

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL  
HELD AT KILWORTHY PARK, TAVISTOCK ON FRIDAY 21 FEBRUARY 2020**

**MEMBERS**

\* Cllr A F Leech - Chairman

\* Cllr R Cheadle

\* Cllr N Jory

\* Cllr P Crozier

(Substitute Member for  
Cllr L Samuel)

Officers in attendance:

Section 151 Officer and Senior Specialist – Democratic Services

Apologies for absence:

Cllr L Samuel

**CTSP.1/19 MINUTES**

The minutes of the meeting of the Council Tax Setting Panel held on 22 February 2019 were confirmed as a correct record and signed by the Chairman.

**CTSP.2/19 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.3/19 DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2020/21**

Consideration was given to a report that calculated and set out the Council Tax for 2020/21, 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 Section 151 Officer introduced the agenda item and asked that the following amendment be made to Section 6 of the published report:

*'Shire District Councils have the flexibility to set council tax increases of less than 2% or up to and including £5 for 2020/21, whichever is the greater.'*

During the ensuing discussion, reference was made to:

- (a) Town and Parish Council precepts. When questioned, the Section 151 Officer advised that she had contacted the Clerks of those Town and Parish Councils that had set significant percentage increases to obtain an explanation.

In their responses, each Clerk had confirmed that the increases were for specific reasons for which their Council needed to raise its precept;

- (b) comparisons with the 2019/20 Council Tax increases. The Panel noted that the combined increase for 2020/21 was 4.03% which was slightly less than the 4.77% increase that had been set for 2019/20.

In conclusion, the Panel wished to extend its thanks to the Section 151 Officer and her Finance Community Of Practice colleagues for their hard work in reaching this point.

It was then:

### **RESOLVED**

1. That it be noted that in December 2019, the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2020/21:
  - (a) for the whole Council area as 20,271.71 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 2020/21 (excluding Parish precepts) is calculated at £4,796,895 (as outlined at Appendix B of the presented agenda report);
3. That the following amounts are calculated by the Council for the year 2020/21 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) £27,500,107 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by Parish/Town Councils (Gross expenditure including parish precepts);
  - (b) £21,063,153 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) £6,436,954 being the amount by which the aggregate at resolution 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) £317.53 being the amount at resolution 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) £1,640,059 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) £236.63 being the amount at resolution 3(d) above less the result given by dividing the amount at resolution 3(e) by the Council Tax base (resolution 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	959.64	1,119.58	1,279.52	1,439.46	1,759.34	2,079.22	2,399.10	2,878.92
Police & Crime Commissioner's tax requirements	147.76	172.39	197.01	221.64	270.89	320.15	369.40	443.28
Devon & Somerset Fire & Rescue Authority's tax requirements	58.83	68.83	78.44	88.24	107.85	127.46	147.07	176.48

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 2020/21 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 2020/21 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B** of the presented agenda report).

(Meeting commenced at 10.05 am and concluded at 10.20 am).

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Chairman