

# West Devon Council Tax Setting Committee



West Devon  
Borough  
Council

<b>Title:</b>	<b>Agenda</b>
<b>Date:</b>	<b>Thursday, 22nd February, 2024</b>
<b>Time:</b>	<b>9.30 am</b>
<b>Venue:</b>	<b>Chamber - Kilworthy Park</b>
<b>Full Members:</b>	<p style="text-align: center;"><b>Chairman</b> Cllr Daniel</p> <p style="text-align: center;"><b>Vice Chairman</b></p> <p><i>Members:</i> Cllr Ewings Cllr Renders Cllr Jory</p>
<b>Interests – Declaration and Restriction on Participation:</b>	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.
<b>Committee administrator:</b>	Democratic.Services@swdevon.gov.uk

**1. Minutes**

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Minutes of last Committee Meeting held on 22 February 2023

**2. Apologies for absence**

**3. 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 Agenda, then please contact the Monitoring Officer in advance of the meeting]

**4. Items Requiring Urgent Attention**

To consider those items which, in the opinion of the Chairman, should be considered by the Meeting as matters of urgency (if any)

**5. Council Tax 2024/25**

**5 - 22**

Report of Section 151 Officer

## MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING COMMITTEE HELD ON WEDNESDAY, 23 FEBRUARY 2023

### MEMBERS

Chairman – Cllr N Jory

Cllr M Davies                      Cllr C Edmonds

Officers in attendance:  
Head of Revenue and Benefits; Specialist – Finance; and Democratic  
Services Specialist

#### CTSC.1/23 **APPOINTMENT OF CHAIRMAN**

Cllr Jory was nominated and appointed as Chairman for the duration of this Committee meeting.

#### CTSC.2/23 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Cllr T Pearce.

#### CTSC.3/23 **MINUTES**

The minutes of the meeting of the Council Tax Setting Committee held on 22 February 2022 were confirmed as a correct record and signed by the Chairman.

#### CTSP.4/23 **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 there was none was made.

#### CTSP.5/23 **COUNCIL TAX 2023/24**

Consideration was given to a report that calculated and set out the Council Tax for 2023/24, 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.

It was then:

## RESOLVED

- 1 That it be noted that, in December 2022, the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2023/24:
  - (a) for the whole Council area as 21,225.87 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 of the published agenda report refers);
- 2 That the Council Tax requirement for West Devon Borough Council's own purposes for 2023/24 (excluding Parish precepts) is calculated at £5,391,371 (Appendix B of the presented agenda report refers);
- 3 That the following amounts are calculated by the Council for the year 2023/24 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) £27,787,721 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) £20,267,247 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) £7,520,474 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) £354.31 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 West Devon Borough Council and parishes)**.
- (e) £2,129,103 being the aggregate amount of all special items (Parish Precepts), referred to in Section 34(1) of the Act (as per **Appendix C – Parish Precepts** to the published agenda report).
- (f) £254.00 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 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	1,089.42	1,270.99	1,452.56	1,634.13	1,997.27	2,360.41	2,723.55	3,268.26
Police & Crime Commissioner's tax requirements	174.37	203.44	232.50	261.56	319.68	377.81	435.93	523.12
Devon & Somerset Fire & Rescue Authority's tax requirements	64.53	75.28	86.04	96.79	118.30	139.81	161.32	193.58

- 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 2023/24 for each of the categories of dwellings shown at **Appendix D of the published agenda report (total of all valuation band council taxes for West Devon Borough Council including parishes, county, police crime commissioner and fire authority)**.
- 6 That the Council concluded that the basic amount of Council Tax for West Devon Borough Council for 2023/24 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B** of the published agenda report).

(Meeting commenced at 10.00 am and concluded at 10.05 am).

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Chairman

# Agenda Item 5

Report to: **Council Tax Setting Panel**  
Date: **22 February 2024**  
Title: **Council Tax 2024-25**  
Portfolio Area: **Cllr M Ewings – Budget Setting**  
Wards Affected: **ALL**

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

Author: **Lisa Bates** Role: **Specialist - Accountant**  
**Pauline** **Head of Finance Practice**  
**Henstock**

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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 2023 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2024/25
  - (a) for the whole Council area as 21,512.23 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 West Devon Borough Council's own purposes for 2024/25 (excluding Parish precepts) is calculated at £5,627,384 (**Appendix B**).

3. That the following amounts are calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):

(a) £29,530,521 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) £21,631,234 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) £7,899,287 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) £367.20 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 West Devon Borough Council and parishes**).

(e) £2,271,903 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) £261.59

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 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	1,143.78	1,334.41	1,525.04	1,715.67	2,096.93	2,478.19	2,859.45	3,431.34
Police & Crime Commissioner's tax requirements	183.00	213.50	244.00	274.50	335.50	396.50	457.50	549.00
Devon & Somerset Fire & Rescue Authority's tax requirements	66.45	77.53	88.60	99.68	121.83	143.98	166.13	199.36

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 2024/25 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 crime commissioner and fire authority)**.
6. That the Council concluded that the basic amount of Council Tax for West Devon Borough Council for 2024/25 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B**).

## **1. 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 20<sup>th</sup> February 2024. At that stage the level of Council Tax is effectively set for the Borough 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.

Within West Devon Borough Council's Constitution, one of the Council Tax Setting Panel's responsibilities is to agree the Council Tax Resolution on behalf of the Council.

## **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. West Devon Borough 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 2024/25 are detailed in Appendix C and total £2,271,903. The increase in the average Band D Council Tax for Town and Parish Councils is 5.28% and results in an average Band D Council Tax figure of £105.61 for 2024/25.

### **(ii) Devon County Council**

Devon County Council met on 15th February 2024 and set their precept at £36,907,887.64, adjusted by a contribution from the Collection Fund surplus of £696,000. This results in a Band D Council Tax of £1,715.67. This is an increase of £81.54

(See Section 3) of which £32.67 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 2<sup>ND</sup> February 2024 and set their precept at £5,905,107.14 adjusted by a Collection Fund surplus of £112,000. This results in a Band D Council Tax of £274.50.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire and Rescue Service met on 16<sup>th</sup> February 2024 and set their precept at £2,144,339, adjusted by a Collection Fund surplus of £41,000. This results in a Band D Council Tax of £99.68.

### 3. Outcomes/outputs

The Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2024/25 and the Council Tax for each of the parishes and towns within the Borough for the year 2024/25.

The table below shows how an average Band D council bill is made up for West Devon Borough for 2024/25 as compared to the previous year.

<b>Precepting Authority</b>	<b>Band D 2023/24</b>	<b>Band D 2024/25</b>	<b>£ Increase</b>	<b>% Increase</b>	<b>Date Approved</b>
West Devon Borough Council	£254.00	£261.59	£7.59	2.99%	20 Feb 2024
Devon County Council Precept	£1,419.21	£1,468.08	£48.87	4.99%	15 Feb 2024
Adult Social Care Precept *	£214.92	£247.59	£32.67		
Devon & Cornwall Police & Crime Commissioner	£261.56	£274.50	£12.94	4.95%	2 Feb 2024
Devon & Somerset Fire & Rescue	£96.79	£99.68	£2.89	2.99%	16 Feb 2024
Average Parishes/Towns	£100.31	£105.61	£5.30	5.28%	
<b>TOTAL</b>	<b>£2,346.79</b>	<b>£2,457.05</b>	<b>£110.26</b>	4.70%	

\*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 2024/25.</p> <p>As the billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2024/25 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 3.00% or up to and including £5 for 2024/25, whichever is the greater.</p> <p>In the case of West Devon Borough Council, the £7.59 (2.99%) increase will not trigger a council tax referendum.</p>
Legal/Governance	Y	<p>The Council Tax Setting Panel is required by law to approve the Council Tax taking into</p>

		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 2024/25

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2024/25

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2024/25

### **Background Papers**

The Local Government Finance Act 1992

The Local Government Act 2003

SLT Dec 2023 - Declaration of Council Tax Base

Council 20 Feb 2024 – Budget Proposals 2024/25

### **Approval and clearance of report**

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

**PARISH AND TOWN COUNCIL TAX BASES 2024/25**

<u>Parish/Town</u>	<u>Council Tax Base</u>	<u>Parish/Town</u>	<u>Council Tax Base</u>
	<b>Number of Band D Equivalent Properties</b>		<b>Number of Band D Equivalent Properties</b>
Beaworthy	87.47	Northlew	297.54
Belstone	124.71	Okehampton	2,260.60
Bere Ferrers	1,074.39	Okehampton Hamlets	752.03
Bondleigh	64.29	Peter Tavy	127.45
Bratton Clovelly	179.93	Plasterdown Grouped	282.02
Brentor	186.97	Sampford Courtenay	262.87
Bridestowe	237.22	Sourton	182.19
Broadwoodkelly	118.15	South Tawton	473.86
Buckland Monachorum	1,700.39	Spreyton	198.71
Burrator Grouped	653.59	Sticklepath	159.66
Chagford	816.40	Stowford	120.65
Dartmoor Forest	375.49	Sydenham Damerel	116.74
Drewsteignton	356.89	Tavistock	4,824.22
Exbourne & Jacobstowe	227.53	Throwleigh	153.42
Germansweek	79.68		
Gidleigh	61.24		
Gulworthy	205.27		
Hatherleigh	679.78		
Highampton	127.92		
Horrabridge	717.85		
Iddesleigh	90.05		
Inwardleigh	172.48		
Kelly	55.78		
Lamerton	328.82		
Lewdown Grouped	363.00		
Lifton	451.39		
Lydford	180.73		
Mary Tavy	375.60		
Meeth	65.63		
Milton Abbot Grouped	365.48		
Monkokehampton	53.75		
North Tawton	722.40		
		<b>Total</b>	<b><u>21,512.23</u></b>

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**Recommendation 2**

**Calculation of Council Tax Requirement**

Council Tax Base x Average Band D Council Tax

21,512.23	x	£261.59		<b>£5,627,384</b>
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**Recommendation 3**

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

	£	£	
<b>Revenue Expenditure</b>			
Gross revenue expenditure 2024/25 estimate	27,258,618		
<u>Add</u> Total town/parish precepts 2024/25	<u>2,271,903</u>		
		<b>29,530,521</b>	<b>3(a)</b>
<b>Revenue Income</b>			
<u>Less</u> Total income 2024/25 estimate (including contributions from reserves)	17,994,803		
<u>Less</u> Localised Business Rates includes Pooling Gain	2,522,565		
<u>Less</u> Revenue Support Grant	94,416		
<u>Less</u> New Services Grant	11,506		
<u>Less</u> Rural Services Delivery Grant	630,619		
<u>Less</u> Funding Guarantee Grant	91,325		
<u>Less</u> Increase in revenue collection & recovery	135,000		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (WDBC share)	<u>151,000</u>		
		<b>21,631,234</b>	<b>3(b)</b>
<b>Council Tax Requirement (including parish precepts)</b>		<b>7,899,287</b>	<b>3(c)</b>
<b>Band D Council Tax for District &amp; Parish/town requirements</b>			
Council Tax Requirement above	<u>7,899,287</u>		
Tax base	21,512.23	<b>367.20</b>	<b>3(d)</b>
<b>Total Parish/Town Council Precepts</b> (as per attached Appendix C)		<b>2,271,903</b>	<b>3(e)</b>
<b>Band D Council Tax for District requirement</b>			
Council Tax Requirement (excluding parish precepts)	<u>5,627,384</u>		
Tax base	21,512.23	<b>261.59</b>	<b>3(f)</b>

**Recommendation 6**

**Comparison of Average Band D Council Tax**

	2023/24	2024/25
Council tax requirement excluding parish precepts (£'s)	5,391,371	5,627,384
Council tax base	21,225.87	21,512.23
Average Band D equivalent (£'s)	254.00	261.59
Increase in average Band D council tax		<b>2.99%</b>

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**PARISH AND TOWN COUNCIL PRECEPTS 2024/25**

<b><u>Parish/Town</u></b>	<b><u>Precept</u></b>	<b><u>Parish/Town</u></b>	<b><u>Precept</u></b>
	£		£
Beaworthy	4,869	Northlew	14,000
Belstone	3,745	Okehampton	444,996
Bere Ferrers	82,380	Okehampton Hamlets	36,038
Bondleigh	200	Peter Tavy	19,000
Bratton Clovelly	7,851	Plasterdown Grouped	5,434
Brentor	15,961	Sampfords Courtenay	13,341
Bridestowe	8,670	Sourton	10,038
Broadwoodkelly	2,721	South Tawton	24,900
Buckland Monachorum	66,320	Spreyton	5,480
Burrator Grouped	25,000	Sticklepath	7,033
Chagford	70,000	Stowford	3,265
Dartmoor Forest	18,535	Sydenham Damerel	600
Drewsteignton	12,000	Tavistock	999,718
Exbourne & Jacobstowe	11,215	Throwleigh	5,250
Germansweek	5,940		
Gidleigh	0		
Gulworthy	7,069		
Hatherleigh	46,750		
Highampton	5,072		
Horrabridge	48,897		
Iddesleigh	5,000		
Inwardleigh	5,400		
Kelly	450		
Lamerton	11,450		
Lewdown Grouped	9,355		
Lifton	16,652		
Lydford	9,910		
Mary Tavy	21,709		
Meeth	2,656		
Milton Abbot Grouped	5,621		
Monkokehampton	4,600		
North Tawton	146,812		
		<b>Total Precepts</b>	<b><u><u>2,271,903</u></u></b>

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## TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT &amp; PARISH/TOWN REQUIREMENTS 2024/25

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Beaworthy	1,604.73	1,872.19	2,139.64	2,407.10	2,942.01	3,476.92	4,011.83	4,814.20
Belstone	1,587.64	1,852.26	2,116.85	2,381.47	2,910.68	3,439.90	3,969.11	4,762.94
Bere Ferrers	1,618.74	1,888.54	2,158.32	2,428.12	2,967.70	3,507.28	4,046.86	4,856.24
Bondleigh	1,569.69	1,831.32	2,092.92	2,354.55	2,877.78	3,401.01	3,924.24	4,709.10
Bratton Clovelly	1,596.71	1,862.83	2,128.94	2,395.07	2,927.31	3,459.54	3,991.78	4,790.14
Brentor	1,624.53	1,895.30	2,166.04	2,436.81	2,978.32	3,519.83	4,061.34	4,873.62
Bridestowe	1,591.99	1,857.33	2,122.65	2,387.99	2,918.65	3,449.31	3,979.98	4,775.98
Broadwoodkelly	1,582.97	1,846.81	2,110.63	2,374.47	2,902.13	3,429.79	3,957.44	4,748.94
Buckland Monachorum	1,593.62	1,859.23	2,124.83	2,390.44	2,921.65	3,452.85	3,984.06	4,780.88
Burrator Grouped	1,593.12	1,858.65	2,124.16	2,389.69	2,920.73	3,451.77	3,982.81	4,779.38
Chagford	1,624.78	1,895.59	2,166.37	2,437.18	2,978.77	3,520.37	4,061.96	4,874.36
Dartmoor Forest	1,600.53	1,867.29	2,134.04	2,400.80	2,934.31	3,467.82	4,001.33	4,801.60
Drewsteignton	1,590.03	1,855.05	2,120.04	2,385.06	2,915.07	3,445.08	3,975.09	4,770.12
Exbourne & Jacobstowe	1,600.48	1,867.24	2,133.97	2,400.73	2,934.22	3,467.72	4,001.21	4,801.46
Germansweek	1,617.32	1,886.88	2,156.43	2,425.99	2,965.10	3,504.20	4,043.31	4,851.98
Gidleigh	1,567.62	1,828.90	2,090.16	2,351.44	2,873.98	3,396.52	3,919.06	4,702.88
Gulworthy	1,590.58	1,855.69	2,120.77	2,385.88	2,916.07	3,446.27	3,976.46	4,771.76
Hatherleigh	1,613.47	1,882.39	2,151.29	2,420.21	2,958.03	3,495.85	4,033.68	4,840.42
Highampton	1,594.05	1,859.74	2,125.40	2,391.09	2,922.44	3,453.79	3,985.14	4,782.18
Horrabridge	1,613.03	1,881.88	2,150.71	2,419.56	2,957.24	3,494.92	4,032.59	4,839.12
Iddesleigh	1,604.63	1,872.08	2,139.51	2,406.96	2,941.84	3,476.72	4,011.59	4,813.92
Inwardleigh	1,588.49	1,853.25	2,117.99	2,382.75	2,912.25	3,441.75	3,971.24	4,765.50
Kelly	1,573.00	1,835.18	2,097.33	2,359.51	2,883.84	3,408.18	3,932.51	4,719.02
Lamerton	1,590.83	1,855.98	2,121.11	2,386.26	2,916.54	3,446.82	3,977.09	4,772.52
Lewdown Grouped	1,584.80	1,848.94	2,113.07	2,377.21	2,905.48	3,433.74	3,962.01	4,754.42
Lifton	1,592.21	1,857.59	2,122.95	2,388.33	2,919.07	3,449.81	3,980.54	4,776.66
Lydford	1,604.17	1,871.55	2,138.90	2,406.27	2,940.99	3,475.72	4,010.44	4,812.54
Mary Tavy	1,606.15	1,873.86	2,141.54	2,409.24	2,944.62	3,480.01	4,015.39	4,818.48
Meeth	1,594.60	1,860.38	2,126.13	2,391.91	2,923.44	3,454.98	3,986.51	4,783.82
Milton Abbot Grouped	1,577.87	1,840.86	2,103.83	2,366.82	2,892.78	3,418.74	3,944.69	4,733.64
Monkokehampton	1,624.67	1,895.46	2,166.23	2,437.02	2,978.58	3,520.14	4,061.69	4,874.04
North Tawton	1,703.11	1,986.97	2,270.81	2,554.67	3,122.37	3,690.07	4,257.78	5,109.34
Northlew	1,598.99	1,865.49	2,131.98	2,398.49	2,931.49	3,464.48	3,997.48	4,796.98
Okehampton	1,698.85	1,982.01	2,265.14	2,548.29	3,114.57	3,680.86	4,247.14	5,096.58
Okehampton Hamlets	1,599.57	1,866.17	2,132.76	2,399.36	2,932.55	3,465.74	3,998.93	4,798.72
Peter Tavy	1,667.01	1,944.85	2,222.68	2,500.52	3,056.19	3,611.86	4,167.53	5,001.04
Plasterdown Grouped	1,580.47	1,843.89	2,107.29	2,370.71	2,897.53	3,424.35	3,951.18	4,741.42
Sampford Courtenay	1,601.45	1,868.37	2,135.27	2,402.19	2,936.01	3,469.83	4,003.64	4,804.38
Sourton	1,604.35	1,871.76	2,139.14	2,406.54	2,941.32	3,476.11	4,010.89	4,813.08
South Tawton	1,602.65	1,869.77	2,136.87	2,403.99	2,938.21	3,472.43	4,006.64	4,807.98
Spreyton	1,586.01	1,850.35	2,114.68	2,379.02	2,907.69	3,436.36	3,965.03	4,758.04

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2024/25**

<b>BAND</b>	<b>A £</b>	<b>B £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>G £</b>	<b>H £</b>
Sticklepath	1,596.99	1,863.16	2,129.32	2,395.49	2,927.82	3,460.15	3,992.48	4,790.98
Stowford	1,585.66	1,849.95	2,114.21	2,378.50	2,907.05	3,435.61	3,964.16	4,757.00
Sydenham Damerel	1,571.05	1,832.90	2,094.73	2,356.58	2,880.26	3,403.94	3,927.63	4,713.16
Tavistock	1,705.77	1,990.08	2,274.36	2,558.67	3,127.26	3,695.85	4,264.44	5,117.34
Throwleigh	1,590.43	1,855.52	2,120.58	2,385.66	2,915.80	3,445.95	3,976.09	4,771.32

COMPARISON OF PARISH/TOWN PRECEPTS IN 2023/24 and 2024/25

Parish/Town	2023/24 Parish Precept £	2024/25 Parish Precept £	Increase/ (Decrease) in Precept £	Increase/ (Decrease) in Precept %	2023/24 Parish Band D £	2024/25 Parish Band D £	Increase/ (Decrease) in Band D £	Increase/ (Decrease) in Band D %
Beaworthy	4,261	4,869	608	14%	49.45	55.66	6.21	12.6%
Belstone	3,500	3,745	245	7%	28.36	30.03	1.67	5.9%
Bere Ferrers	77,371	82,380	5,009	6%	71.87	76.68	4.81	6.7%
Bondleigh	200	200	0	0%	3.14	3.11	(0.03)	-1.0%
Bratton Clovelly	6,924	7,851	927	13%	39.58	43.63	4.05	10.2%
Brentor	15,750	15,961	211	1%	82.89	85.37	2.48	3.0%
Bridestowe	8,260	8,670	410	5%	35.59	36.55	0.96	2.7%
Broadwoodkelly	2,721	2,721	0	0%	22.35	23.03	0.68	3.0%
Buckland Monachorum	61,814	66,320	4,506	7%	36.63	39.00	2.37	6.5%
Burrator	5,500	25,000	19,500	355%	8.40	38.25	29.85	355.4%
Chagford	60,000	70,000	10,000	17%	75.14	85.74	10.60	14.1%
Dartmoor Forest	17,995	18,535	540	3%	48.17	49.36	1.19	2.5%
Drewsteignton	11,900	12,000	100	1%	33.51	33.62	0.11	0.3%
Exbourne & Jacobstowe	10,500	11,215	715	7%	46.00	49.29	3.29	7.2%
Germansweek	4,970	5,940	970	20%	60.26	74.55	14.29	23.7%
Gidleigh	0	0	0	0%	0.00	0.00	0.00	0.0%
Gulworthy	6,733	7,069	336	5%	32.90	34.44	1.54	4.7%
Hatherleigh	35,000	46,750	11,750	34%	53.11	68.77	15.66	29.5%
Highampton	4,896	5,072	176	4%	39.65	39.65	0.00	0.0%
Horrabridge	46,506	48,897	2,391	5%	64.84	68.12	3.28	5.1%
Iddesleigh	5,000	5,000	0	0%	55.97	55.52	(0.45)	-0.8%
Inwardleigh	5,200	5,400	200	4%	30.07	31.31	1.24	4.1%
Kelly	450	450	0	0%	8.45	8.07	(0.38)	-4.5%
Lamerton	10,805	11,450	645	6%	32.99	34.82	1.83	5.5%
Lewdown	8,524	9,355	831	10%	23.72	25.77	2.05	8.6%
Lifton	15,138	16,652	1,514	10%	34.87	36.89	2.02	5.8%
Lydford	8,508	9,910	1,402	16%	46.87	54.83	7.96	17.0%
Mary Tavy	19,382	21,709	2,327	12%	51.43	57.80	6.37	12.4%
Meeth	2,415	2,656	241	10%	35.67	40.47	4.80	13.5%
Milton Abbot (including Bradstone)	5,457	5,621	164	3%	14.88	15.38	0.50	3.4%
Monkokehampton	4,600	4,600	0	0%	87.44	85.58	(1.86)	-2.1%
North Tawton	144,971	146,812	1,841	1%	203.23	203.23	0.00	0.0%
Northlew	13,600	14,000	400	3%	45.19	47.05	1.86	4.1%
Okehampton Town	421,893	444,996	23,103	5%	186.42	196.85	10.43	5.6%
Okehampton Hamlets	27,850	36,038	8,188	29%	42.54	47.92	5.38	12.6%
Peter Tavy	11,500	19,000	7,500	65%	89.39	149.08	59.69	66.8%
Plasterdown	4,942	5,434	492	10%	17.45	19.27	1.82	10.4%
Sampford Courtenay	10,682	13,341	2,659	25%	41.57	50.75	9.18	22.1%
Sourton	9,252	10,038	786	8%	51.31	55.10	3.79	7.4%
South Tawton	24,291	24,900	609	3%	51.85	52.55	0.70	1.4%
Spreyton	4,535	5,480	945	21%	23.17	27.58	4.41	19.0%
Sticklepath	6,088	7,033	945	16%	38.34	44.05	5.71	14.9%
Stowford	3,105	3,265	160	5%	25.19	27.06	1.87	7.4%
Sydenham Damerel	2,244	600	(1,644)	(73%)	19.33	5.14	(14.19)	-73.4%
Tavistock	968,870	999,718	30,848	3%	204.72	207.23	2.51	1.2%
Throwleigh	5,000	5,250	250	5%	32.63	34.22	1.59	4.9%
<b>Total</b>	<b>2,129,103</b>	<b>2,271,903</b>	<b>142,800</b>	<b>7%</b>				

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