

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL
HELD AT KILWORTHY PARK, TAVISTOCK ON FRIDAY 22 FEBRUARY 2019**

MEMBERS

* Cllr P R Sanders - Chairman

* Cllr M Davies

* Cllr R F D Sampson

Officers in attendance:

S151 Officer Strategic Finance Lead; Customer Contact Centre Manager;
Specialist Finance and Specialist Democratic Services

Apologies for absence:

Cllr L Samuel

CTSP.1/18 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.2/18 DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2019/20

Consideration was given to a report that calculated and set out the Council Tax for 2019/20, 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 Strategic Lead Finance asked Members to note that whilst the report stated in para 2.2 (iii) that the Police and Crime Panel met on 8 February 2019 to set the precept, they did in fact meet to discuss the Police and Crime Commissioner's budget and Council Tax precept, which the Panel duly supported.

During discussion, Members noted that a small number of Parish Councils had reduced their precept for 2019/20.

It was then:

RESOLVED

1. That it be noted that in December 2018 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2019/20:

- (a) for the whole Council area as 20,176.57 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base)(England) Regulations 2012; and
 - (b) for dwellings in those parts of its area to which a Parish Precept relates in accordance with regulation 6 of the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 (as outlined at Appendix A of the presented agenda report);
2. That the Council Tax requirement for West Devon Borough Council's own purposes for 2019/20 (excluding Parish precepts) is calculated at £4,673,499 (as outlined at Appendix B of the presented agenda report);
3. That the following amounts are calculated by the Council for the year 2019/20 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (as outlined at Appendix B of the presented agenda report):
 - (a) £27,103,420 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 Council (Gross expenditure including parish precepts);
 - (b) £20,976,884 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) £6,126,536 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) £303.65 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) £1,453,037 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) £231.63 being the amount at 3(d) above less the result given by dividing the amount at 3e 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	922.86	1,076.67	1,230.48	1,384.29	1,691.91	1,999.53	2,307.15	2,768.58
Police & Crime Commissioner's tax requirements	141.52	165.11	188.69	212.28	259.45	306.63	353.80	424.56
Devon & Somerset Fire & Rescue Authority's tax requirements	57.68	67.29	76.91	86.52	105.75	124.97	144.20	173.04

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 2019/20 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 2019/20 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 10.15am).

Chairman