

# West Devon Council Tax Setting Panel



West Devon  
Borough  
Council

<b>Title:</b>	<b>Agenda</b>
<b>Date:</b>	<b>Tuesday, 21st February, 2017</b>
<b>Time:</b>	<b>2.00 pm</b>
<b>Venue:</b>	<b>Chamber - Kilworthy Park</b>
<b>Full Members:</b>	<p style="text-align: center;"><b>Chairman</b></p> <p style="text-align: center;"><b>Vice Chairman</b></p> <p><i>Members:</i>                 Cllr Baldwin                     Cllr Sanders                                    Cllr Sampson                 Cllr Sheldon</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>	member.services@swdevon.gov.uk

**1. Appointment of Chairman**

**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 Resolution 2017/18**

Report of COP Lead Specialist Finance

# Agenda Item 5

Report to: **Council Tax Setting Panel**

Date: **21 February 2017**

Title: **Council Tax 2017-2018**

Portfolio Area: **Support Services**

Wards Affected: **ALL**

Relevant Scrutiny Committee: **Overview and Scrutiny  
Committee (Internal)**

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

Author: **Alexandra Walker** Role: **Finance Business Partner**  
**Lisa Buckle** **Finance Community of Practice Lead**

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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 2016 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2017/18
  - (a) for the whole Council area as 19,948.77 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 2017/18 (excluding Parish precepts) is calculated at £4,356,612 **(Appendix B)**.
3. That the following amounts are calculated by the Council for the year 2017/18 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 **(Appendix B)**:
- (a) £26,263,173 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) £20,620,915 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) £5,642,258 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) £282.84 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) £1,285,646 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) £218.39

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	845.28	986.16	1,127.04	1,267.92	1,549.68	1,831.44	2,113.20	2,535.84
Police & Crime Commissioner's tax requirements	117.52	137.11	156.69	176.28	215.45	254.63	293.80	352.56
Devon & Somerset Fire & Rescue Authority's tax requirements	54.38	63.44	72.51	81.57	99.70	117.82	135.95	163.14

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 2017/18 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 2017/18 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 7 February 2017. 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 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 2017/18 are detailed in Appendix C and total £1,285,646. The increase in the average Band D Council Tax for Town and Parish Councils is 3.45% and results in an average Band D Council Tax figure of £64.45 for 2017/18.

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

Devon County Council met on 16th February 2017 and set their precept at £25,293,444.46, adjusted by a Collection Fund contribution of £778,000. This results in a Band D Council Tax of £1,267.92. This is an increase of £60.30 (See Section3) of which £36.23 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 3rd February 2017 and set their precept at £3,516,569.18, adjusted by a Collection Fund contribution of £111,000. This results in a Band D Council Tax of £176.28.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire and Rescue Service met on 17th February 2017 and set their precept at £1,627,221, adjusted by a Collection Fund contribution of £52,000. This results in a Band D Council Tax of £81.57.

### 3. Outcomes/outputs

The Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2017/2018 and the Council Tax for each of the parishes and towns within the Borough for the year 2017/2018.

The table below shows how an average Band D council bill is made up for West Devon Borough for 2017/18 as compared to the previous year.

<b>Precepting Authority</b>	<b>Band D 2016/17</b>	<b>Band D 2017/18</b>	<b>£ Increase</b>	<b>% Increase</b>	<b>Date Approved</b>
West Devon Borough Council	£213.39	£218.39	£5.00	2.34%	7 Feb 2017
Devon County Council Precept	£1,184.39	£1,208.46	£24.07	1.99%	16 Feb 2017
Adult Social Care Precept *	£23.23	£59.46	£36.23	3.00%*	
Devon & Cornwall Police & Crime Commissioner	£172.84	£176.28	£3.44	1.99%	3 Feb 2017
Devon & Somerset Fire & Rescue	£79.98	£81.57	£1.59	1.99%	17 Feb 2017
Average Parishes/Towns	£62.30	£64.45	£2.15	3.45%	
<b>TOTAL</b>	<b>£1,736.13</b>	<b>£1,808.61</b>	<b>£72.48</b>	4.17%	

\*This is an additional precept for authorities who have Adult Social Care responsibilities. These authorities are able to add 3% onto their base precept with the funds generated being spent specifically on Adult Social Care.

#### **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 2017/18.</p> <p>As the billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2017/18 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 2% or £5 for 2017/18, whichever is the greater.</p>



		In the case of West Devon Borough Council, the £5 increase will not trigger a council tax referendum.
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 2017/18

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2017/18

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2017/18

## **Background Papers**

The Local Government Finance Act 1992  
The Local Government Act 2003  
SLT Dec 16 - Declaration of Council Tax Base  
Council 7 Feb 2017 – Budget Proposals 2017/18

## **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>
If exempt information, public (part 1) report also drafted.	<b>N/A</b>

**PARISH AND TOWN COUNCIL TAX BASES 2017/2018**

<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	83.33	Northlew	280.13
Belstone	124.47	Okehampton	2,220.76
Bere Ferrers	1,055.52	Okehampton Hamlets	485.73
Bondleigh	57.83	Peter Tavy	126.07
Bratton Clovelly	172.03	Plasterdown Grouped	267.75
Brentor	183.69	Sampford Courtenay	239.90
Bridestowe	220.35	Sourton	164.23
Broadwoodkelly	98.18	South Tawton	458.97
Buckland Monachorum	1,637.88	Spreyton	170.46
Burrator Grouped	649.15	Sticklepath	161.12
Chagford	716.18	Stowford	119.15
Dartmoor Forest	369.66	Sydenham Damerel	114.24
Drewsteignton	353.24	Tavistock	4,370.57
Exbourne & Jacobstowe	220.81	Throwleigh	148.67
Germansweek	73.96		
Gidleigh	59.32		
Gulworthy	196.20		
Hatherleigh	572.37		
Highampton	109.04		
Horrabridge	701.30		
Iddesleigh	83.37		
Inwardleigh	154.34		
Kelly	50.40		
Lamerton	296.26		
Lewdown Grouped	323.44		
Lifton	402.77		
Lydford	182.03		
Mary Tavy	354.39		
Meeth	64.74		
Milton Abbot Grouped	354.45		
Monkokehampton	53.18		
North Tawton	647.14		
		<b>Total</b>	<b><u>19,948.77</u></b>

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**Recommendation 2**

**Calculation of Council Tax Requirement**

Council Tax Base x Average Band D Council Tax

19,948.77 x £218.39 **£4,356,612**

**Recommendation 3**

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

	£	£	
<b>Revenue Expenditure</b>			
Gross revenue expenditure 2017/18 estimate	24,977,527		
<u>Add</u> Total town/parish precepts 2017/18	<u>1,285,646</u>		
		<b>26,263,173</b>	<b>3(a)</b>
<b>Revenue Income</b>			
<u>Less</u> Total income 2017/18 estimate (including contributions from reserves)	18,277,304		
<u>Less</u> Revenue Support Grant, Business Rates and Transition Grant	1,792,973		
<u>Less</u> Rural Services Delivery Grant	372,638		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (WDBC share)	<u>178,000</u>		
		<b>20,620,915</b>	<b>3(b)</b>
<b>Council Tax Requirement (including parish precepts)</b>		<b>5,642,258</b>	<b>3(c)</b>
<b>Band D Council Tax for District &amp; Parish/town requirements</b>			
Council Tax Requirement above	<u>5,642,258</u>		
Tax base	19,948.77	<b>282.84</b>	<b>3(d)</b>
<b>Total Parish/Town Council Precepts</b> (as per attached Appendix C)		<b>1,285,646</b>	<b>3(e)</b>
<b>Band D Council Tax for District requirement</b>			
Council Tax Requirement (excluding parish precepts)	<u>4,356,612</u>		
Tax base	19,948.77	<b>218.39</b>	<b>3(f)</b>

**Recommendation 6**

**Comparison of Average Band D Council Tax**

	2016/17	2017/18
Council tax requirement excluding parish precepts (£'s)	4,210,912	4,356,612
Council tax base	19,733.41	19,948.77
Average Band D equivalent (£'s)	213.39	218.39
Increase in average Band D council tax		<b>2.34%</b>

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**PARISH AND TOWN COUNCIL PRECEPTS 2017/2018**

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Beaworthy	1,251	Northlew	8,637
Belstone	1,690	Okehampton	226,381
Bere Ferrers	59,136	Okehampton Hamlets	17,736
Bondleigh	194	Peter Tavy	10,330
Bratton Clovelly	5,585	Plasterdown Grouped	2,731
Brentor	12,934	Sampfords Courtenay	5,522
Bridestowe	6,421	Sourton	4,674
Broadwoodkelly	3,107	South Tawton	12,732
Buckland Monachorum	44,780	Spreyton	1,701
Burrator Grouped	4,122	Sticklepath	4,485
Chagford	40,605	Stowford	1,867
Dartmoor Forest	17,206	Sydenham Damerel	1,800
Drewsteignton	13,183	Tavistock	539,547
Exbourne & Jacobstowe	4,976	Throwleigh	3,643
Germansweek	2,480		
Gidleigh	0		
Gulworthy	4,842		
Hatherleigh	23,446		
Highampton	4,067		
Horrabridge	34,383		
Iddesleigh	3,946		
Inwardleigh	3,822		
Kelly	429		
Lamerton	6,050		
Lewdown Grouped	6,576		
Lifton	12,300		
Lydford	6,112		
Mary Tavy	13,930		
Meeth	2,010		
Milton Abbot Grouped	4,506		
Monkokehampton	3,453		
North Tawton	96,318		
		<b>Total Precepts</b>	<b>1,285,646</b>

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**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS  
2017/2018**

<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>
Beaworthy	1,172.78	1,368.24	1,563.70	1,759.17	2,150.10	2,541.02	2,931.95	3,518.34
Belstone	1,171.82	1,367.13	1,562.43	1,757.74	2,148.35	2,538.96	2,929.56	3,515.48
Bere Ferrers	1,200.12	1,400.15	1,600.16	1,800.19	2,200.23	2,600.27	3,000.31	3,600.38
Bondleigh	1,165.00	1,359.18	1,553.34	1,747.51	2,135.84	2,524.18	2,912.51	3,495.02
Bratton Clovelly	1,184.42	1,381.82	1,579.22	1,776.63	2,171.44	2,566.24	2,961.05	3,553.26
Brentor	1,209.71	1,411.33	1,612.95	1,814.57	2,217.81	2,621.04	3,024.28	3,629.14
Bridestowe	1,182.20	1,379.23	1,576.26	1,773.30	2,167.37	2,561.43	2,955.50	3,546.60
Broadwoodkelly	1,183.87	1,381.19	1,578.49	1,775.81	2,170.43	2,565.06	2,959.68	3,551.62
Buckland Monachorum	1,181.00	1,377.83	1,574.66	1,771.50	2,165.17	2,558.83	2,952.50	3,543.00
Burrator Grouped	1,167.00	1,361.51	1,556.00	1,750.51	2,139.51	2,528.51	2,917.51	3,501.02
Chagford	1,200.57	1,400.67	1,600.76	1,800.86	2,201.05	2,601.24	3,001.43	3,601.72
Dartmoor Forest	1,193.80	1,392.78	1,591.74	1,790.71	2,188.64	2,586.58	2,984.51	3,581.42
Drewsteignton	1,187.65	1,385.60	1,583.53	1,781.48	2,177.36	2,573.25	2,969.13	3,562.96
Exbourne & Jacobstowe	1,177.80	1,374.10	1,570.40	1,766.70	2,159.30	2,551.90	2,944.50	3,533.40
Germansweek	1,185.12	1,382.65	1,580.16	1,777.69	2,172.73	2,567.77	2,962.81	3,555.38
Gidleigh	1,162.77	1,356.57	1,550.36	1,744.16	2,131.75	2,519.34	2,906.93	3,488.32
Gulworthy	1,179.22	1,375.77	1,572.30	1,768.84	2,161.91	2,554.99	2,948.06	3,537.68
Hatherleigh	1,190.08	1,388.43	1,586.77	1,785.12	2,181.81	2,578.50	2,975.20	3,570.24
Highampton	1,187.64	1,385.58	1,583.52	1,781.46	2,177.34	2,573.22	2,969.10	3,562.92
Horrabridge	1,195.46	1,394.70	1,593.94	1,793.19	2,191.68	2,590.16	2,988.65	3,586.38
Iddesleigh	1,194.32	1,393.38	1,592.43	1,791.49	2,189.60	2,587.71	2,985.81	3,582.98
Inwardleigh	1,179.28	1,375.83	1,572.37	1,768.92	2,162.01	2,555.10	2,948.20	3,537.84
Kelly	1,168.44	1,363.19	1,557.92	1,752.67	2,142.15	2,531.63	2,921.11	3,505.34
Lamerton	1,176.38	1,372.45	1,568.51	1,764.58	2,156.71	2,548.84	2,940.96	3,529.16
Lewdown Grouped	1,176.32	1,372.38	1,568.43	1,764.49	2,156.60	2,548.71	2,940.81	3,528.98
Lifton	1,183.13	1,380.32	1,577.51	1,774.70	2,169.08	2,563.45	2,957.83	3,549.40
Lydford	1,185.16	1,382.69	1,580.21	1,777.74	2,172.79	2,567.84	2,962.90	3,555.48
Mary Tavy	1,188.98	1,387.14	1,585.30	1,783.47	2,179.80	2,576.12	2,972.45	3,566.94
Meeth	1,183.47	1,380.72	1,577.96	1,775.21	2,169.70	2,564.19	2,958.68	3,550.42
Milton Abbot Grouped	1,171.24	1,366.46	1,561.66	1,756.87	2,147.28	2,537.70	2,928.11	3,513.74
Monkokehampton	1,206.06	1,407.07	1,608.08	1,809.09	2,211.11	2,613.13	3,015.15	3,618.18
North Tawton	1,262.00	1,472.33	1,682.66	1,893.00	2,313.67	2,734.33	3,155.00	3,786.00
Northlew	1,183.32	1,380.55	1,577.76	1,774.99	2,169.43	2,563.87	2,958.31	3,549.98
Okehampton	1,230.73	1,435.86	1,640.97	1,846.10	2,256.34	2,666.59	3,076.83	3,692.20
Okehampton Hamlets	1,187.11	1,384.97	1,582.81	1,780.67	2,176.37	2,572.08	2,967.78	3,561.34
Peter Tavy	1,217.40	1,420.30	1,623.20	1,826.10	2,231.90	2,637.70	3,043.50	3,652.20
Plasterdown Grouped	1,169.57	1,364.50	1,559.43	1,754.36	2,144.22	2,534.07	2,923.93	3,508.72
Sampford Courtenay	1,178.12	1,374.47	1,570.82	1,767.18	2,159.89	2,552.59	2,945.30	3,534.36
Sourton	1,181.74	1,378.71	1,574.66	1,771.50	2,165.17	2,558.83	2,952.50	3,543.00

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS  
2017/2018**

<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>
South Tawton	1,181.26	1,378.15	1,575.02	1,771.90	2,165.65	2,559.41	2,953.16	3,543.80
Spreyton	1,169.42	1,364.33	1,559.23	1,754.14	2,143.95	2,533.76	2,923.56	3,508.28
Sticklepath	1,181.33	1,378.22	1,575.11	1,772.00	2,165.78	2,559.55	2,953.33	3,544.00
Stowford	1,173.22	1,368.76	1,564.29	1,759.83	2,150.90	2,541.97	2,933.05	3,519.66
Sydenham Damerel	1,173.28	1,368.83	1,564.37	1,759.92	2,151.01	2,542.10	2,933.20	3,519.84
Tavistock	1,245.07	1,452.59	1,660.09	1,867.61	2,282.63	2,697.66	3,112.68	3,735.22
Throwleigh	1,179.10	1,375.63	1,572.14	1,768.66	2,161.69	2,554.73	2,947.76	3,537.32

COMPARISON OF PARISH/TOWN PRECEPTS IN 2016/17 AND 2017/18

Parish/Town	2016/17	2017/18	Increase/	Increase/	2016/17	2017/18	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Band D	Band D
	£	£	£	%	£	£	£
Beaworthy	1,166	1,251	85	7%	14.33	15.01	0.68
Belstone	1,656	1,690	34	2%	13.42	13.58	0.16
Bere Ferrers	57,729	59,136	1,407	2%	54.84	56.03	1.19
Bondleigh	193	194	1	1%	3.43	3.35	(0.08)
Bratton Clovelly	5,445	5,585	140	3%	32.47	32.47	0.00
Brentor	12,416	12,934	518	4%	68.25	70.41	2.16
Bridestowe	5,771	6,421	650	11%	26.24	29.14	2.90
Broadwoodkelly	2,948	3,107	159	5%	29.94	31.65	1.71
Buckland Monachorum	43,375	44,780	1,405	3%	26.65	27.34	0.69
Burrator	4,110	4,122	12	0%	6.34	6.35	0.01
Chagford	38,474	40,605	2,131	6%	53.86	56.70	2.84
Dartmoor Forest	16,465	17,206	741	5%	45.07	46.55	1.48
Drewsteignton	13,123	13,183	60	0%	37.21	37.32	0.11
Exbourne & Jacobstowe	4,895	4,976	81	2%	22.99	22.54	(0.45)
Germansweek	2,004	2,480	476	24%	27.36	33.53	6.17
Gidleigh	0	0	0	0%	0.00	0.00	0.00
Gulworthy	4,327	4,842	515	12%	21.81	24.68	2.87
Hatherleigh	23,800	23,446	(354)	(1%)	41.56	40.96	(0.60)
Highampton	3,874	4,067	193	5%	35.38	37.30	1.92
Horrabridge	31,544	34,383	2,839	9%	44.98	49.03	4.05
Iddesleigh	3,441	3,946	505	15%	41.77	47.33	5.56
Inwardleigh	3,605	3,822	217	6%	23.28	24.76	1.48
Kelly	427	429	2	0%	8.39	8.51	0.12
Lamerton	5,226	6,050	824	16%	17.88	20.42	2.54
Lewdown	5,961	6,576	615	10%	18.53	20.33	1.80
Lifton	12,000	12,300	300	3%	29.80	30.54	0.74
Lydford	6,096	6,112	16	0%	33.52	33.58	0.06
Mary Tavy	14,287	13,930	(357)	(2%)	41.02	39.31	(1.71)
Meeth	2,010	2,010	0	0%	31.69	31.05	(0.64)
Milton Abbot (including Bradstone)	4,248	4,506	258	6%	12.13	12.71	0.58
Monkokehampton	2,949	3,453	504	17%	56.99	64.93	7.94
North Tawton	93,917	96,318	2,401	3%	146.82	148.84	2.02
Northlew	7,853	8,637	784	10%	28.69	30.83	2.14
Okehampton Town	218,365	226,381	8,016	4%	99.53	101.94	2.41
Okehampton Hamlets	15,000	17,736	2,736	18%	34.63	36.51	1.88
Peter Tavy	10,314	10,330	16	0%	81.65	81.94	0.29
Plasterdown	2,724	2,731	7	0%	10.26	10.20	(0.06)
Sampford Courtenay	5,635	5,522	(113)	(2%)	24.10	23.02	(1.08)
Sourton	4,503	4,674	171	4%	27.74	28.46	0.72
South Tawton	12,161	12,732	571	5%	26.94	27.74	0.80
Spreyton	1,701	1,701	0	0%	9.79	9.98	0.19
Sticklepath	4,274	4,485	211	5%	27.60	27.84	0.24
Stowford	1,867	1,867	0	0%	16.09	15.67	(0.42)
Sydenham Damerel	659	1,800	1,141	173%	5.91	15.76	9.85

**COMPARISON OF PARISH/TOWN PRECEPTS IN 2016/17 AND 2017/18**

Parish/Town	2016/17	2017/18	Increase/	Increase/	2016/17	2017/18	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Tavistock	513,258	539,547	26,289	5%	118.50	123.45	4.95
Throwleigh	3,509	3,643	134	4%	23.74	24.50	0.76
<b>Total</b>	<b>1,229,305</b>	<b>1,285,646</b>	<b>56,341</b>	<b>5%</b>			