

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL
HELD REMOTELY VIA TEAMS ON TUESDAY, 23 FEBRUARY 2021**

MEMBERS

* Cllr A F Leech - Chairman

* Cllr R Cheadle

* Cllr L Samuel

* Cllr N Jory

Officers in attendance:

Deputy Section 151 Officer; Specialist – Finance; and Democratic Services Manager

Other Members in attendance:

Cllrs Heyworth, Kemp, Pearce and Spettigue

CTSP.1/20 MINUTES

The minutes of the meeting of the Council Tax Setting Panel held on 21 February 2020 were confirmed as a correct record and signed by the Chairman.

CTSP.2/20 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.3/20 COUNCIL TAX 2021/22

Consideration was given to a report that calculated and set out the Council Tax for 2021/22, 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.

During the ensuing discussion, reference was made to:

- (a) the process by which the Police and Crime Commissioner precept was set. When questioned, the Deputy Leader informed that, in her capacity as the Council's representative on the Police and Crime Commissioners Scrutiny Panel, she has attended a public meeting at which the precept had been agreed for 2021/22. As a result, Members were assured that the process was transparent and the meeting had been live streamed. In addition, the Deputy Leader committed to providing a briefing paper to the wider membership on the workings of the Scrutiny Panel outside of this meeting;

- (b) the importance of messaging at the time of annual billing. In light of the Borough Council proportion of the precept being only 11% of the total bill, it was felt that a communications campaign should run alongside the process of annual billing.

It was then:

RESOLVED

1. That it be noted that in December 2020, the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2021/22:
 - (a) for the whole Council area as 20,239.51 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 2021/22 (excluding Parish precepts) is calculated at £4,890,473 (as outlined at Appendix B of the presented agenda report);
3. That the following amounts are calculated by the Council for the year 2021/22 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) £25,070,008 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) £18,416,562 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 Collection Fund deficit);
 - (c) £6,653,446 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) £328.74 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) £1,762,973 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) £241.63 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	1,007.52	1,175.44	1,343.36	1,511.28	1,847.12	2,182.96	2,518.80	3,022.56
Police & Crime Commissioner's tax requirements	157.71	183.99	210.28	236.56	289.13	341.70	394.27	473.12
Devon & Somerset Fire & Rescue Authority's tax requirements	60.00	70.00	80.00	90.00	110.00	130.00	150.00	180.00

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 2021/22 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 2021/22 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 10.00 am and concluded at 10.12 am).

Chairman