

South Hams Council Tax Setting Panel



Title:	Agenda
Date:	Friday, 23rd February, 2018
Time:	2.00 pm
Venue:	Cary Room - Follaton House
Full Members:	<p style="text-align: center;">Chairman Cllr Cuthbert</p> <p style="text-align: center;">Vice Chairman</p> <p><i>Members:</i> Cllr Baldry Cllr Tucker Cllr Saltern</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:	

1. Minutes

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To approve as a correct record and authorise the Chairman to sign the minutes of the meeting of the Council Tax Setting Panel held on 23 February 2017

2. Declarations of Interest

Members are invited to declare any personal or disclosable pecuniary interest, including the nature and extent of such interests they may have in any items to be considered at this meeting;

3. Council Tax 2018/19

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To consider a report that calculates and sets out the Council Tax having taken account of the precepts notified to the Council from Devon County Council, Devon and Cornwall Police Authority, Devon and Somerset Fire Authority and the Town and Parish Councils.

MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT FOLLATON HOUSE, TOTNES ON THURSDAY 23 FEBRUARY 2017

MEMBERS

* Cllr P Smerdon - Chairman

* Cllr K J Baldry

* Cllr R J Tucker

* Cllr M F Saltern

* Denotes attendance

Officers in attendance:

All Agenda Items: COP Lead Finance; Specialist - Democratic Services

CTSP.1/16 **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.2/16 **DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2017/2018**

Consideration was given to a report that calculated and set out the Council Tax for 2017/18, 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 Town and Parish Councils.

Members considered the detail of the report and the COP Lead Finance brought the key elements to Members attention.

During discussion, one Member raised concerns over variations in town and parish council precepts. Whilst the District Council had no control over the setting of town and parish council precepts, he found the significant variations difficult to accept.

It was then:

RESOLVED

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 37,379.62 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 2017/18 (excluding Parish precepts) is calculated at £5,809,541 **(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) £44,035,623 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) £36,130,587 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) £7,905,036 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) 211.48 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) £2,095,495 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) £155.42 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	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 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 2017/18 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B**).

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

Chairman

Agenda Item 3

Report to: **Council Tax Setting Panel**

Date: **23 February 2018**

Title: **Council Tax 2018-2019**

Portfolio Area: **Support Services**

Wards Affected: **ALL**

Relevant Scrutiny Committee: **Overview and Scrutiny Panel**

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

Author: **Angela Endean** Role: **Specialist - Accountant**
Pauline Henstock **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 2017 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2018/19
 - (a) for the whole Council area as 37,851.93 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 2018/19 (excluding Parish precepts) is calculated at £6,072,207 (**Appendix B**).
3. That the following amounts are calculated by the Council for the year 2018/19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
 - (a) £45,007,710 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) £36,738,921 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 surplus**).
 - (c) £8,268,789 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) 218.45 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) £2,196,582 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) £160.42

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	887.46	1,035.37	1,183.28	1,331.19	1,627.01	1,922.83	2,218.65	2,662.38
Police & Crime Commissioner's tax requirements	125.52	146.44	167.36	188.28	230.12	271.96	313.80	376.56
Devon & Somerset Fire & Rescue Authority's tax requirements	56.01	65.34	74.68	84.01	102.68	121.35	140.02	168.02

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 2018/19 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 2018/19 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 22 February 2018. 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 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 2018/19 are detailed in Appendix C and total £2,196,582. The increase in the average Band D Council Tax for Town and Parish Councils is 3.51% and results in an average Band D Council Tax figure of £58.03 for 2018/19.

(ii) Devon County Council

Devon County Council met on 15th February 2018 and set their precept at £50,388,110.70 adjusted by a Collection Fund contribution of £435,000. This results in a Band D Council Tax of £1,331.19. This is an increase of £63.27 (See Section3) of which £25.32 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 2nd February 2018 and set their precept at £7,126,761.38, adjusted by a Collection Fund contribution of £60,000. This results in a Band D Council Tax of £188.28.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire & Rescue Service met on 16th February 2018 and set their precept at £3,179,941, adjusted by a Collection Fund contribution of £28,000. This results in a Band D Council Tax of £84.01.

3. Outcomes/outputs

Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2018/2019 and the Council Tax for each of the parishes and towns within the district for the year 2018/2019.

The table below shows how an average Band D council bill is made up for South Hams District Council for 2018/19 as compared to the previous year.

Precepting Authority	Band D 2017/18	Band D 2018/19	£ Increase	% Increase	Date Approved
South Hams District Council	£155.42	£160.42	£5.00	3.2%	22 Feb 2018
Devon County Council Precept	£1,208.46	£1,246.41	£37.95	2.993%	15 Feb 2018
Adult Social Care Precept *	£59.46	£84.78	£25.32	1.997%*	
Devon & Cornwall Police & Crime Commissioner	£176.28	£188.28	£12.00	6.81%	2 Feb 2018
Devon & Somerset Fire & Rescue	£81.57	£84.01	£2.44	2.99%	16 Feb 2018
Average Parishes/Towns	£56.06	£58.03	£1.97	3.51%	
TOTAL	£1,737.25	£1,821.93	£84.68	4.87%	

*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 2018/19.</p> <p>As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2018/19 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% or up to and including £5 for 2018/19, 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 2018/19

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2018/19

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2018/19

Background Papers

The Local Government Finance Act 1992
The Local Government Act 2003
SLT Dec 18 - Declaration of Council Tax Base
Council 22 Feb 2018 – Budget Proposals 2018/19

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
If exempt information, public (part 1) report also drafted.	N/A

PARISH AND TOWN COUNCIL TAX BASES 2018/2019

<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	254.32	Littlehempston	102.99
Aveton Gifford	392.28	Loddiswell	448.02
Berry Pomeroy	337.89	Malborough	472.80
Bickleigh	1,308.07	Marldon	860.03
Bigbury	415.08	Modbury	686.32
Blackawton	348.51	Newton & Noss	1,149.35
Brixton	654.93	North Huish	216.29
Buckfastleigh West	114.91	Rattery	209.17
Buckland-Tout-Saints	109.67	Ringmore	122.95
Charleton	269.51	Salcombe	1,973.94
Chivelstone	185.45	Shaugh Prior	287.16
Churchstow	240.04	Slapton	270.02
Cornwood	418.01	South Brent	984.57
Cornworthy	183.28	South Huish	455.09
Dartington	780.24	South Milton	252.53
Dartmouth	2,759.01	South Pool	114.62
Dean Prior	75.69	Sparkwell	456.68
Diptford	249.62	Staverton	338.21
Dittisham	344.44	Stoke Fleming	592.23
East Allington	322.22	Stoke Gabriel	698.27
East Portlemouth	183.24	Stokenham	1,097.45
Ermington	375.02	Strete	294.41
Frogmore & Sherford	228.17	Thurlestone	742.81
Halwell & Moreleigh	206.21	Totnes	2,822.99
Harberton	516.40	Ugborough	740.94
Harford	37.73	Wembury	1,456.86
Holbeton	303.50	West Alvington	269.26
Holne	133.30	Woodleigh	103.61
Ivybridge	3,779.81	Yealmpton	952.15
Kingsbridge	2,160.89		
Kingston	198.40		
Kingswear	794.37		
		Total	37,851.93

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Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

37,851.93 x £160.42 **£6,072,207**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2018/19 estimate	42,811,128		
<u>Add</u> Total town/parish precepts 2018/19	<u>2,196,582</u>	45,007,710	3(a)
Revenue Income			
<u>Less</u> Total income 2018/19 estimate (including contributions from reserves)	33,827,934		
<u>Less</u> Localised Business Rates (baseline funding level including Rural Services Delivery Grant) Business Rates Pilot Gain plus estimated growth	2,262,987 575,000		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	<u>73,000</u>	36,738,921	3(b)
Council Tax Requirement (including parish precepts)		8,268,789	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above Tax base	<u>8,268,789</u> 37,851.93	218.45	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		2,196,582	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts) Tax base	<u>6,072,207</u> 37,851.93	160.42	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2017/18	2018/19
Council tax requirement excluding parish precepts (£'s)	5,809,541	6,072,207
Council tax base	37,379.62	37,851.93
Average Band D equivalent (£'s)	155.42	160.42
Increase in average Band D council tax		3.2%

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PARISH AND TOWN COUNCIL PRECEPTS 2018/2019

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	6,950	Littlehempston	3,193
Aveton Gifford	24,000	Loddiswell	26,442
Berry Pomeroy	6,000	Malborough	24,445
Bickleigh	79,048	Marldon	12,342
Bigbury	16,000	Modbury	30,900
Blackawton	16,018	Newton & Noss	50,099
Brixton	26,425	North Huish	2,464
Buckfastleigh West	4,451	Rattery	6,804
Buckland-Tout-Saints	4,128	Ringmore	5,250
Charleton	8,250	Salcombe	81,153
Chivelstone	5,347	Shaugh Prior	11,128
Churchstow	7,320	Slapton	9,080
Cornwood	16,448	South Brent	59,280
Cornworthy	6,500	South Huish	6,630
Dartington	25,337	South Milton	4,351
Dartmouth	305,564	South Pool	5,933
Dean Prior	3,400	Sparkwell	10,230
Diptford	8,397	Staverton	14,811
Dittisham	11,819	Stoke Fleming	16,766
East Allington	15,500	Stoke Gabriel	18,431
East Portlemouth	7,350	Stokenham	38,679
Ermington	25,299	Strete	11,000
Frogmore & Sherford	7,560	Thurlestone	17,273
Halwell & Moreleigh	8,750	Totnes	355,640
Harberton	10,535	Ugborough	20,000
Harford	990	Wembury	30,500
Holbeton	9,805	West Alvington	4,950
Holne	6,744	Woodleigh	500
Ivybridge	429,820	Yealmpton	40,000
Kingsbridge	136,000		
Kingston	6,100		
Kingswear	32,453	Total Precepts	<u><u>2,196,582</u></u>

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**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2018/2019**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Ashprington	1,194.16	1,393.18	1,592.21	1,791.23	2,189.28	2,587.34	2,985.39	3,582.46
Aveton Gifford	1,216.73	1,419.50	1,622.30	1,825.08	2,230.66	2,636.23	3,041.81	3,650.16
Berry Pomeroy	1,187.78	1,385.73	1,583.71	1,781.66	2,177.59	2,573.51	2,969.44	3,563.32
Bickleigh	1,216.23	1,418.92	1,621.64	1,824.33	2,229.74	2,635.15	3,040.56	3,648.66
Bigbury	1,201.64	1,401.90	1,602.19	1,802.45	2,203.00	2,603.54	3,004.09	3,604.90
Blackawton	1,206.58	1,407.67	1,608.77	1,809.86	2,212.05	2,614.25	3,016.44	3,619.72
Brixton	1,202.84	1,403.30	1,603.79	1,804.25	2,205.20	2,606.14	3,007.09	3,608.50
Buckfastleigh West	1,201.76	1,402.04	1,602.35	1,802.63	2,203.22	2,603.80	3,004.39	3,605.26
Buckland-Tout-Saints	1,201.03	1,401.20	1,601.38	1,801.54	2,201.88	2,602.23	3,002.57	3,603.08
Charleton	1,196.35	1,395.73	1,595.13	1,794.51	2,193.29	2,592.07	2,990.86	3,589.02
Chivelstone	1,195.16	1,394.34	1,593.55	1,792.73	2,191.12	2,589.50	2,987.89	3,585.46
Churchstow	1,196.27	1,395.63	1,595.02	1,794.39	2,193.15	2,591.90	2,990.66	3,588.78
Cornwood	1,202.17	1,402.53	1,602.90	1,803.25	2,203.97	2,604.70	3,005.42	3,606.50
Cornworthy	1,199.58	1,399.50	1,599.44	1,799.36	2,199.22	2,599.08	2,998.94	3,598.72
Dartington	1,197.59	1,397.17	1,596.78	1,796.37	2,195.57	2,594.76	2,993.96	3,592.74
Dartmouth	1,249.77	1,458.06	1,666.36	1,874.65	2,291.24	2,707.83	3,124.42	3,749.30
Dean Prior	1,205.89	1,406.86	1,607.85	1,808.82	2,210.78	2,612.74	3,014.71	3,617.64
Diptford	1,198.37	1,398.08	1,597.82	1,797.54	2,197.00	2,596.45	2,995.91	3,595.08
Dittisham	1,198.81	1,398.61	1,598.42	1,798.21	2,197.81	2,597.42	2,997.02	3,596.42
East Allington	1,208.01	1,409.33	1,610.68	1,812.00	2,214.67	2,617.34	3,020.01	3,624.00
East Portlemouth	1,202.68	1,403.12	1,603.57	1,804.01	2,204.90	2,605.80	3,006.69	3,608.02
Ermington	1,220.91	1,424.39	1,627.88	1,831.36	2,238.33	2,645.30	3,052.27	3,662.72
Frogmore & Sherford	1,198.03	1,397.69	1,597.37	1,797.03	2,196.37	2,595.71	2,995.06	3,594.06
Halwell & Moreleigh	1,204.23	1,404.92	1,605.64	1,806.33	2,207.74	2,609.15	3,010.56	3,612.66
Harberton	1,189.54	1,387.79	1,586.05	1,784.30	2,180.81	2,577.33	2,973.84	3,568.60
Harford	1,193.43	1,392.33	1,591.24	1,790.14	2,187.95	2,585.76	2,983.57	3,580.28
Holbeton	1,197.48	1,397.05	1,596.64	1,796.21	2,195.37	2,594.53	2,993.69	3,592.42
Holne	1,209.67	1,411.27	1,612.89	1,814.49	2,217.71	2,620.93	3,024.16	3,628.98
Ivybridge	1,251.75	1,460.36	1,669.00	1,877.61	2,294.86	2,712.11	3,129.36	3,755.22
Kingsbridge	1,217.90	1,420.87	1,623.87	1,826.84	2,232.81	2,638.77	3,044.74	3,653.68
Kingston	1,196.44	1,395.84	1,595.25	1,794.65	2,193.46	2,592.28	2,991.09	3,589.30
Kingswear	1,203.17	1,403.69	1,604.23	1,804.75	2,205.81	2,606.87	3,007.92	3,609.50
Littlehempston	1,196.61	1,396.03	1,595.48	1,794.90	2,193.77	2,592.64	2,991.51	3,589.80
Loddiswell	1,215.29	1,417.82	1,620.99	1,822.92	2,228.02	2,633.11	3,038.21	3,645.84

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2018/2019**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Malborough	1,210.41	1,412.13	1,613.88	1,815.60	2,219.07	2,622.54	3,026.01	3,631.20
Marldon	1,185.51	1,383.08	1,580.68	1,778.25	2,173.42	2,568.59	2,963.76	3,556.50
Modbury	1,205.95	1,406.94	1,607.94	1,808.92	2,210.90	2,612.89	3,014.87	3,617.84
Newton & Noss	1,205.00	1,405.82	1,606.67	1,807.49	2,209.16	2,610.82	3,012.49	3,614.98
North Huish	1,183.53	1,380.78	1,578.04	1,775.29	2,169.80	2,564.31	2,958.82	3,550.58
Rattery	1,197.63	1,397.22	1,596.84	1,796.43	2,195.64	2,594.85	2,994.06	3,592.86
Ringmore	1,204.41	1,405.13	1,605.88	1,806.60	2,208.07	2,609.54	3,011.01	3,613.20
Salcombe	1,203.35	1,403.89	1,604.46	1,805.01	2,206.13	2,607.24	3,008.36	3,610.02
Shaugh Prior	1,201.77	1,402.06	1,602.36	1,802.65	2,203.24	2,603.83	3,004.42	3,605.30
Slapton	1,198.36	1,398.08	1,597.81	1,797.53	2,196.98	2,596.44	2,995.89	3,595.06
South Brent	1,216.08	1,418.75	1,621.44	1,824.11	2,229.47	2,634.83	3,040.19	3,648.22
South Huish	1,185.65	1,383.25	1,580.87	1,778.47	2,173.69	2,568.91	2,964.12	3,556.94
South Milton	1,187.43	1,385.32	1,583.24	1,781.13	2,176.94	2,572.75	2,968.56	3,562.26
South Pool	1,210.45	1,412.18	1,613.93	1,815.66	2,219.14	2,622.62	3,026.11	3,631.32
Sparkwell	1,190.87	1,389.34	1,587.83	1,786.30	2,183.26	2,580.22	2,977.17	3,572.60
Staverton	1,205.13	1,405.98	1,606.84	1,807.69	2,209.40	2,611.11	3,012.82	3,615.38
Stoke Fleming	1,194.81	1,393.94	1,593.08	1,792.21	2,190.48	2,588.75	2,987.02	3,584.42
Stoke Gabriel	1,193.54	1,392.45	1,591.39	1,790.30	2,188.15	2,585.99	2,983.84	3,580.60
Stokenham	1,199.43	1,399.33	1,599.24	1,799.14	2,198.95	2,598.76	2,998.57	3,598.28
Strete	1,200.85	1,400.98	1,601.13	1,801.26	2,201.54	2,601.82	3,002.11	3,602.52
Thurlestone	1,191.44	1,390.00	1,588.59	1,787.15	2,184.30	2,581.44	2,978.59	3,574.30
Totnes	1,259.93	1,469.90	1,679.90	1,889.88	2,309.86	2,729.83	3,149.81	3,779.76
Ugborough	1,193.93	1,392.91	1,591.91	1,790.89	2,188.87	2,586.85	2,984.82	3,581.78
Wembury	1,189.90	1,388.21	1,586.53	1,784.84	2,181.47	2,578.11	2,974.74	3,569.68
West Alvington	1,188.19	1,386.22	1,584.26	1,782.28	2,178.34	2,574.41	2,970.47	3,564.56
Woodleigh	1,179.16	1,375.68	1,572.21	1,768.73	2,161.78	2,554.84	2,947.89	3,537.46
Yealmpton	1,203.95	1,404.59	1,605.26	1,805.91	2,207.23	2,608.54	3,009.86	3,611.82

COMPARISON OF PARISH/TOWN PRECEPTS IN 2017/18 AND 2018/19

Parish/Town	2017/18	2018/19	Increase/	Increase/	2017/18	2018/19	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Ashprington	6,100	6,950	850	14%	23.87	27.33	3.46
Aveton Gifford	23,000	24,000	1,000	4%	60.00	61.18	1.18
Berry Pomeroy	5,500	6,000	500	9%	16.02	17.76	1.74
Bickleigh	80,033	79,048	(985)	(1%)	61.71	60.43	(1.28)
Bigbury	12,500	16,000	3,500	28%	30.32	38.55	8.23
Blackawton	17,465	16,018	(1,447)	(8%)	50.79	45.96	(4.83)
Brixton	26,340	26,425	85	0%	40.73	40.35	(0.38)
Buckfastleigh West	4,073	4,451	378	9%	34.87	38.73	3.86
Buckland-Tout-Saints	3,240	4,128	888	27%	30.34	37.64	7.30
Charleton	8,000	8,250	250	3%	29.87	30.61	0.74
Chivelstone	4,693	5,347	654	14%	25.30	28.83	3.53
Churchstow	6,655	7,320	665	10%	29.40	30.49	1.09
Cornwood	15,274	16,448	1,174	8%	36.99	39.35	2.36
Cornworthy	6,000	6,500	500	8%	32.96	35.46	2.50
Dartington	23,400	25,337	1,937	8%	32.31	32.47	0.16
Dartmouth	295,618	305,564	9,946	3%	106.93	110.75	3.82
Dean Prior	2,866	3,400	534	19%	38.86	44.92	6.06
Diptford	7,100	8,397	1,297	18%	28.65	33.64	4.99
Dittisham	11,799	11,819	20	0%	34.23	34.31	0.08
East Allington	14,000	15,500	1,500	11%	43.78	48.10	4.32
East Portlemouth	7,265	7,350	85	1%	40.64	40.11	(0.53)
Ermington	24,028	25,299	1,271	5%	64.62	67.46	2.84
Frogmore & Sherford	7,200	7,560	360	5%	32.79	33.13	0.34
Halwell & Moreleigh	8,500	8,750	250	3%	43.95	42.43	(1.52)
Harberton	10,528	10,535	7	0%	20.98	20.40	(0.58)
Harford	990	990	0	0%	24.74	26.24	1.50
Holbeton	9,327	9,805	478	5%	31.12	32.31	1.19
Holne	6,875	6,744	(131)	(2%)	50.59	50.59	0.00
Ivybridge	413,766	429,820	16,054	4%	110.02	113.71	3.69
Kingsbridge	130,084	136,000	5,916	5%	59.97	62.94	2.97
Kingston	6,100	6,100	0	0%	31.25	30.75	(0.50)
Kingswear	24,299	32,453	8,154	34%	30.83	40.85	10.02
Littlehempston	3,043	3,193	150	5%	31.18	31.00	(0.18)
Loddiswell	22,782	26,442	3,660	16%	50.63	59.02	8.39
Malborough	22,223	24,445	2,222	10%	47.08	51.70	4.62
Marldon	12,134	12,342	208	2%	14.54	14.35	(0.19)
Modbury	30,000	30,900	900	3%	44.56	45.02	0.46
Newton & Noss	48,640	50,099	1,459	3%	43.17	43.59	0.42
North Huish	1,960	2,464	504	26%	9.17	11.39	2.22
Rattery	5,033	6,804	1,771	35%	23.76	32.53	8.77
Ringmore	5,166	5,250	84	2%	41.42	42.70	1.28
Salcombe	77,389	81,153	3,764	5%	39.61	41.11	1.50
Shaugh Prior	10,598	11,128	530	5%	37.20	38.75	1.55
Slapton	9,287	9,080	(207)	(2%)	35.09	33.63	(1.46)
South Brent	52,495	59,280	6,785	13%	54.95	60.21	5.26

COMPARISON OF PARISH/TOWN PRECEPTS IN 2017/18 AND 2018/19

Parish/Town	2017/18	2018/19	Increase/	Increase/	2017/18	2018/19	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
South Huish	5,100	6,630	1,530	30%	11.15	14.57	3.42
South Milton	4,335	4,351	16	0%	17.81	17.23	(0.58)
South Pool	4,924	5,933	1,009	20%	44.25	51.76	7.51
Sparkwell	9,985	10,230	245	2%	22.05	22.40	0.35
Staverton	13,829	14,811	982	7%	41.12	43.79	2.67
Stoke Fleming	15,581	16,766	1,185	8%	27.31	28.31	1.00
Stoke Gabriel	18,369	18,431	62	0%	26.44	26.40	(0.04)
Stokenham	36,097	38,679	2,582	7%	33.40	35.24	1.84
Strete	10,000	11,000	1,000	10%	34.14	37.36	3.22
Thurlestone	16,609	17,273	664	4%	22.07	23.25	1.18
Totnes	344,527	355,640	11,113	3%	125.98	125.98	0.00
Ugborough	18,500	20,000	1,500	8%	25.16	26.99	1.83
Wembury	30,000	30,500	500	2%	20.71	20.94	0.23
West Alvington	4,780	4,950	170	4%	19.04	18.38	(0.66)
Woodleigh	491	500	9	2%	4.83	4.83	0.00
Yealmpton	39,000	40,000	1,000	3%	41.34	42.01	0.67
Total	2,095,495	2,196,582	101,087	5%			