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## **SOUTH HAMS COUNCIL TAX SETTING PANEL - THURSDAY, 26TH FEBRUARY, 2015**

Agenda, Reports and Minutes for the meeting

<b>Agenda No</b>	<b>Item</b>
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1. **Agenda Letter** (Pages 1 - 2)
2. **COUNCIL TAX 2015/16** (Pages 3 - 28)
3. **Minutes** (Pages 29 - 32)

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# Agenda Item 1

Please reply to: Darryl White  
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To: Members of the Council Tax Setting Panel  
(Cllrs Baldry, Foss, Hitchins and Tucker)

Remainder of Council for Information

Our Ref: CS/DW

cc Usual press and officer circulation

18 February 2015

Dear Councillor

A meeting of the **Council Tax Setting Panel** will be held in the **Cary Room**, Follaton House, Plymouth Road, Totnes, on **Thursday, 26 February 2015** at **10.00 am** when your attendance is requested.

Yours sincerely

Darryl White  
Democratic Services Manager

<p><b>FOR ANY QUERIES ON THIS AGENDA, PLEASE CONTACT DARRYL WHITE THE DEMOCRATIC SERVICES MANAGER ON DIRECT LINE 01803 861247</b></p>
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## A G E N D A

### 1. MINUTES

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 27 February 2014 (pages 1 to 4);

### 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 2015/16

To consider a report which 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 (pages 5 to 19).

**Members of the public may wish to note that the Council's meeting rooms are accessible by wheelchairs and have a loop induction hearing system.**

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**MEMBERS ARE REQUESTED TO SIGN THE ATTENDANCE REGISTER  
THIS AGENDA HAS BEEN PRINTED ON ENVIRONMENTALLY FRIENDLY PAPER**

If you or someone you know would like this publication in a different format, such as large print or a language other than English, please call Darryl White on 01803 861247 or by email at: [darryl.white@southhams.gov.uk](mailto:darryl.white@southhams.gov.uk)

## SOUTH HAMS DISTRICT COUNCIL

<b>NAME OF COMMITTEE</b>	<b>Council Tax Setting Panel</b>
<b>DATE</b>	<b>26 February 2015</b>
<b>REPORT TITLE</b>	<b>Council Tax 2015/16</b>
<b>REPORT OF</b>	<b>Finance Community of Practice Lead</b>
<b>WARDS AFFECTED</b>	<b>All</b>

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### Summary of report:

This report is to enable the Council Tax Setting panel to calculate and approve the Council Tax requirement for 2015/16.

### Financial implications:

This report shows how the Council Tax is prepared and set for 2015/16.

### RECOMMENDATIONS:

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

1. That it be noted that in December 2014 the Senior Management Team, under delegated authority from full Council, approved the Council Tax Base for the year 2015/16
  - (a) for the whole Council area as 36,606.88 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 2015/16 (excluding Parish precepts) is calculated at £5,323,372 (**Appendix B**).
3. That the following amounts are calculated by the Council for the year 2015/16 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
  - (a) £43,828,213 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) £36,823,255 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) £7,004,958 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) £191.36 being the amount at 3(c) above (Item R), all divided by the Council tax base(1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (**Average band D council tax for South Hams District Council and parishes**).
  - (e) £1,681,586 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) £145.42 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above 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	774.18	903.21	1,032.24	1,161.27	1,419.33	1,677.39	1,935.45	2,322.54
Police & Crime Commissioner's tax requirements	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
Devon & Somerset Fire & Rescue Authority's tax requirements	52.28	60.99	69.71	78.42	95.85	113.27	130.70	156.84

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of Council Tax for the year 2015/16 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 has concluded that the basic amount of Council Tax for South Hams District Council for 2015/16 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (see calculation at **Appendix B**).

**Officer contact:**

Lisa Buckle, Finance Community of Practice Lead  
[lisa.buckle@swdevon.gov.uk](mailto:lisa.buckle@swdevon.gov.uk)

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## 1. BACKGROUND

1.1 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.

1.2 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 2015/16 are detailed in **Appendix C** and total £1,681,586. The increase in the average Band D Council Tax for Town and Parish Councils is 4.34% and results in an average Band D Council Tax figure of £45.94 for 2015/16.

(ii) **Devon County Council**

Devon County Council met on 19th February 2015 and set their precept at £42,510,471.54 adjusted by a Collection Fund contribution of £598,000. This results in a Band D Council Tax of £1,161.27.

(iii) **Devon and Cornwall Police and Crime Commissioner**

The Police and Crime Panel met on 6<sup>th</sup> February 2015 and set their precept at £6,203,767.95, adjusted by a Collection Fund contribution of £87,000. This results in a Band D Council Tax of £169.47.

(iv) **Devon and Somerset Fire and Rescue Authority**

Devon & Somerset Fire & Rescue Service met on 20<sup>th</sup> February 2015 and set their precept at £2,870,712, adjusted by a Collection Fund contribution of £40,000. This results in a Band D Council Tax of £78.42.

## 2. LEGAL IMPLICATIONS

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

2.2 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 its budget requirement as previously.

- 2.3 As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2015/16 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. Where the amount of council tax for a financial year is "excessive" within the meaning of the principles, it will place the authority under a duty to hold a referendum. For the financial year 2015/16, according to the current principles, the basic amount of council tax will not be excessive if it is less than 2%. In the case of South Hams District Council the nil increase will not trigger a referendum.

### 3. FINANCIAL IMPLICATIONS

- 3.1 The Council Tax Setting panel is required to calculate and approve the Council Tax requirement for 2015/16.
- 3.2 The table below shows how an average Band D council bill is made up for South Hams District Council:

Precepting Authority	Band D 2014/15	Band D 2015/16	£ Increase	% Increase	Date Approved
South Hams District Council	£145.42	£145.42	£0	0%	12 Feb 2015
Devon County Council	£1,138.59	£1,161.27	£22.68	1.99%	19 Feb 2015
Devon & Cornwall Police & Crime Commissioner	£166.16	£169.47	£3.31	1.99%	6 Feb 2015
Devon & Somerset Fire & Rescue	£76.89	£78.42	£1.53	1.99%	20 Feb 2015
Average Parishes/Towns	£44.03	£45.94	£1.91	4.34%	
<b>TOTAL</b>	<b>£1,571.09</b>	<b>£1,600.52</b>	<b>£29.43</b>	<b>1.87%</b>	

#### 4. RISK MANAGEMENT

The Risk Management implications are shown at the end of this report in the Strategic Risks Template.

#### 5. OTHER CONSIDERATIONS

<b>Corporate priorities engaged:</b>	All
<b>Statutory powers:</b>	Local Government Finance Act 1992 Localism Act 2011 Local Authorities (Calculation of Council tax Base) (England) Regulations 2012
<b>Considerations of equality and human rights:</b>	None directly related to this report
<b>Biodiversity considerations:</b>	None directly related to this report
<b>Sustainability considerations:</b>	None directly related to this report
<b>Crime and disorder implications:</b>	None directly related to this report
<b>Background papers:</b>	SMT Dec 14 - Declaration of Council Tax Base Council 12 Feb 2015 – Budget Proposals 2015/16
<b>Appendices attached:</b>	Appendix A - Parish and Town Council Tax Bases 2015/16 Appendix B - Calculations relating to recommendations Appendix C - Parish and Town Council Precepts 2015/16 Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2015/16



**STRATEGIC RISKS TEMPLATE**

No	Risk Title	Risk/Opportunity Description	Inherent risk status			Mitigating actions & Management	Ownership
			Impact of negative outcome	Chance of negative outcome	Risk score and direction of travel		
1	Council Tax Requirement	The council tax requirement is the amount of council tax the Council needs to raise to balance the approved budget. Failure to calculate the council tax requirement correctly would result in a budget surplus or deficit.	5	1	5 ↔	The budget process is laid down in the Council's constitution. Executive and Council meetings are timetabled to meet the Statutory deadlines for setting the Council Tax.	Finance CoP Lead
2	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.	5	1	5 ↔	The appropriate legislation is reviewed to ensure that the Council meets its Statutory deadline of 11 <sup>th</sup> March 2015 by which time the council tax must be set.	Finance CoP Lead

Direction of travel symbols ↓ ↑ ↔

**PARISH AND TOWN COUNCIL TAX BASES 2015/2016**

<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>
Ashprington	248.54	Littlehempston	100.10
Aveton Gifford	383.17	Loddiswell	412.49
Berry Pomeroy	342.68	Malborough	439.50
Bickleigh	1,287.22	Marldon	823.63
Bigbury	402.46	Modbury	660.31
Blackawton	332.84	Newton & Noss	1,121.71
Brixton	614.22	North Huish	207.66
Buckfastleigh West	118.34	Rattery	200.52
Buckland-Tout-Saints	105.18	Ringmore	122.75
Charleton	265.44	Salcombe	1,924.97
Chivelstone	183.77	Shaugh Prior	279.95
Churchstow	219.73	Slapton	261.93
Cornwood	401.61	South Brent	965.27
Cornworthy	179.60	South Huish	463.33
Dartington	672.57	South Milton	241.59
Dartmouth	2,704.85	South Pool	112.60
Dean Prior	73.95	Sparkwell	447.29
Diptford	242.18	Staverton	334.06
Dittisham	348.26	Stoke Fleming	540.29
East Allington	306.71	Stoke Gabriel	670.27
East Portlemouth	175.45	Stokenham	1,077.20
Ermington	365.01	Strete	286.47
Frogmore & Sherford	216.18	Thurlestone	741.90
Halwell & Moreleigh	184.61	Totnes	2,617.91
Harberton	493.40	Ugborough	717.33
Harford	38.03	Wembury	1,401.39
Holbeton	296.72	West Alvington	249.49
Holne	134.55	Woodleigh	100.93
Ivybridge	3,725.49	Yealmpton	907.19
Kingsbridge	2,125.98		
Kingston	195.83		
Kingswear	792.28		
		<b>Total</b>	<b>36,606.88</b>

**Recommendation 2**

**Calculation of Council Tax Requirement**

Council Tax Base x Average Band D Council Tax

36,606.88 x £145.42 **£5,323,372**

**Recommendation 3**

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

	£	£	
<b>Revenue Expenditure</b>			
Gross revenue expenditure 2015/16 estimate	42,146,627		
<u>Add</u> Total town/parish precepts 2015/16	1,681,586		
		<b>43,828,213</b>	<b>3(a)</b>
<b>Revenue Income</b>			
<u>Less</u> Total income 2015/16 estimate (including contributions from reserves)	33,307,226		
<u>Less</u> Revenue Support Grant and Business Rates	3,358,240		
Council Tax Freeze Grant	57,789		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	100,000		
		<b>36,823,255</b>	<b>3(b)</b>
<b>Council Tax Requirement (including parish precepts)</b>		<b>7,004,958</b>	<b>3(c)</b>
<b>Band D Council Tax for District &amp; Parish/town requirements</b>			
Council Tax Requirement above	7,004,958		
Tax base	36,606.88	191.36	<b>3(d)</b>
<b>Total Parish/Town Council Precepts</b> (as per attached Appendix C)		<b>1,681,586</b>	<b>3(e)</b>
<b>Band D Council Tax for District requirement</b>			
Council Tax Requirement (excluding parish precepts)	5,323,372		
Tax base	36,606.88	145.42	<b>3(f)</b>

**Recommendation 6**

**Comparison of Average Band D Council Tax**

	2014/15	2015/16
Council tax requirement excluding parish precepts (£'s)	5,271,513	5,323,372
Council tax base	36,250.26	36,606.88
Average Band D equivalent (£'s)	145.42	145.42
Increase in average Band D council tax		<b>0.00%</b>

Nb. A referendum is required if the council tax increase is 2% or above

**PARISH AND TOWN COUNCIL PRECEPTS 2015/2016**

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	5,400	Littlehempston	2,748
Aveton Gifford	20,916	Loddiswell	18,000
Berry Pomeroy	4,348	Malborough	16,804
Bickleigh	79,703	Marldon	11,163
Bigbury	8,000	Modbury	28,500
Blackawton	13,091	Newton & Noss	38,463
Brixton	16,141	North Huish	1,451
Buckfastleigh West	3,493	Rattery	4,483
Buckland-Tout-Saints	3,000	Ringmore	4,603
Charleton	7,500	Salcombe	69,504
Chivelstone	3,600	Shaugh Prior	9,897
Churchstow	6,000	Slapton	9,135
Cornwood	12,235	South Brent	46,230
Cornworthy	6,000	South Huish	5,000
Dartington	17,123	South Milton	4,297
Dartmouth	180,860	South Pool	4,709
Dean Prior	2,495	Sparkwell	8,634
Diptford	5,800	Staverton	12,327
Dittisham	10,752	Stoke Fleming	13,945
East Allington	8,753	Stoke Gabriel	16,223
East Portlemouth	7,210	Stokenham	32,020
Ermington	17,918	Strete	8,656
Frogmore & Sherford	6,300	Thurlestone	16,230
Halwell & Moreleigh	7,700	Totnes	230,088
Harberton	9,396	Ugborough	15,000
Harford	990	Wembury	24,500
Holbeton	7,035	West Alvington	4,505
Holne	5,566	Woodleigh	489
Ivybridge	380,437	Yealmpton	29,750
Kingsbridge	105,834		
Kingston	6,100		
Kingswear	24,536	<b>Total Precepts</b>	<b><u>1,681,586</u></b>

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016**

<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>
Ashprington	1,050.87	1,226.02	1,401.17	1,576.31	1,926.60	2,276.89	2,627.18	3,152.62
Aveton Gifford	1,072.78	1,251.57	1,430.38	1,609.17	1,966.77	2,324.35	2,681.95	3,218.34
Berry Pomeroy	1,044.85	1,218.98	1,393.13	1,567.27	1,915.56	2,263.83	2,612.12	3,134.54
Bickleigh	1,077.67	1,257.27	1,436.89	1,616.50	1,975.73	2,334.94	2,694.17	3,233.00
Bigbury	1,049.64	1,224.58	1,399.52	1,574.46	1,924.34	2,274.22	2,624.10	3,148.92
Blackawton	1,062.61	1,239.70	1,416.81	1,593.91	1,948.12	2,302.31	2,656.52	3,187.82
Brixton	1,053.91	1,229.55	1,405.21	1,580.86	1,932.17	2,283.46	2,634.77	3,161.72
Buckfastleigh West	1,056.07	1,232.07	1,408.09	1,584.10	1,936.13	2,288.14	2,640.17	3,168.20
Buckland-Tout-Saints	1,055.40	1,231.30	1,407.20	1,583.10	1,934.90	2,286.70	2,638.50	3,166.20
Charleton	1,055.22	1,231.09	1,406.96	1,582.83	1,934.57	2,286.31	2,638.05	3,165.66
Chivelstone	1,049.45	1,224.35	1,399.27	1,574.17	1,923.99	2,273.80	2,623.62	3,148.34
Churchstow	1,054.59	1,230.36	1,406.13	1,581.89	1,933.42	2,284.95	2,636.48	3,163.78
Cornwood	1,056.69	1,232.81	1,408.93	1,585.04	1,937.27	2,289.50	2,641.73	3,170.08
Cornworthy	1,058.66	1,235.10	1,411.55	1,587.99	1,940.88	2,293.76	2,646.65	3,175.98
Dartington	1,053.36	1,228.92	1,404.48	1,580.04	1,931.16	2,282.28	2,633.40	3,160.08
Dartmouth	1,080.97	1,261.12	1,441.29	1,621.45	1,981.78	2,342.09	2,702.42	3,242.90
Dean Prior	1,058.88	1,235.36	1,411.84	1,588.32	1,941.28	2,294.24	2,647.20	3,176.64
Diptford	1,052.35	1,227.74	1,403.14	1,578.53	1,929.32	2,280.10	2,630.88	3,157.06
Dittisham	1,056.97	1,233.12	1,409.29	1,585.45	1,937.78	2,290.09	2,642.42	3,170.90
East Allington	1,055.41	1,231.31	1,407.22	1,583.12	1,934.93	2,286.73	2,638.53	3,166.24
East Portlemouth	1,063.78	1,241.07	1,418.38	1,595.67	1,950.27	2,304.85	2,659.45	3,191.34
Ermington	1,069.11	1,247.30	1,425.49	1,603.67	1,960.04	2,316.41	2,672.78	3,207.34
Frogmore & Sherford	1,055.81	1,231.78	1,407.75	1,583.72	1,935.66	2,287.59	2,639.53	3,167.44
Halwell & Moreleigh	1,064.19	1,241.56	1,418.93	1,596.29	1,951.02	2,305.75	2,660.48	3,192.58
Harberton	1,049.08	1,223.92	1,398.78	1,573.62	1,923.32	2,273.00	2,622.70	3,147.24
Harford	1,053.74	1,229.36	1,404.99	1,580.61	1,931.86	2,283.10	2,634.35	3,161.22
Holbeton	1,052.19	1,227.56	1,402.93	1,578.29	1,929.02	2,279.75	2,630.48	3,156.58
Holne	1,063.97	1,241.29	1,418.63	1,595.95	1,950.61	2,305.26	2,659.92	3,191.90
Ivybridge	1,104.47	1,288.54	1,472.63	1,656.70	2,024.86	2,393.01	2,761.17	3,313.40
Kingsbridge	1,069.57	1,247.83	1,426.10	1,604.36	1,960.89	2,317.41	2,673.93	3,208.72
Kingston	1,057.15	1,233.34	1,409.54	1,585.73	1,938.12	2,290.50	2,642.88	3,171.46
Kingswear	1,057.03	1,233.20	1,409.38	1,585.55	1,937.90	2,290.24	2,642.58	3,171.10



**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016**

<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>
Littlehempston	1,054.69	1,230.46	1,406.25	1,582.03	1,933.60	2,285.15	2,636.72	3,164.06
Loddiswell	1,065.48	1,243.06	1,420.64	1,598.22	1,953.38	2,308.54	2,663.70	3,196.44
Malborough	1,061.87	1,238.85	1,415.83	1,592.81	1,946.77	2,300.72	2,654.68	3,185.62
Marldon	1,045.42	1,219.65	1,393.90	1,568.13	1,916.61	2,265.07	2,613.55	3,136.26
Modbury	1,065.16	1,242.68	1,420.22	1,597.74	1,952.80	2,307.84	2,662.90	3,195.48
Newton & Noss	1,059.25	1,235.78	1,412.33	1,588.87	1,941.96	2,295.03	2,648.12	3,177.74
North Huish	1,041.05	1,214.55	1,388.07	1,561.57	1,908.59	2,255.60	2,602.62	3,123.14
Rattery	1,051.29	1,226.51	1,401.73	1,576.94	1,927.37	2,277.80	2,628.23	3,153.88
Ringmore	1,061.39	1,238.28	1,415.19	1,592.08	1,945.88	2,299.67	2,653.47	3,184.16
Salcombe	1,060.46	1,237.20	1,413.95	1,590.69	1,944.18	2,297.66	2,651.15	3,181.38
Shaugh Prior	1,059.95	1,236.61	1,413.27	1,589.93	1,943.25	2,296.56	2,649.88	3,179.86
Slapton	1,059.64	1,236.24	1,412.86	1,589.46	1,942.68	2,295.88	2,649.10	3,178.92
South Brent	1,068.31	1,246.36	1,424.42	1,602.47	1,958.58	2,314.68	2,670.78	3,204.94
South Huish	1,043.58	1,217.51	1,391.44	1,565.37	1,913.23	2,261.09	2,608.95	3,130.74
South Milton	1,048.25	1,222.95	1,397.67	1,572.37	1,921.79	2,271.20	2,620.62	3,144.74
South Pool	1,064.27	1,241.64	1,419.03	1,596.40	1,951.16	2,305.91	2,660.67	3,192.80
Sparkwell	1,049.25	1,224.13	1,399.01	1,573.88	1,923.63	2,273.38	2,623.13	3,147.76
Staverton	1,060.99	1,237.81	1,414.65	1,591.48	1,945.15	2,298.80	2,652.47	3,182.96
Stoke Fleming	1,053.59	1,229.19	1,404.79	1,580.39	1,931.59	2,282.78	2,633.98	3,160.78
Stoke Gabriel	1,052.52	1,227.94	1,403.36	1,578.78	1,929.62	2,280.46	2,631.30	3,157.56
Stokenham	1,056.21	1,232.24	1,408.28	1,584.31	1,936.38	2,288.44	2,640.52	3,168.62
Strete	1,056.53	1,232.62	1,408.71	1,584.80	1,936.98	2,289.15	2,641.33	3,169.60
Thurlestone	1,050.97	1,226.13	1,401.30	1,576.46	1,926.79	2,277.11	2,627.43	3,152.92
Totnes	1,094.98	1,277.47	1,459.98	1,642.47	2,007.47	2,372.45	2,737.45	3,284.94
Ugborough	1,050.33	1,225.38	1,400.44	1,575.49	1,925.60	2,275.70	2,625.82	3,150.98
Wembury	1,048.04	1,222.71	1,397.39	1,572.06	1,921.41	2,270.75	2,620.10	3,144.12
West Alvington	1,048.43	1,223.16	1,397.91	1,572.64	1,922.12	2,271.59	2,621.07	3,145.28
Woodleigh	1,039.61	1,212.88	1,386.15	1,559.42	1,905.96	2,252.49	2,599.03	3,118.84
Yealmpton	1,058.25	1,234.62	1,411.00	1,587.37	1,940.12	2,292.86	2,645.62	3,174.74

COMPARISON OF PARISH/TOWN PRECEPTS IN 2014/15 AND 2015/16

Parish/Town	2014/15	2015/16	Increase/	Increase/	2014/15	2015/16	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Ashprington	5,400	5,400	0	0%	22.19	21.73	(0.46)
Aveton Gifford	19,289	20,916	1,627	8%	50.92	54.59	3.67
Berry Pomeroy	3,836	4,348	512	13%	11.69	12.69	1.00
Bickleigh	79,702	79,703	1	0%	62.11	61.92	(0.19)
Bigbury	7,600	8,000	400	5%	18.80	19.88	1.08
Blackawton	12,018	13,091	1,073	9%	35.50	39.33	3.83
Brixton	16,000	16,141	141	1%	26.18	26.28	0.10
Buckfastleigh West	3,381	3,493	112	3%	29.10	29.52	0.42
Buckland-Tout-Saints	3,000	3,000	0	0%	29.10	28.52	(0.58)
Charleton	5,500	7,500	2,000	36%	21.01	28.25	7.24
Chivelstone	3,300	3,600	300	9%	17.99	19.59	1.60
Churchstow	5,850	6,000	150	3%	27.41	27.31	(0.10)
Cornwood	11,937	12,235	298	2%	29.96	30.46	0.50
Cornworthy	5,750	6,000	250	4%	31.94	33.41	1.47
Dartington	16,307	17,123	816	5%	24.10	25.46	1.36
Dartmouth	164,419	180,860	16,441	10%	61.19	66.87	5.68
Dean Prior	2,350	2,495	145	6%	32.35	33.74	1.39
Diptford	5,660	5,800	140	2%	22.95	23.95	1.00
Dittisham	11,000	10,752	(248)	(2%)	32.00	30.87	(1.13)
East Allington	9,000	8,753	(247)	(3%)	30.69	28.54	(2.15)
East Portlemouth	7,000	7,210	210	3%	40.88	41.09	0.21
Ermington	14,803	17,918	3,115	21%	42.81	49.09	6.28
Frogmore & Sherford	6,300	6,300	0	0%	29.51	29.14	(0.37)
Halwell & Moreleigh	7,000	7,700	700	10%	38.64	41.71	3.07
Harberton	8,053	9,396	1,343	17%	16.56	19.04	2.48
Harford	990	990	0	0%	25.35	26.03	0.68
Holbeton	6,554	7,035	481	7%	21.89	23.71	1.82
Holne	5,066	5,566	500	10%	39.28	41.37	2.09
Ivybridge	366,932	380,437	13,505	4%	98.87	102.12	3.25
Kingsbridge	101,195	105,834	4,639	5%	47.70	49.78	2.08
Kingston	5,500	6,100	600	11%	28.73	31.15	2.42
Kingswear	22,429	24,536	2,107	9%	28.94	30.97	2.03
Littlehempston	2,734	2,748	14	1%	26.56	27.45	0.89
Loddiswell	16,320	18,000	1,680	10%	41.11	43.64	2.53
Malborough	14,003	16,804	2,801	20%	32.14	38.23	6.09
Marldon	11,069	11,163	94	1%	13.48	13.55	0.07
Modbury	26,000	28,500	2,500	10%	39.62	43.16	3.54
Newton & Noss	37,708	38,463	755	2%	34.13	34.29	0.16
North Huish	2,000	1,451	(549)	(27%)	9.89	6.99	(2.90)
Rattery	4,203	4,483	280	7%	20.91	22.36	1.45
Ringmore	4,384	4,603	219	5%	35.08	37.50	2.42
Salcombe	65,027	69,504	4,477	7%	34.66	36.11	1.45
Shaugh Prior	9,703	9,897	194	2%	35.35	35.35	0.00
Slapton	8,700	9,135	435	5%	33.72	34.88	1.16

COMPARISON OF PARISH/TOWN PRECEPTS IN 2014/15 AND 2015/16

Parish/Town	2014/15	2015/16	Increase/	Increase/	2014/15	2015/16	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
South Brent	41,992	46,230	4,238	10%	44.31	47.89	3.58
South Huish	4,440	5,000	560	13%	9.65	10.79	1.14
South Milton	4,274	4,297	23	1%	17.96	17.79	(0.17)
South Pool	4,499	4,709	210	5%	39.33	41.82	2.49
Sparkwell	8,355	8,634	279	3%	19.00	19.30	0.30
Staverton	11,419	12,327	908	8%	35.07	36.90	1.83
Stoke Fleming	13,522	13,945	423	3%	25.31	25.81	0.50
Stoke Gabriel	13,137	16,223	3,086	23%	19.85	24.20	4.35
Stokenham	30,360	32,020	1,660	5%	28.43	29.73	1.30
Strete	8,177	8,656	479	6%	28.47	30.22	1.75
Thurlestone	15,852	16,230	378	2%	21.59	21.88	0.29
Totnes	223,306	230,088	6,782	3%	85.34	87.89	2.55
Ugborough	14,000	15,000	1,000	7%	19.69	20.91	1.22
Wembury	24,000	24,500	500	2%	17.08	17.48	0.40
West Alvington	4,090	4,505	415	10%	16.49	18.06	1.57
Woodleigh	500	489	(11)	(2%)	5.01	4.84	(0.17)
Yealmpton	29,300	29,750	450	2%	33.45	32.79	(0.66)
<b>Total</b>	<b>1,596,195</b>	<b>1,681,586</b>	<b>85,391</b>	<b>5%</b>			

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**PARISH AND TOWN COUNCIL TAX BASES 2015/2016**

<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>
Ashprington	248.54	Littlehempston	100.10
Aveton Gifford	383.17	Loddiswell	412.49
Berry Pomeroy	342.68	Malborough	439.50
Bickleigh	1,287.22	Marldon	823.63
Bigbury	402.46	Modbury	660.31
Blackawton	332.84	Newton & Noss	1,121.71
Brixton	614.22	North Huish	207.66
Buckfastleigh West	118.34	Rattery	200.52
Buckland-Tout-Saints	105.18	Ringmore	122.75
Charleton	265.44	Salcombe	1,924.97
Chivelstone	183.77	Shaugh Prior	279.95
Churchstow	219.73	Slapton	261.93
Cornwood	401.61	South Brent	965.27
Cornworthy	179.60	South Huish	463.33
Dartington	672.57	South Milton	241.59
Dartmouth	2,704.85	South Pool	112.60
Dean Prior	73.95	Sparkwell	447.29
Diptford	242.18	Staverton	334.06
Dittisham	348.26	Stoke Fleming	540.29
East Allington	306.71	Stoke Gabriel	670.27
East Portlemouth	175.45	Stokenham	1,077.20
Ermington	365.01	Strete	286.47
Frogmore & Sherford	216.18	Thurlestone	741.90
Halwell & Moreleigh	184.61	Totnes	2,617.91
Harberton	493.40	Ugborough	717.33
Harford	38.03	Wembury	1,401.39
Holbeton	296.72	West Alvington	249.49
Holne	134.55	Woodleigh	100.93
Ivybridge	3,725.49	Yealmpton	907.19
Kingsbridge	2,125.98		
Kingston	195.83		
Kingswear	792.28		
		<b>Total</b>	<b>36,606.88</b>



**Recommendation 2**

**Calculation of Council Tax Requirement**

Council Tax Base x Average Band D Council Tax

36,606.88 x £145.42 **£5,323,372**

**Recommendation 3**

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

	£	£	
<b>Revenue Expenditure</b>			
Gross revenue expenditure 2015/16 estimate	42,146,627		
<u>Add</u> Total town/parish precepts 2015/16	<u>1,681,586</u>		
		<b>43,828,213</b>	<b>3(a)</b>
<b>Revenue Income</b>			
<u>Less</u> Total income 2015/16 estimate (including contributions from reserves)	33,307,226		
<u>Less</u> Revenue Support Grant and Business Rates	3,358,240		
<u>Less</u> Council Tax Freeze Grant	57,789		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	<u>100,000</u>		
		<b>36,823,255</b>	<b>3(b)</b>
<b>Council Tax Requirement (including parish precepts)</b>		<b>7,004,958</b>	<b>3(c)</b>
<b>Band D Council Tax for District &amp; Parish/town requirements</b>			
Council Tax Requirement above	<u>7,004,958</u>		
Tax base	36,606.88	<b>191.36</b>	<b>3(d)</b>
<b>Total Parish/Town Council Precepts</b> (as per attached Appendix C)		<b>1,681,586</b>	<b>3(e)</b>
<b>Band D Council Tax for District requirement</b>			
Council Tax Requirement (excluding parish precepts)	<u>5,323,372</u>		
Tax base	36,606.88	<b>145.42</b>	<b>3(f)</b>

**Recommendation 6**

**Comparison of Average Band D Council Tax**

	2014/15	2015/16
Council tax requirement excluding parish precepts (£'s)	5,271,513	5,323,372
Council tax base	36,250.26	36,606.88
Average Band D equivalent (£'s)	145.42	145.42
Increase in average Band D council tax		<b>0.00%</b>

Nb. A referendum is required if the council tax increase is 2% or above

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**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016**

<b>BAND</b>	<b>A £</b>	<b>C £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>H £</b>	<b>H £</b>
Ashprington	1,050.87	1,226.02	1,401.17	1,576.31	1,926.60	2,276.89	2,627.18	3,152.62
Aveton Gifford	1,072.78	1,251.57	1,430.38	1,609.17	1,966.77	2,324.35	2,681.95	3,218.34
Berry Pomeroy	1,044.85	1,218.98	1,393.13	1,567.27	1,915.56	2,263.83	2,612.12	3,134.54
Bickleigh	1,077.67	1,257.27	1,436.89	1,616.50	1,975.73	2,334.94	2,694.17	3,233.00
Bigbury	1,049.64	1,224.58	1,399.52	1,574.46	1,924.34	2,274.22	2,624.10	3,148.92
Blackawton	1,062.61	1,239.70	1,416.81	1,593.91	1,948.12	2,302.31	2,656.52	3,187.82
Brixton	1,053.91	1,229.55	1,405.21	1,580.86	1,932.17	2,283.46	2,634.77	3,161.72
Buckfastleigh West	1,056.07	1,232.07	1,408.09	1,584.10	1,936.13	2,288.14	2,640.17	3,168.20
Buckland-Tout-Saints	1,055.40	1,231.30	1,407.20	1,583.10	1,934.90	2,286.70	2,638.50	3,166.20
Charleton	1,055.22	1,231.09	1,406.96	1,582.83	1,934.57	2,286.31	2,638.05	3,165.66
Chivelstone	1,049.45	1,224.35	1,399.27	1,574.17	1,923.99	2,273.80	2,623.62	3,148.34
Churchstow	1,054.59	1,230.36	1,406.13	1,581.89	1,933.42	2,284.95	2,636.48	3,163.78
Cornwood	1,056.69	1,232.81	1,408.93	1,585.04	1,937.27	2,289.50	2,641.73	3,170.08
Cornworthy	1,058.66	1,235.10	1,411.55	1,587.99	1,940.88	2,293.76	2,646.65	3,175.98
Dartington	1,053.36	1,228.92	1,404.48	1,580.04	1,931.16	2,282.28	2,633.40	3,160.08
Dartmouth	1,080.97	1,261.12	1,441.29	1,621.45	1,981.78	2,342.09	2,702.42	3,242.90
Dean Prior	1,058.88	1,235.36	1,411.84	1,588.32	1,941.28	2,294.24	2,647.20	3,176.64
Diptford	1,052.35	1,227.74	1,403.14	1,578.53	1,929.32	2,280.10	2,630.88	3,157.06
Dittisham	1,056.97	1,233.12	1,409.29	1,585.45	1,937.78	2,290.09	2,642.42	3,170.90
East Allington	1,055.41	1,231.31	1,407.22	1,583.12	1,934.93	2,286.73	2,638.53	3,166.24
East Portlemouth	1,063.78	1,241.07	1,418.38	1,595.67	1,950.27	2,304.85	2,659.45	3,191.34
Ermington	1,069.11	1,247.30	1,425.49	1,603.67	1,960.04	2,316.41	2,672.78	3,207.34
Frogmore & Sherford	1,055.81	1,231.78	1,407.75	1,583.72	1,935.66	2,287.59	2,639.53	3,167.44
Halwell & Moreleigh	1,064.19	1,241.56	1,418.93	1,596.29	1,951.02	2,305.75	2,660.48	3,192.58
Harberton	1,049.08	1,223.92	1,398.78	1,573.62	1,923.32	2,273.00	2,622.70	3,147.24
Harford	1,053.74	1,229.36	1,404.99	1,580.61	1,931.86	2,283.10	2,634.35	3,161.22
Holbeton	1,052.19	1,227.56	1,402.93	1,578.29	1,929.02	2,279.75	2,630.48	3,156.58
Holne	1,063.97	1,241.29	1,418.63	1,595.95	1,950.61	2,305.26	2,659.92	3,191.90
Ivybridge	1,104.47	1,288.54	1,472.63	1,656.70	2,024.86	2,393.01	2,761.17	3,313.40
Kingsbridge	1,069.57	1,247.83	1,426.10	1,604.36	1,960.89	2,317.41	2,673.93	3,208.72
Kingston	1,057.15	1,233.34	1,405.54	1,585.73	1,938.12	2,290.50	2,642.88	3,171.46

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016**

<b>BAND</b>	<b>A £</b>	<b>C £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>H £</b>	<b>H £</b>
Kingswear	1,057.03	1,233.20	1,409.38	1,585.55	1,937.90	2,290.24	2,642.58	3,171.10
Littlehempston	1,054.69	1,230.46	1,406.25	1,582.03	1,933.60	2,285.15	2,636.72	3,164.06
Loddiswell	1,065.48	1,243.06	1,420.64	1,598.22	1,953.38	2,308.54	2,663.70	3,196.44
Malborough	1,061.87	1,238.85	1,415.83	1,592.81	1,946.77	2,300.72	2,654.68	3,185.62
Marldon	1,045.42	1,219.65	1,393.90	1,568.13	1,916.61	2,265.07	2,613.55	3,136.26
Modbury	1,065.16	1,242.68	1,420.22	1,597.74	1,952.80	2,307.84	2,662.90	3,195.48
Newton & Noss	1,059.25	1,235.78	1,412.33	1,588.87	1,941.96	2,295.03	2,648.12	3,177.74
North Huish	1,041.05	1,214.55	1,388.07	1,561.57	1,908.59	2,255.60	2,602.62	3,123.14
Rattery	1,051.29	1,226.51	1,401.73	1,576.94	1,927.37	2,277.80	2,628.23	3,153.88
Ringmore	1,061.39	1,238.28	1,415.19	1,592.08	1,945.88	2,299.67	2,653.47	3,184.16
Salcombe	1,060.46	1,237.20	1,413.95	1,590.69	1,944.18	2,297.66	2,651.15	3,181.38
Shaugh Prior	1,059.95	1,236.61	1,413.27	1,589.93	1,943.25	2,296.56	2,649.88	3,179.86
Slapton	1,059.64	1,236.24	1,412.86	1,589.46	1,942.68	2,295.88	2,649.10	3,178.92
South Brent	1,068.31	1,246.36	1,424.42	1,602.47	1,958.58	2,314.68	2,670.78	3,204.94
South Huish	1,043.58	1,217.51	1,391.44	1,565.37	1,913.23	2,261.09	2,608.95	3,130.74
South Milton	1,048.25	1,222.95	1,397.67	1,572.37	1,921.79	2,271.20	2,620.62	3,144.74
South Pool	1,064.27	1,241.64	1,419.03	1,596.40	1,951.16	2,305.91	2,660.67	3,192.80
Sparkwell	1,049.25	1,224.13	1,399.01	1,573.88	1,923.63	2,273.38	2,623.13	3,147.76
Staverton	1,060.99	1,237.81	1,414.65	1,591.48	1,945.15	2,298.80	2,652.47	3,182.96
Stoke Fleming	1,053.59	1,229.19	1,404.79	1,580.39	1,931.59	2,282.78	2,633.98	3,160.78
Stoke Gabriel	1,052.52	1,227.94	1,403.36	1,578.78	1,929.62	2,280.46	2,631.30	3,157.56
Stokenham	1,056.21	1,232.24	1,408.28	1,584.31	1,936.38	2,288.44	2,640.52	3,168.62
Strete	1,056.53	1,232.62	1,408.71	1,584.80	1,936.98	2,289.15	2,641.33	3,169.60
Thurlestone	1,050.97	1,226.13	1,401.30	1,576.46	1,926.79	2,277.11	2,627.43	3,152.92
Totnes	1,094.98	1,277.47	1,459.98	1,642.47	2,007.47	2,372.45	2,737.45	3,284.94
Ugborough	1,050.33	1,225.38	1,400.44	1,575.49	1,925.60	2,275.70	2,625.82	3,150.98
Wembury	1,048.04	1,222.71	1,397.39	1,572.06	1,921.41	2,270.75	2,620.10	3,144.12
West Alvington	1,048.43	1,223.16	1,397.91	1,572.64	1,922.12	2,271.59	2,621.07	3,145.28
Woodleigh	1,039.61	1,212.88	1,386.15	1,559.42	1,905.96	2,252.49	2,599.03	3,118.84
Yealmpton	1,058.25	1,234.62	1,411.00	1,587.37	1,940.12	2,292.86	2,645.62	3,174.74

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016**

<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>
Ashprington	1,050.87	1,226.02	1,401.17	1,576.31	1,926.60	2,276.89	2,627.18	3,152.62
Aveton Gifford	1,072.78	1,251.57	1,430.38	1,609.17	1,966.77	2,324.35	2,681.95	3,218.34
Berry Pomeroy	1,044.85	1,218.98	1,393.13	1,567.27	1,915.56	2,263.83	2,612.12	3,134.54
Bickleigh	1,077.67	1,257.27	1,436.89	1,616.50	1,975.73	2,334.94	2,694.17	3,233.00
Bigbury	1,049.64	1,224.58	1,399.52	1,574.46	1,924.34	2,274.22	2,624.10	3,148.92
Blackawton	1,062.61	1,239.70	1,416.81	1,593.91	1,948.12	2,302.31	2,656.52	3,187.82
Brixton	1,053.91	1,229.55	1,405.21	1,580.86	1,932.17	2,283.46	2,634.77	3,161.72
Buckfastleigh West	1,056.07	1,232.07	1,408.09	1,584.10	1,936.13	2,288.14	2,640.17	3,168.20
Buckland-Tout-Saints	1,055.40	1,231.30	1,407.20	1,583.10	1,934.90	2,286.70	2,638.50	3,166.20
Charleton	1,055.22	1,231.09	1,406.96	1,582.83	1,934.57	2,286.31	2,638.05	3,165.66
Chivelstone	1,049.45	1,224.35	1,399.27	1,574.17	1,923.99	2,273.80	2,623.62	3,148.34
Churchstow	1,054.59	1,230.36	1,406.13	1,581.89	1,933.42	2,284.95	2,636.48	3,163.78
Cornwood	1,056.69	1,232.81	1,408.93	1,585.04	1,937.27	2,289.50	2,641.73	3,170.08
Cornworthy	1,058.66	1,235.10	1,411.55	1,587.99	1,940.88	2,293.76	2,646.65	3,175.98
Dartington	1,053.36	1,228.92	1,404.48	1,580.04	1,931.16	2,282.28	2,633.40	3,160.08
Dartmouth	1,080.97	1,261.12	1,441.29	1,621.45	1,981.78	2,342.09	2,702.42	3,242.90
Dean Prior	1,058.88	1,235.36	1,411.84	1,588.32	1,941.28	2,294.24	2,647.20	3,176.64
Diptford	1,052.35	1,227.74	1,403.14	1,578.53	1,929.32	2,280.10	2,630.88	3,157.06
Dittisham	1,056.97	1,233.12	1,409.29	1,585.45	1,937.78	2,290.09	2,642.42	3,170.90
East Allington	1,055.41	1,231.31	1,407.22	1,583.12	1,934.93	2,286.73	2,638.53	3,166.24
East Portlemouth	1,063.78	1,241.07	1,418.38	1,595.67	1,950.27	2,304.85	2,659.45	3,191.34
Ermington	1,069.11	1,247.30	1,425.49	1,603.67	1,960.04	2,316.41	2,672.78	3,207.34
Frogmore & Sherford	1,055.81	1,231.78	1,407.75	1,583.72	1,935.66	2,287.59	2,639.53	3,167.44
Halwell & Moreleigh	1,064.19	1,241.56	1,418.93	1,596.29	1,951.02	2,305.75	2,660.48	3,192.58
Harberton	1,049.08	1,223.92	1,398.78	1,573.62	1,923.32	2,273.00	2,622.70	3,147.24
Harford	1,053.74	1,229.36	1,404.99	1,580.61	1,931.86	2,283.10	2,634.35	3,161.22
Holbeton	1,052.19	1,227.56	1,402.93	1,578.29	1,929.02	2,279.75	2,630.48	3,156.58
Holne	1,063.97	1,241.29	1,418.63	1,595.95	1,950.61	2,305.26	2,659.92	3,191.90
Ivybridge	1,104.47	1,288.54	1,472.63	1,656.70	2,024.86	2,393.01	2,761.17	3,313.40
Kingsbridge	1,069.57	1,247.83	1,426.10	1,604.36	1,960.89	2,317.41	2,673.93	3,208.72
Kingston	1,057.15	1,233.34	1,405.54	1,585.73	1,938.12	2,290.50	2,642.88	3,171.46

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2015/2016**

<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>
Kingswear	1,057.03	1,233.20	1,409.38	1,585.55	1,937.90	2,290.24	2,642.58	3,171.10
Littlehempston	1,054.69	1,230.46	1,406.25	1,582.03	1,933.60	2,285.15	2,636.72	3,164.06
Loddiswell	1,065.48	1,243.06	1,420.64	1,598.22	1,953.38	2,308.54	2,663.70	3,196.44
Malborough	1,061.87	1,238.85	1,415.83	1,592.81	1,946.77	2,300.72	2,654.68	3,185.62
Marldon	1,045.42	1,219.65	1,393.90	1,568.13	1,916.61	2,265.07	2,613.55	3,136.26
Modbury	1,065.16	1,242.68	1,420.22	1,597.74	1,952.80	2,307.84	2,662.90	3,195.48
Newton & Noss	1,059.25	1,235.78	1,412.33	1,588.87	1,941.96	2,295.03	2,648.12	3,177.74
North Huish	1,041.05	1,214.55	1,388.07	1,561.57	1,908.59	2,255.60	2,602.62	3,123.14
Rattery	1,051.29	1,226.51	1,401.73	1,576.94	1,927.37	2,277.80	2,628.23	3,153.88
Ringmore	1,061.39	1,238.28	1,415.19	1,592.08	1,945.88	2,299.67	2,653.47	3,184.16
Salcombe	1,060.46	1,237.20	1,413.95	1,590.69	1,944.18	2,297.66	2,651.15	3,181.38
Shaugh Prior	1,059.95	1,236.61	1,413.27	1,589.93	1,943.25	2,296.56	2,649.88	3,179.86
Slapton	1,059.64	1,236.24	1,412.86	1,589.46	1,942.68	2,295.88	2,649.10	3,178.92
South Brent	1,068.31	1,246.36	1,424.42	1,602.47	1,958.58	2,314.68	2,670.78	3,204.94
South Huish	1,043.58	1,217.51	1,391.44	1,565.37	1,913.23	2,261.09	2,608.95	3,130.74
South Milton	1,048.25	1,222.95	1,397.67	1,572.37	1,921.79	2,271.20	2,620.62	3,144.74
South Pool	1,064.27	1,241.64	1,419.03	1,596.40	1,951.16	2,305.91	2,660.67	3,192.80
Sparkwell	1,049.25	1,224.13	1,399.01	1,573.88	1,923.63	2,273.38	2,623.13	3,147.76
Staverton	1,060.99	1,237.81	1,414.65	1,591.48	1,945.15	2,298.80	2,652.47	3,182.96
Stoke Fleming	1,053.59	1,229.19	1,404.79	1,580.39	1,931.59	2,282.78	2,633.98	3,160.78
Stoke Gabriel	1,052.52	1,227.94	1,403.36	1,578.78	1,929.62	2,280.46	2,631.30	3,157.56
Stokenham	1,056.21	1,232.24	1,408.28	1,584.31	1,936.38	2,288.44	2,640.52	3,168.62
Strete	1,056.53	1,232.62	1,408.71	1,584.80	1,936.98	2,289.15	2,641.33	3,169.60
Thurlestone	1,050.97	1,226.13	1,401.30	1,576.46	1,926.79	2,277.11	2,627.43	3,152.92
Totnes	1,094.98	1,277.47	1,459.98	1,642.47	2,007.47	2,372.45	2,737.45	3,284.94
Ugborough	1,050.33	1,225.38	1,400.44	1,575.49	1,925.60	2,275.70	2,625.82	3,150.98
Wembury	1,048.04	1,222.71	1,397.39	1,572.06	1,921.41	2,270.75	2,620.10	3,144.12
West Alvington	1,048.43	1,223.16	1,397.91	1,572.64	1,922.12	2,271.59	2,621.07	3,145.28
Woodleigh	1,039.61	1,212.88	1,386.15	1,559.42	1,905.96	2,252.49	2,599.03	3,118.84
Yealmpton	1,058.25	1,234.62	1,411.00	1,587.37	1,940.12	2,292.86	2,645.62	3,174.74

COMPARISON OF PARISH/TOWN PRECEPTS IN 2014/15 AND 2015/16

Parish/Town	2014/15	2015/16	Increase/	Increase/	2014/15	2015/16	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Ashprington	5,400	5,400	0	0%	22.19	21.73	(0.46)
Aveton Gifford	19,289	20,916	1,627	8%	50.92	54.59	3.67
Berry Pomeroy	3,836	4,348	512	13%	11.69	12.69	1.00
Bickleigh	79,702	79,703	1	0%	62.11	61.92	(0.19)
Bigbury	7,600	8,000	400	5%	18.80	19.88	1.08
Blackawton	12,018	13,091	1,073	9%	35.50	39.33	3.83
Brixton	16,000	16,141	141	1%	26.18	26.28	0.10
Buckfastleigh West	3,381	3,493	112	3%	29.10	29.52	0.42
Buckland-Tout-Saints	3,000	3,000	0	0%	29.10	28.52	(0.58)
Charleton	5,500	7,500	2,000	36%	21.01	28.25	7.24
Chivelstone	3,300	3,600	300	9%	17.99	19.59	1.60
Churchstow	5,850	6,000	150	3%	27.41	27.31	(0.10)
Cornwood	11,937	12,235	298	2%	29.96	30.46	0.50
Cornworthy	5,750	6,000	250	4%	31.94	33.41	1.47
Dartington	16,307	17,123	816	5%	24.10	25.46	1.36
Dartmouth	164,419	180,860	16,441	10%	61.19	66.87	5.68
Dean Prior	2,350	2,495	145	6%	32.35	33.74	1.39
Diptford	5,660	5,800	140	2%	22.95	23.95	1.00
Dittisham	11,000	10,752	(248)	(2%)	32.00	30.87	(1.13)
East Allington	9,000	8,753	(247)	(3%)	30.69	28.54	(2.15)
East Portlemouth	7,000	7,210	210	3%	40.88	41.09	0.21
Ermington	14,803	17,918	3,115	21%	42.81	49.09	6.28
Frogmore & Sherford	6,300	6,300	0	0%	29.51	29.14	(0.37)
Halwell & Moreleigh	7,000	7,700	700	10%	38.64	41.71	3.07
Harberton	8,053	9,396	1,343	17%	16.56	19.04	2.48
Harford	990	990	0	0%	25.35	26.03	0.68
Holbeton	6,554	7,035	481	7%	21.89	23.71	1.82
Holne	5,066	5,566	500	10%	39.28	41.37	2.09
Ivybridge	366,932	380,437	13,505	4%	98.87	102.12	3.25
Kingsbridge	101,195	105,834	4,639	5%	47.70	49.78	2.08
Kingston	5,500	6,100	600	11%	28.73	31.15	2.42
Kingswear	22,429	24,536	2,107	9%	28.94	30.97	2.03
Littlehempston	2,734	2,748	14	1%	26.56	27.45	0.89
Loddiswell	16,320	18,000	1,680	10%	41.11	43.64	2.53
Malborough	14,003	16,804	2,801	20%	32.14	38.23	6.09
Marldon	11,069	11,163	94	1%	13.48	13.55	0.07
Modbury	26,000	28,500	2,500	10%	39.62	43.16	3.54
Newton & Noss	37,708	38,463	755	2%	34.13	34.29	0.16
North Huish	2,000	1,451	(549)	(27%)	9.89	6.99	(2.90)
Rattery	4,203	4,483	280	7%	20.91	22.36	1.45
Ringmore	4,384	4,603	219	5%	35.08	37.50	2.42
Salcombe	65,027	69,504	4,477	7%	34.66	36.11	1.45
Shaugh Prior	9,703	9,897	194	2%	35.35	35.35	0.00
Slapton	8,700	9,135	435	5%	33.72	34.88	1.16
South Brent	41,992	46,230	4,238	10%	44.31	47.89	3.58

COMPARISON OF PARISH/TOWN PRECEPTS IN 2014/15 AND 2015/16

Parish/Town	2014/15	2015/16	Increase/	Increase/	2014/15	2015/16	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
South Huish	4,440	5,000	560	13%	9.65	10.79	1.14
South Milton	4,274	4,297	23	1%	17.96	17.79	(0.17)
South Pool	4,499	4,709	210	5%	39.33	41.82	2.49
Sparkwell	8,355	8,634	279	3%	19.00	19.30	0.30
Staverton	11,419	12,327	908	8%	35.07	36.90	1.83
Stoke Fleming	13,522	13,945	423	3%	25.31	25.81	0.50
Stoke Gabriel	13,137	16,223	3,086	23%	19.85	24.20	4.35
Stokenham	30,360	32,020	1,660	5%	28.43	29.73	1.30
Strete	8,177	8,656	479	6%	28.47	30.22	1.75
Thurlestone	15,852	16,230	378	2%	21.59	21.88	0.29
Totnes	223,306	230,088	6,782	3%	85.34	87.89	2.55
Ugborough	14,000	15,000	1,000	7%	19.69	20.91	1.22
Wembury	24,000	24,500	500	2%	17.08	17.48	0.40
West Alvington	4,090	4,505	415	10%	16.49	18.06	1.57
Woodleigh	500	489	(11)	(2%)	5.01	4.84	(0.17)
Yealmpton	29,300	29,750	450	2%	33.45	32.79	(0.66)
<b>Total</b>	<b>1,596,195</b>	<b>1,681,586</b>	<b>85,391</b>	<b>5%</b>			

## MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT FOLLATON HOUSE, TOTNES ON THURSDAY 26 FEBRUARY 2015

### MEMBERS

\* Cllr P W Hitchins - Chairman

\* Cllr K J Baldry

\* Cllr R J Tucker

∅ Cllr R J Foss

\* Denotes attendance

∅ Denotes apology for absence

Also in attendance:

Cllr M J Hicks

Officers in attendance:

All Agenda Items: Finance COP Lead, Finance Business Partner, Specialist -  
Accountant and Member Services Manager

#### CTSP.1/14 **MINUTES**

The minutes of the meeting of the Panel held on 27 February 2014 were approved as a correct record and signed by the Chairman.

#### CTSP.2/14 **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.3/14 **DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2015/2016**

Consideration was given to a report which calculated and set out the Council Tax for 2015/16, 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.

The Finance COP Lead highlighted particular areas within the report and responded to queries. One Member noted that some town and parish councils had put forward a large percentage increase in their precept. He suggested that Government be lobbied to cap town and parish councils and prevent significant increases. The Finance COP Lead advised that if Government were to cap town and parish councils then it was likely that the cap would only apply to the larger councils with a precept of more than £100 per Band D property.

Members also noted that the district council had agreed a nil percent increase in council tax yet the council tax bills that landed on peoples doorsteps would have increased as a result of other precepting authorities increasing their element of the council tax bill.

It was then:

### RESOLVED

1. That it be noted that in December 2014 the Senior Management Team, under delegated authority from full Council, approved the Council Tax Base for the year 2015/16
  - (a) for the whole Council area as 36,606.88 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 2015/16 (excluding Parish precepts) is calculated at £5,323,372 (**Appendix B**).
  
3. That the following amounts are calculated by the Council for the year 2015/16 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
  - (a) £43,828,213 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) £36,823,255 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) £7,004,958 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) £191.36 being the amount at 3(c) above (Item R), all divided by the Council tax base(1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year **(Average band D council tax for South Hams District Council and parishes)**.
- (e) £1,681,586 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) £145.42 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above 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	774.18	903.21	1,032.24	1,161.27	1,419.33	1,677.39	1,935.45	2,322.54
Police & Crime Commissioner's tax requirements	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
Devon & Somerset Fire & Rescue Authority's tax requirements	52.28	60.99	69.71	78.42	95.85	113.27	130.70	156.84

5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts of Council Tax for the year 2015/16 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 has concluded that the basic amount of Council Tax for South Hams District Council for 2015/16 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (see calculation at **Appendix B**).

(Meeting commenced at 10.00am and concluded at 10.11am).

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Chairman