

1. MINUTES

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To approve as a correct record and authorise the Chairman to sign the minutes of the meeting of the Council Tax Setting Panel held on 26 February 2015;

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 2016/17

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 (report to follow).

MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL HELD AT FOLLATON HOUSE, TOTNES ON THURSDAY 26 FEBRUARY 2015

MEMBERS

* Cllr P W Hitchins - Chairman

* Cllr K J Baldry

* Cllr R J Tucker

∅ Cllr R J Foss

* Denotes attendance

∅ Denotes apology for absence

Also in attendance:

Cllr M J Hicks

Officers in attendance:

All Agenda Items: Finance COP Lead, Finance Business Partner, Specialist -
Accountant and Member Services Manager

CTSP.1/14 **MINUTES**

The minutes of the meeting of the Panel held on 27 February 2014 were approved as a correct record and signed by the Chairman.

CTSP.2/14 **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.3/14 **DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2015/2016**

Consideration was given to a report which calculated and set out the Council Tax for 2015/16, having taken into account the precepts as notified from Devon County Council, Devon and Cornwall Police and Crime Commissioner, Devon and Somerset Fire and Rescue Authority, and the Town and Parish Councils.

The Finance COP Lead highlighted particular areas within the report and responded to queries. One Member noted that some town and parish councils had put forward a large percentage increase in their precept. He suggested that Government be lobbied to cap town and parish councils and prevent significant increases. The Finance COP Lead advised that if Government were to cap town and parish councils then it was likely that the cap would only apply to the larger councils with a precept of more than £100 per Band D property.

Members also noted that the district council had agreed a nil percent increase in council tax yet the council tax bills that landed on peoples doorsteps would have increased as a result of other precepting authorities increasing their element of the council tax bill.

It was then:

RESOLVED

1. That it be noted that in December 2014 the Senior Management Team, under delegated authority from full Council, approved the Council Tax Base for the year 2015/16
 - (a) for the whole Council area as 36,606.88 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 2015/16 (excluding Parish precepts) is calculated at £5,323,372 (**Appendix B**).

3. That the following amounts are calculated by the Council for the year 2015/16 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
 - (a) £43,828,213 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) £36,823,255 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) £7,004,958 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) £191.36 being the amount at 3(c) above (Item R), all divided by the Council tax base(1(a) above), calculated by the Council, 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) £1,681,586 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) £145.42 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above 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	774.18	903.21	1,032.24	1,161.27	1,419.33	1,677.39	1,935.45	2,322.54
Police & Crime Commissioner's tax requirements	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
Devon & Somerset Fire & Rescue Authority's tax requirements	52.28	60.99	69.71	78.42	95.85	113.27	130.70	156.84

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 2015/16 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 has concluded that the basic amount of Council Tax for South Hams District Council for 2015/16 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992. (see calculation at **Appendix B**).

(Meeting commenced at 10.00am and concluded at 10.11am).

Chairman

Agenda Item 3

Report to: **Council Tax Setting Panel**

Date: **25 February 2016**

Title: **Council Tax 2016-2017**

Portfolio Area: **Support Services**

Wards Affected: **ALL**

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

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

Author: **Angela Endean** Role: **Specialist - Accountant**
Lisa Buckle **Finance Community of Practice Lead**

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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 January 2016 the Senior Leadership Team, under delegated authority from full Council, approved the Council Tax Base for the year 2016/17
 - (a) for the whole Council area as 37,003.99 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 2016/17 (excluding Parish precepts) is calculated at £5,566,140 (**Appendix B**).
3. That the following amounts are calculated by the Council for the year 2016/17 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 (**Appendix B**):
 - (a) £43,098,040 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) £35,686,682 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) £7,411,358 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) 200.29 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) £1,845,218 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) £150.42

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	805.08	939.26	1,073.44	1,207.62	1,475.98	1,744.34	2,012.70	2,415.24
Police & Crime Commissioner's tax requirements	115.23	134.43	153.64	172.84	211.25	249.66	288.07	345.68
Devon & Somerset Fire & Rescue Authority's tax requirements	53.32	62.21	71.09	79.98	97.75	115.53	133.30	159.96

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 2016/17 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 2016/17 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 2016. 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 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 2016/17 are detailed in Appendix C and total £1,845,218. The increase in the average Band D Council Tax for Town and Parish Councils is 8.55% and results in an average Band D Council Tax figure of £49.87 for 2016/17.

(ii) Devon County Council

Devon County Council met on 18th February 2016 and set their precept at £44,686,758.40 adjusted by a Collection Fund contribution of £1,270,000. This results in a Band D Council Tax of £1,207.62. This is an increase of £46.35 (See Section 3) of which £23.23 relates to the Adult Social Care Precept.

(iii) Devon and Cornwall Police and Crime Commissioner

The Police and Crime Panel met on 5th February 2016 and set their precept at £6,395,769.63, adjusted by a Collection Fund

contribution of £185,000. This results in a Band D Council Tax of £172.84.

(iv) Devon and Somerset Fire and Rescue Authority

Devon & Somerset Fire & Rescue Service met on 19th February 2016 and set their precept at £2,959,579, adjusted by a Collection Fund contribution of £85,000. This results in a Band D Council Tax of £79.98.

3. Outcomes/outputs

Council Tax Setting Panel are requested to approve the formal Council Tax Resolutions for the year 2016/2017 and the Council Tax for each of the parishes and towns within the district for the year 2016/2017.

The table below shows how an average Band D council bill is made up for South Hams District Council for 2016/17 as compared to the previous year.

Precepting Authority	Band D 2015/16	Band D 2016/17	£ Increase	% Increase	Date Approved
South Hams District Council	£145.42	£150.42	£5.00	3.44%	11 Feb 2016
Devon County Council Precept	£1,161.27	£1,184.39	£23.12	1.99%	18 Feb 2016
Adult Social Care Precept *		£23.23	£23.23	2.00%	
Devon & Cornwall Police & Crime Commissioner	£169.47	£172.84	£3.37	1.99%	5 Feb 2016
Devon & Somerset Fire & Rescue	£78.42	£79.98	£1.56	1.99%	19 Feb 2016
Average Parishes/Towns	£45.94	£49.87	£3.93	8.55%	
TOTAL	£1,600.52	£1,660.73	£60.21	3.76%	

*This is an additional precept for authorities who have Adult Social Care responsibilities. These authorities are able to add 2% onto their base precept with the funds generated being spent specifically on Adult Social Care.

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 2016/17.</p> <p>As billing authority, the Council must determine whether the Council's basic amount of Council Tax for 2016/17 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. Where the amount of council tax for a financial year is "excessive" within the meaning of the principles, it will place the authority under a duty to hold a referendum. For shire district councils the relevant amount of council tax in 2016/17 will require a referendum if it is either:</p> <ul style="list-style-type: none">• 2%; or more than 2% above its 2015/16 level: and• more than 2% above its 2015/16 level

		This means an authority would need to exceed both referendum principles in order to be subject to a referendum; exceeding one principle but not the other would not require a referendum. In the case of South Hams District Council the £5 increase will not trigger a council tax referendum.
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 2016/17

Appendix B - Calculations relating to recommendations

Appendix C - Parish and Town Council Precepts 2016/17

Appendix D – County, Police and Crime Commissioner, Fire Authority, District and Parish/Town Requirements 2016/17

Background Papers

The Local Government Finance Act 1992

The Local Government Act 2003

SLT Jan 16 - Declaration of Council Tax Base

Council 11 Feb 2016 – Budget Proposals 2016/17

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
If exempt information, public (part 1) report also drafted.	N/A

PARISH AND TOWN COUNCIL TAX BASES 2016/2017

<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	249.28	Littlehempston	99.03
Aveton Gifford	391.19	Loddiswell	444.25
Berry Pomeroy	344.84	Malborough	461.74
Bickleigh	1,294.69	Marldon	837.91
Bigbury	406.76	Modbury	676.00
Blackawton	345.36	Newton & Noss	1,114.08
Brixton	629.99	North Huish	207.55
Buckfastleigh West	116.87	Rattery	199.65
Buckland-Tout-Saints	105.78	Ringmore	125.48
Charleton	266.96	Salcombe	1,944.23
Chivelstone	184.66	Shaugh Prior	285.07
Churchstow	216.01	Slapton	256.42
Cornwood	409.39	South Brent	966.62
Cornworthy	183.02	South Huish	459.83
Dartington	690.22	South Milton	240.32
Dartmouth	2,743.23	South Pool	113.08
Dean Prior	73.81	Sparkwell	453.70
Diptford	246.90	Staverton	336.43
Dittisham	347.13	Stoke Fleming	545.01
East Allington	317.17	Stoke Gabriel	690.80
East Portlemouth	175.99	Stokenham	1,079.54
Ermington	372.40	Strete	290.74
Frogmore & Sherford	221.60	Thurlestone	747.38
Halwell & Moreleigh	187.78	Totnes	2,627.62
Harberton	503.46	Ugborough	728.66
Harford	38.83	Wembury	1,403.15
Holbeton	300.67	West Alvington	247.15
Holne	133.36	Woodleigh	101.80
Ivybridge	3,749.60	Yealmpton	933.61
Kingsbridge	2,155.95		
Kingston	196.08		
Kingswear	788.16		
		Total	37,003.99

Recommendation 2

Calculation of Council Tax Requirement

Council Tax Base x Average Band D Council Tax

37,003.99 x £150.42 **£5,566,140**

Recommendation 3

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

	£	£	
Revenue Expenditure			
Gross revenue expenditure 2016/17 estimate	41,252,822		
<u>Add</u> Total town/parish precepts 2016/17	<u>1,845,218</u>		
		43,098,040	3(a)
Revenue Income			
<u>Less</u> Total income 2016/17 estimate (including contributions from reserves)	32,501,100		
<u>Less</u> Revenue Support Grant, Business Rates and Transition Grant	2,570,046		
Rural Services Delivery Grant	405,536		
<u>Less</u> Estimated surplus on Collection Fund in respect of Council Tax (SHDC share)	<u>210,000</u>		
		35,686,682	3(b)
Council Tax Requirement (including parish precepts)		7,411,358	3(c)
Band D Council Tax for District & Parish/town requirements			
Council Tax Requirement above	<u>7,411,358</u>		
Tax base	37,003.99	200.29	3(d)
Total Parish/Town Council Precepts (as per attached Appendix C)		1,845,218	3(e)
Band D Council Tax for District requirement			
Council Tax Requirement (excluding parish precepts)	<u>5,566,140</u>		
Tax base	37,003.99	150.42	3(f)

Recommendation 6

Comparison of Average Band D Council Tax

	2015/16	2016/17
Council tax requirement excluding parish precepts (£'s)	5,323,372	5,566,140
Council tax base	36,606.88	37,003.99
Average Band D equivalent (£'s)	145.42	150.42
Increase in average Band D council tax		3.44%

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PARISH AND TOWN COUNCIL PRECEPTS 2016/2017

<u>Parish/Town</u>	<u>Precept</u>	<u>Parish/Town</u>	<u>Precept</u>
	£		£
Ashprington	5,400	Littlehempston	2,898
Aveton Gifford	21,650	Loddiswell	20,515
Berry Pomeroy	4,683	Malborough	19,324
Bickleigh	80,033	Marldon	11,332
Bigbury	10,000	Modbury	28,500
Blackawton	13,156	Newton & Noss	39,617
Brixton	19,096	North Huish	1,456
Buckfastleigh West	3,504	Rattery	4,759
Buckland-Tout-Saints	3,000	Ringmore	5,071
Charleton	7,750	Salcombe	74,607
Chivelstone	4,391	Shaugh Prior	10,094
Churchstow	6,522	Slapton	9,077
Cornwood	13,609	South Brent	52,388
Cornworthy	6,000	South Huish	5,000
Dartington	21,024	South Milton	4,317
Dartmouth	188,094	South Pool	4,818
Dean Prior	2,511	Sparkwell	9,084
Diptford	6,150	Staverton	13,307
Dittisham	11,777	Stoke Fleming	14,339
East Allington	9,500	Stoke Gabriel	16,300
East Portlemouth	7,031	Stokenham	34,203
Ermington	20,976	Strete	9,100
Frogmore & Sherford	6,300	Thurlestone	16,609
Halwell & Moreleigh	7,700	Totnes	300,953
Harberton	10,529	Ugborough	17,000
Harford	990	Wembury	29,500
Holbeton	8,286	West Alvington	4,641
Holne	6,747	Woodleigh	490
Ivybridge	395,386	Yealmpton	30,931
Kingsbridge	122,462		
Kingston	6,100		
Kingswear	24,631	Total Precepts	<u><u>1,845,218</u></u>

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TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2016/2017

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Ashprington	1,088.35	1,269.74	1,451.13	1,632.52	1,995.30	2,358.09	2,720.87	3,265.04
Aveton Gifford	1,110.80	1,295.93	1,481.07	1,666.20	2,036.47	2,406.74	2,777.00	3,332.40
Berry Pomeroy	1,082.96	1,263.45	1,443.95	1,624.44	1,985.43	2,346.42	2,707.40	3,248.88
Bickleigh	1,115.12	1,300.97	1,486.83	1,672.68	2,044.39	2,416.10	2,787.80	3,345.36
Bigbury	1,090.30	1,272.01	1,453.73	1,635.44	1,998.87	2,362.30	2,725.74	3,270.88
Blackawton	1,099.30	1,282.52	1,465.74	1,648.95	2,015.38	2,381.82	2,748.25	3,297.90
Brixton	1,094.12	1,276.46	1,458.82	1,641.17	2,005.88	2,370.58	2,735.29	3,282.34
Buckfastleigh West	1,093.90	1,276.21	1,458.53	1,640.84	2,005.47	2,370.10	2,734.74	3,281.68
Buckland-Tout-Saints	1,092.82	1,274.95	1,457.09	1,639.22	2,003.49	2,367.76	2,732.04	3,278.44
Charleton	1,093.26	1,275.47	1,457.68	1,639.89	2,004.31	2,368.73	2,733.15	3,279.78
Chivelstone	1,089.76	1,271.39	1,453.02	1,634.64	1,997.89	2,361.15	2,724.40	3,269.28
Churchstow	1,094.04	1,276.37	1,458.72	1,641.05	2,005.73	2,370.41	2,735.09	3,282.10
Cornwood	1,096.07	1,278.74	1,461.43	1,644.10	2,009.46	2,374.81	2,740.17	3,288.20
Cornworthy	1,095.76	1,278.39	1,461.02	1,643.64	2,008.89	2,374.15	2,739.40	3,287.28
Dartington	1,094.22	1,276.58	1,458.96	1,641.32	2,006.06	2,370.80	2,735.54	3,282.64
Dartmouth	1,119.62	1,306.22	1,492.83	1,679.43	2,052.64	2,425.85	2,799.05	3,358.86
Dean Prior	1,096.59	1,279.35	1,462.12	1,644.88	2,010.41	2,375.94	2,741.47	3,289.76
Diptford	1,090.52	1,272.26	1,454.02	1,635.77	1,999.28	2,362.78	2,726.29	3,271.54
Dittisham	1,096.53	1,279.28	1,462.04	1,644.79	2,010.30	2,375.81	2,741.32	3,289.58
East Allington	1,093.88	1,276.18	1,458.50	1,640.81	2,005.44	2,370.06	2,734.69	3,281.62
East Portlemouth	1,100.54	1,283.96	1,467.39	1,650.81	2,017.66	2,384.51	2,751.35	3,301.62
Ermington	1,111.46	1,296.70	1,481.95	1,667.19	2,037.68	2,408.17	2,778.65	3,334.38
Frogmore & Sherford	1,092.86	1,275.00	1,457.15	1,639.29	2,003.58	2,367.87	2,732.15	3,278.58
Halwell & Moreleigh	1,101.25	1,284.79	1,468.33	1,651.87	2,018.95	2,386.04	2,753.12	3,303.74
Harberton	1,087.85	1,269.15	1,450.47	1,631.77	1,994.39	2,357.00	2,719.62	3,263.54
Harford	1,090.91	1,272.72	1,454.55	1,636.36	2,000.00	2,363.63	2,727.27	3,272.72
Holbeton	1,092.28	1,274.33	1,456.38	1,638.42	2,002.51	2,366.61	2,730.70	3,276.84
Holne	1,107.64	1,292.24	1,476.85	1,661.45	2,030.66	2,399.87	2,769.09	3,322.90
Ivybridge	1,144.21	1,334.91	1,525.61	1,716.31	2,097.71	2,479.12	2,860.52	3,432.62
Kingsbridge	1,111.78	1,297.07	1,482.37	1,667.66	2,038.25	2,408.84	2,779.44	3,335.32
Kingston	1,094.65	1,277.09	1,459.53	1,641.97	2,006.85	2,371.74	2,736.62	3,283.94

TOTAL COUNCIL TAX INCORPORATING COUNTY, POLICE AUTHORITY, FIRE AUTHORITY, DISTRICT & PARISH/TOWN REQUIREMENTS 2016/2017

BAND	A £	B £	C £	D £	E £	F £	G £	H £
Kingswear	1,094.74	1,277.20	1,459.66	1,642.11	2,007.02	2,371.94	2,736.85	3,284.22
Littlehempston	1,093.42	1,275.65	1,457.89	1,640.12	2,004.59	2,369.06	2,733.54	3,280.24
Loddiswell	1,104.70	1,288.81	1,472.93	1,657.04	2,025.27	2,393.50	2,761.74	3,314.08
Malborough	1,101.81	1,285.44	1,469.08	1,652.71	2,019.98	2,387.25	2,754.52	3,305.42
Marldon	1,082.92	1,263.41	1,443.90	1,624.38	1,985.35	2,346.33	2,707.30	3,248.76
Modbury	1,102.02	1,285.68	1,469.36	1,653.02	2,020.36	2,387.70	2,755.04	3,306.04
Newton & Noss	1,097.62	1,280.55	1,463.49	1,646.42	2,012.29	2,378.16	2,744.04	3,292.84
North Huish	1,078.59	1,258.35	1,438.12	1,617.88	1,977.41	2,336.94	2,696.47	3,235.76
Rattery	1,089.80	1,271.43	1,453.07	1,634.70	1,997.97	2,361.24	2,724.50	3,269.40
Ringmore	1,100.85	1,284.32	1,467.80	1,651.27	2,018.22	2,385.17	2,752.12	3,302.54
Salcombe	1,099.49	1,282.73	1,465.99	1,649.23	2,015.73	2,382.22	2,748.72	3,298.46
Shaugh Prior	1,097.52	1,280.43	1,463.36	1,646.27	2,012.11	2,377.95	2,743.79	3,292.54
Slapton	1,097.51	1,280.42	1,463.35	1,646.26	2,012.10	2,377.93	2,743.77	3,292.52
South Brent	1,110.04	1,295.05	1,480.06	1,665.06	2,035.07	2,405.09	2,775.10	3,330.12
South Huish	1,081.16	1,261.34	1,441.54	1,621.73	1,982.12	2,342.50	2,702.89	3,243.46
South Milton	1,085.88	1,266.86	1,447.84	1,628.82	1,990.78	2,352.74	2,714.70	3,257.64
South Pool	1,102.32	1,286.03	1,469.76	1,653.47	2,020.91	2,388.35	2,755.79	3,306.94
Sparkwell	1,087.26	1,268.46	1,449.68	1,630.88	1,993.30	2,355.72	2,718.14	3,261.76
Staverton	1,100.28	1,283.65	1,467.04	1,650.41	2,017.17	2,383.93	2,750.69	3,300.82
Stoke Fleming	1,091.45	1,273.35	1,455.27	1,637.17	2,000.99	2,364.80	2,728.62	3,274.34
Stoke Gabriel	1,089.64	1,271.25	1,452.86	1,634.46	1,997.67	2,360.89	2,724.10	3,268.92
Stokenham	1,095.03	1,277.53	1,460.04	1,642.54	2,007.55	2,372.56	2,737.57	3,285.08
Strete	1,094.78	1,277.23	1,459.70	1,642.16	2,007.09	2,372.01	2,736.94	3,284.32
Thurlestone	1,088.72	1,270.17	1,451.63	1,633.08	1,995.99	2,358.90	2,721.80	3,266.16
Totnes	1,150.26	1,341.97	1,533.68	1,725.39	2,108.81	2,492.23	2,875.65	3,450.78
Ugborough	1,089.46	1,271.04	1,452.62	1,634.19	1,997.34	2,360.50	2,723.65	3,268.38
Wembury	1,087.92	1,269.24	1,450.56	1,631.88	1,994.52	2,357.16	2,719.80	3,263.76
West Alvington	1,086.43	1,267.50	1,448.57	1,629.64	1,991.78	2,353.93	2,716.07	3,259.28
Woodleigh	1,077.12	1,256.63	1,436.16	1,615.67	1,974.71	2,333.75	2,692.79	3,231.34
Yealmpton	1,096.00	1,278.66	1,461.33	1,643.99	2,009.32	2,374.65	2,739.99	3,287.98

COMPARISON OF PARISH/TOWN PRECEPTS IN 2015/16 AND 2016/17

Parish/Town	2015/16	2016/17	Increase/	Increase/	2015/16	2016/17	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
Ashprington	5,400	5,400	0	0%	21.73	21.66	(0.07)
Aveton Gifford	20,916	21,650	734	4%	54.59	55.34	0.75
Berry Pomeroy	4,348	4,683	335	8%	12.69	13.58	0.89
Bickleigh	79,703	80,033	330	0%	61.92	61.82	(0.10)
Bigbury	8,000	10,000	2,000	25%	19.88	24.58	4.70
Blackawton	13,091	13,156	65	0%	39.33	38.09	(1.24)
Brixton	16,141	19,096	2,955	18%	26.28	30.31	4.03
Buckfastleigh West	3,493	3,504	11	0%	29.52	29.98	0.46
Buckland-Tout-Saints	3,000	3,000	0	0%	28.52	28.36	(0.16)
Charleton	7,500	7,750	250	3%	28.25	29.03	0.78
Chivelstone	3,600	4,391	791	22%	19.59	23.78	4.19
Churchstow	6,000	6,522	522	9%	27.31	30.19	2.88
Cornwood	12,235	13,609	1,374	11%	30.46	33.24	2.78
Cornworthy	6,000	6,000	0	0%	33.41	32.78	(0.63)
Dartington	17,123	21,024	3,901	23%	25.46	30.46	5.00
Dartmouth	180,860	188,094	7,234	4%	66.87	68.57	1.70
Dean Prior	2,495	2,511	16	1%	33.74	34.02	0.28
Diptford	5,800	6,150	350	6%	23.95	24.91	0.96
Dittisham	10,752	11,777	1,025	10%	30.87	33.93	3.06
East Allington	8,753	9,500	747	9%	28.54	29.95	1.41
East Portlemouth	7,210	7,031	(179)	(2%)	41.09	39.95	(1.14)
Ermington	17,918	20,976	3,058	17%	49.09	56.33	7.24
Frogmore & Sherford	6,300	6,300	0	0%	29.14	28.43	(0.71)
Halwell & Moreleigh	7,700	7,700	0	0%	41.71	41.01	(0.70)
Harberton	9,396	10,529	1,133	12%	19.04	20.91	1.87
Harford	990	990	0	0%	26.03	25.50	(0.53)
Holbeton	7,035	8,286	1,251	18%	23.71	27.56	3.85
Holne	5,566	6,747	1,181	21%	41.37	50.59	9.22
Ivybridge	380,437	395,386	14,949	4%	102.12	105.45	3.33
Kingsbridge	105,834	122,462	16,628	16%	49.78	56.80	7.02
Kingston	6,100	6,100	0	0%	31.15	31.11	(0.04)
Kingswear	24,536	24,631	95	0%	30.97	31.25	0.28
Littlehempston	2,748	2,898	150	5%	27.45	29.26	1.81
Loddiswell	18,000	20,515	2,515	14%	43.64	46.18	2.54
Malborough	16,804	19,324	2,520	15%	38.23	41.85	3.62
Marldon	11,163	11,332	169	2%	13.55	13.52	(0.03)
Modbury	28,500	28,500	0	0%	43.16	42.16	(1.00)
Newton & Noss	38,463	39,617	1,154	3%	34.29	35.56	1.27
North Huish	1,451	1,456	5	0%	6.99	7.02	0.03
Rattery	4,483	4,759	276	6%	22.36	23.84	1.48
Ringmore	4,603	5,071	468	10%	37.50	40.41	2.91
Salcombe	69,504	74,607	5,103	7%	36.11	38.37	2.26
Shaugh Prior	9,897	10,094	197	2%	35.35	35.41	0.06
Slapton	9,135	9,077	(58)	(1%)	34.88	35.40	0.52
South Brent	46,230	52,388	6,158	13%	47.89	54.20	6.31

COMPARISON OF PARISH/TOWN PRECEPTS IN 2015/16 AND 2016/17

Parish/Town	2015/16	2016/17	Increase/	Increase/	2015/16	2016/17	Increase/
	Parish	Parish	(Decrease)	(Decrease)		Parish	Parish
	Precept	Precept			Band D	Band D	
	£	£	£	%	£	£	£
South Huish	5,000	5,000	0	0%	10.79	10.87	0.08
South Milton	4,297	4,317	20	0%	17.79	17.96	0.17
South Pool	4,709	4,818	109	2%	41.82	42.61	0.79
Sparkwell	8,634	9,084	450	5%	19.30	20.02	0.72
Staverton	12,327	13,307	980	8%	36.90	39.55	2.65
Stoke Fleming	13,945	14,339	394	3%	25.81	26.31	0.50
Stoke Gabriel	16,223	16,300	77	0%	24.20	23.60	(0.60)
Stokenham	32,020	34,203	2,183	7%	29.73	31.68	1.95
Strete	8,656	9,100	444	5%	30.22	31.30	1.08
Thurlestone	16,230	16,609	379	2%	21.88	22.22	0.34
Totnes	230,088	300,953	70,865	31%	87.89	114.53	26.64
Ugborough	15,000	17,000	2,000	13%	20.91	23.33	2.42
Wembury	24,500	29,500	5,000	20%	17.48	21.02	3.54
West Alvington	4,505	4,641	136	3%	18.06	18.78	0.72
Woodleigh	489	490	1	0%	4.84	4.81	(0.03)
Yealmpton	29,750	30,931	1,181	4%	32.79	33.13	0.34
Total	1,681,586	1,845,218	163,632	10%			