

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL
HELD AT FOLLATON HOUSE, TOTNES ON THURSDAY 27 FEBRUARY 2014**

MEMBERS

* Cllr B E Carson - Chairman

* Cllr K J Baldry

* Cllr R J Tucker

* Cllr R J Foss

* Denotes attendance

Also in attendance:

Cllrs M J Hicks and L A H Ward

Officers in attendance:

All Agenda Items: Chief Accountant, Accountant and Member Services Manager

CTSP.1/13 MINUTES

The minutes of the meeting of the Panel held on 26 February 2013 were approved as a correct record and signed by the Chairman.

CTSP.2/13 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.3/13 DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2013/2014

Consideration was given to a report which calculated and set out the Council Tax for 2014/15, 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 Chief Accountant confirmed that the process of setting the council tax was governed by legislation, and then drew Members attention to the table setting out the percentage increases for a Band D property for each precepting authority. Members felt that some authorities were very close to the 2% limit, and a rounding calculation could in fact lead to at least a 2% increase which would then require a referendum. It was confirmed that the district council would have to arrange the referendum but that costs would be met by the precepting authority that had reached 2%.

It was then:

RESOLVED

1. That it be noted that on 18th December 2013 the Chief Executive and Strategic Directors, under delegated authority from full Council, approved the Council Tax Base for the year 2014/15
 - (a) for the whole Council area as 36,250.26 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 2014/15 (excluding Parish precepts) is calculated at £5,271,513 **(Appendix B)**.

3. That the following amounts are calculated by the Council for the year 2014/15 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 and the Localism Act 2011 **(Appendix B)**:
 - (a) £46,707,565 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act taking into account all precepts issued to it by Parish/Town Councils **(Gross expenditure including parish precepts)**.
 - (b) £39,839,857 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) £6,867,708 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) £189.45 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) £1,596,195 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	759.06	885.57	1,012.08	1,138.59	1,391.61	1,644.63	1,897.65	2,277.18
Police & Crime Commissioner's tax requirements	110.77	129.24	147.70	166.16	203.08	240.01	276.93	332.32
Devon & Somerset Fire & Rescue Authority's tax requirements	51.26	59.80	68.35	76.89	93.98	111.06	128.15	153.78

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 2014/15 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 2014/15 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 10.14am).

Chairman