

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING COMMITTEE
HELD ON WEDNESDAY, 22 FEBRUARY 2024**

MEMBERS

Chairman – Cllr L Daniel

Cllr M Ewings Cllr M Renders
Cllr C Edmonds

Officers in attendance:
Head of Revenues and Benefits; Specialist – Finance; Senior Accountant
– Finance and Democratic Services Specialist

CTSC.1/23 APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr N Jory.

CTSC.2/23 MINUTES

The minutes of the meeting of the Council Tax Setting Committee held on 22 February 2023 were confirmed as a correct record and signed by the Chairman.

CTSC.3/23 DECLARATIONS OF INTEREST

Members were invited to declare any interests in the items of business to be considered during the course of the meeting.

Cllr M Ewings declared an Other Registerable Interest (Minutes CTSC.4.23 below refer), as a Member of Devon and Cornwall Police and Crime Panel was involved in the precept setting. The Member remained in the meeting and took part in the debate and vote thereon.

CTSC.4/23 COUNCIL TAX 2024/25

Consideration was given to a report that calculated and set out the Council Tax for 2024/25, 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 local Town and Parish Councils.

It was then:

RESOLVED

1. That it be noted that in December 2023 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2024/25:

- (a) for the whole Council area as 21,512.23 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 West Devon Borough Council's own purposes for 2024/25 (excluding Parish precepts) is calculated at £5,627,384 **(Appendix B)**.
3. That the following amounts are calculated by the Council for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 **(Appendix B)**:
- (a) £29,530,521 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) £21,631,234 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 surplus)**.
 - (c) £7,899,287 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) £367.20 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) £2,271,903 being the aggregate amount of all special items (Parish Precepts), referred to in Section

(f) £261.59

34(1) of the Act (as per the attached **Appendix C – Parish Precepts**), 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 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	1,143.78	1,334.41	1,525.04	1,715.67	2,096.93	2,478.19	2,859.45	3,431.34
Police & Crime Commissioner's tax requirements	183.00	213.50	244.00	274.50	335.50	396.50	457.50	549.00
Devon & Somerset Fire & Rescue Authority's tax requirements	66.45	77.53	88.60	99.68	121.83	143.98	166.13	199.36

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 2024/25 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 2024/25 is not excessive in

accordance with principles approved under Section 52ZB Local Government Finance Act 1992 (see calculation at **Appendix B**).

(Meeting commenced at 10.30 am and concluded at 10.35 am).

Chairman