

South Hams Council Tax Setting Committee



Title:	Agenda
Date:	Wednesday, 22nd February, 2023
Time:	9.30 am
Venue:	Council Chamber - Follaton House
Full Members:	<p style="text-align: center;">Chairman Cllr Pearce</p> <p style="text-align: center;">Vice Chairman Cllr Bastone</p> <p><i>Members:</i> Cllr Brazil Cllr Long</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 22 February 2022;

2. Declarations of Interest

In accordance with the Code of Conduct, Members are invited to declare any Disclosable Pecuniary Interests, Other Registerable Interests and Non-Registerable Interests including the nature and extent of such interests they may have in any items to be considered at this meeting;

3. Council Tax 2023/24

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 ON TUESDAY, 22 FEBRUARY 2022 AT 11:30 IN COUNCIL CHAMBER,
FOLLATON HOUSE**

MEMBERS

* Cllr R Foss - Chairman

* Cllr J A Pearce

* Cllr J Brazil

* Cllr H D Bastone

* Denotes attendance

∅ Denotes apology for absence

Officers in attendance:

All Agenda Items: Deputy Section 151 Officer; Finance Specialist and Democratic Services Officer

CTSP.1/21 MINUTES

The minutes of the meeting of the Council Tax Setting Panel held on 23 February 2021 were confirmed as a true and correct record.

CTSP.2/21 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.3/21 DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2022/2023

Consideration was given to a report that calculated and set out the Council Tax for 2022/23, 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 Officer pointed out that “page 19” of the published agenda papers had been printed over the precept for Malborough Parish Council, therefore the figures were stated for the benefit of the Panel.

It was then:

RESOLVED

1. That it be noted that, in December 2021, the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2022/23:

- (a) for the whole Council area as 39,139.70 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 2022/23 (excluding Parish precepts) is calculated at £7,061,585 (as outlined at Appendix B of the presented agenda report);
3. That the following amounts are calculated by the Council for the year 2022/23 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) £47,392,510 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) £37,196,816 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) £10,195,694 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) £260.49 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) £3,134,109 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) £180.42

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	1037.64	1,210.58	1,383.52	1,556.46	1,902.34	2,248.22	2,594.10	3,112.92
Police & Crime Commissioner's tax requirements	164.37	191.77	219.16	246.56	301.35	356.14	410.93	493.12
Devon & Somerset Fire & Rescue Authority's tax requirements	61.19	71.39	81.59	91.79	112.19	132.59	152.98	183.58

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 2022/23 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 2022/23 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 11:30am and concluded at 11.38am).

Chairman

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Report to: **Council Tax Setting Panel**

Date: **22 February 2023**

Title: **Council Tax 2023-2024**

Portfolio Area: **Finance and Assets**

Wards Affected: **ALL**

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

Author: **Helen Darch** Role: **Senior Accountant**
Pauline **Head of Finance**
Henstock

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Recommendations:

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

1. That it be noted that in December 2022 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2023/24
 - (a) for the whole Council area as 39,949.00 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 2023/24 (excluding Parish precepts) is calculated at £7,407,344 (**Appendix B**).
3. That the following amounts are calculated by the Council for the year 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
 - (a) £51,106,211 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) £40,371,557 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) £10,734,654 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) £268.71 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) £3,327,310 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) £185.42

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	1,089.42	1,270.99	1,452.56	1,634.13	1,997.27	2,360.41	2,723.55	3,268.26
Police & Crime Commissioner's tax requirements	174.37	203.44	232.50	261.56	319.68	377.81	435.93	523.12
Devon & Somerset Fire & Rescue Authority's tax requirements	64.53	75.28	86.04	96.79	118.30	139.81	161.32	193.58

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 2023/24 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 2023/24 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 16 February 2023. 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 2023/24 are detailed in Appendix C and total £3,327,310. The increase in the average Band D Council Tax for Town and Parish Councils is 4.02% and results in an average Band D Council Tax figure of £83.29 for 2023/24.

(ii) Devon County Council

Devon County Council met on 16th February 2023 and set their precept at £65,281,859.37 adjusted by a contribution from the Collection Fund surplus of £1,986,000. This results in a Band D

Council Tax of £1,634.13. This is an increase of £77.67 (See Section3) of which £31.05 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 27th January 2023 and set their precept at £10,449,060.44, adjusted by a contribution from the Collection Fund surplus of £315,000. This results in a Band D Council Tax of £261.56.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire & Rescue Service met on 15th February 2023 and set their precept at £3,866,664, adjusted by a contribution from the Collection Fund deficit of £117,000. This results in a Band D Council Tax of £96.79.

3. Outcomes/outputs

Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2023/2024 and the Council Tax for each of the parishes and towns within the district for the year 2023/2024.

The table below shows how an average Band D council bill is made up for South Hams District Council for 2023/24 as compared to the previous year.

Precepting Authority	Band D 2022/23	Band D 2023/24	£ Increase	% Increase	Date Approved
South Hams District Council	£180.42	£185.42	£5.00	2.77%	16 Feb 2023
Devon County Council Precept	£1,372.59	£1,419.21	£46.62	4.99%	16 Feb 2023
Adult Social Care Precept *	£183.87	£214.92	£31.05		
Devon & Cornwall Police & Crime Commissioner	£246.56	£261.56	£15.00	6.08%	27 Jan 2023
Devon & Somerset Fire & Rescue	£91.79	£96.79	£5.00	5.45%	15 Feb 2023
Average Parishes/Towns	£80.07	£83.29	£3.22	4.02%	
TOTAL	£2,155.30	£2,261.19	£105.89	4.91%	

*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 2023/24.</p> <p>As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2023/24 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 3.0% or up to and including £5 for 2023/24, 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	Council Tax Requirement - failure to calculate the council tax requirement correctly would result in a budget surplus or deficit. 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.
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 2023/24

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2023/24

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2023/24

Background Papers

The Local Government Finance Act 1992
The Local Government Act 2003
SLT Dec 2022 - Declaration of Council Tax Base for 2023/24
Council 16 Feb 2023 – Budget Proposals 2023/24

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 2023/2024

<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	256.70	Littlehempston	110.16
Aveton Gifford	394.25	Loddiswell	480.85
Berry Pomeroy	421.77	Malborough	522.10
Bickleigh	1,348.88	Marldon	884.58
Bigbury	419.31	Modbury	818.04
Blackawton	410.94	Newton & Noss	1,195.80
Brixton	1,102.53	North Huish	215.22
Buckfastleigh West	114.69	Rattery	220.20
Buckland-Tout-Saints	114.60	Ringmore	126.96
Charleton	283.41	Salcombe	1,934.74
Chivelstone	188.73	Shaugh Prior	293.58
Churchstow	250.13	Slapton	268.53
Cornwood	418.23	South Brent	1,023.26
Cornworthy	194.16	South Huish	445.30
Dartington	827.42	South Milton	249.35
Dartmouth	2,667.65	South Pool	122.62
Dean Prior	79.47	Sparkwell	492.47
Diptford	272.69	Staverton	364.24
Dittisham	346.83	Stoke Fleming	682.96
East Allington	324.82	Stoke Gabriel	766.23
East Portlemouth	179.00	Stokenham	1,092.27
Ermington	393.07	Strete	304.72
Frogmore & Sherford	227.19	Thurlestone	788.31
Halwell & Moreleigh	224.79	Totnes	2,973.55
Harberton	529.84	Ugborough	1,058.06
Harford	37.41	Wembury	1,485.98
Holbeton	318.08	West Alvington	266.80
Holne	138.11	Woodleigh	115.36
Ivybridge	3,981.75	Yealmpton	962.55
Kingsbridge	2,252.29		
Kingston	201.40		
Kingswear	764.07		
		Total	39,949.00

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Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

39,949.00 x £185.42 **£7,407,344**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2023/24 estimate	47,778,901		
<u>Add</u> Total town/parish precepts 2023/24	<u>3,327,310</u>		
		51,106,211	3(a)
Revenue Income			
<u>Less</u> Total income 2023/24 estimate (including contributions from reserves)	35,902,834		
<u>Less</u> (Localised Business Rates including Pooling Gain)	2,747,681		
<u>Less</u> Rural Services Delivery Grant	478,583		
<u>Less</u> Revenue Support Grant	138,000		
<u>Less</u> Services Grant	77,991		
<u>Less</u> Funding Guarantee	694,468		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	<u>332,000</u>		
		40,371,557	3(b)
Council Tax Requirement (including parish precepts)		10,734,654	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>10,734,654</u>		
Tax base	<u>39,949.00</u>	268.71	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		3,327,310	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>7,407,344</u>		
Tax base	<u>39,949.00</u>	185.42	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2022/23	2023/24
Council tax requirement excluding parish precepts (£'s)	7,061,585	7,407,344
Council tax base	39,139.70	39,949.00
Average Band D equivalent (£'s)	180.42	185.42
Increase in average Band D council tax		2.77%

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PARISH AND TOWN COUNCIL PRECEPTS 2023/2024

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	12,586	Littlehempston	3,826
Aveton Gifford	29,700	Loddiswell	37,655
Berry Pomeroy	16,371	Malborough	38,454
Bickleigh	104,303	Marldon	59,746
Bigbury	21,775	Modbury	54,500
Blackawton	19,000	Newton & Noss	79,411
Brixton	40,660	North Huish	5,000
Buckfastleigh West	7,250	Rattery	8,000
Buckland-Tout-Saints	5,170	Ringmore	8,060
Charleton	9,500	Salcombe	77,150
Chivelstone	5,750	Shaugh Prior	13,766
Churchstow	12,570	Slapton	25,876
Cornwood	27,320	South Brent	88,700
Cornworthy	7,731	South Huish	21,879
Dartington	31,019	South Milton	7,178
Dartmouth	488,037	South Pool	6,650
Dean Prior	6,100	Sparkwell	12,260
Diptford	15,525	Staverton	21,869
Dittisham	14,000	Stoke Fleming	29,472
East Allington	20,200	Stoke Gabriel	49,000
East Portlemouth	8,058	Stokenham	43,875
Ermington	17,400	Strete	14,700
Frogmore & Sherford	9,000	Thurlestone	36,300
Halwell & Moreleigh	10,600	Totnes	610,253
Harberton	19,112	Ugborough	33,368
Harford	990	Wembury	57,000
Holbeton	16,150	West Alvington	23,221
Holne	7,411	Woodleigh	581
Ivybridge	563,696	Yealmpton	57,000
Kingsbridge	198,675		
Kingston	11,130		
Kingswear	45,771	Total Precepts	<u><u>3,327,310</u></u>

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**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS
2023/2024**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Ashprington	1,484.62	1,732.06	1,979.50	2,226.93	2,721.80	3,216.68	3,711.55	4,453.86
Aveton Gifford	1,502.15	1,752.52	2,002.88	2,253.23	2,753.94	3,254.67	3,755.38	4,506.46
Berry Pomeroy	1,477.80	1,724.12	1,970.42	2,216.71	2,709.30	3,201.92	3,694.51	4,433.42
Bickleigh	1,503.48	1,754.08	2,004.66	2,255.23	2,756.38	3,257.56	3,758.71	4,510.46
Bigbury	1,486.55	1,734.32	1,982.08	2,229.83	2,725.34	3,220.87	3,716.38	4,459.66
Blackawton	1,482.76	1,729.89	1,977.02	2,224.14	2,718.39	3,212.65	3,706.90	4,448.28
Brixton	1,476.52	1,722.61	1,968.70	2,214.78	2,706.95	3,199.13	3,691.30	4,429.56
Buckfastleigh West	1,494.07	1,743.09	1,992.11	2,241.11	2,739.13	3,237.16	3,735.18	4,482.22
Buckland-Tout-Saints	1,482.00	1,729.02	1,976.02	2,223.01	2,717.00	3,211.02	3,705.01	4,446.02
Charleton	1,474.28	1,720.00	1,965.72	2,211.42	2,702.84	3,194.28	3,685.70	4,422.84
Chivelstone	1,472.24	1,717.63	1,963.00	2,208.37	2,699.11	3,189.87	3,680.61	4,416.74
Churchstow	1,485.43	1,733.01	1,980.59	2,228.15	2,723.29	3,218.44	3,713.58	4,456.30
Cornwood	1,495.48	1,744.73	1,993.98	2,243.22	2,741.71	3,240.21	3,738.70	4,486.44
Cornworthy	1,478.48	1,724.90	1,971.32	2,217.72	2,710.54	3,203.38	3,696.20	4,435.44
Dartington	1,476.92	1,723.09	1,969.24	2,215.39	2,707.69	3,200.01	3,692.31	4,430.78
Dartmouth	1,573.90	1,836.22	2,098.54	2,360.85	2,885.48	3,410.12	3,934.75	4,721.70
Dean Prior	1,503.10	1,753.63	2,004.15	2,254.66	2,755.69	3,256.74	3,757.76	4,509.32
Diptford	1,489.88	1,738.21	1,986.52	2,234.83	2,731.45	3,228.09	3,724.71	4,469.66
Dittisham	1,478.84	1,725.33	1,971.80	2,218.27	2,711.21	3,204.17	3,697.11	4,436.54
East Allington	1,493.39	1,742.30	1,991.20	2,240.09	2,737.88	3,235.69	3,733.48	4,480.18
East Portlemouth	1,481.94	1,728.95	1,975.94	2,222.92	2,716.89	3,210.89	3,704.86	4,445.84
Ermington	1,481.44	1,728.36	1,975.27	2,222.17	2,715.98	3,209.81	3,703.61	4,444.34
Frogmore & Sherford	1,478.34	1,724.74	1,971.13	2,217.51	2,710.28	3,203.07	3,695.85	4,435.02
Halwell & Moreleigh	1,483.37	1,730.61	1,977.84	2,225.06	2,719.51	3,213.98	3,708.43	4,450.12
Harberton	1,475.98	1,721.98	1,967.98	2,213.97	2,705.96	3,197.96	3,689.95	4,427.94
Harford	1,469.57	1,714.51	1,959.44	2,204.36	2,694.21	3,184.08	3,673.93	4,408.72
Holbeton	1,485.78	1,733.42	1,981.05	2,228.67	2,723.92	3,219.19	3,714.45	4,457.34
Holne	1,487.70	1,735.67	1,983.62	2,231.56	2,727.45	3,223.37	3,719.26	4,463.12
Ivybridge	1,546.31	1,804.04	2,061.76	2,319.47	2,834.90	3,350.35	3,865.78	4,638.94
Kingsbridge	1,510.74	1,762.54	2,014.33	2,266.11	2,769.68	3,273.27	3,776.85	4,532.22
Kingston	1,488.77	1,736.91	1,985.04	2,233.16	2,729.41	3,225.68	3,721.93	4,466.32
Kingswear	1,491.86	1,740.52	1,989.16	2,237.80	2,735.08	3,232.38	3,729.66	4,475.60
Littlehempston	1,475.08	1,720.94	1,966.79	2,212.63	2,704.32	3,196.03	3,687.71	4,425.26
Loddiswell	1,504.14	1,754.84	2,005.53	2,256.21	2,757.58	3,258.97	3,760.35	4,512.42
Malborough	1,501.03	1,751.21	2,001.39	2,251.55	2,751.89	3,252.24	3,752.58	4,503.10
Marldon	1,496.96	1,746.46	1,995.96	2,245.44	2,744.42	3,243.42	3,742.40	4,490.88
Modbury	1,496.34	1,745.75	1,995.14	2,244.52	2,743.29	3,242.09	3,740.86	4,489.04
Newton & Noss	1,496.20	1,745.58	1,994.95	2,244.31	2,743.04	3,241.79	3,740.51	4,488.62
North Huish	1,467.42	1,712.00	1,956.57	2,201.13	2,690.26	3,179.41	3,668.55	4,402.26

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS
2023/2024**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Rattery	1,476.15	1,722.19	1,968.21	2,214.23	2,706.27	3,198.34	3,690.38	4,428.46
Ringmore	1,494.25	1,743.30	1,992.35	2,241.38	2,739.46	3,237.55	3,735.63	4,482.76
Salcombe	1,478.52	1,724.95	1,971.37	2,217.78	2,710.61	3,203.46	3,696.30	4,435.56
Shaugh Prior	1,483.19	1,730.40	1,977.60	2,224.79	2,719.18	3,213.59	3,707.98	4,449.58
Slapton	1,516.17	1,768.88	2,021.57	2,274.26	2,779.64	3,285.05	3,790.43	4,548.52
South Brent	1,509.72	1,761.35	2,012.97	2,264.58	2,767.81	3,271.06	3,774.30	4,529.16
South Huish	1,484.68	1,732.14	1,979.59	2,227.03	2,721.92	3,216.83	3,711.71	4,454.06
South Milton	1,471.12	1,716.32	1,961.51	2,206.69	2,697.06	3,187.45	3,677.81	4,413.38
South Pool	1,488.08	1,736.11	1,984.12	2,232.13	2,728.15	3,224.19	3,720.21	4,464.26
Sparkwell	1,468.52	1,713.29	1,958.04	2,202.79	2,692.29	3,181.81	3,671.31	4,405.58
Staverton	1,491.96	1,740.63	1,989.29	2,237.94	2,735.25	3,232.58	3,729.90	4,475.88
Stoke Fleming	1,480.70	1,727.49	1,974.28	2,221.05	2,714.61	3,208.19	3,701.75	4,442.10
Stoke Gabriel	1,494.56	1,743.67	1,992.76	2,241.85	2,740.03	3,238.23	3,736.41	4,483.70
Stokenham	1,478.71	1,725.17	1,971.63	2,218.07	2,710.97	3,203.88	3,696.78	4,436.14
Strete	1,484.09	1,731.45	1,978.80	2,226.14	2,720.83	3,215.54	3,710.23	4,452.28
Thurlestone	1,482.63	1,729.75	1,976.85	2,223.95	2,718.15	3,212.38	3,706.58	4,447.90
Totnes	1,588.75	1,853.55	2,118.35	2,383.13	2,912.71	3,442.30	3,971.88	4,766.26
Ugborough	1,472.96	1,718.46	1,963.96	2,209.44	2,700.42	3,191.42	3,682.40	4,418.88
Wembury	1,477.50	1,723.77	1,970.02	2,216.26	2,708.75	3,201.27	3,693.76	4,432.52
West Alvington	1,509.96	1,761.63	2,013.29	2,264.94	2,768.25	3,271.58	3,774.90	4,529.88
Woodleigh	1,455.29	1,697.85	1,940.40	2,182.94	2,668.03	3,153.14	3,638.23	4,365.88
Yealmpton	1,491.41	1,739.99	1,988.56	2,237.12	2,734.25	3,231.40	3,728.53	4,474.24

COMPARISON OF PARISH/TOWN PRECEPTS IN 2022/23 AND 2023/24

Parish/Town	2022/23	2023/24	Increase/	Increase/	2022/23	2023/24	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 %
Ashpington	10,186	12,586	2,400	24%	39.91	49.03	9.12	23%
Aveton Gifford	27,000	29,700	2,700	10%	69.89	75.33	5.44	8%
Berry Pomeroy	17,956	16,371	(1,585)	(9%)	42.90	38.81	(4.09)	(10%)
Bickleigh	98,500	104,303	5,803	6%	73.66	77.33	3.67	5%
Bigbury	19,795	21,775	1,980	10%	47.25	51.93	4.68	10%
Blackawton	17,500	19,000	1,500	9%	42.86	46.24	3.38	8%
Brixton	36,245	40,660	4,415	12%	38.28	36.88	(1.40)	(4%)
Buckfastleigh West	5,938	7,250	1,312	22%	51.85	63.21	11.36	22%
Buckland-Tout-Saints	5,170	5,170	0	0%	45.96	45.11	(0.85)	(2%)
Charleton	9,000	9,500	500	6%	32.00	33.52	1.52	5%
Chivelstone	5,750	5,750	0	0%	30.63	30.47	(0.16)	(1%)
Churchstow	11,427	12,570	1,143	10%	46.51	50.25	3.74	8%
Cornwood	27,320	27,320	0	0%	65.84	65.32	(0.52)	(1%)
Cornworthy	7,500	7,731	231	3%	39.82	39.82	0.00	0%
Dartington	30,850	31,019	169	1%	37.49	37.49	0.00	0%
Dartmouth	490,000	488,037	(1,963)	0%	182.95	182.95	0.00	0%
Dean Prior	5,250	6,100	850	16%	67.02	76.76	9.74	15%
Diptford	14,100	15,525	1,425	10%	51.75	56.93	5.18	10%
Dittisham	12,000	14,000	2,000	17%	34.87	40.37	5.50	16%
East Allington	20,000	20,200	200	1%	62.51	62.19	(0.32)	(1%)
East Portlemouth	8,058	8,058	0	0%	45.03	45.02	(0.01)	0%
Ermington	18,274	17,400	(874)	(5%)	47.00	44.27	(2.73)	(6%)
Frogmore & Sherford	9,000	9,000	0	0%	39.68	39.61	(0.07)	0%
Halwell & Moreleigh	10,000	10,600	600	6%	45.95	47.16	1.21	3%
Harberton	18,930	19,112	182	1%	36.09	36.07	(0.02)	0%
Harford	990	990	0	0%	26.86	26.46	(0.40)	(1%)
Holbeton	15,381	16,150	769	5%	48.59	50.77	2.18	4%
Holne	7,006	7,411	405	6%	52.10	53.66	1.56	3%
Ivybridge	530,215	563,696	33,481	6%	134.91	141.57	6.66	5%
Kingsbridge	193,920	198,675	4,755	2%	88.21	88.21	0.00	0%
Kingston	10,600	11,130	530	5%	52.62	55.26	2.64	5%
Kingswear	46,443	45,771	(672)	(1%)	59.90	59.90	0.00	0%
Littlehempston	3,543	3,826	283	8%	33.34	34.73	1.39	4%
Loddiswell	37,655	37,655	0	0%	80.26	78.31	(1.95)	(2%)
Malborough	34,958	38,454	3,496	10%	68.46	73.65	5.19	8%
Marldon	45,650	59,746	14,096	31%	52.12	67.54	15.42	30%
Modbury	50,765	54,500	3,735	7%	63.27	66.62	3.35	5%
Newton & Noss	73,650	79,411	5,761	8%	62.59	66.41	3.82	6%
North Huish	4,000	5,000	1,000	25%	18.81	23.23	4.42	23%
Rattery	8,000	8,000	0	0%	37.23	36.33	(0.90)	(2%)
Ringmore	7,500	8,060	560	7%	59.23	63.48	4.25	7%
Salcombe	77,050	77,150	100	0%	40.22	39.88	(0.34)	(1%)
Shaugh Prior	13,366	13,766	400	3%	45.65	46.89	1.24	3%
Slapton	23,044	25,876	2,832	12%	86.10	96.36	10.26	12%
South Brent	83,625	88,700	5,075	6%	85.20	86.68	1.48	2%
South Huish	20,353	21,879	1,526	7%	45.73	49.13	3.40	7%
South Milton	6,836	7,178	342	5%	27.47	28.79	1.32	5%
South Pool	6,650	6,650	0	0%	54.32	54.23	(0.09)	0%
Sparkwell	12,242	12,260	18	0%	25.63	24.89	(0.74)	(3%)
Staverton	20,434	21,869	1,435	7%	57.09	60.04	2.95	5%
Stoke Fleming	24,410	29,472	5,062	21%	39.95	43.15	3.20	8%
Stoke Gabriel	49,000	49,000	0	0%	64.01	63.95	(0.06)	0%

COMPARISON OF PARISH/TOWN PRECEPTS IN 2022/23 AND 2023/24

Parish/Town	2022/23 Parish Precept £	2023/24 Parish Precept £	Increase/ (Decrease) in Precept £	Increase/ (Decrease) in Precept %	2022/23 Parish Band D £	2023/24 Parish Band D £	Increase/ (Decrease) in Band D £	Increase/ (Decrease) in Band D %
Stokenham	43,680	43,875	195	0%	40.17	40.17	0.00	0%
Strete	14,000	14,700	700	5%	46.35	48.24	1.89	4%
Thurlestone	33,000	36,300	3,300	10%	42.30	46.05	3.75	9%
Totnes	545,986	610,253	64,267	12%	186.57	205.23	18.66	10%
Ugborough	28,300	33,368	5,068	18%	31.46	31.54	0.08	0%
Wembury	50,444	57,000	6,556	13%	34.34	38.36	4.02	12%
West Alvington	21,110	23,221	2,111	10%	79.28	87.04	7.76	10%
Woodleigh	554	581	27	5%	4.94	5.04	0.10	2%
Yealmpton	54,000	57,000	3,000	6%	56.65	59.22	2.57	5%
Total	3,134,109	3,327,310	193,201	6%				