

South Hams Council Tax Setting Panel



Title:	Agenda
Date:	Tuesday, 23rd February, 2021
Time:	2.00 pm
Venue:	Via Teams
Full Members:	<p style="text-align: center;">Chairman Cllr Rowe</p> <p style="text-align: center;">Vice Chairman</p> <p><i>Members:</i> Cllr Baldry Cllr Pearce Cllr Birch</p>
Interests – Declaration and Restriction on Participation:	Members are reminded of their responsibility to declare any disclosable pecuniary interest not entered in the Authority's register or local non pecuniary interest which they have in any item of business on the agenda (subject to the exception for sensitive information) and to leave the meeting prior to discussion and voting on an item in which they have a disclosable pecuniary interest.
Committee administrator:	Democratic.Services@swdevon.gov.uk

1. Minutes

1 - 4

To approve as a correct record the minutes of the meeting of the Council Tax Setting Panel held on 21 February 2020;

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 2021/22

5 - 22

To consider a report that 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

MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT FOLLATON HOUSE, TOTNES ON FRIDAY, 21 FEBRUARY 2020

MEMBERS

* Cllr R Rowe - Chairman

* Cllr K J Baldry

∅ Cllr J P Birch

* Cllr J A Pearce

* Denotes attendance

∅ Denotes apology for absence

Officers in attendance:

All Agenda Items: Section 151 and Senior Specialist - Democratic Services

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: 2020/2021**

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 local 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.'

In discussion, reference was made to:-

- (a) comparisons with the 2019/20 Council Tax increases. The Panel noted that the combined increase for 2020/21 was 4.07% which was slightly less than the 5% increase that had been set for 2019/20;

- (b) a Communications Strategy. In making the point that, as the Billing Authority, the Council only received 9% of the total Council Tax it collected, Members felt that this fact should be publicised widely and frequently.

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 38,508.49 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 South Hams District Council's own purposes for 2020/21 (excluding Parish precepts) is calculated at £6,562,617 (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) £46,209,565 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) £36,910,589 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) £9,298,976 being the amount by which the aggregate at 3(a) above exceeds the aggregate at resolution 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) £241.48 being the amount at resolution 3(c) above (Item R), all divided by the council tax base (resolution 1(a) above refers) 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) £2,736,359 being the aggregate amount of all special items (Parish Precepts), referred to in Section 34(1) of the Act (as outlined at Appendix C of the presented agenda report);
- (f) £170.42 being the amount at resolution 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 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	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	147.46	172.39	197.01	221.64	270.89	320.15	369.40	443.28
Devon & Somerset Fire & Rescue Authority's tax requirements	58.83	68.63	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** of the presented agenda report (**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 concluded that the basic amount of Council Tax for South Hams District 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 12 noon and concluded at 12.07 pm).

Chairman

Report to: **Council Tax Setting Panel**

Date: **23 February 2021**

Title: **Council Tax 2021-2022**

Portfolio Area: **Support Services**

Wards Affected: **ALL**

Relevant Scrutiny Committee: **Overview and Scrutiny Panel**

Urgent Decision: **Y** Approval and clearance obtained: **Y**

Author: **Clare Scotton** Role: **Finance Business Partner**
Pauline Henstock **Head of Finance**

Contact: clare.scotton@swdevon.gov.uk 01803 861559
pauline.henstock@swdevon.gov.uk 01803 861377

Recommendations:

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

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 38,298.32 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 2021/22 (excluding Parish precepts) is calculated at £6,718,291 (**Appendix B**).

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 (**Appendix B**):

(a) £46,197,067 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) £36,518,510 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) £9,678,557 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) £252.71 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 South Hams District Council and parishes**).

(e) £2,960,266 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) £175.42 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 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	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 South Hams District Council including parishes, county, police and crime commissioner and fire authority)**.

6. That the Council concluded that the basic amount of Council Tax for South Hams District 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**).

1. Council Tax Setting Panel summary

The Council Tax Setting Panel is required to approve the formal council tax resolutions in which the Council Tax will be set for each parish and town. Council considered the overall budget and 'net council tax requirement' at the meeting on the 11 February 2021. At that stage the level of Council Tax is effectively set for the District Council and all that remains is to formally add in the County, Police and Crime Commissioner, Fire Authority and Town and Parish precepts to arrive at the overall level of council tax. The Local Government Finance Act 1992, Section 67(3) permits authorities to delegate this function to a Council Tax Setting Panel.

2. Background

2.1 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.

2.2 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 2021/22 are detailed in Appendix C and total £2,960,266. The increase in the average Band D Council Tax for Town and Parish Councils is 8.77% and results in an average Band D Council Tax figure of £77.29 for 2021/22.

(ii) Devon County Council

Devon County Council met on 18th February 2021 and set their precept at £57,879,485.05 adjusted by a contribution to the Collection Fund deficit of £181,199. This results in a Band D Council Tax of £1,511.28. This is an increase of £71.82 (See Section 3) of which £43.11 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 5th February 2021 and set their precept at £9,059,850.58, adjusted by a contribution to the

Collection Fund deficit of £27,900. This results in a Band D Council Tax of £236.56.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire & Rescue Service met on 19th February 2021 and set their precept at £3,446,849, adjusted by a contribution to the Collection Fund deficit of £11,108. This results in a Band D Council Tax of £90.00.

3. Outcomes/outputs

Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2021/2022 and the Council Tax for each of the parishes and towns within the district for the year 2021/2022.

The table below shows how an average Band D council bill is made up for South Hams District Council for 2021/22 as compared to the previous year.

Precepting Authority	Band D 2020/21	Band D 2021/22	£ Increase	% Increase	Date Approved
South Hams District Council	£170.42	£175.42	£5.00	2.93%	11 Feb 2021
Devon County Council Precept	£1,313.73	£1,342.44	£28.71	4.99%	18 Feb 2021
Adult Social Care Precept *	£125.73	£168.84	£43.11		
Devon & Cornwall Police & Crime Commissioner	£221.64	£236.56	£14.92	6.73%	5 Feb 2021
Devon & Somerset Fire & Rescue	£88.24	£90.00	£1.76	1.99%	19 Feb 2020
Average Parishes/Towns	£71.06	£77.29	£6.23	8.77%	
TOTAL	£1,990.82	£2,090.55	£99.73	5.01%	

*This is an additional precept for authorities who have Adult Social Care responsibilities.

4. Options available and consideration of risk

The setting of the tax base has a significance far beyond the simple mathematics of the calculation and it forms an important

component of the calculation of a robust budget and the medium term financial plan for both billing and precepting authorities. The council tax base has been calculated in accordance with Government legislation and associated guidance notes.

5. Proposed way forward

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

6. Implications

Implications	Relevant to proposals Y/N	Details and proposed measures to address
Financial	Y	<p>The Council Tax Setting panel is required to calculate and approve the Council Tax requirement for 2021/22.</p> <p>As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2021/22 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.</p> <p>Shire District Councils have the flexibility to set council tax increases of less than 2.0% or up to and including £5 for 2021/22, whichever is the greater.</p> <p>In the case of South Hams District Council the £5 increase will not trigger a council tax referendum.</p>
Legal/Governance	Y	The Council Tax Setting Panel is required by law to approve the Council Tax taking into account the requirements of our precepting bodies

Risk	Y	<p>Council Tax Requirement - failure to calculate the council tax requirement correctly would result in a budget surplus or deficit.</p> <p>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.</p>
Comprehensive Impact Assessment Implications		
Equality and Diversity		None directly arising from this report.
Safeguarding		None directly arising from this report.
Community Safety, Crime and Disorder		None directly arising from this report.
Health, Safety and Wellbeing		None directly arising from this report.
Other implications		None directly arising from this report

Supporting Information

Appendices:

Appendix A - Parish and Town Council Tax Bases 2021/22
 Appendix B - Calculations relating to recommendations
 Appendix C - Parish and Town Council Precepts 2021/22
 Appendix D – County, Police and Crime Commissioner, Fire Authority,
 District and Parish/Town Requirements 2021/22

Background Papers

The Local Government Finance Act 1992
 The Local Government Act 2003
 SLT Dec 2020 - Declaration of Council Tax Base for 2021/22
 Council 11 Feb 2021 – Budget Proposals 2021/22

Approval and clearance of report

Process checklist	Completed
Portfolio Holder briefed	Yes
SLT Rep briefed	Yes
Relevant Exec Director sign off (draft)	Yes
Data protection issues considered	Yes
Accessibility checked	Yes

PARISH AND TOWN COUNCIL TAX BASES 2021/2022

<u>Parish/Town</u>	<u>Council Tax Base</u>	<u>Parish/Town</u>	<u>Council Tax Base</u>
	Number of Band D Equivalent Properties		Number of Band D Equivalent Properties
Ashprington	251.06	Littlehempston	103.95
Aveton Gifford	385.77	Loddiswell	460.35
Berry Pomeroy	407.68	Malborough	480.31
Bickleigh	1,313.42	Marldon	865.37
Bigbury	418.15	Modbury	779.99
Blackawton	384.07	Newton & Noss	1,154.14
Brixton	834.18	North Huish	212.46
Buckfastleigh West	114.34	Rattery	210.87
Buckland-Tout-Saints	109.18	Ringmore	121.48
Charleton	277.69	Salcombe	1,898.78
Chivelstone	186.23	Shaugh Prior	287.80
Churchstow	238.73	Slapton	265.32
Cornwood	409.14	South Brent	978.80
Cornworthy	186.66	South Huish	438.37
Dartington	805.31	South Milton	248.02
Dartmouth	2,669.92	South Pool	117.15
Dean Prior	77.95	Sparkwell	472.90
Diptford	261.01	Staverton	352.33
Dittisham	335.57	Stoke Fleming	593.64
East Allington	315.53	Stoke Gabriel	726.77
East Portlemouth	177.10	Stokenham	1,067.93
Ermington	380.13	Strete	286.79
Frogmore & Sherford	222.96	Thurlestone	753.79
Halwell & Moreleigh	215.02	Totnes	2,886.90
Harberton	515.94	Ugborough	861.00
Harford	36.43	Wembury	1,455.98
Holbeton	308.00	West Alvington	266.04
Holne	133.13	Woodleigh	107.35
Ivybridge	3,831.37	Yealmpton	943.01
Kingsbridge	2,132.07		
Kingston	200.76		
Kingswear	766.23		
		Total	38,298.32

This page is intentionally left blank

Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

38,298.32 x £175.42 **£6,718,291**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2021/22 estimate	43,236,801		
<u>Add</u> Total town/parish precepts 2021/22	<u>2,960,266</u>		
		46,197,067	3(a)
Revenue Income			
<u>Less</u> Total income 2021/22 estimate (including contributions from reserves)	33,560,034		
<u>Less</u> (Localised Business Rates including Rural Services Delivery Grant)	2,781,726		
Business Rates Pooling Gain	125,000		
Lower Tier Services Grant	82,147		
<u>Less</u> Estimated deficits on Collection Fund in respect of Council Tax (SHDC share)	<u>(30,397)</u>		
		36,518,510	3(b)
Council Tax Requirement (including parish precepts)		9,678,557	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>9,678,557</u>		
Tax base	38,298.32	252.71	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		2,960,266	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>6,718,291</u>		
Tax base	38,298.32	175.42	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2020/21	2021/22
Council tax requirement excluding parish precepts (£'s)	6,562,617	6,718,291
Council tax base	38,508.49	38,298.32
Average Band D equivalent (£'s)	170.42	175.42
Increase in average Band D council tax		2.93%

This page is intentionally left blank

PARISH AND TOWN COUNCIL PRECEPTS 2021/2022

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	10,186	Littlehempston	3,457
Aveton Gifford	25,500	Loddiswell	34,232
Berry Pomeroy	12,467	Malborough	31,780
Bickleigh	87,775	Marldon	26,154
Bigbury	18,500	Modbury	47,000
Blackawton	16,500	Newton & Noss	66,806
Brixton	34,000	North Huish	4,000
Buckfastleigh West	5,683	Rattery	7,000
Buckland-Tout-Saints	4,841	Ringmore	6,350
Charleton	8,700	Salcombe	92,550
Chivelstone	5,750	Shaugh Prior	12,852
Churchstow	10,780	Slapton	14,713
Cornwood	21,015	South Brent	76,750
Cornworthy	7,500	South Huish	17,698
Dartington	30,200	South Milton	4,557
Dartmouth	490,000	South Pool	6,120
Dean Prior	4,500	Sparkwell	11,873
Diptford	13,100	Staverton	19,025
Dittisham	12,000	Stoke Fleming	22,261
East Allington	19,000	Stoke Gabriel	35,000
East Portlemouth	7,900	Stokenham	44,650
Ermington	19,440	Strete	13,130
Frogmore & Sherford	8,500	Thurlestone	30,000
Halwell & Moreleigh	9,400	Totnes	545,986
Harberton	18,930	Ugborough	26,570
Harford	990	Wembury	33,000
Holbeton	14,375	West Alvington	16,888
Holne	6,735	Woodleigh	528
Ivybridge	502,412	Yealmpton	54,000
Kingsbridge	175,000		
Kingston	10,450		
Kingswear	43,207	Total Precepts	<u><u>2,960,266</u></u>

This page is intentionally left blank

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2021/2022**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Ashprington	1,369.23	1,597.42	1,825.63	2,053.83	2,510.24	2,966.64	3,423.06	4,107.66
Aveton Gifford	1,386.25	1,617.28	1,848.33	2,079.36	2,541.44	3,003.52	3,465.61	4,158.72
Berry Pomeroy	1,362.57	1,589.65	1,816.75	2,043.84	2,498.03	2,952.21	3,406.41	4,087.68
Bickleigh	1,386.73	1,617.85	1,848.97	2,080.09	2,542.33	3,004.57	3,466.82	4,160.18
Bigbury	1,371.67	1,600.28	1,828.89	2,057.50	2,514.72	2,971.94	3,429.17	4,115.00
Blackawton	1,370.82	1,599.28	1,827.76	2,056.22	2,513.16	2,970.09	3,427.04	4,112.44
Brixton	1,369.35	1,597.57	1,825.80	2,054.02	2,510.47	2,966.92	3,423.37	4,108.04
Buckfastleigh West	1,375.31	1,604.53	1,833.75	2,062.96	2,521.39	2,979.83	3,438.27	4,125.92
Buckland-Tout-Saints	1,371.74	1,600.36	1,828.98	2,057.60	2,514.84	2,972.09	3,429.34	4,115.20
Charleton	1,363.07	1,590.24	1,817.42	2,044.59	2,498.94	2,953.29	3,407.66	4,089.18
Chivelstone	1,362.77	1,589.89	1,817.02	2,044.14	2,498.39	2,952.64	3,406.91	4,088.28
Churchstow	1,372.29	1,600.99	1,829.71	2,058.42	2,515.85	2,973.27	3,430.71	4,116.84
Cornwood	1,376.42	1,605.82	1,835.22	2,064.62	2,523.42	2,982.23	3,441.04	4,129.24
Cornworthy	1,368.97	1,597.12	1,825.29	2,053.44	2,509.76	2,966.08	3,422.41	4,106.88
Dartington	1,367.18	1,595.04	1,822.90	2,050.76	2,506.48	2,962.21	3,417.94	4,101.52
Dartmouth	1,464.53	1,708.62	1,952.71	2,196.79	2,684.96	3,173.14	3,661.32	4,393.58
Dean Prior	1,380.67	1,610.77	1,840.89	2,070.99	2,531.21	2,991.43	3,451.66	4,141.98
Diptford	1,375.64	1,604.91	1,834.18	2,063.45	2,521.99	2,980.54	3,439.09	4,126.90
Dittisham	1,366.02	1,593.68	1,821.36	2,049.02	2,504.36	2,959.69	3,415.04	4,098.04
East Allington	1,382.33	1,612.71	1,843.10	2,073.48	2,534.25	2,995.02	3,455.81	4,146.96
East Portlemouth	1,371.92	1,600.57	1,829.22	2,057.87	2,515.17	2,972.48	3,429.79	4,115.74
Ermington	1,376.27	1,605.65	1,835.03	2,064.40	2,523.15	2,981.91	3,440.67	4,128.80
Frogmore & Sherford	1,367.59	1,595.52	1,823.45	2,051.38	2,507.24	2,963.10	3,418.97	4,102.76
Halwell & Moreleigh	1,371.33	1,599.87	1,828.43	2,056.98	2,514.09	2,971.19	3,428.31	4,113.96
Harberton	1,366.64	1,594.41	1,822.18	2,049.95	2,505.49	2,961.04	3,416.59	4,099.90
Harford	1,360.30	1,587.01	1,813.73	2,040.44	2,493.87	2,947.30	3,400.74	4,080.88
Holbeton	1,373.29	1,602.17	1,831.05	2,059.93	2,517.69	2,975.45	3,433.22	4,119.86
Holne	1,375.91	1,605.22	1,834.54	2,063.85	2,522.48	2,981.11	3,439.76	4,127.70
Ivybridge	1,429.60	1,667.86	1,906.13	2,144.39	2,620.92	3,097.45	3,573.99	4,288.78
Kingsbridge	1,396.90	1,629.71	1,862.53	2,095.34	2,560.97	3,026.60	3,492.24	4,190.68
Kingston	1,376.88	1,606.35	1,835.84	2,065.31	2,524.27	2,983.22	3,442.19	4,130.62
Kingswear	1,379.77	1,609.73	1,839.69	2,069.65	2,529.57	2,989.49	3,449.42	4,139.30
Littlehempston	1,364.35	1,591.74	1,819.13	2,046.52	2,501.30	2,956.08	3,410.87	4,093.04
Loddiswell	1,391.75	1,623.71	1,855.67	2,087.62	2,551.53	3,015.45	3,479.37	4,175.24
Malborough	1,386.29	1,617.34	1,848.39	2,079.43	2,541.52	3,003.62	3,465.72	4,158.86

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2021/2022**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Marldon	1,362.33	1,589.37	1,816.43	2,043.48	2,497.59	2,951.69	3,405.81	4,086.96
Modbury	1,382.35	1,612.74	1,843.13	2,073.52	2,534.30	2,995.08	3,455.87	4,147.04
Newton & Noss	1,380.77	1,610.89	1,841.02	2,071.14	2,531.39	2,991.64	3,451.91	4,142.28
North Huish	1,354.73	1,580.52	1,806.31	2,032.09	2,483.66	2,935.24	3,386.82	4,064.18
Rattery	1,364.31	1,591.69	1,819.08	2,046.46	2,501.23	2,956.00	3,410.77	4,092.92
Ringmore	1,377.03	1,606.52	1,836.03	2,065.53	2,524.54	2,983.54	3,442.56	4,131.06
Salcombe	1,374.67	1,603.78	1,832.89	2,062.00	2,520.22	2,978.44	3,436.67	4,124.00
Shaugh Prior	1,371.95	1,600.61	1,829.27	2,057.92	2,515.23	2,972.55	3,429.87	4,115.84
Slapton	1,379.15	1,609.00	1,838.86	2,068.71	2,528.42	2,988.13	3,447.86	4,137.42
South Brent	1,394.45	1,626.86	1,859.27	2,091.67	2,556.48	3,021.30	3,486.12	4,183.34
South Huish	1,369.09	1,597.27	1,825.45	2,053.63	2,509.99	2,966.35	3,422.72	4,107.26
South Milton	1,354.43	1,580.16	1,805.90	2,031.63	2,483.10	2,934.57	3,386.06	4,063.26
South Pool	1,377.01	1,606.50	1,836.01	2,065.50	2,524.50	2,983.50	3,442.51	4,131.00
Sparkwell	1,358.92	1,585.40	1,811.89	2,038.37	2,491.34	2,944.31	3,397.29	4,076.74
Staverton	1,378.18	1,607.87	1,837.57	2,067.26	2,526.65	2,986.04	3,445.44	4,134.52
Stoke Fleming	1,367.18	1,595.04	1,822.90	2,050.76	2,506.48	2,962.21	3,417.94	4,101.52
Stoke Gabriel	1,374.29	1,603.33	1,832.38	2,061.42	2,519.51	2,977.60	3,435.71	4,122.84
Stokenham	1,370.05	1,598.39	1,826.73	2,055.07	2,511.75	2,968.43	3,425.12	4,110.14
Strete	1,372.70	1,601.48	1,830.26	2,059.04	2,516.60	2,974.17	3,431.74	4,118.08
Thurlestone	1,368.71	1,596.83	1,824.95	2,053.06	2,509.29	2,965.53	3,421.77	4,106.12
Totnes	1,468.27	1,712.97	1,957.69	2,202.39	2,691.81	3,181.23	3,670.66	4,404.78
Ugborough	1,362.75	1,589.87	1,817.00	2,044.12	2,498.37	2,952.62	3,406.87	4,088.24
Wembury	1,357.29	1,583.50	1,809.72	2,035.93	2,488.36	2,940.79	3,393.22	4,071.86
West Alvington	1,384.50	1,615.24	1,846.00	2,076.74	2,538.24	2,999.73	3,461.24	4,153.48
Woodleigh	1,345.46	1,569.70	1,793.94	2,018.18	2,466.66	2,915.15	3,363.64	4,036.36
Yealmpton	1,380.35	1,610.41	1,840.47	2,070.52	2,530.63	2,990.75	3,450.87	4,141.04

COMPARISON OF PARISH/TOWN PRECEPTS IN 2020/21 AND 2021/22

Parish/Town	2020/21	2021/22	Increase/	Increase/	2020/21	2021/22	Increase/	Increase/
	Parish Precept £	Parish Precept £	(Decrease) in Precept £	(Decrease) in Precept %	Parish Band D £	Parish Band D £	(Decrease) in Band D £	(Decrease) in Band D %
Ashprington	9,295	10,186	891	10%	36.75	40.57	3.82	10%
Aveton Gifford	25,500	25,500	0	0%	64.85	66.10	1.25	2%
Berry Pomeroy	12,422	12,467	45	0%	30.87	30.58	(0.29)	(1%)
Bickleigh	86,675	87,775	1,100	1%	66.65	66.83	0.18	0%
Bigbury	18,000	18,500	500	3%	42.22	44.24	2.02	5%
Blackawton	16,283	16,500	217	1%	44.07	42.96	(1.11)	(3%)
Brixton	33,651	34,000	349	1%	45.00	40.76	(4.24)	(9%)
Buckfastleigh West	5,683	5,683	0	0%	48.72	49.70	0.98	2%
Buckland-Tout-Saints	4,845	4,841	(4)	0%	44.09	44.34	0.25	1%
Charleton	8,450	8,700	250	3%	30.60	31.33	0.73	2%
Chivelstone	5,711	5,750	39	1%	30.25	30.88	0.63	2%
Churchstow	9,739	10,780	1,041	11%	39.88	45.16	5.28	13%
Cornwood	20,425	21,015	590	3%	49.67	51.36	1.69	3%
Cornworthy	7,750	7,500	(250)	(3%)	41.19	40.18	(1.01)	(2%)
Dartington	29,521	30,200	679	2%	36.69	37.50	0.81	2%
Dartmouth	359,604	490,000	130,396	36%	131.83	183.53	51.70	39%
Dean Prior	4,500	4,500	0	0%	56.65	57.73	1.08	2%
Diptford	9,600	13,100	3,500	36%	38.34	50.19	11.85	31%
Dittisham	11,919	12,000	81	1%	34.76	35.76	1.00	3%
East Allington	17,500	19,000	1,500	9%	54.17	60.22	6.05	11%
East Portlemouth	7,600	7,900	300	4%	42.71	44.61	1.90	4%
Ermington	24,108	19,440	(4,668)	(19%)	63.65	51.14	(12.51)	(20%)
Frogmore & Sherford	8,000	8,500	500	6%	35.61	38.12	2.51	7%
Halwell & Moreleigh	9,600	9,400	(200)	(2%)	45.76	43.72	(2.04)	(4%)
Harberton	16,282	18,930	2,648	16%	30.94	36.69	5.75	19%
Harford	990	990	0	0%	27.36	27.18	(0.18)	(1%)
Holbeton	12,422	14,375	1,953	16%	40.85	46.67	5.82	14%
Holne	6,851	6,735	(116)	(2%)	50.59	50.59	0.00	0%
Ivybridge	502,412	502,412	0	0%	130.23	131.13	0.90	1%
Kingsbridge	175,000	175,000	0	0%	80.70	82.08	1.38	2%
Kingston	9,000	10,450	1,450	16%	44.02	52.05	8.03	18%
Kingswear	43,207	43,207	0	0%	55.21	56.39	1.18	2%
Littlehempston	3,389	3,457	68	2%	31.96	33.26	1.30	4%
Loddiswell	31,120	34,232	3,112	10%	68.00	74.36	6.36	9%
Malborough	29,563	31,780	2,217	7%	61.57	66.17	4.60	7%
Marldon	19,334	26,154	6,820	35%	21.98	30.22	8.24	37%
Modbury	35,298	47,000	11,702	33%	46.18	60.26	14.08	30%
Newton & Noss	58,587	66,806	8,219	14%	51.18	57.88	6.70	13%
North Huish	3,984	4,000	16	0%	18.34	18.83	0.49	3%
Rattery	6,912	7,000	88	1%	32.60	33.20	0.60	2%
Ringmore	5,750	6,350	600	10%	46.87	52.27	5.40	12%
Salcombe	92,775	92,550	(225)	0%	47.98	48.74	0.76	2%
Shaugh Prior	12,852	12,852	0	0%	43.75	44.66	0.91	2%
Slapton	10,645	14,713	4,068	38%	39.19	55.45	16.26	41%
South Brent	73,215	76,750	3,535	5%	74.07	78.41	4.34	6%
South Huish	17,238	17,698	460	3%	38.45	40.37	1.92	5%
South Milton	4,433	4,557	124	3%	17.50	18.37	0.87	5%
South Pool	6,200	6,120	(80)	(1%)	51.82	52.24	0.42	1%
Sparkwell	10,300	11,873	1,573	15%	21.81	25.11	3.30	15%
Staverton	18,097	19,025	928	5%	51.80	54.00	2.20	4%
Stoke Fleming	20,443	22,261	1,818	9%	34.00	37.50	3.50	10%
Stoke Gabriel	34,744	35,000	256	1%	48.37	48.16	(0.21)	0%

COMPARISON OF PARISH/TOWN PRECEPTS IN 2020/21 AND 2021/22

Parish/Town	2020/21 Parish Precept £	2021/22 Parish Precept £	Increase/ (Decrease) in Precept £	Increase/ (Decrease) in Precept %	2020/21 Parish Band D £	2021/22 Parish Band D £	Increase/ (Decrease) in Band D £	Increase/ (Decrease) in Band D %
Stokenham	42,540	44,650	2,110	5%	39.18	41.81	2.63	7%
Strete	13,000	13,130	130	1%	44.75	45.78	1.03	2%
Thurlestone	25,000	30,000	5,000	20%	33.08	39.80	6.72	20%
Totnes	535,280	545,986	10,706	2%	181.61	189.13	7.52	4%
Ugborough	25,475	26,570	1,095	4%	30.86	30.86	0.00	0%
Wembury	31,500	33,000	1,500	5%	21.39	22.67	1.28	6%
West Alvington	8,615	16,888	8,273	96%	31.74	63.48	31.74	100%
Woodleigh	525	528	3	1%	4.96	4.92	(0.04)	(1%)
Yealmpton	47,000	54,000	7,000	15%	49.13	57.26	8.13	17%
Total	2,736,359	2,960,266	223,907	8%				