,477.03	1,661.65	2,030.91	2,400.16	2,769.42	3,323.30
Drewsteignton	1,103.49	1,287.40	1,471.32	1,655.23	2,023.06	2,390.89	2,758.72	3,310.46
Exbourne & Jacobstowe	1,094.28	1,276.66	1,459.05	1,641.42	2,006.18	2,370.94	2,735.70	3,282.84
Germansweek	1,094.58	1,277.00	1,459.44	1,641.86	2,006.72	2,371.57	2,736.44	3,283.72
Gidleigh	1,078.37	1,258.09	1,437.83	1,617.55	1,977.01	2,336.46	2,695.92	3,235.10
Gulworthy	1,092.69	1,274.80	1,456.92	1,639.03	2,003.26	2,367.49	2,731.72	3,278.06
Hatherleigh	1,104.62	1,288.72	1,472.83	1,656.93	2,025.14	2,393.34	2,761.55	3,313.86
Highampton	1,102.20	1,285.90	1,469.61	1,653.30	2,020.70	2,388.10	2,755.50	3,306.60
Horrabridge	1,108.08	1,292.76	1,477.45	1,662.12	2,031.48	2,400.84	2,770.20	3,324.24
Iddesleigh	1,098.26	1,281.29	1,464.35	1,647.38	2,013.47	2,379.55	2,745.64	3,294.76
Inwardleigh	1,090.02	1,271.68	1,453.36	1,635.02	1,998.36	2,361.69	2,725.04	3,270.04
Kelly	1,084.12	1,264.79	1,445.49	1,626.17	1,987.55	2,348.91	2,710.29	3,252.34
Lamerton	1,090.24	1,271.94	1,453.66	1,635.36	1,998.78	2,362.19	2,725.60	3,270.72
Lewdown Grouped	1,089.48	1,271.05	1,452.64	1,634.21	1,997.37	2,360.52	2,723.69	3,268.42
Lifton	1,099.64	1,282.91	1,466.19	1,649.46	2,016.01	2,382.55	2,749.10	3,298.92
Lydford	1,101.09	1,284.60	1,468.12	1,651.63	2,018.66	2,385.69	2,752.72	3,303.26
Mary Tavy	1,106.48	1,290.89	1,475.31	1,659.72	2,028.55	2,397.37	2,766.20	3,319.44
Meeth	1,099.22	1,282.42	1,465.63	1,648.83	2,015.24	2,381.64	2,748.05	3,297.66
Milton Abbot Grouped	1,085.92	1,266.89	1,447.89	1,628.87	1,990.85	2,352.81	2,714.79	3,257.74
Monkokehampton	1,110.50	1,295.58	1,480.67	1,665.75	2,035.92	2,406.08	2,776.25	3,331.50
North Tawton	1,175.83	1,371.79	1,567.48	1,763.74	2,155.69	2,547.62	2,939.57	3,527.48

TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Northlew	1,096.79	1,279.58	1,462.39	1,645.18	2,010.78	2,376.37	2,741.97	3,290.36
Okehampton	1,139.94	1,329.92	1,519.92	1,709.90	2,089.88	2,469.85	2,849.84	3,419.80
Okehampton Hamlets	1,103.54	1,287.46	1,471.39	1,655.31	2,023.16	2,391.00	2,758.85	3,310.62
Peter Tavy	1,116.48	1,302.55	1,488.64	1,674.71	2,046.87	2,419.02	2,791.19	3,349.42
Plasterdown Grouped	1,085.16	1,266.02	1,446.89	1,627.74	1,989.46	2,351.18	2,712.90	3,255.48
Sampford Courtenay	1,095.14	1,277.65	1,460.19	1,642.70	2,007.75	2,372.79	2,737.84	3,285.40
Sourton	1,097.47	1,280.37	1,463.30	1,646.20	2,012.03	2,377.84	2,743.67	3,292.40
South Tawton	1,096.24	1,278.93	1,461.65	1,644.35	2,009.77	2,375.17	2,740.59	3,288.70
Spreyton	1,084.93	1,265.74	1,446.58	1,627.39	1,989.04	2,350.67	2,712.32	3,254.78
Sticklepath	1,095.44	1,278.01	1,460.59	1,643.16	2,008.31	2,373.45	2,738.60	3,286.32
Stowford	1,088.95	1,270.43	1,451.94	1,633.42	1,996.41	2,359.38	2,722.37	3,266.84
Sydenham Damerel	1,081.08	1,261.26	1,441.45	1,621.62	1,981.98	2,342.34	2,702.70	3,243.24
Tavistock	1,155.90	1,348.54	1,541.20	1,733.84	2,119.14	2,504.43	2,889.74	3,467.68
Throwleigh	1,093.38	1,275.61	1,457.85	1,640.07	2,004.53	2,368.99	2,733.45	3,280.14

COMPARISON OF PARISH/TOWN PRECEPTS IN 2014/15 AND 2015/16

Parish/Town	2014/15	2015/16	Increase/	Increase/	2014/15	2015/16	Increase/
	Parish	Parish	(Decrease)	(Decrease)	Parish	Parish	(Decrease)
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Beaworthy	1,157	1,166	9	1%	14.20	14.53	0.33
Belstone	1,642	1,851	209	13%	13.84	15.19	1.35
Bere Ferrers	56,239	57,201	962	2%	55.82	55.89	0.07
Bondleigh	191	192	1	1%	3.44	3.52	0.08
Bratton Clovelly	5,167	5,322	155	3%	31.07	32.30	1.23
Brentor	11,286	11,730	444	4%	61.49	64.39	2.90
Bridestowe	5,881	6,161	280	5%	28.32	29.30	0.98
Broadwoodkelly	2,464	2,685	221	9%	26.78	28.10	1.32
Buckland Monachorum	40,082	41,310	1,228	3%	25.09	25.60	0.51
Burrator	4,064	4,092	28	1%	6.36	6.31	(0.05)
Chagford	32,968	35,281	2,313	7%	46.85	49.76	2.91
Dartmoor Forest	15,702	16,132	430	3%	44.10	44.10	0.00
Drewsteignton	12,892	13,035	143	1%	37.72	37.68	(0.04)
Exbourne & Jacobstowe	4,889	5,139	250	5%	23.75	23.87	0.12
Germansweek	1,704	1,750	46	3%	24.42	24.31	(0.11)
Gidleigh	0	0	0	0%	0.00	0.00	0.00
Gulworthy	3,969	4,205	236	6%	20.24	21.48	1.24
Hatherleigh	20,738	22,086	1,348	7%	37.62	39.38	1.76
Highampton	3,508	3,858	350	10%	32.81	35.75	2.94
Horrabridge	28,796	30,735	1,939	7%	41.80	44.57	2.77
Iddesleigh	1,921	2,434	513	27%	23.83	29.83	6.00
Inwardleigh	2,590	2,730	140	5%	16.56	17.47	0.91
Kelly	420	424	4	1%	8.54	8.62	0.08
Lamerton	4,636	5,192	556	12%	16.62	17.81	1.19
Lewdown	5,113	5,397	284	6%	15.88	16.66	0.78
Lifton	10,941	12,603	1,662	15%	27.85	31.91	4.06
Lydford	6,059	6,096	37	1%	34.59	34.08	(0.51)
Mary Tavy	14,411	14,578	167	1%	41.72	42.17	0.45
Meeth	1,237	1,987	750	61%	19.88	31.28	11.40
Milton Abbot (including Bradstone)	3,867	3,901	34	1%	11.20	11.32	0.12
Monkokehampston	1,933	2,443	510	26%	39.32	48.20	8.88
Northlew	7,472	7,553	81	1%	27.90	27.63	(0.27)
North Tawton	77,613	90,925	13,312	17%	127.17	146.19	19.02
Okehampton Hamlets	8,715	10,674	1,959	22%	35.13	37.76	2.63
Okehampton Town	180,983	210,179	29,196	16%	81.30	92.35	11.05
Peter Tavy	7,251	7,290	39	1%	56.86	57.16	0.30
Plasterdown	2,691	2,708	17	1%	10.27	10.19	(0.08)
Sampfurd Courtenay	5,759	5,750	(9)	0%	25.56	25.15	(0.41)
Sourton	4,171	4,472	301	7%	26.86	28.65	1.79
South Tawton	11,303	11,807	504	4%	25.93	26.80	0.87
Spreyton	1,683	1,701	18	1%	10.00	9.84	(0.16)
Sticklepath	3,649	4,024	375	10%	23.58	25.61	2.03
Stowford	1,805	1,867	62	3%	15.66	15.87	0.21
Sydenham Damerel	430	443	13	3%	4.00	4.07	0.07

COMPARISON OF PARISH/TOWN PRECEPTS IN 2014/15 AND 2015/16

Parish/Town	2014/15	2015/16	Increase/	Increase/	2014/15	2015/16	Increase/
	Parish Precept £	Parish Precept £	(Decrease) £	(Decrease) %	Parish Band D £	Parish Band D £	(Decrease) £
Tavistock	476,406	497,844	21,438	4%	112.08	116.29	4.21
Throwleigh	3,195	3,358	163	5%	22.08	22.52	0.44
Total	1,099,593	1,182,311	82,718	8%			

Agenda Item 3

At the Meeting of the **COUNCIL TAX RESOLUTION PANEL** held in the **COUNCIL CHAMBER, KILWORTHY PARK, TAVISTOCK** on **TUESDAY** the **24th** day of **FEBRUARY 2015** at **2.00 pm** pursuant to Notice given and Summons duly served.

Present

Cllr A Clish-Green Cllr R F D Sampson
Cllr D Whitcomb

Finance COP Lead
Member Services Manager

Apologies

Cllr P R Sanders

In attendance

Cllr M J R Benson Cllr W G Cann OBE

CTRP 1 **APPOINTMENT OF CHAIRMAN**

It was **PROPOSED, SECONDED** and on being put to the vote declared **CARRIED** that Cllr R F D Sampson be elected Chairman of the Council Tax Resolution Panel.

CTRP 2 **DECLARATION 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 were made.

CTRP 3 **COUNCIL TAX SETTING FOR 2015/16**

A report was considered that enabled the Council to calculate and approve the Council Tax requirement for 2015/16.

The Finance COP Lead responded to queries and confirmed that a press release had been issued following the setting of the council tax at the full Council meeting held on 17 February 2015 and that the press release clearly set out the share of council tax that was received by the Borough Council. In addition, in answer to a question, the Finance COP Lead made reference to the difficulty of roundings.

It was then **PROPOSED, SECONDED** and on being put to the vote declared **CARRIED** and **RESOLVED** that the formal Council Tax resolutions be approved as detailed below:

1. That it be noted that in December 2014, the Senior Management Team, under delegated authority from full Council, approved the Council Tax Base for the year 2015/16:
 - (a) for the whole Council area as 19,457.00 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 of the presented agenda report.
2. That the Council Tax requirement for West Devon Borough Council's own purposes for 2015/16 (excluding parish precepts) is calculated at £4,054,644 (appendix B refers in the presented agenda report).
3. That the following amounts are calculated by the Council for the year 2015/16 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (Appendix B refers in the presented agenda report):
- (a) £26,223,523 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by parish/town councils (gross expenditure including parish precepts).
- (b) £20,986,568 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act (total income including formula grant and council tax surplus).
- (c) £5,236,955 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) £269.16 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) £1,182,311 being the aggregate amount of all special items (parish precepts) referred to in Section 34(1) of the Act (as per Appendix C of the presented agenda report).
- (f) £208.39 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 and Crime Commissioner and the Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings as shown below:

Valuation Bands								
Precepting authority	A £	B £	C £	D £	E £	F £	G £	H £
Devon County Council's tax requirements	774.18	903.21	1,032.24	1,161.27	1,419.33	1,677.39	1,935.45	2,322.54
Police & Crime Commissioner's tax requirements	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
Devon & Somerset Fire & Rescue Authority's tax requirements	52.28	60.99	69.71	78.42	95.85	113.27	130.70	156.84

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of the Council Tax for the year 2015/16 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 crime commissioner and fire authority).
6. That the Council has concluded that the basic amount of Council Tax for West Devon Borough Council for 2015/16 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at Appendix B of the presented agenda report)."

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