

South Hams Council Tax Setting Panel



Title:	Agenda
Date:	Tuesday, 22nd February, 2022
Time:	11.30 am
Venue:	Council Chamber - Follaton House
Full Members:	<p style="text-align: center;">Chairman Cllr Foss</p> <p style="text-align: center;">Vice Chairman</p> <p><i>Members:</i> Cllr Bastone Cllr Pearce Cllr Brazil</p>
Interests – Declaration and Restriction on Participation:	Members are reminded of their responsibility to declare any disclosable pecuniary interest not entered in the Authority's register or local non pecuniary interest which they have in any item of business on the agenda (subject to the exception for sensitive information) and to leave the meeting prior to discussion and voting on an item in which they have a disclosable pecuniary interest.
Committee administrator:	Democratic.Services@swdevon.gov.uk

1. Minutes

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To approve as a correct record the minutes of the meeting of the Council Tax Setting Panel held on 23 February 2021

2. Declarations of Interest

In accordance with the Code of Conduct, Members are invited to declare any Disclosable Pecuniary Interests, Other Registerable Interests and Non-Registerable Interests including the nature and extent of such interests they may have in any items to be considered at this meeting;

3. Council Tax 2022/23

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MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD REMOTELY VIA TEAMS ON TUESDAY, 23 FEBRUARY 2021

MEMBERS

* Cllr R Rowe - Chairman

* Cllr K J Baldry

* Cllr J P Birch

* Cllr J A Pearce

* Denotes attendance

∅ Denotes apology for absence

Officers in attendance:

All Agenda Items: Deputy Section 151 Officer; Finance Specialist and Democratic Services Manager

CTSP.1/20 **MINUTES**

The minutes of the meeting of the Council Tax Setting Panel held on 21 February 2020 were confirmed as a true and correct record.

CTSP.2/20 **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.3/20 **DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2021/2022**

Consideration was given to a report that calculated and set out the Council Tax for 2021/22, 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 local Town and Parish Councils.

The Finance Specialist introduced the agenda item and asked that an amendment be made to Section 3 of the presented agenda report whereby the Devon and Somerset Fire and Rescue Authority had in fact met on '19 February **2021**' and not on '19 February 2020'.

It was then:

RESOLVED

1. That it be noted that, in December 2020, the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2021/22:

- (a) for the whole Council area as 38,298.32 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 outlined at Appendix A of the presented agenda report);
2. That the Council Tax requirement for South Hams District Council's own purposes for 2021/22 (excluding Parish precepts) is calculated at £6,718,291 (as outlined at Appendix B of the presented agenda report);
3. That the following amounts are calculated by the Council for the year 2021/22 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (as outlined at Appendix B of the presented agenda report):
- (a) £46,197,067 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) £36,518,510 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 Business Rates and Council Tax Collection Fund deficit**).
- (c) £9,678,557 being the amount by which the aggregate at 3(a) above exceeds the aggregate at resolution 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) £252.71 being the amount at resolution 3(c) above (Item R), all divided by the council tax base (resolution 1(a) above refers) 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) £2,960,266 being the aggregate amount of all special items (Parish Precepts), referred to in Section 34(1) of the Act (as outlined at Appendix C of the presented agenda report);

(f) £175.42

being the amount at resolution 3(d) above less the result given by dividing the amount at 3(e) 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	1007.52	1,175.44	1,343.36	1,511.28	1,847.12	2,182.96	2,518.80	3,022.56
Police & Crime Commissioner's tax requirements	157.71	183.99	210.28	236.56	289.13	341.70	394.27	473.12
Devon & Somerset Fire & Rescue Authority's tax requirements	60.00	70.00	80.00	90.00	110.00	130.00	150.00	180.00

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 2021/22 for each of the categories of dwellings shown at **Appendix D** of the presented agenda report (**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 concluded that the basic amount of Council Tax for South Hams District Council for 2021/22 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).

(Meeting commenced at 2.00pm and concluded at 2.07 pm).

Chairman

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Agenda Item 3

Report to: **Council Tax Setting Panel**

Date: **22 February 2022**

Title: **Council Tax 2022-2023**

Portfolio Area: **Finance and Assets**

Wards Affected: **ALL**

Urgent Decision: **Y** Approval and clearance obtained: **Y**

Author: **Luke Milden** Role: **Finance Specialist**
Pauline Henstock **Head of Finance**

Contact: Luke.milden@swdevon.gov.uk 01822 813712
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Recommendations:

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

1. That it be noted that in December 2021 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2022/23
 - (a) for the whole Council area as 39,139.70 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 2022/23 (excluding Parish precepts) is calculated at £7,061,585 (**Appendix B**).
3. That the following amounts are calculated by the Council for the year 2022/23 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
 - (a) £47,392,510 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) £37,196,816 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 business rates and council tax collection fund surplus**).
 - (c) £10,195,694 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) £260.49 being the amount at 3(c) above (Item R), all divided by the council tax base (1(a) above) 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) £3,134,109 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) £180.42

being the amount at 3(d) above less the result given by dividing the amount at 3(e) 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	1,037.64	1,210.58	1,383.52	1,556.46	1,902.34	2,248.22	2,594.10	3,112.92
Police & Crime Commissioner's tax requirements	164.37	191.77	219.16	246.56	301.35	356.14	410.93	493.12
Devon & Somerset Fire & Rescue Authority's tax requirements	61.19	71.39	81.59	91.79	112.19	132.59	152.98	183.58

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 2022/23 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 concluded that the basic amount of Council Tax for South Hams District Council for 2022/23 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B**).

1. Council Tax Setting Panel summary

The Council Tax Setting Panel is required to approve the formal council tax resolutions in which the Council Tax will be set for each parish and town. Council considered the overall budget and 'net council tax requirement' at the meeting on the 10 February 2022. At that stage the level of Council Tax is effectively set for the District Council and all that remains is to formally add in the County, Police and Crime Commissioner, Fire Authority and Town and Parish precepts to arrive at the overall level of council tax. The Local Government Finance Act 1992, Section 67(3) permits authorities to delegate this function to a Council Tax Setting Panel.

2. Background

2.1 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.

2.2 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 2022/23 are detailed in Appendix C and total £3,134,109. The increase in the average Band D Council Tax for Town and Parish Councils is 3.60% and results in an average Band D Council Tax figure of £80.07 for 2022/23.

(ii) Devon County Council

Devon County Council met on 17th February 2022 and set their precept at £60,919,377.46 adjusted by a contribution from the Collection Fund surplus of £1,084,000. This results in a Band D

Council Tax of £1,556.46. This is an increase of £45.18 (See Section3) of which £15.03 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 28th January 2022 and set their precept at £9,650,284.43, adjusted by a contribution from the Collection Fund surplus of £170,000. This results in a Band D Council Tax of £246.56.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire & Rescue Service met on 21st February 2022 and set their precept at £3,592,633, adjusted by a contribution from the Collection Fund deficit of £65,000. This results in a Band D Council Tax of £91.79.

3. Outcomes/outputs

Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2022/2023 and the Council Tax for each of the parishes and towns within the district for the year 2022/2023.

The table below shows how an average Band D council bill is made up for South Hams District Council for 2022/23 as compared to the previous year.

Precepting Authority	Band D 2021/22	Band D 2022/23	£ Increase	% Increase	Date Approved
South Hams District Council	£175.42	£180.42	£5.00	2.85%	10 Feb 2022
Devon County Council Precept	£1,342.44	£1,372.59	£30.15	2.99%	17 Feb 2022
Adult Social Care Precept *	£168.84	£183.87	£15.03		
Devon & Cornwall Police & Crime Commissioner	£236.56	£246.56	£10.00	4.23%	28 Jan 2022
Devon & Somerset Fire & Rescue	£90.00	£91.79	£1.79	1.99%	21 Feb 2022
Average Parishes/Towns	£77.29	£80.07	£2.78	3.60%	
TOTAL	£2,090.55	£2,155.30	£64.75	3.10%	

*This is an additional precept for authorities who have Adult Social Care responsibilities.

4. Options available and consideration of risk

The setting of the tax base has a significance far beyond the simple mathematics of the calculation and it forms an important component of the calculation of a robust budget and the medium term financial plan for both billing and precepting authorities. The council tax base has been calculated in accordance with Government legislation and associated guidance notes.

5. Proposed way forward

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

6. Implications

Implications	Relevant to proposals Y/N	Details and proposed measures to address
Financial	Y	<p>The Council Tax Setting panel is required to calculate and approve the Council Tax requirement for 2022/23.</p> <p>As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2022/23 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.</p> <p>Shire District Councils have the flexibility to set council tax increases of less than 2.0% or up to and including £5 for 2022/23, whichever is the greater.</p> <p>In the case of South Hams District Council the £5 increase will not trigger a council tax referendum.</p>

Legal/Governance	Y	The Council Tax Setting Panel is required by law to approve the Council Tax taking into account the requirements of our precepting bodies
Risk	Y	Council Tax Requirement - failure to calculate the council tax requirement correctly would result in a budget surplus or deficit. 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.
Comprehensive Impact Assessment Implications		
Equality and Diversity		None directly arising from this report.
Safeguarding		None directly arising from this report.
Community Safety, Crime and Disorder		None directly arising from this report.
Health, Safety and Wellbeing		None directly arising from this report.
Other implications		None directly arising from this report

Supporting Information

Appendices:

Appendix A - Parish and Town Council Tax Bases 2022/23

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2022/23

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2022/23

Background Papers

The Local Government Finance Act 1992

The Local Government Act 2003

SLT Dec 2021 - Declaration of Council Tax Base for 2022/23

Council 10 Feb 2022 – Budget Proposals 2022/23

Approval and clearance of report

Process checklist	Completed
Portfolio Holder briefed	Yes
SLT Rep briefed	Yes
Relevant Exec Director sign off (draft)	Yes
Data protection issues considered	Yes
Accessibility checked	Yes

PARISH AND TOWN COUNCIL TAX BASES 2022/2023

<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	255.23	Littlehempston	106.28
Aveton Gifford	386.30	Loddiswell	469.14
Berry Pomeroy	418.51	Malborough	510.62
Bickleigh	1,337.18	Marldon	875.93
Bigbury	418.95	Modbury	802.35
Blackawton	408.30	Newton & Noss	1,176.70
Brixton	946.90	North Huish	212.62
Buckfastleigh West	114.53	Rattery	214.86
Buckland-Tout-Saints	112.48	Ringmore	126.62
Charleton	281.27	Salcombe	1,915.73
Chivelstone	187.70	Shaugh Prior	292.82
Churchstow	245.69	Slapton	267.64
Cornwood	414.92	South Brent	981.57
Cornworthy	188.34	South Huish	445.08
Dartington	822.82	South Milton	248.87
Dartmouth	2,678.37	South Pool	122.42
Dean Prior	78.34	Sparkwell	477.71
Diptford	272.49	Staverton	357.90
Dittisham	344.10	Stoke Fleming	611.02
East Allington	319.97	Stoke Gabriel	765.49
East Portlemouth	178.93	Stokenham	1,087.36
Ermington	388.77	Strete	302.04
Frogmore & Sherford	226.79	Thurlestone	780.10
Halwell & Moreleigh	217.64	Totnes	2,926.48
Harberton	524.57	Ugborough	899.47
Harford	36.86	Wembury	1,469.01
Holbeton	316.56	West Alvington	266.28
Holne	134.46	Woodleigh	112.04
Ivybridge	3,930.24	Yealmpton	953.18
Kingsbridge	2,198.41		
Kingston	201.43		
Kingswear	775.32		
		Total	39,139.70

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Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

39,139.70 x £180.42 **£7,061,585**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2022/23 estimate	44,258,401		
<u>Add</u> Total town/parish precepts 2022/23	<u>3,134,109</u>		
		47,392,510	3(a)
Revenue Income			
<u>Less</u> Total income 2022/23 estimate (including contributions from reserves)	33,794,034		
<u>Less</u> (Localised Business Rates including Pooling Gain)	2,572,423		
<u>Less</u> Rural Services Delivery Grant	428,206		
<u>Less</u> Lower Tier Services Grant	88,217		
<u>Less</u> Services Grant for 2022/23 (one-off)	132,936		
<u>Less</u> Estimated deficits on Collection Fund in respect of Council Tax (SHDC share)	<u>181,000</u>		
		37,196,816	3(b)
Council Tax Requirement (including parish precepts)		10,195,694	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>10,195,694</u>		
Tax base	<u>39,139.70</u>	260.49	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		3,134,109	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>7,061,585</u>		
Tax base	<u>39,139.70</u>	180.42	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2021/22	2022/23
Council tax requirement excluding parish precepts (£'s)	6,718,291	7,061,585
Council tax base	38,298.32	39,139.70
Average Band D equivalent (£'s)	175.42	180.42
Increase in average Band D council tax		2.85%

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PARISH AND TOWN COUNCIL PRECEPTS 2022/2023

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	10,186	Littlehempston	3,543
Aveton Gifford	27,000	Loddiswell	37,655
Berry Pomeroy	17,956	Malborough	34,958
Bickleigh	98,500	Marldon	45,650
Bigbury	19,795	Modbury	50,765
Blackawton	17,500	Newton & Noss	73,650
Brixton	36,245	North Huish	4,000
Buckfastleigh West	5,938	Rattery	8,000
Buckland-Tout-Saints	5,170	Ringmore	7,500
Charleton	9,000	Salcombe	77,050
Chivelstone	5,750	Shaugh Prior	13,366
Churchstow	11,427	Slapton	23,044
Cornwood	27,320	South Brent	83,625
Cornworthy	7,500	South Huish	20,353
Dartington	30,850	South Milton	6,836
Dartmouth	490,000	South Pool	6,650
Dean Prior	5,250	Sparkwell	12,242
Diptford	14,100	Staverton	20,434
Dittisham	12,000	Stoke Fleming	24,410
East Allington	20,000	Stoke Gabriel	49,000
East Portlemouth	8,058	Stokenham	43,680
Ermington	18,274	Strete	14,000
Frogmore & Sherford	9,000	Thurlestone	33,000
Halwell & Moreleigh	10,000	Totnes	545,986
Harberton	18,930	Ugborough	28,300
Harford	990	Wembury	50,444
Holbeton	15,381	West Alvington	21,110
Holne	7,006	Woodleigh	554
Ivybridge	530,215	Yealmpton	54,000
Kingsbridge	193,920		
Kingston	10,600		
Kingswear	46,443	Total Precepts	<u><u>3,134,109</u></u>

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**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2022/2023**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Ashprington	1,410.09	1,645.11	1,880.12	2,115.14	2,585.17	3,055.21	3,525.23	4,230.28
Aveton Gifford	1,430.07	1,668.43	1,906.76	2,145.12	2,621.81	3,098.51	3,575.19	4,290.24
Berry Pomeroy	1,412.08	1,647.44	1,882.77	2,118.13	2,588.82	3,059.53	3,530.21	4,236.26
Bickleigh	1,432.59	1,671.36	1,910.12	2,148.89	2,626.42	3,103.96	3,581.48	4,297.78
Bigbury	1,414.98	1,650.82	1,886.64	2,122.48	2,594.14	3,065.81	3,537.46	4,244.96
Blackawton	1,412.05	1,647.41	1,882.74	2,118.09	2,588.77	3,059.47	3,530.14	4,236.18
Brixton	1,409.00	1,643.84	1,878.67	2,113.51	2,583.18	3,052.85	3,522.51	4,227.02
Buckfastleigh West	1,418.05	1,654.40	1,890.73	2,127.08	2,599.76	3,072.45	3,545.13	4,254.16
Buckland-Tout-Saints	1,414.12	1,649.82	1,885.49	2,121.19	2,592.56	3,063.95	3,535.31	4,242.38
Charleton	1,404.81	1,638.96	1,873.08	2,107.23	2,575.50	3,043.78	3,512.04	4,214.46
Chivelstone	1,403.90	1,637.89	1,871.87	2,105.86	2,573.83	3,041.80	3,509.76	4,211.72
Churchstow	1,414.49	1,650.24	1,885.98	2,121.74	2,593.24	3,064.74	3,536.23	4,243.48
Cornwood	1,427.37	1,665.28	1,903.16	2,141.07	2,616.86	3,092.66	3,568.44	4,282.14
Cornworthy	1,410.03	1,645.04	1,880.04	2,115.05	2,585.06	3,055.08	3,525.08	4,230.10
Dartington	1,408.47	1,643.23	1,877.96	2,112.72	2,582.21	3,051.71	3,521.19	4,225.44
Dartmouth	1,505.45	1,756.36	2,007.26	2,258.18	2,760.00	3,261.82	3,763.63	4,516.36
Dean Prior	1,428.16	1,666.20	1,904.21	2,142.25	2,618.30	3,094.37	3,570.41	4,284.50
Diptford	1,417.98	1,654.32	1,890.64	2,126.98	2,599.64	3,072.31	3,544.96	4,253.96
Dittisham	1,406.73	1,641.19	1,875.64	2,110.10	2,579.01	3,047.93	3,516.83	4,220.20
East Allington	1,425.15	1,662.69	1,900.20	2,137.74	2,612.79	3,087.85	3,562.89	4,275.48
East Portlemouth	1,413.50	1,649.09	1,884.67	2,120.26	2,591.43	3,062.60	3,533.76	4,240.52
Ermington	1,414.81	1,650.63	1,886.42	2,122.23	2,593.83	3,065.45	3,537.04	4,244.46
Frogmore & Sherford	1,409.93	1,644.93	1,879.91	2,114.91	2,584.89	3,054.88	3,524.84	4,229.82
Halwell & Moreleigh	1,414.11	1,649.81	1,885.48	2,121.18	2,592.55	3,063.93	3,535.29	4,242.36
Harberton	1,407.54	1,642.14	1,876.72	2,111.32	2,580.50	3,049.69	3,518.86	4,222.64
Harford	1,401.39	1,634.96	1,868.52	2,102.09	2,569.22	3,036.36	3,503.48	4,204.18
Holbeton	1,415.87	1,651.86	1,887.83	2,123.82	2,595.78	3,067.75	3,539.69	4,247.64
Holne	1,418.21	1,654.59	1,890.95	2,127.33	2,600.07	3,072.82	3,545.54	4,254.66
Ivybridge	1,473.42	1,719.00	1,964.56	2,210.14	2,701.28	3,192.43	3,683.56	4,420.28
Kingsbridge	1,442.29	1,682.68	1,923.05	2,163.44	2,644.20	3,124.97	3,605.73	4,326.88
Kingston	1,418.56	1,655.00	1,891.41	2,127.85	2,600.70	3,073.57	3,546.41	4,255.70
Kingswear	1,423.41	1,660.66	1,897.88	2,135.13	2,609.60	3,084.08	3,558.54	4,270.26
Littlehempston	1,405.71	1,640.00	1,874.28	2,108.57	2,577.14	3,045.72	3,514.28	4,217.14
Loddiswell	1,436.99	1,676.49	1,915.98	2,155.49	2,634.49	3,113.49	3,592.48	4,310.98
Malborough	1,429.12	1,667.32	1,905.48	2,143.69	2,620.06	3,096.45	3,572.81	4,287.38

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2022/2023**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Marldon	1,418.23	1,654.61	1,890.97	2,127.35	2,600.09	3,072.84	3,545.58	4,254.70
Modbury	1,425.66	1,663.28	1,900.88	2,138.50	2,613.72	3,088.95	3,564.16	4,277.00
Newton & Noss	1,425.21	1,662.75	1,900.28	2,137.82	2,612.89	3,087.97	3,563.03	4,275.64
North Huish	1,396.02	1,628.70	1,861.36	2,094.04	2,559.38	3,024.73	3,490.06	4,188.08
Rattery	1,408.30	1,643.03	1,877.73	2,112.46	2,581.89	3,051.34	3,520.76	4,224.92
Ringmore	1,422.97	1,660.14	1,897.29	2,134.46	2,608.78	3,083.11	3,557.43	4,268.92
Salcombe	1,410.29	1,645.35	1,880.39	2,115.45	2,585.55	3,055.66	3,525.74	4,230.90
Shaugh Prior	1,413.91	1,649.58	1,885.22	2,120.88	2,592.18	3,063.50	3,534.79	4,241.76
Slapton	1,440.88	1,681.04	1,921.17	2,161.33	2,641.62	3,121.93	3,602.21	4,322.66
South Brent	1,440.28	1,680.34	1,920.37	2,160.43	2,640.52	3,120.63	3,600.71	4,320.86
South Huish	1,413.97	1,649.64	1,885.29	2,120.96	2,592.28	3,063.61	3,534.93	4,241.92
South Milton	1,401.79	1,635.44	1,869.06	2,102.70	2,569.96	3,037.24	3,504.49	4,205.40
South Pool	1,419.69	1,656.32	1,892.92	2,129.55	2,602.78	3,076.02	3,549.24	4,259.10
Sparkwell	1,400.57	1,634.00	1,867.42	2,100.86	2,567.72	3,034.58	3,501.43	4,201.72
Staverton	1,421.54	1,658.47	1,895.39	2,132.32	2,606.17	3,080.02	3,553.86	4,264.64
Stoke Fleming	1,410.11	1,645.14	1,880.15	2,115.18	2,585.22	3,055.27	3,525.29	4,230.36
Stoke Gabriel	1,426.15	1,663.86	1,901.54	2,139.24	2,614.62	3,090.02	3,565.39	4,278.48
Stokenham	1,410.26	1,645.31	1,880.35	2,115.40	2,585.49	3,055.58	3,525.66	4,230.80
Strete	1,414.38	1,650.12	1,885.84	2,121.58	2,593.04	3,064.51	3,535.96	4,243.16
Thurlestone	1,411.68	1,646.97	1,882.24	2,117.53	2,588.09	3,058.66	3,529.21	4,235.06
Totnes	1,507.86	1,759.18	2,010.48	2,261.80	2,764.42	3,267.05	3,769.66	4,523.60
Ugborough	1,404.45	1,638.54	1,872.60	2,106.69	2,574.84	3,043.00	3,511.14	4,213.38
Wembury	1,406.37	1,640.78	1,875.16	2,109.57	2,578.36	3,047.16	3,515.94	4,219.14
West Alvington	1,436.33	1,675.73	1,915.11	2,154.51	2,633.29	3,112.08	3,590.84	4,309.02
Woodleigh	1,386.77	1,617.91	1,849.03	2,080.17	2,542.43	3,004.70	3,466.94	4,160.34
Yealmpton	1,421.25	1,658.13	1,895.00	2,131.88	2,605.63	3,079.39	3,553.13	4,263.76

COMPARISON OF PARISH/TOWN PRECEPTS IN 2021/22 AND 2022/23

Parish/Town	2021/22	2022/23	Increase/	Increase/	2021/22	2022/23	Increase/	Increase/
	Parish Precept £	Parish Precept £	(Decrease) in Precept £	(Decrease) in Precept %	Parish Band D £	Parish Band D £	(Decrease) in Band D £	(Decrease) in Band D %
Ashpington	10,186	10,186	0	0%	40.57	39.91	(0.66)	(2%)
Aveton Gifford	25,500	27,000	1,500	6%	66.10	69.89	3.79	6%
Berry Pomeroy	12,467	17,956	5,489	44%	30.58	42.90	12.32	40%
Bickleigh	87,775	98,500	10,725	12%	66.83	73.66	6.83	10%
Bigbury	18,500	19,795	1,295	7%	44.24	47.25	3.01	7%
Blackawton	16,500	17,500	1,000	6%	42.96	42.86	(0.10)	0%
Brixton	34,000	36,245	2,245	7%	40.76	38.28	(2.48)	(6%)
Buckfastleigh West	5,683	5,938	255	4%	49.70	51.85	2.15	4%
Buckland-Tout-Saints	4,841	5,170	329	7%	44.34	45.96	1.62	4%
Charleton	8,700	9,000	300	3%	31.33	32.00	0.67	2%
Chivelstone	5,750	5,750	0	0%	30.88	30.63	(0.25)	(1%)
Churchstow	10,780	11,427	647	6%	45.16	46.51	1.35	3%
Cornwood	21,015	27,320	6,305	30%	51.36	65.84	14.48	28%
Cornworthy	7,500	7,500	0	0%	40.18	39.82	(0.36)	(1%)
Dartington	30,200	30,850	650	2%	37.50	37.49	(0.01)	0%
Dartmouth	490,000	490,000	0	0%	183.53	182.95	(0.58)	0%
Dean Prior	4,500	5,250	750	17%	57.73	67.02	9.29	16%
Diptford	13,100	14,100	1,000	8%	50.19	51.75	1.56	3%
Dittisham	12,000	12,000	0	0%	35.76	34.87	(0.89)	(2%)
East Allington	19,000	20,000	1,000	5%	60.22	62.51	2.29	4%
East Portlemouth	7,900	8,058	158	2%	44.61	45.03	0.42	1%
Ermington	19,440	18,274	(1,166)	(6%)	51.14	47.00	(4.14)	(8%)
Frogmore & Sherford	8,500	9,000	500	6%	38.12	39.68	1.56	4%
Halwell & Moreleigh	9,400	10,000	600	6%	43.72	45.95	2.23	5%
Harberton	18,930	18,930	0	0%	36.69	36.09	(0.60)	(2%)
Harford	990	990	0	0%	27.18	26.86	(0.32)	(1%)
Holbeton	14,375	15,381	1,006	7%	46.67	48.59	1.92	4%
Holne	6,735	7,006	271	4%	50.59	52.10	1.51	3%
Ivybridge	502,412	530,215	27,803	6%	131.13	134.91	3.78	3%
Kingsbridge	175,000	193,920	18,920	11%	82.08	88.21	6.13	7%
Kingston	10,450	10,600	150	1%	52.05	52.62	0.57	1%
Kingswear	43,207	46,443	3,236	7%	56.39	59.90	3.51	6%
Littlehempston	3,457	3,543	86	2%	33.26	33.34	0.08	0%
Loddiswell	34,232	37,655	3,423	10%	74.36	80.26	5.90	8%
Malborough	31,780	34,958	3,178	10%	66.17	68.46	2.29	3%
Marldon	26,154	45,650	19,496	75%	30.22	52.12	21.90	72%
Modbury	47,000	50,765	3,765	8%	60.26	63.27	3.01	5%
Newton & Noss	66,806	73,650	6,844	10%	57.88	62.59	4.71	8%
North Huish	4,000	4,000	0	0%	18.83	18.81	(0.02)	0%
Rattery	7,000	8,000	1,000	14%	33.20	37.23	4.03	12%
Ringmore	6,350	7,500	1,150	18%	52.27	59.23	6.96	13%
Salcombe	92,550	77,050	(15,500)	(17%)	48.74	40.22	(8.52)	(17%)
Shaugh Prior	12,852	13,366	514	4%	44.66	45.65	0.99	2%
Slapton	14,713	23,044	8,331	57%	55.45	86.10	30.65	55%
South Brent	76,750	83,625	6,875	9%	78.41	85.20	6.79	9%
South Huish	17,698	20,353	2,655	15%	40.37	45.73	5.36	13%
South Milton	4,557	6,836	2,279	50%	18.37	27.47	9.10	50%
South Pool	6,120	6,650	530	9%	52.24	54.32	2.08	4%
Sparkwell	11,873	12,242	369	3%	25.11	25.63	0.52	2%
Staverton	19,025	20,434	1,409	7%	54.00	57.09	3.09	6%
Stoke Fleming	22,261	24,410	2,149	10%	37.50	39.95	2.45	7%
Stoke Gabriel	35,000	49,000	14,000	40%	48.16	64.01	15.85	33%

COMPARISON OF PARISH/TOWN PRECEPTS IN 2021/22 AND 2022/23

Parish/Town	2021/22 Parish Precept £	2022/23 Parish Precept £	Increase/ (Decrease) in Precept £	Increase/ (Decrease) in Precept %	2021/22 Parish Band D £	2022/23 Parish Band D £	Increase/ (Decrease) in Band D £	Increase/ (Decrease) in Band D %
Stokenham	44,650	43,680	(970)	(2%)	41.81	40.17	(1.64)	(4%)
Strete	13,130	14,000	870	7%	45.78	46.35	0.57	1%
Thurlestone	30,000	33,000	3,000	10%	39.80	42.30	2.50	6%
Totnes	545,986	545,986	0	0%	189.13	186.57	(2.56)	(1%)
Ugborough	26,570	28,300	1,730	7%	30.86	31.46	0.60	2%
Wembury	33,000	50,444	17,444	53%	22.67	34.34	11.67	51%
West Alvington	16,888	21,110	4,222	25%	63.48	79.28	15.80	25%
Woodleigh	528	554	26	5%	4.92	4.94	0.02	0%
Yealmpton	54,000	54,000	0	0%	57.26	56.65	(0.61)	(1%)
Total	2,960,266	3,134,109	173,843	6%				