

**COUNCIL TAX RESOLUTION 2013/14**

<b>Responsible Officer</b>	Head of Finance
<b>Reason for Report:</b>	To formally approve a revised Council Tax Resolution to reflect the Government funding that was agreed to be transferred to Town/Parish Councils previously omitted from the Resolution approved on the 27 February 2013.
<b>RECOMMENDATION:</b>	To approve the revised Council Tax Resolution
<b>Relationship to: Corporate Plan</b>	The 2013/14 budget shows the costs of delivering the key priorities of the Council's Corporate Plan
<b>Financial Implications:</b>	This report sets out the Council's Council Tax Requirement for 2013/14 which is derived from its aggregate budget requirement which was finally recommended by Cabinet on the 14 February 2013.
<b>Legal Implications:</b>	The Council has a statutory duty to approve a Council Tax Requirement (and issue a substitute calculation in order to correct an error in a previous Resolution under Sections 31, 31A, 31B and 34 to 36/36A of the Local Government Finance Act 1992).
<b>Risk Assessment:</b>	The Council is required under the Local Government Finance Act 1992 to set a Council Tax.

**1.0 Introduction**

- 1.1 At its meeting on the 27 February 2013 Full Council approved the formal Council Tax Resolution. It has subsequently been identified that this Resolution omitted the Government grant funding that was to be transferred to Town/Parish Councils to offset their reduced band D property numbers as a direct consequence of the new local Council Tax Support Scheme. All other items/amounts quoted (i.e. major preceptor's levies and the Districts Council Tax) in the February Resolution have remained unaltered.

## 2.0 2013/14 Council Tax Resolution & Billing

- 2.1 In order for the Council to rectify this error in as timely a manner as possible an urgent Full Council meeting has been called. It is also imperative to re-issue bills in as prompt a timetable as possible to reduce any impact on cash flow associated with all payment instalment plans (especially direct debit mandates).
- 2.2 Press releases apologising for this administrative error were made (including an email to all Town/Parish clerks explaining what had happened) as soon as possible after the event was identified and residents have been asked to pay in accordance with their original bill and any future instalments will be adjusted once a revised bill is issued. We intend to produce revised Council Tax bills in mid-April so we meet the second monthly payment instalment date (i.e. 1 May 2013).
- 2.3 A brief letter explaining how this error occurred will be included with the revised bills in order to prevent any customer confusion.
- 2.4 In order to correct the error on the Town/Parish precepts the following tables have needed to be adjusted. For ease of reference the adjusted figures have been high-lighted.

### Town and Parish Councils - Revised

The Town and Parish Councils precepts for 2013/14 are detailed in Appendix A, paragraph 3.1, and total £1,046,243. The increase in the average Band D Council Tax for Town and Parish councils is 7.92% and results in an average Band D Council Tax figure of £36.26 for 2013/14 – after adjusting for the Council Tax Support Scheme grant (£33.60 for 2012/13).

- 2.5 The recommendations of the Cabinet are set out in the formal Council Tax Resolution in Appendix A. If the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be as follows:

Table 1 – Council Tax Levies in Mid Devon

Council Tax Levies	2012/13 £	2013/14 £	Variation %
Mid Devon District Council	182.15	182.15	Nil
Parish & Town Councils (Average)	33.60	36.26	7.92
Sub Total	215.75	218.41	
Devon County Council	1,116.36	1,116.36	Nil
Devon & Cornwall Police & Crime Commissioner	159.73	162.92	2.0
Devon & Somerset Fire & Rescue Authority	73.92	75.39	1.99
TOTAL	1,565.76	1,573.08	

### **3.0 Conclusion**

- 3.1 The Council's finance team has already discussed how this error occurred and has put in place measures to ensure a similar occurrence could not be repeated. It is also revising the Town/Parish precept request form to include this new Government grant and make a further amendment to the form to assist the Clerks in dealing with any new calculations required if the Government introduces precept capping to Town/Parish Councils for the 2014/15 financial year.

**Contact for more information:** Andrew Jarrett, Head of Finance  
**Background Papers:** Cabinet Report - 31 January 2013 & Full Council - 27 February 2013

**File Reference:**  
**Circulation of Report:**

## The Council is recommended to resolve as follows:

1.0 It be noted that on 03 January 2013 the Cabinet calculated the Council Tax Base 2013/14

(a) for the whole Council area as 26,153.80 [Item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and

(b) for dwellings in those parts of its area to which a Parish Precept relates as detailed in 1.1 below.

1.1 Taxbase for Councils area adjusted from overall Council Tax Base of 26,687.60 reduced to 98% (26,153.80), to allow for less than full collection. (subject to rounding)

Bampton	696.65
Bickleigh	102.51
Bow	406.81
Bradninch	683.01
Brushford	24.57
Burlescombe	305.19
Butterleigh	51.94
Cadbury	63.95
Cadeleigh	83.81
Chawleigh	236.36
Cheriton Bishop	263.94
Cheriton Fitzpaine	318.11
Clannaborough	24.01
Clayhanger (B Gate)	56.83
Clayhidon	217.27
Coldridge	145.22
Colebrooke	172.04
Copplestone	414.71
Crediton	2,402.04
Crediton Hamlets	502.11
Cruwys Morchard	199.73
Cullompton	2,690.92
Culmstock	341.24
Down St Mary	146.66
Eggesford	28.38
Halberton	591.63
Hemyock	805.04
Hittisleigh	56.38
Hockworthy (B Gate)	83.04
Holcombe Rogus	205.10
Huntsham (B Gate)	65.65

Kennerleigh	39.11
Kentisbeare	371.00
Lapford	338.90
Loxbeare	75.32
Morchard Bishop	402.39
Morebath	143.21
Newton St Cyres	347.25
Nymet Rowland	49.78
Oakford	172.44
Poughill	76.76
Puddington	83.74
Sampford Peverell	478.89
Sandford	462.85
Shobrooke	193.09
Silverton	737.19
Stockleigh English	27.20
Stockleigh Pomeroy	58.22
Stoodleigh	140.85
Templeton	55.26
Thelbridge	129.71
Thorverton	366.23
Tiverton	6,233.47
Uffculme	992.42
Uplowman	145.29
Upton Hellions	31.68
Washfield	152.33
Washford Pyne	39.58
Wembworthy	98.36
Willand	1,109.03
Woolfardisworthy	67.68
Zeal Monachorum	149.72

**Total Tax Base** 26,153.80

2.0 As a preliminary step, calculate that the Council Tax requirement for the Council's own purposes for 2013/14 (excluding Parish precepts) is £4,763,910. (subject to rounding to nearest £10)

3.0 That the following amounts be calculated for the year 2013/14 in accordance with Sections 30 and 31A to 36 of the Act:

- (a) £ 51,935,873 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 Councils.
- (b) £ 46,223,720 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £ 5,712,153 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).
- (d) £ 218.41 being the amount at 3(c) above (item R), all divided by Item T (1.0 (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 (including Parish precepts).
- (e) £ 948,243 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act as detailed in column 4 of table in 3.1 below.  
This figure is the gross Parish Precept less the new government grant of £98,000 detailed in columns 2 & 3 of table 3.1 below.
- (f) £ 182.15 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1.0(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.
- (g) See text across  
The amounts stated in valuation Band D in table at 3(h) below given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the council area specified in column 5 of table in 3.1 divided in each case by the amount in 1(a) above (result in column 5 of table in 3.1 below), 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 set out in column 1 of table in 1.1 to which one or more special items relate.
- e.g. Bampton - table 3h column 5 = £230.51 this is made up 3f = £182.15 + £48.36 in table 3.1 column 5. The £48.36 is calculated by taking the Parish Precept in Column 4 of table 3.1 and dividing by the relevant taxbase figure detailed in column 2 of the table in 1.1 above (in this example £33,689.80/696.65 = £48.36).

3.1 This table shows the full precept for each parish and the band D equivalent charge which is determined by dividing the revised total precept in column 4 by the relevant parishes taxbase detailed in column 2 table 1.1 above.

	Total Precept £	Share of DCLG Grant	Revised Total Precept £	Band D Equivalent £
Bampton	36,192.00	2,502.20	33,689.80	48.36
Bickleigh	3,000.00	302.64	2,697.36	26.31
Bow	8,500.00	1,886.11	6,613.89	16.26
Bradninch	25,000.00	3,191.93	21,808.07	31.93
Brushford	0.00	0.00	0.00	0.00
Burlescombe	9,000.00	942.38	8,057.62	26.40
Butterleigh	100.00	62.15	37.85	0.73
Cadbury	500.00	90.86	409.14	6.40
Cadeleigh	2,200.00	19.59	2,180.41	26.02
Chawleigh	12,000.00	782.28	11,217.72	47.46
Cheriton Bishop	7,450.00	805.24	6,644.76	25.18
Cheriton Fitzpaine	10,800.00	760.32	10,039.68	31.56
Clannaborough	0.00	0.00	0.00	0.00
Clayhanger (B Gate)	500.00	56.75	443.25	7.80
Clayhidon	6,750.00	278.32	6,471.68	29.79
Coldridge	3,300.00	389.11	2,910.89	20.04
Colebrooke	6,000.00	355.00	5,645.00	32.81
Copplestone	6,600.00	1,575.02	5,024.98	12.12
Crediton	136,800.00	10,890.05	125,909.95	52.42
Crediton Hamlets	4,869.00	1,121.06	3,747.94	7.46
Cruwys Morchard	2,450.00	246.57	2,203.43	11.03
Culmpton	198,000.00	11,014.69	186,985.31	69.49
Culmstock	11,746.00	738.70	11,007.30	32.26
Down St Mary	2,500.00	266.50	2,233.50	15.23
Eggesford	0.00	0.00	0.00	0.00
Halberton	11,580.00	1,403.77	10,176.23	17.20
Hemyock	56,350.00	1,570.29	54,779.71	68.05
Hittisleigh	1,600.00	144.23	1,455.77	25.82
Hockworthy (B Gate)	500.00	59.45	440.55	5.31
Holcombe Rogus	5,500.00	400.26	5,099.74	24.86
Huntsham (B Gate)	500.00	96.60	403.40	6.14

	Total Precept £	Share of DCLG Grant	Revised Total Precept £	Band D Equivalent £
Kennerleigh	0.00	0.00	0.00	0.00
Kentisbeare	14,716.00	460.38	14,255.62	38.42
Lapford	7,140.00	1,925.29	5,214.71	15.39
Loxbeare	0.00	0.00	0.00	0.00
Morchard Bishop	7,000.00	1,028.17	5,971.83	14.84
Morebath	6,155.00	293.86	5,861.14	40.93
Newton St Cyres	8,853.00	1,028.17	7,824.83	22.53
Nymet Rowland	600.00	109.10	490.90	9.86
Oakford	3,095.00	448.22	2,646.78	15.35
Poughill	2,000.00	198.27	1,801.73	23.47
Puddington	850.00	202.32	647.68	7.73
Sampford Peverell	7,900.00	840.03	7,059.97	14.74
Sandford	10,656.00	1,265.29	9,390.71	20.29
Shobrooke	5,000.00	774.17	4,225.83	21.89
Silverton	32,200.00	2,067.83	30,132.17	40.87
Stockleigh English	0.00	0.00	0.00	0.00
Stockleigh Pomeroy	0.00	0.00	0.00	0.00
Stoodleigh	4,000.00	244.88	3,755.12	26.66
Templeton	1,262.00	138.82	1,123.18	20.33
Theilbridge	800.00	212.46	587.54	4.53
Thorverton	13,500.00	846.79	12,653.21	34.55
Tiverton	236,442.00	34,636.02	201,805.98	32.37
Uffculme	70,000.00	4,606.85	65,393.15	65.89
Uplowman	2,500.00	170.57	2,329.43	16.03
Upton Helliions	0.00	0.00	0.00	0.00
Washfield	1,650.00	236.78	1,413.22	9.28
Washford Pyne	550.00	76.00	474.00	11.98
Wembworthy	3,000.00	249.27	2,750.73	27.97
Willand	32,337.00	3,439.51	28,897.49	26.06
Woolfardisworthy	500.00	171.25	328.75	4.86
Zeal Monachorum	3,250.00	377.63	2,872.37	19.18
<b>Total Parish Precepts</b>	<b>1,046,243.00</b>	<b>98,000.00</b>	<b>948,243.00</b>	

- 3(h) The amounts set out in table below given by multiplying the amounts at 3g above by the number which, in the proportion set out in section5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that particular 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.

Valuation Bands f

	A	B	C	D	E	F	G	H
Bampton	153.67	179.28	204.90	230.51	281.74	332.96	384.18	461.02
Bickleigh	138.97	162.13	185.30	208.46	254.79	301.11	347.43	416.92
Bow	132.27	154.32	176.36	198.41	242.50	286.60	330.68	396.82
Bradninch	142.72	166.50	190.29	214.08	261.66	309.23	356.80	428.16
Brushford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Burlescombe	139.03	162.20	185.38	208.55	254.90	301.24	347.58	417.10
Butterleigh	121.92	142.24	162.56	182.88	223.52	264.16	304.80	365.76
Cadbury	125.70	146.65	167.60	188.55	230.45	272.35	314.25	377.10
Cadeleigh	138.78	161.91	185.04	208.17	254.43	300.69	346.95	416.34
Chawleigh	153.07	178.58	204.10	229.61	280.64	331.66	382.68	459.22
Cheriton Bishop	138.22	161.25	184.29	207.33	253.41	299.48	345.55	414.66
Cheriton Fitzpaine	142.47	166.22	189.96	213.71	261.20	308.70	356.18	427.42
Clannaborough	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Clayhanger(B Gate)	126.63	147.74	168.84	189.95	232.16	274.38	316.58	379.90
Clayhidon	141.29	164.84	188.39	211.94	259.04	306.14	353.23	423.88
Coldridge	134.79	157.26	179.72	202.19	247.12	292.06	336.98	404.38
Colebrooke	143.30	167.19	191.07	214.96	262.73	310.50	358.26	429.92
Copplestone	129.51	151.10	172.68	194.27	237.44	280.62	323.78	388.54
Crediton	156.38	182.44	208.51	234.57	286.70	338.83	390.95	469.14
Crediton Hamlets	126.40	147.47	168.54	189.61	231.75	273.89	316.01	379.22
Cruwys Morchard	128.78	150.25	171.71	193.18	236.11	279.04	321.96	386.36
Cullompton	167.76	195.72	223.68	251.64	307.56	363.48	419.40	503.28
Culmstock	142.94	166.76	190.59	214.41	262.06	309.71	357.35	428.82
Down St Mary	131.58	153.52	175.45	197.38	241.24	285.11	328.96	394.76
Eggesford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Halberton	132.90	155.05	177.20	199.35	243.65	287.95	332.25	398.70
Hemyock	166.80	194.60	222.40	250.20	305.80	361.40	417.00	500.40
Hittesleigh	138.64	161.75	184.86	207.97	254.19	300.41	346.61	415.94
Hockworthy(B Gate)	124.97	145.80	166.63	187.46	229.12	270.78	312.43	374.92
Holcombe Rogus	138.00	161.01	184.01	207.01	253.01	299.02	345.01	414.02
Huntsham(B Gate)	125.52	146.45	167.37	188.29	230.13	271.98	313.81	376.58
Kennerleigh	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Kentisbeare	147.04	171.55	196.06	220.57	269.59	318.61	367.61	441.14
Lapford	131.69	153.64	175.59	197.54	241.44	285.34	329.23	395.08
Loxbeare	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Morchard Bishop	131.32	153.21	175.10	196.99	240.77	284.55	328.31	393.98
Morebath	148.72	173.50	198.29	223.08	272.66	322.23	371.80	446.16
Newton St Cyres	136.45	159.19	181.94	204.68	250.17	295.65	341.13	409.36
Nymet Rowland	128.00	149.34	170.67	192.01	234.68	277.35	320.01	384.02
Oakford	131.66	153.61	175.55	197.50	241.39	285.28	329.16	395.00
Poughill	137.08	159.92	182.77	205.62	251.32	297.01	342.70	411.24
Puddington	126.58	147.68	168.78	189.88	232.08	274.28	316.46	379.76
Sampford Peverell	131.26	153.13	175.01	196.89	240.65	284.40	328.15	393.78
Sandford	134.96	157.45	179.95	202.44	247.43	292.42	337.40	404.88
Shobrooke	136.02	158.70	181.37	204.04	249.38	294.73	340.06	408.08
Silverton	148.68	173.46	198.24	223.02	272.58	322.14	371.70	446.04
Stockleigh English	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Stockleigh Pomeroy	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Stoodleigh	139.20	162.41	185.61	208.81	255.21	301.62	348.01	417.62
Templeton	134.98	157.48	179.98	202.48	247.48	292.48	337.46	404.96
Thelbridge	124.45	145.19	165.94	186.68	228.17	269.65	311.13	373.36
Thorverton	144.46	168.54	192.62	216.70	264.86	313.02	361.16	433.40
Tiverton	143.01	166.85	190.68	214.52	262.19	309.87	357.53	429.04
Uffculme	165.36	192.92	220.48	248.04	303.16	358.28	413.40	496.08
Uplowman	132.12	154.14	176.16	198.18	242.22	286.26	330.30	396.36
Upton Hellions	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Washfield	127.62	148.89	170.16	191.43	233.97	276.51	319.05	382.86
Washford Pyne	129.42	150.99	172.56	194.13	237.27	280.41	323.55	388.26
Wembworthy	140.08	163.42	186.77	210.12	256.82	303.51	350.20	420.24
Willand	138.80	161.94	185.07	208.21	254.48	300.75	347.01	416.42
Woolfardisworthy	124.67	145.45	166.23	187.01	228.57	270.13	311.68	374.02
Zeal Monachorum	134.22	156.59	178.96	201.33	246.07	290.81	335.55	402.66

- 3(i) This table shows the proportions payable for the MDDC element of Council Tax and would be the amount payable for those Parishes who's Precept has been set at zero.

Valuation Bands f

	A	B	C	D	E	F	G	H
All other parts of the Council's area	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30

- 4.0 That it be noted that for the year 2013/14 the Devon County Council, Devon and Cornwall Police and Crime Commissioner and the Devon and Somerset Fire Authority have stated the following amounts in precepts issued to the District Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Valuation Bands f

Precepting Authority	A	B	C	D	E	F	G	H
Devon County Council	744.24	868.28	992.32	1,116.36	1,364.44	1,612.52	1,860.60	2,232.72
Devon & Cornwall Police and Crime Commissioner	108.61	126.72	144.82	162.92	199.12	235.33	271.53	325.84
Devon & Somerset Fire Authority	50.26	58.64	67.01	75.39	92.14	108.90	125.65	150.78

- 5.0 That, having calculated the aggregate in each case of the amounts at 3h and 4 above, the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2013/14 for each part of its area and for each of the categories of dwellings shown below:

## Valuation Bands f

	A	B	C	D	E	F	G	H
Bampton	1,056.78	1,232.92	1,409.05	1,585.18	1,937.44	2,289.71	2,641.96	3,170.36
Bickleigh	1,042.08	1,215.77	1,389.45	1,563.13	1,910.49	2,257.86	2,605.21	3,126.26
Bow	1,035.38	1,207.96	1,380.51	1,553.08	1,898.20	2,243.35	2,588.46	3,106.16
Bradinch	1,045.83	1,220.14	1,394.44	1,568.75	1,917.36	2,265.98	2,614.58	3,137.50
Brushford	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Burlescombe	1,042.14	1,215.84	1,389.53	1,563.22	1,910.60	2,257.99	2,605.36	3,126.44
Butterleigh	1,025.03	1,195.88	1,366.71	1,537.55	1,879.22	2,220.91	2,562.58	3,075.10
Cadbury	1,028.81	1,200.29	1,371.75	1,543.22	1,886.15	2,229.10	2,572.03	3,086.44
Cadeleigh	1,041.89	1,215.55	1,389.19	1,562.84	1,910.13	2,257.44	2,604.73	3,125.68
Chawleigh	1,056.18	1,232.22	1,408.25	1,584.28	1,936.34	2,288.41	2,640.46	3,168.56
Cheriton Bishop	1,041.33	1,214.89	1,388.44	1,562.00	1,909.11	2,256.23	2,603.33	3,124.00
Cheriton Fitzpaine	1,045.58	1,219.86	1,394.11	1,568.38	1,916.90	2,265.45	2,613.96	3,136.76
Clannaborough	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Clayhanger(B Gate)	1,029.74	1,201.38	1,372.99	1,544.62	1,887.86	2,231.13	2,574.36	3,089.24
Clayhidon	1,044.40	1,218.48	1,392.54	1,566.61	1,914.74	2,262.89	2,611.01	3,133.22
Coldridge	1,037.90	1,210.90	1,383.87	1,556.86	1,902.82	2,248.81	2,594.76	3,113.72
Colebrooke	1,046.41	1,220.83	1,395.22	1,569.63	1,918.43	2,267.25	2,616.04	3,139.26
Copplestone	1,032.62	1,204.74	1,376.83	1,548.94	1,893.14	2,237.37	2,581.56	3,097.88
Crediton	1,059.49	1,236.08	1,412.66	1,589.24	1,942.40	2,295.58	2,648.73	3,178.48
Crediton Hamlets	1,029.51	1,201.11	1,372.69	1,544.28	1,887.45	2,230.64	2,573.79	3,088.56
Cruwys Morchard	1,031.89	1,203.89	1,375.86	1,547.85	1,891.81	2,235.79	2,579.74	3,095.70
Cullompton	1,070.87	1,249.36	1,427.83	1,606.31	1,963.26	2,320.23	2,677.18	3,212.62
Culmstock	1,046.05	1,220.40	1,394.74	1,569.08	1,917.76	2,266.46	2,615.13	3,138.16
Down St Mary	1,034.69	1,207.16	1,379.60	1,552.05	1,896.94	2,241.86	2,586.74	3,104.10
Eggesford	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Halberton	1,036.01	1,208.69	1,381.35	1,554.02	1,899.35	2,244.70	2,590.03	3,108.04
Henryock	1,069.91	1,248.24	1,426.55	1,604.87	1,961.50	2,318.15	2,674.78	3,209.74
Hittesleigh	1,041.75	1,215.39	1,389.01	1,562.64	1,909.89	2,257.16	2,604.39	3,125.28
Hockworthy(B Gate)	1,028.08	1,199.44	1,370.78	1,542.13	1,884.82	2,227.53	2,570.21	3,084.26
Holcombe Rogus	1,041.11	1,214.65	1,388.16	1,561.68	1,908.71	2,255.77	2,602.79	3,123.36
Huntsham(B Gate)	1,028.63	1,200.09	1,371.52	1,542.96	1,885.83	2,228.73	2,571.59	3,085.92
Kennerleigh	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Kentisbeare	1,050.15	1,225.19	1,400.21	1,575.24	1,925.29	2,275.36	2,625.39	3,150.48
Lapford	1,034.80	1,207.28	1,379.74	1,552.21	1,897.14	2,242.09	2,587.01	3,104.42
Loxbeare	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Morchard Bishop	1,034.43	1,206.85	1,379.25	1,551.66	1,896.47	2,241.30	2,586.09	3,103.32
Morebath	1,051.83	1,227.14	1,402.44	1,577.75	1,928.36	2,278.98	2,629.58	3,155.50
Newton St Cyres	1,039.56	1,212.83	1,386.09	1,559.35	1,905.87	2,252.40	2,598.91	3,118.70
Nymet Rowland	1,031.11	1,202.98	1,374.82	1,546.68	1,890.38	2,234.10	2,577.79	3,093.36
Oakford	1,034.77	1,207.25	1,379.70	1,552.17	1,897.09	2,242.03	2,586.94	3,104.34
Poughill	1,040.19	1,213.56	1,386.92	1,560.29	1,907.02	2,253.76	2,600.48	3,120.58
Puddington	1,029.69	1,201.32	1,372.93	1,544.55	1,887.78	2,231.03	2,574.24	3,089.10
Sampford Peverell	1,034.37	1,206.77	1,379.16	1,551.56	1,896.35	2,241.15	2,585.93	3,103.12
Sandford	1,038.07	1,211.09	1,384.10	1,557.11	1,903.13	2,249.17	2,595.18	3,114.22
Shobrooke	1,039.13	1,212.34	1,385.52	1,558.71	1,905.08	2,251.48	2,597.84	3,117.42
Silverton	1,051.79	1,227.10	1,402.39	1,577.69	1,928.28	2,278.89	2,629.48	3,155.38
Stockleigh English	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Stockleigh Pomeroy	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Stoodleigh	1,042.31	1,216.05	1,389.76	1,563.48	1,910.91	2,258.37	2,605.79	3,126.96
Templeton	1,038.09	1,211.12	1,384.13	1,557.15	1,903.18	2,249.23	2,595.24	3,114.30
Theilbridge	1,027.56	1,198.83	1,370.09	1,541.35	1,883.87	2,226.40	2,568.91	3,082.70
Thorverton	1,047.57	1,222.18	1,396.77	1,571.37	1,920.56	2,269.77	2,618.94	3,142.74
Tiverton	1,046.12	1,220.49	1,394.83	1,569.19	1,917.89	2,266.62	2,615.31	3,138.38
Uffculme	1,068.47	1,246.56	1,424.63	1,602.71	1,958.86	2,315.03	2,671.18	3,205.42
Uplowman	1,035.23	1,207.78	1,380.31	1,552.85	1,897.92	2,243.01	2,588.08	3,105.70
Upton Heliions	1,024.54	1,195.31	1,366.06	1,536.82	1,878.33	2,219.86	2,561.36	3,073.64
Washfield	1,030.73	1,202.53	1,374.31	1,546.10	1,889.67	2,233.26	2,576.83	3,092.20
Washford Pyne	1,032.53	1,204.63	1,376.71	1,548.80	1,892.97	2,237.16	2,581.33	3,097.60
Wembworthy	1,043.19	1,217.06	1,390.92	1,564.79	1,912.52	2,260.26	2,607.98	3,129.58
Willand	1,041.91	1,215.58	1,389.22	1,562.88	1,910.18	2,257.50	2,604.79	3,125.76
Woolfardisworthy	1,027.78	1,199.09	1,370.38	1,541.68	1,884.27	2,226.88	2,569.46	3,083.36
Zeal Monachorum	1,037.33	1,210.23	1,383.11	1,556.00	1,901.77	2,247.56	2,593.33	3,112.00

- 6.0 The Council has determined that its relevant basic amount of Council Tax for 2013/14 is not excessive in accordance with principles approved under section 52ZB Local Government Finance Act 1992.

As the billing authority has not been notified by a major precepting authority that its relevant basic amount of Council Tax for 2013/14 is excessive and therefore that the billing authority is not required to hold a referendum in accordance with section 52ZK Local Government Finance Act 1992.