

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)."