

**MINUTES OF THE MEETING OF THE COUNCIL TAX SETTING PANEL
HELD AT FOLLATON HOUSE, TOTNES ON FRIDAY 25 FEBRUARY 2005**

MEMBERS

* Cllr M F Saltern - Chairman

* Cllr S M Fairman

* Cllr R O Yonge

* Cllr J W Squire

* Denotes attendance

Also in attendance at the invitation of the Chairman:
Cllrs B J Boughton and J T Pennington

01/04 **MINUTES**

The minutes of the Panel held on 27 February 2004 were approved as a correct record and signed by the Chairman.

02/04 **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.

03/04 **COUNCIL TAX RESOLUTIONS 2005/2006**

Consideration was given to a report which detailed the calculation of the Council's Tax Base for 2005/2006 which was set out very precisely in the Local Government Finance Act 1992 and supported by various Regulations. The report identified that the purpose of the meeting was to set and calculate the Council Tax having taken account of the precepts notified to the Council by Devon County Council, Devon and Cornwall Police Authority, Devon Fire Authority and the South Hams Town and Parish Councils.

During discussion, particular reference was made to:-

- a) the precepts of the town and parish councils. The Panel was advised that the average percentage increase of the town and parish council precept was approximately 10.7%. In accepting that any increases in relatively small precepts would result in large percentage rises, Members hoped that town and parish councils were as equally thorough in their budget considerations as the district council. Members were advised that there were specific local reasons why the majority of town and parish council precepts had increased (e.g. Harberton Parish Council's precept had increased significantly in percentage terms to assist in the funding of a flood management scheme). Some Members felt that residents were more content to pay increased precepts if they could see what the money was being spent on, which was echoed by the findings of the Simalto public consultation exercise. It was noted that the breakdown of each authority's precept was specified (and presented as a percentage) on each Council Tax bill;
- b) the Devon and Cornwall Police Authority. A Member expressed his concern that the Police Authority appeared to increase its precept with a minimal level of consultation. The Panel was advised that the Police Authority was now under the same capping rules as local authorities and financial accountability was to be incorporated within the new Police Act;
- c) the billing authority. The Panel was advised that whilst it had no influence or control over the precepts set by the other authorities, the Council (as the billing authority) had a legal responsibility to collect and formally approve what each had set.

In conclusion, Members highlighted their concern at the continual high increase in Council Tax levels and questioned as to how this alarming trend would be halted.

RESOLVED

1. That it be noted that at its meeting on 16 December 2004 the Council calculated the following amounts for the year 2005/2006 in accordance with regulations made under Section 33(5) of the LGF Act 1992:-
 - (a) **36,822.85** 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 2005/2006**.

- (b) Part of the Council's area
See **Appendix A** attached

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 2005/2006 in accordance with Sections 32 to 36 of the LGF Act 1992:-

- (a) **£38,476,072** 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) **£28,486,800** 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) **£9,989,272** 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) **£4,627,640** 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) **£145.60** 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) **£1,132,371** being the aggregate amount of all special items referred to in Section 34(1) of the Act. (See **Appendix B**)
- (g) **£114.85** 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

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

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 2005/2006 Devon County Council, Devon & Cornwall Police Authority and Devon Fire 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	621.24	724.78	828.32	931.86	1138.94	1346.02	1553.10	1863.72
Devon & Cornwall Police Authority's tax requirements	79.75	93.04	106.33	119.62	146.20	172.78	199.37	239.24
Devon Fire Authority's tax requirements	38.90	45.38	51.87	58.35	71.32	84.28	97.25	116.70

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 2005/2006 for each of the categories of dwellings shown at **Appendix E**.

(Meeting commenced at 2.00pm and concluded at 2.30 pm).

Chairman