

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL
HELD AT FOLLATON HOUSE, TOTNES ON TUESDAY 23 FEBRUARY 2010**

MEMBERS

* Cllr M Stone - Chairman

* Cllr K J Baldry

* Cllr R J Tucker

ø Cllr C M Pannell

* Denotes attendance

ø Denotes apology for absence

Also in attendance at the invitation of the Chairman:

Cllrs M J Hicks and J T Pennington

Officers in attendance:

All Agenda Items: Head of Financial Services and Member Support Services
Manager

CTSP.1/09 MINUTES

The minutes of the meeting of the Panel held on 24 February 2009 were approved as a correct record and signed by the Chairman.

CTSP.2/09 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.3/09 DECLARATION OF THE COUNCIL TAX BASE AND INDIVIDUAL TAX BASES FOR TOWNS AND PARISHES: 2010/2011

Consideration was given to a report which calculated and set out the Council Tax for 2010/11, having taken into account the precepts as notified from Devon County Council, Devon and Cornwall Police Authority, Devon and Somerset Fire and Rescue Authority and the Town and Parish Councils.

The report stated that the method for presenting the Council Tax resolutions made was set out very precisely in the Local Government Finance Act (LGF Act) 1992 (as amended by the Local Government Act 2003) and supported by various Regulations.

The report was presented in a manner whereby the various statutory resolutions had been broken down into manageable steps and supported by explanations and calculations. It was noted that these explanations and calculations did not form part of the formal resolutions required by statute.

In discussion, the following points were raised:-

- (i) As an update, officers advised that it had just become apparent that a precepting authority had set an incorrect Council Tax Base. Potentially, this error could in turn lead to the Police and Fire Authorities needing to change their precepts. Initial legal opinions had been sought and since this was a minor error, it was felt that this would not need to impact upon these precepts. Whilst the Police Authority had already informed that it would not be changing its precept, confirmation was still awaited from the Fire Authority. In the event that the Fire Authority did decide to amend its precept, it was noted that it would be necessary to re-convene another Panel meeting;

(NOTE: Since the meeting, it was confirmed that the Fire Authority would not be changing its precept).

- (ii) It was noted that the precept for Devon County Council had increased by 1.98%, with the Devon and Cornwall Police Authority precept increasing by 4.95%, whilst the Devon Fire and Rescue Authority had increased its precept by 3.74%. When questioned, it was confirmed that the Police Authority had exceeded the capping guidelines and could, in theory, therefore be capped;
- (iii) Members welcomed the fact that the vast majority of town and parish councils had either frozen their precepts at the same level as at 2009/10 or had agreed to a minimal percentage increase. However, a Member did highlight that this trend may discontinue, in the event of further devolvement of services to town and parish councils.

It was then:

RESOLVED

1. That it be noted that at a meeting of the Strategic Management Team on 7 December 2009, the Chief Executive and Strategic Directors, under delegated authority from full Council, calculated the following amounts for the year 2010/2011 in accordance with regulations made under Section 33(5) of the LGF Act 1992:-
 - (a) **37,997.17** being the amount calculated by the Council, in accordance with the Local Authorities (Calculation of Council Tax Base)(Amendment)(England) Regulations 2003 and regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its **Council Tax Base for 2010/2011**.

(b) Part of the Council's area

See **Appendix A** (of the report presented to Members).

Being the amounts calculated by the Council, in accordance with regulation 2 of The Local Authorities (Calculation of Council Tax Base) Amendment (England) (No 2) Regulations 2003, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

2. That the following amounts are calculated by the Council for the year 2010/2011 in accordance with Sections 32 to 36 of the LGF Act 1992:-
- (a) **£49,243,089** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2) (a) to (e) of the Act;
 - (b) **£37,078,100** being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3) (a) to (c) of the Act;
 - (c) **£12,164,989** being the amount by which the aggregate at 2(a) above exceeds the aggregate at 2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year;
 - (d) **£5,549,121** being the aggregate of the sums which the Council estimates will be payable for the year into its General Fund in respect of redistributed non-domestic rates, and revenue support grant, increased by the amount of the sum which the Council estimates will be transferred to its General Fund from its Collection Fund in accordance with Section 22 of Part III of Schedule 10 of the Act (council tax surplus);
 - (e) **£173.33** being the amount at 2 (c) above less the amount at 2 (d) above, all divided by the amount at 1 (a) above, calculated by the Council, in accordance with Section 33 (1) of the Act, as the basic amount of its council tax for the year;

(f) **£1,474,489** being the aggregate amount of all special items referred to in Section 34(1) of the Act. See **Appendix B** (of the report presented to Members);

(g) **£134.52** being the amount of 2(e) above less the result given by dividing the amount at 2(f) above by the amount at 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 special item relates;

(h) Part of the Council's area

See **Appendix C** (of the report presented to Members)

being the amounts given by adding to the amount at 2(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above, divided in each case by the amount at 1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate;

(i) Part of the Council's area

See **Appendix D** (of the report presented to Members).

being the amounts given by multiplying the amounts at 2(h) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

3. That it be noted that for the year 2010/2011, Devon County Council, Devon & Cornwall Police Authority and Devon and Somerset Fire & Rescue Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the LGF Act 1992 and Section 83 of the Local Government Act 2003, for each of the categories of dwellings as shown below:

Valuation Bands

Precepting authority	A £	B £	C £	D £	E £	F £	G £	H £
Devon County Council's tax requirements	744.24	868.28	992.32	1116.36	1364.44	1612.52	1860.60	2232.72
Devon & Cornwall Police Authority's tax requirements	104.40	121.80	139.20	156.60	191.40	226.20	261.00	313.20
Devon & Somerset Fire & Rescue Authority's tax requirements	47.85	55.82	63.80	71.77	87.72	103.67	119.62	143.54

4. That, having calculated the aggregate in each case of the amounts at 2(i) and 3 above, the Council, in accordance with Section 30(2) of the LGF Act 1992, hereby sets the following amounts as the amounts of council tax for the year 2010/2011 for each of the categories of dwellings shown at **Appendix E** (of the report presented to Members).

(Meeting commenced at 2.00pm and concluded at 2.15pm).

Chairman