

South Hams Council Tax Setting Committee



Title:	Agenda
Date:	Thursday, 22nd February, 2024
Time:	11.00 am
Venue:	Council Chamber - Follaton House
Full Members:	<p style="text-align: center;">Chairman Cllr Brazil</p> <p style="text-align: center;">Vice Chairman</p> <p><i>Members:</i> Cllr Birch Cllr Thomas 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 and authorise the Chairman to sign the minutes of the meeting of the Council Tax Setting Committee held on 22 February 2023

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 2024/25

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 COMMITTEE
HELD AT 9.30am ON WEDNESDAY, 22 FEBRUARY 2023 IN THE COUNCIL
CHAMBER, FOLLATON HOUSE, TOTNES**

MEMBERS

* Cllr J A Pearce - Chairman

* Cllr H D Bastone

* Cllr J Brazil

* Cllr M Long

* Denotes attendance

∅ Denotes apology for absence

Officers in attendance:

All Agenda Items: Section 151 Officer; and Democratic Services Manager

CTSC.1/22 MINUTES

The minutes of the meeting of the Council Tax Setting Panel held on 22 February 2022 were confirmed as a true and correct record.

CTSC.2/22 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.3/22 DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2023/2024

Consideration was given to a report that calculated and set out the Council Tax for 2023/24, 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 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 being 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 as set out at Appendix A of the published agenda report;
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 as set out at Appendix B of the published agenda report;
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 as set out at Appendix B of the published agenda report:
- (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 set out in **Appendix C** to the presented agenda report **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 of the published agenda report (total of all valuation band council taxes for South Hams District Council including parishes, county, police and crime commissioner and fire authority)**; and

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** of the presented agenda report).

(Meeting commenced at 9:30 am and concluded at 9.35 am).

Chairman

Agenda Item 3

Report to: **Council Tax Setting Panel**

Date: **22 February 2024**

Title: **Council Tax 2024-2025**

Portfolio Area: **Finance – Cllr J Brazil**

Wards Affected: **ALL**

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

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

Contact: Helen.Darch@swdevon.gov.uk 01822 813317
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 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 40,528.94 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 2024/25 (excluding Parish precepts) is calculated at £7,739,406 (**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) £54,169,320 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) £42,726,322 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) £11,442,998 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) £282.34 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) £3,703,592 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) £190.96

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	1,143.78	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 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 2024/25 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 15 February 2024. 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 2024/25 are detailed in Appendix C and total £3,703,592. The increase in the average Band D Council Tax for Town and Parish Councils is 9.71% and results in an average Band D Council Tax figure of £91.38 for 2024/25.

(ii) Devon County Council

Devon County Council met on 15th February 2024 and set their precept at £69,534,286.49 adjusted by a contribution from the Collection Fund surplus of £362,000. This results in a Band D Council

Tax of £1,715.67. This is an increase of £81.54 (See Section 3) of which £32.67 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 2nd February 2024 and set their precept at £11,125,194.03, adjusted by a contribution from the Collection Fund surplus of £58,000. This results in a Band D Council Tax of £274.50.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire & Rescue Service met on 16th February 2024 and set their precept at £4,039,925, adjusted by a contribution from the Collection Fund deficit of £21,000. This results in a Band D Council Tax of £99.68.

3. Outcomes/outputs

Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2024/2025 and the Council Tax for each of the parishes and towns within the district for the year 2024/2025.

The table below shows how an average Band D council bill is made up for South Hams District Council for 2024/25 as compared to the previous year.

Precepting Authority	Band D 2023/24	Band D 2024/25	£ Increase	% Increase	Date Approved
South Hams District Council	£185.42	£190.96	£5.54	2.99%	15 Feb 2024
Devon County Council Precept	£1,419.21	£1,468.08	£48.87	4.99%	15 Feb 2024
Adult Social Care Precept *	£214.92	£247.59	£32.67		
Devon & Cornwall Police & Crime Commissioner	£261.56	£274.50	£12.94	4.95%	2 Feb 2024
Devon & Somerset Fire & Rescue	£96.79	£99.68	£2.89	2.99%	16 Feb 2024
Average Parishes/Towns	£83.29	£91.38	£8.09	9.71%	
TOTAL	£2,261.19	£2,372.19	£111.00	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 2024/25.</p> <p>As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2024/25 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 2024/25, whichever is the greater.</p> <p>In the case of South Hams District Council, the 2.99% 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 2024/25

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2024/25

Appendix D – County, Police and Crime Commissioner, Fire Authority,
District and Parish/Town Requirements 2024/25

Background Papers

The Local Government Finance Act 1992

The Local Government Act 2003

SLT Dec 2023 - Declaration of Council Tax Base for 2024/25

Council 15 Feb 2024 – Budget Proposals 2024/25

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 2024/2025

<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	255.95	Littlehempston	109.33
Aveton Gifford	389.78	Loddiswell	486.48
Berry Pomeroy	421.55	Malborough	525.52
Bickleigh	1,380.69	Marldon	889.78
Bigbury	435.68	Modbury	819.52
Blackawton	411.87	Newton & Noss	1,198.89
Brixton	1,244.86	North Huish	220.19
Buckfastleigh West	116.09	Rattery	227.93
Buckland-Tout-Saints	114.93	Ringmore	131.09
Charleton	281.58	Salcombe	1,965.96
Chivelstone	201.21	Shaugh Prior	294.01
Churchstow	248.26	Slapton	275.54
Cornwood	418.52	South Brent	1,026.28
Cornworthy	197.53	South Huish	455.39
Dartington	853.72	South Milton	248.53
Dartmouth	2,703.54	South Pool	116.42
Dean Prior	79.64	Sparkwell	505.55
Diptford	272.69	Staverton	367.10
Dittisham	346.83	Stoke Fleming	743.52
East Allington	326.62	Stoke Gabriel	767.87
East Portlemouth	182.41	Stokenham	1,098.11
Ermington	392.39	Strete	300.34
Frogmore & Sherford	224.85	Thurlestone	780.61
Halwell & Moreleigh	225.59	Totnes	3,000.38
Harberton	537.79	Ugborough	1,121.73
Harford	37.37	Wembury	1,498.15
Holbeton	311.68	West Alvington	264.67
Holne	133.36	Woodleigh	116.01
Ivybridge	3,990.18	Yealmpton	963.69
Kingsbridge	2,292.59		
Kingston	204.08		
Kingswear	776.52		
		Total	40,528.94

This page is intentionally left blank

Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

40,528.94 x £190.96 **£7,739,406**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2024/25 estimate	50,465,728		
<u>Add</u> Total town/parish precepts 2024/25	<u>3,703,592</u>		
		54,169,320	3(a)
Revenue Income			
<u>Less</u> Total income 2024/25 estimate (including contributions from reserves)	37,330,834		
<u>Less</u> (Localised Business Rates including Pooling Gain)	3,578,529		
<u>Less</u> Rural Services Delivery Grant	554,149		
<u>Less</u> Revenue Support Grant	147,100		
<u>Less</u> Services Grant	13,464		
<u>Less</u> Funding Guarantee	653,246		
<u>Less</u> Increase in revenue collections and recovery	390,000		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	<u>59,000</u>		
		42,726,322	3(b)
Council Tax Requirement (including parish precepts)		11,442,998	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>11,442,998</u>		
Tax base	<u>40,528.94</u>	282.34	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		3,703,592	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>7,739,406</u>		
Tax base	<u>40,528.94</u>	190.96	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2023/24	2024/25
Council tax requirement excluding parish precepts (£'s)	7,407,344	7,739,406
Council tax base	39,949.00	40,528.94
Average Band D equivalent (£'s)	185.42	190.96
Increase in average Band D council tax		2.99%

This page is intentionally left blank

PARISH AND TOWN COUNCIL PRECEPTS 2024/2025

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	14,086	Littlehempston	4,323
Aveton Gifford	34,650	Loddiswell	37,655
Berry Pomeroy	16,366	Malborough	42,299
Bickleigh	110,025	Marldon	64,000
Bigbury	21,775	Modbury	57,325
Blackawton	23,000	Newton & Noss	88,791
Brixton	45,238	North Huish	5,000
Buckfastleigh West	8,100	Rattery	8,600
Buckland-Tout-Saints	5,730	Ringmore	8,060
Charleton	10,000	Salcombe	152,172
Chivelstone	5,750	Shaugh Prior	15,142
Churchstow	13,513	Slapton	29,172
Cornwood	28,550	South Brent	94,000
Cornworthy	10,100	South Huish	24,067
Dartington	35,000	South Milton	7,896
Dartmouth	575,883	South Pool	6,650
Dean Prior	6,650	Sparkwell	13,188
Diptford	20,183	Staverton	23,415
Dittisham	16,000	Stoke Fleming	34,447
East Allington	20,000	Stoke Gabriel	49,000
East Portlemouth	8,058	Stokenham	46,275
Ermington	16,234	Strete	18,375
Frogmore & Sherford	12,023	Thurlestone	35,947
Halwell & Moreleigh	10,600	Totnes	656,022
Harberton	21,364	Ugborough	37,150
Harford	990	Wembury	68,400
Holbeton	17,765	West Alvington	27,865
Holne	7,370	Woodleigh	610
Ivybridge	588,773	Yealmpton	60,000
Kingsbridge	210,711		
Kingston	11,686		
Kingswear	61,573	Total Precepts	<u><u>3,703,592</u></u>

This page is intentionally left blank

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2024/2025**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Ashpington	1,557.23	1,816.76	2,076.30	2,335.84	2,854.92	3,373.99	3,893.07	4,671.68
Aveton Gifford	1,579.81	1,843.10	2,106.40	2,369.71	2,896.32	3,422.91	3,949.52	4,739.42
Berry Pomeroy	1,546.42	1,804.15	2,061.89	2,319.63	2,835.11	3,350.57	3,866.05	4,639.26
Bickleigh	1,573.67	1,835.94	2,098.22	2,360.50	2,885.06	3,409.61	3,934.17	4,721.00
Bigbury	1,553.86	1,812.83	2,071.81	2,330.79	2,848.75	3,366.69	3,884.65	4,661.58
Blackawton	1,557.77	1,817.39	2,077.02	2,336.65	2,855.91	3,375.16	3,894.42	4,673.30
Brixton	1,544.77	1,802.22	2,059.68	2,317.15	2,832.08	3,346.99	3,861.92	4,634.30
Buckfastleigh West	1,567.05	1,828.23	2,089.40	2,350.58	2,872.93	3,395.28	3,917.63	4,701.16
Buckland-Tout-Saints	1,553.78	1,812.74	2,071.70	2,330.67	2,848.60	3,366.52	3,884.45	4,661.34
Charleton	1,544.21	1,801.58	2,058.94	2,316.32	2,831.06	3,345.79	3,860.53	4,632.64
Chivelstone	1,539.59	1,796.19	2,052.78	2,309.39	2,822.59	3,335.78	3,848.98	4,618.78
Churchstow	1,556.83	1,816.29	2,075.76	2,335.24	2,854.19	3,373.12	3,892.07	4,670.48
Cornwood	1,566.02	1,827.02	2,088.02	2,349.03	2,871.04	3,393.04	3,915.05	4,698.06
Cornworthy	1,554.63	1,813.73	2,072.83	2,331.94	2,850.15	3,368.35	3,886.57	4,663.88
Dartington	1,547.87	1,805.85	2,063.82	2,321.81	2,837.77	3,353.72	3,869.68	4,643.62
Dartmouth	1,662.55	1,939.63	2,216.72	2,493.82	3,048.01	3,602.18	4,156.37	4,987.64
Dean Prior	1,576.21	1,838.90	2,101.60	2,364.31	2,889.72	3,415.11	3,940.52	4,728.62
Diptford	1,569.88	1,831.52	2,093.17	2,354.82	2,878.12	3,401.40	3,924.70	4,709.64
Dittisham	1,551.29	1,809.84	2,068.38	2,326.94	2,844.04	3,361.13	3,878.23	4,653.88
East Allington	1,561.36	1,821.58	2,081.81	2,342.04	2,862.50	3,382.94	3,903.40	4,684.08
East Portlemouth	1,549.99	1,808.32	2,066.65	2,324.99	2,841.66	3,358.32	3,874.98	4,649.98
Ermington	1,548.12	1,806.14	2,064.15	2,322.18	2,838.22	3,354.26	3,870.30	4,644.36
Frogmore & Sherford	1,556.19	1,815.55	2,074.91	2,334.28	2,853.01	3,371.73	3,890.47	4,668.56
Halwell & Moreleigh	1,551.87	1,810.51	2,069.15	2,327.80	2,845.09	3,362.37	3,879.67	4,655.60
Harberton	1,547.03	1,804.86	2,062.70	2,320.54	2,836.22	3,351.89	3,867.57	4,641.08
Harford	1,538.20	1,794.56	2,050.93	2,307.30	2,820.04	3,332.76	3,845.50	4,614.60
Holbeton	1,558.54	1,818.29	2,078.05	2,337.81	2,857.33	3,376.83	3,896.35	4,675.62
Holne	1,557.38	1,816.94	2,076.50	2,336.07	2,855.20	3,374.32	3,893.45	4,672.14
Ivybridge	1,618.91	1,888.73	2,158.54	2,428.37	2,968.01	3,507.64	4,047.28	4,856.74
Kingsbridge	1,581.81	1,845.45	2,109.08	2,372.72	2,899.99	3,427.26	3,954.53	4,745.44
Kingston	1,558.71	1,818.50	2,078.28	2,338.07	2,857.64	3,377.21	3,896.78	4,676.14
Kingswear	1,573.40	1,835.63	2,097.86	2,360.10	2,884.57	3,409.03	3,933.50	4,720.20
Littlehempston	1,546.90	1,804.71	2,062.53	2,320.35	2,835.99	3,351.61	3,867.25	4,640.70
Loddiswell	1,572.14	1,834.16	2,096.18	2,358.21	2,882.26	3,406.30	3,930.35	4,716.42
Malborough	1,574.20	1,836.56	2,098.93	2,361.30	2,886.04	3,410.76	3,935.50	4,722.60
Marldon	1,568.49	1,829.91	2,095.74	2,352.74	2,875.57	3,398.40	3,921.23	4,705.48

**TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN
REQUIREMENTS 2024/2025**

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Modbury	1,567.17	1,828.37	2,089.56	2,350.76	2,873.15	3,395.54	3,917.93	4,701.52
Newton & Noss	1,569.91	1,831.56	2,093.21	2,354.87	2,878.18	3,401.48	3,924.78	4,709.74
North Huish	1,535.68	1,791.62	2,047.57	2,303.52	2,815.42	3,327.30	3,839.20	4,607.04
Rattery	1,545.69	1,803.31	2,060.92	2,318.54	2,833.77	3,349.00	3,864.23	4,637.08
Ringmore	1,561.53	1,821.78	2,082.03	2,342.29	2,862.80	3,383.30	3,903.82	4,684.58
Salcombe	1,572.14	1,834.16	2,096.18	2,358.21	2,882.26	3,406.30	3,930.35	4,716.42
Shaugh Prior	1,554.87	1,814.02	2,073.16	2,332.31	2,850.60	3,368.89	3,887.18	4,664.62
Slapton	1,591.12	1,856.30	2,121.49	2,386.68	2,917.06	3,447.42	3,977.80	4,773.36
South Brent	1,581.60	1,845.20	2,108.79	2,372.40	2,899.60	3,426.80	3,954.00	4,744.80
South Huish	1,555.77	1,815.07	2,074.36	2,333.66	2,852.25	3,370.84	3,889.43	4,667.32
South Milton	1,541.72	1,798.67	2,055.62	2,312.58	2,826.49	3,340.39	3,854.30	4,625.16
South Pool	1,558.62	1,818.39	2,078.15	2,337.93	2,857.47	3,377.01	3,896.55	4,675.86
Sparkwell	1,537.93	1,794.25	2,050.57	2,306.90	2,819.55	3,332.19	3,844.83	4,613.80
Staverton	1,563.06	1,823.57	2,084.07	2,344.59	2,865.61	3,386.63	3,907.65	4,689.18
Stoke Fleming	1,551.43	1,809.99	2,068.56	2,327.14	2,844.29	3,361.42	3,878.57	4,654.28
Stoke Gabriel	1,563.08	1,823.59	2,084.10	2,344.62	2,865.65	3,386.67	3,907.70	4,689.24
Stokenham	1,548.63	1,806.74	2,064.84	2,322.95	2,839.16	3,355.37	3,871.58	4,645.90
Strete	1,561.33	1,821.54	2,081.76	2,341.99	2,862.44	3,382.87	3,903.32	4,683.98
Thurlestone	1,551.24	1,809.78	2,068.31	2,326.86	2,843.94	3,361.02	3,878.10	4,653.72
Totnes	1,666.31	1,944.02	2,221.74	2,499.46	3,054.90	3,610.33	4,165.77	4,998.92
Ugborough	1,542.62	1,799.72	2,056.82	2,313.93	2,828.14	3,342.34	3,856.55	4,627.86
Wembury	1,550.98	1,809.47	2,067.97	2,326.47	2,843.47	3,360.45	3,877.45	4,652.94
West Alvington	1,590.73	1,855.84	2,120.96	2,386.09	2,916.34	3,446.57	3,976.82	4,772.18
Woodleigh	1,524.05	1,778.05	2,032.06	2,286.07	2,794.09	3,302.10	3,810.12	4,572.14
Yealmpton	1,562.05	1,822.38	2,082.72	2,343.07	2,863.76	3,384.43	3,905.12	4,686.14

COMPARISON OF PARISH/TOWN PRECEPTS IN 2023/24 AND 2024/25

Parish/Town	2023/24	2024/25	Increase/	Increase/	2023/24	2024/25	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	12,586	14,086	1,500	12%	49.03	55.03	6.00	12%
Aveton Gifford	29,700	34,650	4,950	17%	75.33	88.90	13.57	18%
Berry Pomeroy	16,371	16,366	(5)	0%	38.81	38.82	0.01	0%
Bickleigh	104,303	110,025	5,722	5%	77.33	79.69	2.36	3%
Bigbury	21,775	21,775	0	0%	51.93	49.98	(1.95)	(4%)
Blackawton	19,000	23,000	4,000	21%	46.24	55.84	9.60	21%
Brixton	40,660	45,238	4,578	11%	36.88	36.34	(0.54)	(1%)
Buckfastleigh West	7,250	8,100	850	12%	63.21	69.77	6.56	10%
Buckland-Tout-Saints	5,170	5,730	560	11%	45.11	49.86	4.75	11%
Charleton	9,500	10,000	500	5%	33.52	35.51	1.99	6%
Chivelstone	5,750	5,750	0	0%	30.47	28.58	(1.89)	(6%)
Churchstow	12,570	13,513	943	8%	50.25	54.43	4.18	8%
Cornwood	27,320	28,550	1,230	5%	65.32	68.22	2.90	4%
Cornworthy	7,731	10,100	2,369	31%	39.82	51.13	11.31	28%
Dartington	31,019	35,000	3,981	13%	37.49	41.00	3.51	9%
Dartmouth	488,037	575,883	87,846	18%	182.95	213.01	30.06	16%
Dean Prior	6,100	6,650	550	9%	76.76	83.50	6.74	9%
Diptford	15,525	20,183	4,658	30%	56.93	74.01	17.08	30%
Dittisham	14,000	16,000	2,000	14%	40.37	46.13	5.76	14%
East Allington	20,200	20,000	(200)	(1%)	62.19	61.23	(0.96)	(2%)
East Portlemouth	8,058	8,058	0	0%	45.02	44.18	(0.84)	(2%)
Ermington	17,400	16,234	(1,166)	(7%)	44.27	41.37	(2.90)	(7%)
Frogmore & Sherford	9,000	12,023	3,023	34%	39.61	53.47	13.86	35%
Halwell & Moreleigh	10,600	10,600	0	0%	47.16	46.99	(0.17)	0%
Harberton	19,112	21,364	2,252	12%	36.07	39.73	3.66	10%
Harford	990	990	0	0%	26.46	26.49	0.03	0%
Holbeton	16,150	17,765	1,615	10%	50.77	57.00	6.23	12%
Holne	7,411	7,370	(41)	(1%)	53.66	55.26	1.60	3%
Ivybridge	563,696	588,773	25,077	4%	141.57	147.56	5.99	4%
Kingsbridge	198,675	210,711	12,036	6%	88.21	91.91	3.70	4%
Kingston	11,130	11,686	556	5%	55.26	57.26	2.00	4%
Kingswear	45,771	61,573	15,802	35%	59.90	79.29	19.39	32%
Littlehempston	3,826	4,323	497	13%	34.73	39.54	4.81	14%
Loddiswell	37,655	37,655	0	0%	78.31	77.40	(0.91)	(1%)
Malborough	38,454	42,299	3,845	10%	73.65	80.49	6.84	9%
Marldon	59,746	64,000	4,254	7%	67.54	71.93	4.39	6%
Modbury	54,500	57,325	2,825	5%	66.62	69.95	3.33	5%
Newton & Noss	79,411	88,791	9,380	12%	66.41	74.06	7.65	12%
North Huish	5,000	5,000	0	0%	23.23	22.71	(0.52)	(2%)
Rattery	8,000	8,600	600	8%	36.33	37.73	1.40	4%
Ringmore	8,060	8,060	0	0%	63.48	61.48	(2.00)	(3%)
Salcombe	77,150	152,172	75,022	97%	39.88	77.40	37.52	94%
Shaugh Prior	13,766	15,142	1,376	10%	46.89	51.50	4.61	10%
Slapton	25,876	29,172	3,296	13%	96.36	105.87	9.51	10%
South Brent	88,700	94,000	5,300	6%	86.68	91.59	4.91	6%
South Huish	21,879	24,067	2,188	10%	49.13	52.85	3.72	8%
South Milton	7,178	7,896	718	10%	28.79	31.77	2.98	10%
South Pool	6,650	6,650	0	0%	54.23	57.12	2.89	5%
Sparkwell	12,260	13,188	928	8%	24.89	26.09	1.20	5%
Staverton	21,869	23,415	1,546	7%	60.04	63.78	3.74	6%
Stoke Fleming	29,472	34,447	4,975	17%	43.15	46.33	3.18	7%
Stoke Gabriel	49,000	49,000	0	0%	63.95	63.81	(0.14)	0%

COMPARISON OF PARISH/TOWN PRECEPTS IN 2023/24 AND 2024/25

Parish/Town	2023/24	2024/25	Increase/	Increase/	2023/24	2024/25	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 %
Stokenham	43,875	46,275	2,400	5%	40.17	42.14	1.97	5%
Strete	14,700	18,375	3,675	25%	48.24	61.18	12.94	27%
Thurlestone	36,300	35,947	(353)	(1%)	46.05	46.05	0.00	0%
Totnes	610,253	656,022	45,769	8%	205.23	218.65	13.42	7%
Ugborough	33,368	37,150	3,782	11%	31.54	33.12	1.58	5%
Wembury	57,000	68,400	11,400	20%	38.36	45.66	7.30	19%
West Alvington	23,221	27,865	4,644	20%	87.04	105.28	18.24	21%
Woodleigh	581	610	29	5%	5.04	5.26	0.22	4%
Yealmpton	57,000	60,000	3,000	5%	59.22	62.26	3.04	5%
Total	3,327,310	3,703,592	376,282	11%				