

**COUNCIL TAX RESOLUTION 2013/14**

<b>Responsible Officer</b>	Head of Finance
<b>Reason for Report:</b>	The Council as a billing authority is required to set the Council Tax for 2013/14
<b>RECOMMENDATION:</b>	To approve the formal 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
<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 The introduction of the Localism Act has seen some minor amendments to the legislative process of approving a Council Tax Requirement and has also removed the formal capping rules. These capping rules have now been replaced by a range of maximum percentage increases based upon the relevant precepting body, which if exceeded, could result in a local referendum (this limit has been reduced to 2% for District Councils in 2013/14). Within this Resolution the billing authority has to indicate whether any of the major precepting bodies have exceeded their specified limit (see paragraph 6.0).

**2.0 2013/14 Council Tax Resolution**

- 2.1 Since the meeting of the Cabinet on the 14 February 2013 the precept levels of other precepting bodies have been received. These are detailed below:

### Town and Parish Councils

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 19.05% and results in an average Band D Council Tax figure of £40.00 for 2013/14 (£33.60 for 2012/13).

### Devon County Council

Devon County Council met on the 21 February 2013 and set their precept at £29,197,056, adjusted by a Collection Fund surplus of £655,563. This results in a Band D Council Tax of £1,116.36, a nil increase on the previous year.

### Devon & Cornwall Police & Crime Commissioner

Devon & Cornwall Police & Crime Commissioner met on the 14 February 2013 and set their precept at £4,260,977, adjusted by a Collection Fund surplus of £93,799. This results in a Band D Council Tax of £162.92, being a 2.0% increase on the previous year.

### Devon and Somerset Fire & Rescue Authority

Devon and Somerset Fire & Rescue Authority met on the 18 February 2013 and set their precept at £1,971,735, adjusted by a Collection Fund surplus of £43,408. This results in a Band D Council Tax of £75.39, being a 1.99% increase on the previous year.

- 2.2 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	40.00	19.05
Sub Total	215.75	222.15	
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	1,576.82	

### **3.0 2013/14 General Fund Budget**

- 3.1 The Cabinet on the 14 February 2013 considered the Budget for the financial year 2013/14 which included our final settlement for Formula Grant as confirmed by the Secretary of State. This meeting approved a balanced General Fund budget (after making a temporary transfer from our balances/reserves of £150k) coupled with the 3<sup>rd</sup> successive freeze in Council Tax.
- 3.2 Precepts from the Town and Parish Councils within Mid Devon have now all been received and the total is confirmed as £1,046,243 (£954,475 for 2012/13) which gives an overall increase of 9.6% (at a summary level).
- 3.3 In making decisions in relation to the setting of Council Tax, the Local Government Act 2003 requires the Chief Financial Officer of the Council to report to it on the robustness of the estimates and the adequacy of the financial reserves. This statement is presented in the following sections of this report.

### **4.0 Section 151 Officer's Report**

- 4.1 The Local Government Act 2003 imposes a duty on the Council's Section 151 Officer to comment, as part of the budget setting process, on:
- The robustness of the estimates, and
  - The adequacy of reserves

### **5.0 Robustness of the estimates**

- 5.1 The estimate process adopted by the Council for 2013/14 is concerned with the mitigation of risk when approving the budget.
- 5.2 Construction of the estimates for 2013/14 has taken full account of the following:
- a. Previous years outturn
  - b. Current year revised estimates
  - c. Regular budget monitoring up to and including December 2012
  - d. Inflation levels
  - e. Current income levels
  - f. Changes in legislation
  - g. Service prioritisation linked to the current Corporate Plan
  - h. Feedback from the Budget Consultation exercise
- 5.3 Budget monitoring throughout 2012/13 has informed the forward year budget process. In particular regular reviews of income streams and expenditure patterns at variance with profiles of expected activity are identified at the earliest opportunity to Members and Officers so that corrective action can be initiated.

- 5.4 The Council has sought to involve all Members throughout the budget setting process. An initial budget gap of approximately £0.710m was identified at the start of the budget process. This initial deficit was discussed at the Cabinet and at 3 PDG budget meetings. This process gave all Members the opportunity to challenge and review all draft budget proposals and also recommend where further savings could be made.
- 5.5 All budgets were compiled on a prudent basis, bearing in mind the level of risk associated with certain income sources (i.e. car parking, planning and interest receipts) and more volatile areas of expenditure (i.e. Homelessness). In addition to this there have been two major legislative changes that have increased uncertainty in the Councils' overall budget (i.e. the Council Tax Support Scheme (CTSS) and the localisation of Business Rates). These changes will need to be carefully monitored during 2013/14.
- 5.6 The Finance Team have liaised with all Service Managers, Senior Management and Members during this process and have ensured a robust challenge process of all proposed budgets. In addition, two additional all member budget briefings were also held.
- 5.7 In all respects the estimates are prepared on the best information available. In the light of current experience, for example, the estimates of income have been rebased, especially where the income stream is demand led. In a similar way all salary estimates have been constructed on an individual officer basis because this element of the budget is such a significant expenditure driver.
- 5.8 Finally in preparing the detailed estimates the Council takes advice from third party organisations concerning a number of discrete areas. In particular Treasury Management decisions are informed with reference to interest rate movements by Sector and similarly external guidance on insurance and pension contributions is also used.
- 5.9 Once the draft budget has been reviewed by the 3 PDGs and Cabinet it is then taken to the Scrutiny Committee for further review and challenge, prior to the final Cabinet meeting which then recommends the budget for approval at Full Council in late February.
- 5.10 The key component of ensuring the estimates are challenging and deliver the priorities of the Council is the budget monitoring process. The ability to manage and control spending within the approved budgets during the course of the forward year mitigates the Council's level of financial risk.

## **6.0 Adequacy of Reserves**

- 6.1 Reserves are held for three main purposes:
- a. A contingency to cushion the impact of unexpected events
  - b. As a cushion against uneven cash flows
  - c. As a means of building up funds to meet known or predicted liabilities (earmarked reserves)

- 6.2 CIPFA makes it clear that the level of reserves for each Council cannot be decided by the application of a formula. Each Council must assess their own reserve levels based on the specific risks and pressures they face.
- 6.3 The General Fund balance brought forward into 2012/13 amounted to £2.455m. The 2012/13 budget monitoring reports are predicting a year end surplus of approximately £62k.
- 6.4 As all members are aware the Chancellor is maintaining his commitment to the deficit reduction strategy, linked to this we have already received a provisional grant figure for 2014/15, which proposes a further cut of £621k. In addition to this overall funding reduction, the depressed economic climate continues to place strain on some of our more commercial income sources (i.e. trade waste, recycling and building control income). In addition we still have medium term uncertainty surrounding our existing depot(s) provision, which may well require significant investment in order to stream line future operations and the budget uncertainty of the new CTSS and the localisation of Business Rates.
- 6.5 Therefore, it is my strong recommendation that the Council maintain its level of reserves at 25% of our operational spend moving into 2013/14 (e.g. £9.600m \* 25% = £2.4m).
- 6.6 Changes in legislation (for information only)

It should be noted that on 3<sup>rd</sup> January 2013, the Cabinet agreed and adopted a number of technical changes to exemptions and discounts within council tax legislation\*, please refer back to the Tax Base Calculation Report 2013/14 for further information.

*\*Where properties have been occupied for a period not exceeding 6 weeks this period will be disregarded and so will not benefit from a further 3 months 100% discount.*

It should also be noted that at the Cabinet meeting held on 14<sup>th</sup> February 2013 the calculation of the net yield for National Non Domestic Rates (NNDR1) was approved, showing the distribution of funds apportioned by central government legislation to the respective precepting authorities. Please refer back to the NNDR 1 Report 2013/14 for further information.

## 7.0 Conclusion

- 7.1 As noted above a great deal of work has been carried out to ensure the robustness of the estimates. Because of this work, combined with the increased awareness by Members and Officers of the Council's financial position, and the availability of reserves, it is my considered opinion as Section 151 Officer that the budget for 2013/14 has been set within a robust framework and the impact of this resolution will maintain an adequate level of financial reserves held by the Council.

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

## 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) £ 46,125,720	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c) £ 5,810,153	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) £ 222.15	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) £ 1,046,243	being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act as detailed in column 2 of table in 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 3 of table in 3.1 divided in each case by the amount in 1(a) above (result in column 3 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 = £234.10 this is made up 3f = £182.15 + £51.95 in table 3.1 column 3. The £51.95 is calculated by taking the Parish Precept in Column 2 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  $£36,192/696.65 = £51.95$ ).

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

	Total Precept £	Band D Equivalent £		Total Precept £	Band D Equivalent £
Bampton	36,192	51.95	Kennerleigh	0	0.00
Bickleigh	3,000	29.27	Kentisbeare	14,716	39.67
Bow	8,500	20.89	Lapford	7,140	21.07
Bradninch	25,000	36.60	Loxbeare	0	0.00
Brushford	0	0.00	Morchard Bishop	7,000	17.40
Burlescombe	9,000	29.49	Morebath	6,155	42.98
Butterleigh	100	1.93	Newton St Cyres	8,853	25.49
Cadbury	500	7.82	Nymet Rowland	600	12.05
Cadeleigh	2,200	26.25	Oakford	3,095	17.95
Chawleigh	12,000	50.77	Poughill	2,000	26.06
Cheriton Bishop	7,450	28.23	Puddington	850	10.15
Cheriton Fitzpaine	10,800	33.95	Sampford Peverell	7,900	16.50
Clannaborough	0	0.00	Sandford	10,656	23.02
Clayhanger (B Gate)	500	8.80	Shobrooke	5,000	25.89
Clayhidon	6,750	31.07	Silverton	32,200	43.68
Coldridge	3,300	22.72	Stockleigh English	0	0.00
Colebrooke	6,000	34.88	Stockleigh Pomeroy	0	0.00
Copplestone	6,600	15.91	Stoodleigh	4,000	28.40
Crediton	136,800	56.95	Templeton	1,262	22.84
Crediton Hamlets	4,869	9.70	Thelbridge	800	6.17
Cruwys Morchard	2,450	12.27	Thorverton	13,500	36.86
Cullompton	198,000	73.58	Tiverton	236,442	37.93
Culmstock	11,746	34.42	Uffculme	70,000	70.53
Down St Mary	2,500	17.05	Uplowman	2,500	17.21
Eggesford	0	0.00	Upton Hellions	0	0.00
Halberton	11,580	19.57	Washfield	1,650	10.83
Hemyock	56,350	70.00	Washford Pyne	550	13.90
Hittisleigh	1,600	28.38	Wembworthy	3,000	30.50
Hockworthy (B Gate)	500	6.02	Willand	32,337	29.16
Holcombe Rogus	5,500	26.82	Woolfardisworthy	500	7.39
Huntsham (B Gate)	500	7.62	Zeal Monachorum	3,250	21.71

Total Parish Precepts 1,046,243

- 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 section 5(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 £

	A	B	C	D	E	F	G	H
Bampton	156.06	182.08	208.09	234.10	286.12	338.15	390.16	468.20
Bickleigh	140.94	164.44	187.93	211.42	258.40	305.39	352.36	422.84
Bow	135.36	157.92	180.48	203.04	248.16	293.28	338.40	406.08
Bradninch	145.83	170.14	194.44	218.75	267.36	315.98	364.58	437.50
Brushford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Burlescombe	141.09	164.61	188.12	211.64	258.67	305.71	352.73	423.28
Butterleigh	122.72	143.17	163.63	184.08	224.99	265.90	306.80	368.16
Cadbury	126.64	147.75	168.86	189.97	232.19	274.41	316.61	379.94
Cadeleigh	138.93	162.09	185.24	208.40	254.71	301.03	347.33	416.80
Chawleigh	155.28	181.16	207.04	232.92	284.68	336.44	388.20	465.84
Cheriton Bishop	140.25	163.63	187.00	210.38	257.13	303.89	350.63	420.76
Cheriton Fitzpaine	144.06	168.08	192.09	216.10	264.12	312.15	360.16	432.20
Clannaborough	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Clayhanger(B Gate)	127.30	148.51	169.73	190.95	233.39	275.82	318.25	381.90
Clayhidon	142.14	165.84	189.53	213.22	260.60	307.99	355.36	426.44
Coldridge	136.58	159.34	182.11	204.87	250.40	295.93	341.45	409.74
Colebrooke	144.68	168.80	192.91	217.03	265.26	313.49	361.71	434.06
Copplestone	132.04	154.04	176.05	198.06	242.08	286.09	330.10	396.12
Crediton	159.40	185.96	212.53	239.10	292.24	345.37	398.50	478.20
Crediton Hamlets	127.90	149.21	170.53	191.85	234.49	277.12	319.75	383.70
Cruwys Morchard	129.61	151.21	172.82	194.42	237.63	280.83	324.03	388.84
Cullompton	170.48	198.90	227.31	255.73	312.56	369.39	426.21	511.46
Culmstock	144.38	168.44	192.51	216.57	264.70	312.83	360.95	433.14
Down St Mary	132.80	154.93	177.07	199.20	243.47	287.74	332.00	398.40
Eggesford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Halberton	134.48	156.89	179.31	201.72	246.55	291.38	336.20	403.44
Hemyock	168.10	196.11	224.13	252.15	308.19	364.22	420.25	504.30
Hittesleigh	140.35	163.74	187.14	210.53	257.32	304.10	350.88	421.06
Hockworthy(B Gate)	125.44	146.35	167.26	188.17	229.99	271.81	313.61	376.34
Holcombe Rogus	139.31	162.53	185.75	208.97	255.41	301.85	348.28	417.94
Huntsam(B Gate)	126.51	147.60	168.68	189.77	231.94	274.12	316.28	379.54
Kennerleigh	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Kentisbeare	147.88	172.52	197.17	221.82	271.12	320.41	369.70	443.64
Lapford	135.48	158.06	180.64	203.22	248.38	293.54	338.70	406.44
Loxbear	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Morchard Bishop	133.03	155.20	177.38	199.55	243.90	288.24	332.58	399.10
Morebath	150.08	175.10	200.11	225.13	275.16	325.19	375.21	450.26
Newton St Cyres	138.42	161.50	184.57	207.64	253.78	299.93	346.06	415.28
Nymet Rowland	129.46	151.04	172.62	194.20	237.36	280.52	323.66	388.40
Oakford	133.40	155.63	177.87	200.10	244.57	289.04	333.50	400.20
Poughill	138.80	161.94	185.07	208.21	254.48	300.75	347.01	416.42
Puddington	128.20	149.56	170.93	192.30	235.04	277.77	320.50	384.60
Sampford Peverell	132.43	154.50	176.58	198.65	242.80	286.94	331.08	397.30
Sandford	136.78	159.57	182.37	205.17	250.77	296.36	341.95	410.34
Shobrooke	138.69	161.81	184.92	208.04	254.27	300.51	346.73	416.08
Silverton	150.55	175.64	200.74	225.83	276.02	326.20	376.38	451.66
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	140.36	163.76	187.15	210.55	257.34	304.13	350.91	421.10
Templeton	136.66	159.43	182.21	204.99	250.55	296.10	341.65	409.98
Thelbridge	125.54	146.47	167.39	188.32	230.17	272.02	313.86	376.64
Thorverton	146.00	170.34	194.67	219.01	267.68	316.35	365.01	438.02
Tiverton	146.72	171.17	195.63	220.08	268.99	317.90	366.80	440.16
Uffculme	168.45	196.53	224.60	252.68	308.83	364.99	421.13	505.36
Uplowman	132.90	155.06	177.21	199.36	243.66	287.97	332.26	398.72
Upton Hellions	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Washfield	128.65	150.09	171.54	192.98	235.87	278.75	321.63	385.96
Washford Pyne	130.70	152.48	174.27	196.05	239.62	283.19	326.75	392.10
Wembworthy	141.76	165.39	189.02	212.65	259.91	307.17	354.41	425.30
Willand	140.87	164.35	187.83	211.31	258.27	305.23	352.18	422.62
Woolfardisworthy	126.36	147.42	168.48	189.54	231.66	273.78	315.90	379.08
Zeal Monachorum	135.90	158.56	181.21	203.86	249.16	294.47	339.76	407.72

- 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 £

	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 £

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 £

	A	B	C	D	E	F	G	H
Bampton	1,059.17	1,235.72	1,412.24	1,588.77	1,941.82	2,294.90	2,647.94	3,177.54
Bickleigh	1,044.05	1,218.08	1,392.08	1,566.09	1,914.10	2,262.14	2,610.14	3,132.18
Bow	1,038.47	1,211.56	1,384.63	1,557.71	1,903.86	2,250.03	2,596.18	3,115.42
Bradninch	1,048.94	1,223.78	1,398.59	1,573.42	1,923.06	2,272.73	2,622.36	3,146.84
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	1,044.20	1,218.25	1,392.27	1,566.31	1,914.37	2,262.46	2,610.51	3,132.62
Butterleigh	1,025.83	1,196.81	1,367.78	1,538.75	1,880.69	2,222.65	2,564.58	3,077.50
Cadbury	1,029.75	1,201.39	1,373.01	1,544.64	1,887.89	2,231.16	2,574.39	3,089.28
Cadeleigh	1,042.04	1,215.73	1,389.39	1,563.07	1,910.41	2,257.78	2,605.11	3,126.14
Chawleigh	1,058.39	1,234.80	1,411.19	1,587.59	1,940.38	2,293.19	2,645.98	3,175.18
Cheriton Bishop	1,043.36	1,217.27	1,391.15	1,565.05	1,912.83	2,260.64	2,608.41	3,130.10
Cheriton Fitzpaine	1,047.17	1,221.72	1,392.24	1,570.77	1,919.82	2,268.90	2,617.94	3,141.54
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)	1,030.41	1,202.15	1,373.88	1,545.62	1,889.09	2,232.57	2,576.03	3,091.24
Clayhidon	1,045.25	1,219.48	1,393.68	1,567.89	1,916.30	2,264.74	2,613.14	3,135.78
Coldridge	1,039.69	1,212.98	1,386.26	1,559.54	1,906.10	2,252.68	2,599.23	3,119.08
Colebrooke	1,047.79	1,222.44	1,397.06	1,571.70	1,920.96	2,270.24	2,619.49	3,143.40
Copplestone	1,035.15	1,207.68	1,380.20	1,552.73	1,897.78	2,242.84	2,587.88	3,105.46
Crediton	1,062.51	1,239.60	1,416.68	1,593.77	1,947.94	2,302.12	2,656.28	3,187.54
Crediton Hamlets	1,031.01	1,202.85	1,374.68	1,546.52	1,890.19	2,233.87	2,577.53	3,093.04
Cruwys Morchard	1,032.72	1,204.85	1,376.97	1,549.09	1,893.33	2,237.58	2,581.81	3,098.18
Cullompton	1,073.59	1,252.54	1,431.46	1,610.40	1,968.26	2,326.14	2,683.99	3,220.80
Culmstock	1,047.49	1,222.08	1,396.66	1,571.24	1,920.40	2,269.58	2,618.73	3,142.48
Down St Mary	1,035.91	1,208.57	1,381.22	1,553.87	1,899.17	2,244.49	2,589.78	3,107.74
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	1,037.59	1,210.53	1,383.46	1,556.39	1,902.25	2,248.13	2,593.98	3,112.78
Hemyock	1,071.21	1,249.75	1,428.28	1,606.82	1,963.89	2,320.97	2,678.03	3,213.64
Hittesleigh	1,043.46	1,217.38	1,391.29	1,565.20	1,913.02	2,260.85	2,608.66	3,130.40
Hockworthy(B Gate)	1,028.55	1,199.99	1,371.41	1,542.84	1,885.69	2,228.56	2,571.39	3,085.68
Holcombe Rogus	1,042.42	1,216.17	1,389.90	1,563.64	1,911.11	2,258.60	2,606.06	3,127.28
Huntsham(B Gate)	1,029.62	1,201.24	1,372.83	1,544.44	1,887.64	2,230.87	2,574.06	3,088.88
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	1,050.99	1,226.16	1,401.32	1,576.49	1,926.82	2,277.16	2,627.48	3,152.98
Lapford	1,038.59	1,211.70	1,384.79	1,557.89	1,904.08	2,250.29	2,596.48	3,115.78
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	1,036.14	1,208.84	1,381.53	1,554.22	1,899.60	2,244.99	2,590.36	3,108.44
Morebath	1,053.19	1,228.74	1,404.26	1,579.80	1,930.86	2,281.94	2,632.99	3,159.60
Newton St Cyres	1,041.53	1,215.14	1,388.72	1,562.31	1,909.48	2,256.68	2,603.84	3,124.62
Nymet Rowland	1,032.57	1,204.68	1,376.77	1,548.87	1,893.06	2,237.27	2,581.44	3,097.74
Oakford	1,036.51	1,209.27	1,382.02	1,554.77	1,900.27	2,245.79	2,591.28	3,109.54
Poughill	1,041.91	1,215.58	1,389.22	1,562.88	1,910.18	2,257.50	2,604.79	3,125.76
Puddington	1,031.31	1,203.20	1,375.08	1,546.97	1,890.74	2,234.52	2,578.28	3,093.94
Sampford Peverell	1,035.54	1,208.14	1,380.73	1,553.32	1,898.50	2,243.69	2,588.86	3,106.64
Sandford	1,039.89	1,213.21	1,386.52	1,559.84	1,906.47	2,253.11	2,599.73	3,119.68
Shobrooke	1,041.80	1,215.45	1,389.07	1,562.71	1,909.97	2,257.26	2,604.51	3,125.42
Silverton	1,053.66	1,229.28	1,404.89	1,580.50	1,931.72	2,282.95	2,634.16	3,161.00
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	1,043.47	1,217.40	1,391.30	1,565.22	1,913.04	2,260.88	2,608.69	3,130.44
Templeton	1,039.77	1,213.07	1,386.36	1,559.66	1,906.25	2,252.85	2,599.43	3,119.32
Thelbridge	1,028.65	1,200.11	1,371.54	1,542.99	1,885.87	2,228.77	2,571.64	3,085.98
Thorverton	1,049.11	1,223.98	1,398.82	1,573.68	1,923.38	2,273.10	2,622.79	3,147.36
Tiverton	1,049.83	1,224.81	1,399.78	1,574.75	1,924.69	2,274.65	2,624.58	3,149.50
Uffculme	1,071.56	1,250.17	1,428.75	1,607.35	1,964.53	2,321.74	2,678.91	3,214.70
Uplozman	1,036.01	1,208.70	1,381.36	1,554.03	1,899.36	2,244.72	2,590.04	3,108.06
Upton Hellions	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	1,031.76	1,203.73	1,375.69	1,547.65	1,891.57	2,235.50	2,579.41	3,095.30
Washford Pyne	1,033.81	1,206.12	1,378.42	1,550.72	1,895.32	2,239.94	2,584.53	3,101.44
Wembworthy	1,044.87	1,219.03	1,393.17	1,567.32	1,915.61	2,263.92	2,612.19	3,134.64
Willand	1,043.98	1,217.99	1,391.98	1,565.98	1,913.97	2,261.98	2,609.96	3,131.96
Woolfardisworthy	1,029.47	1,201.06	1,372.63	1,544.21	1,887.36	2,230.53	2,573.68	3,088.42
Zeal Monachorum	1,039.01	1,212.20	1,385.36	1,558.53	1,904.86	2,251.22	2,597.54	3,117.06

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.