

**COUNCIL TAX RESOLUTION 2014/15**

<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 2014/15
<b>RECOMMENDATION:</b>	To approve the formal Council Tax Resolution
<b>Relationship to: Corporate Plan</b>	The 2014/15 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 2014/15 which is derived from its aggregate budget requirement which was finally recommended by Cabinet on the 6 February 2014.
<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 These capping rules have now been replaced by a range of maximum percentage increases based upon the relevant precepting body, which if exceeded, could result in a local referendum (this limit was confirmed very late for the 2014/15 financial year and was held at 2% for District Councils). 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 2014/15 Council Tax Resolution**

- 2.1 Since the meeting of the Cabinet on the 6 February 2014 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 2014/15 are detailed in Appendix A, paragraph 3.1, and total £1,119,264. The increase in the average Band D Council Tax for Town and Parish councils is 3.65% and results in an average Band D Council Tax figure of £41.46 for 2014/15 (£40.00 for 2013/14). These figures are all based on the gross precepts received from the Town and Parish Councils.

### Devon County Council

Devon County Council met on the 20 February 2014 and set their precept at £30,737,433, adjusted by a Collection Fund surplus of £377,066. This results in a Band D Council Tax of £1,138.59, a 1.99% increase on the previous year.

### Devon & Cornwall Police & Crime Commissioner

Devon & Cornwall Police & Crime Commissioner met on the 7 February 2014 and set their precept at £4,485,664, adjusted by a Collection Fund surplus of £55,028. This results in a Band D Council Tax of £166.16, being a 1.99% increase on the previous year.

### Devon and Somerset Fire & Rescue Authority

Devon and Somerset Fire & Rescue Authority met on the 24 February 2014 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 £76.89, 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	2013/14 £	2014/15 £	Variation %
Mid Devon District Council	182.15	182.15	Nil
Parish & Town Councils (Average)	40.00	41.46	3.65
Sub Total	222.15	223.61	
Devon County Council	1,116.36	1,138.59	1.99
Devon & Cornwall Police & Crime Commissioner	162.92	166.16	1.99
Devon & Somerset Fire & Rescue Authority	75.39	76.89	1.99
TOTAL	1,576.82	1,605.25	

### **3.0 2014/15 General Fund Budget**

- 3.1 The Cabinet on the 6 February 2014 considered the Budget for the financial year 2014/15 which included our final settlement for Formula Grant as confirmed by the Secretary of State. This meeting approved a balanced General Fund budget and a 4<sup>th</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 £1,119,264 (£1,046,243 for 2013/14) which gives an overall increase of 7.0% (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 2014/15 is concerned with the mitigation of risk when approving the budget.
- 5.2 Construction of the estimates for 2014/15 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 2013
  - 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 2013/14 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 circa £1m was estimated for 2014/15 (mainly as a consequence of a further Government grant reduction of £618k). This budget gap was reduced by a number of service savings totalling £576k and a number of other budget revisions which meant the first round of PDG and Cabinet meetings in November/December were discussing an overall budget gap of £361k. 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, refuse and recycling). 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 have been 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 the 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 2013/14 amounted to £2.4m. The 2013/14 budget monitoring reports are predicting a year end surplus of approximately £34k.
- 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 2015/16, which proposes a further cut of £656k. In addition to this overall funding reduction, the Council continues to experience poor returns in its 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 we will need to more carefully monitor budgets for the new Council Tax Reduction scheme 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 2014/15 (e.g. £9.173m \* 25% = £2.3m).

## **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 2014/15 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 – 6 February 2014  
**File Reference:**  
**Circulation of Report:**

The Council is recommended to resolve as follows:

- 1.0 It be noted that on 09 January 2014 the Cabinet calculated the Council Tax Base 2014/15
- (a) for the whole Council area as 26,996.05 [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 27,546.99 reduced to 98% (26,996.05), to allow for less than full collection. (subject to rounding)

Bampton	734.21
Bickleigh	101.89
Bow	412.77
Bradninch	700.56
Brushford	23.67
Burlescombe	305.41
Butterleigh	52.25
Cadbury	63.98
Cadeleigh	86.19
Chawleigh	237.64
Cheriton Bishop	269.75
Cheriton Fitzpaine	322.10
Clannaborough	24.61
Clayhanger (B Gate)	56.52
Clayhidon	220.02
Coldridge	150.10
Colebrooke	172.26
Copplestone	416.97
Crediton	2,484.02
Crediton Hamlets	512.46
Cruwys Morchard	199.58
Cullompton	2,980.69
Culmstock	343.02
Down St Mary	148.01
Eggesford	30.19
Halberton	600.36
Hemyock	810.49
Hittisleigh	57.89
Hockworthy (B Gate)	82.32
Holcombe Rogus	206.41
Huntsham (B Gate)	66.14

Kennerleigh	37.51
Kentisbeare	366.71
Lapford	354.26
Loxbeare	75.42
Morchard Bishop	402.83
Morebath	145.76
Newton St Cyres	351.62
Nymet Rowland	49.28
Oakford	172.06
Pouqhill	76.41
Puddington	84.04
Sampfords Peverell	481.84
Sandford	467.23
Shobrooke	196.72
Silverton	755.77
Stockleigh English	27.15
Stockleigh Pomeroy	59.54
Stoodleigh	144.50
Templeton	58.71
Thelbridge	131.85
Thorverton	365.70
Tiverton	6,499.61
Uffculme	1,007.63
Uplowman	147.83
Upton Hellions	31.57
Washfield	154.14
Washford Pyne	40.55
Wembworthy	99.28
Willand	1,119.21
Woolfardisworthy	65.45
Zeal Monachorum	153.40

Total Tax Base 26,996.05



- 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	161.95	177.28	202.60	227.93	278.58	329.24	379.88	455.86
Bickleigh	138.92	162.07	185.23	208.38	254.69	301.00	347.30	416.76
Bow	132.06	154.08	176.09	198.10	242.12	286.15	330.16	396.20
Bradninch	144.18	168.21	192.24	216.27	264.33	312.39	360.45	432.54
Brushford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Burlescombe	139.00	162.16	185.33	208.50	254.84	301.17	347.50	417.00
Butterleigh	121.63	141.90	162.18	182.45	223.00	263.54	304.08	364.90
Cadbury	125.79	146.76	167.72	188.69	230.62	272.56	314.48	377.38
Cadeleigh	133.76	156.05	178.35	200.64	245.23	289.82	334.40	401.28
Chawleigh	152.80	178.27	203.74	229.21	280.15	331.09	382.01	458.42
Cheriton Bishop	138.29	161.34	184.39	207.44	253.54	299.64	345.73	414.88
Cheriton Fitzpaine	142.67	166.45	190.23	214.01	261.57	309.13	356.68	428.02
Clannaborough	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Clayhanger(B Gate)	131.37	153.27	175.16	197.06	240.85	284.65	328.43	394.12
Clayhidon	141.58	165.18	188.78	212.38	259.58	306.78	353.96	424.76
Coldridge	137.72	160.68	183.63	206.59	252.50	298.41	344.31	413.18
Colebrooke	143.52	167.45	191.37	215.29	263.13	310.98	358.81	430.58
Copplestone	130.60	152.37	174.14	195.91	239.45	282.99	326.51	391.82
Crediton	156.38	182.44	208.51	234.57	286.70	338.83	390.95	469.14
Crediton Hamlets	126.46	147.53	168.61	189.69	231.85	274.00	316.15	379.38
Cruwys Morchard	128.76	150.23	171.69	193.15	236.07	279.00	321.91	386.30
Cullompton	174.86	204.00	233.15	262.29	320.58	378.87	437.15	524.58
Culmstock	143.28	167.16	191.04	214.92	262.68	310.44	358.20	429.84
Down St Mary	131.47	153.38	175.30	197.21	241.04	284.86	328.68	394.42
Eggesford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Halberton	133.02	156.20	177.37	199.54	243.88	288.23	332.56	399.08
Hemyock	168.16	196.18	224.21	252.24	308.30	364.35	420.40	504.48
Hittesleigh	138.39	161.46	184.52	207.59	253.72	299.86	345.98	415.18
Hockworthy(B Gate)	127.76	149.05	170.35	191.64	234.23	276.82	319.40	383.28
Holcombe Rogus	139.37	162.60	185.83	209.06	255.52	301.98	348.43	418.12
Huntsham(B Gate)	129.68	151.29	172.91	194.52	237.75	280.98	324.20	389.04
Kennerleigh	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Kentisbeare	147.21	171.75	196.28	220.82	269.89	318.97	368.03	441.64
Lapford	131.52	153.45	175.37	197.29	241.13	284.98	328.81	394.58
Loxbeare	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Morchard Bishop	131.43	153.34	175.24	197.15	240.96	284.78	328.58	394.30
Morebath	148.29	173.01	197.72	222.44	271.87	321.31	370.73	444.88
Newton St Cyres	138.30	161.35	184.40	207.45	253.55	299.65	345.75	414.90
Nymet Rowland	127.96	149.28	170.61	191.94	234.60	277.25	319.90	383.88
Oakford	132.46	154.53	176.61	198.69	242.85	287.00	331.15	397.38
Poughill	137.41	160.31	183.22	206.12	251.93	297.73	343.53	412.24
Puddington	126.67	147.78	168.90	190.01	232.24	274.46	316.68	380.02
Sampford Peverell	131.11	152.96	174.82	196.67	240.38	284.08	327.78	393.34
Sandford	134.90	157.38	179.87	202.35	247.32	292.29	337.25	404.70
Shobrooke	135.90	158.56	181.21	203.86	249.16	294.47	339.76	407.72
Silverton	143.39	167.29	191.19	215.09	262.89	310.69	358.48	430.18
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
Stodleigh	139.10	162.29	185.47	208.66	255.03	301.40	347.76	417.32
Templeton	134.56	156.99	179.42	201.85	246.71	291.57	336.41	403.70
Thelbridge	124.16	144.86	165.55	186.25	227.64	269.03	310.41	372.50
Thorverton	144.96	169.12	193.28	217.44	265.76	314.08	362.40	434.88
Tiverton	143.26	167.13	191.01	214.89	262.65	310.40	358.15	429.78
Uffculme	164.74	192.20	219.66	247.12	302.04	356.96	411.86	494.24
Uplowman	131.93	153.92	175.91	197.90	241.88	285.86	329.83	395.80
Upton Hellions	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Washfield	127.46	148.71	169.95	191.20	233.69	276.18	318.66	382.40
Washford Pyne	128.50	149.92	171.34	192.76	235.60	278.44	321.26	385.52
Wembworthy	139.60	162.86	186.13	209.40	255.94	302.47	349.00	418.80
Willand	139.50	162.75	186.00	209.25	255.75	302.25	348.75	418.50
Woolfardisworthy	124.40	145.14	165.87	186.61	228.08	269.55	311.01	373.22
Zeal Monachorum	134.88	157.36	179.84	202.32	247.28	292.24	337.20	404.64

- 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 2014/15 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	759.06	885.57	1,012.08	1,138.59	1,391.61	1,644.63	1,897.65	2,277.18
Devon & Cornwall Police and Crime Commissioner	110.77	129.24	147.70	166.16	203.08	240.01	276.93	332.32
Devon & Somerset Fire Authority	51.26	59.80	68.35	76.89	93.98	111.06	128.15	153.78



- 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 2014/15 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	1,073.04	1,261.89	1,430.73	1,609.57	1,967.25	2,324.94	2,682.61	3,219.14
Bickleigh	1,060.01	1,236.68	1,413.36	1,590.02	1,943.36	2,296.70	2,650.03	3,180.04
Bow	1,053.15	1,228.69	1,404.22	1,579.74	1,930.79	2,281.85	2,632.89	3,159.48
Bradninch	1,065.27	1,242.82	1,420.37	1,597.91	1,953.00	2,308.09	2,663.18	3,195.82
Brushford	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Burlescombe	1,060.09	1,236.77	1,413.46	1,590.14	1,943.51	2,296.87	2,650.23	3,180.28
Butterleigh	1,042.72	1,216.51	1,390.31	1,564.09	1,911.67	2,259.24	2,606.81	3,128.18
Cadbury	1,046.88	1,221.37	1,395.85	1,570.33	1,919.29	2,268.26	2,617.21	3,140.66
Cadeleigh	1,054.85	1,230.66	1,406.48	1,582.28	1,933.90	2,285.52	2,637.13	3,164.56
Chawleigh	1,073.89	1,252.88	1,431.87	1,610.85	1,968.82	2,326.79	2,684.74	3,221.70
Cheriton Bishop	1,059.38	1,235.95	1,412.52	1,589.08	1,942.21	2,295.34	2,648.46	3,178.16
Cheriton Fitzpaine	1,063.76	1,241.06	1,418.36	1,595.65	1,950.24	2,304.83	2,659.41	3,191.30
Clannaborough	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Clayhanquer(B Gate)	1,052.46	1,227.88	1,403.29	1,578.70	1,929.52	2,280.35	2,631.16	3,157.40
Clayhidon	1,062.67	1,239.79	1,416.91	1,594.02	1,948.25	2,302.48	2,656.69	3,188.04
Coldridge	1,058.81	1,235.29	1,411.76	1,588.23	1,941.17	2,294.11	2,647.04	3,176.46
Colebrooke	1,064.61	1,242.06	1,419.50	1,596.93	1,951.80	2,306.68	2,661.54	3,193.86
Copplestone	1,051.69	1,226.98	1,402.27	1,577.55	1,928.12	2,278.69	2,629.24	3,155.10
Credton	1,077.47	1,257.05	1,436.64	1,616.21	1,975.37	2,334.53	2,693.68	3,232.42
Credton Hamlets	1,047.55	1,222.14	1,396.74	1,571.33	1,920.52	2,269.70	2,618.88	3,142.66
Cruwys Morchard	1,049.85	1,224.84	1,399.82	1,574.79	1,924.74	2,274.70	2,624.64	3,149.58
Cullompton	1,095.95	1,278.61	1,461.28	1,643.93	2,009.25	2,374.57	2,739.88	3,287.86
Culmstock	1,064.37	1,241.77	1,419.17	1,596.56	1,951.35	2,306.14	2,660.93	3,193.12
Down St Mary	1,052.56	1,227.99	1,403.43	1,578.85	1,929.71	2,280.56	2,631.41	3,157.70
Eggesford	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Halberton	1,054.11	1,229.81	1,405.50	1,581.18	1,932.55	2,283.93	2,635.29	3,162.96
Hemvock	1,089.25	1,270.79	1,452.34	1,633.88	1,996.97	2,360.05	2,723.13	3,267.76
Hittesleigh	1,059.48	1,236.07	1,412.65	1,589.23	1,942.39	2,295.56	2,648.71	3,178.46
Hockworthy(B Gate)	1,048.85	1,223.66	1,398.48	1,573.28	1,922.90	2,272.52	2,622.13	3,146.56
Holcombe	1,060.46	1,237.21	1,413.96	1,590.70	1,944.19	2,297.68	2,651.16	3,181.40
Huntsam(B Gate)	1,050.77	1,225.90	1,401.04	1,576.16	1,926.42	2,276.68	2,626.93	3,152.32
Kennerleigh	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Kentisbeare	1,068.30	1,246.36	1,424.41	1,602.46	1,958.56	2,314.67	2,670.76	3,204.92
Lapford	1,052.61	1,228.06	1,403.50	1,578.93	1,929.80	2,280.68	2,631.54	3,157.86
Loxbeare	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Morchard Bishop	1,052.52	1,227.95	1,403.37	1,578.79	1,929.63	2,280.48	2,631.31	3,157.58
Morebath	1,069.38	1,247.62	1,425.85	1,604.08	1,960.54	2,317.01	2,673.46	3,208.16
Newton St Cyres	1,059.39	1,235.96	1,412.53	1,589.09	1,942.22	2,295.35	2,648.48	3,178.18
Nymet Rowland	1,049.05	1,223.89	1,398.74	1,573.58	1,923.27	2,272.95	2,622.63	3,147.16
Oakford	1,053.55	1,229.14	1,404.74	1,580.33	1,931.52	2,282.70	2,633.88	3,160.66
Poughill	1,058.50	1,234.92	1,411.35	1,587.76	1,940.60	2,293.43	2,646.26	3,175.52
Puddington	1,047.76	1,222.39	1,397.03	1,571.65	1,920.91	2,270.16	2,619.41	3,143.30
Sampford Peverell	1,052.20	1,227.57	1,402.95	1,578.31	1,929.05	2,279.78	2,630.51	3,156.62
Sandford	1,055.99	1,231.99	1,408.00	1,583.99	1,935.99	2,287.99	2,639.98	3,167.98
Shobrooke	1,056.99	1,233.17	1,409.34	1,585.50	1,937.83	2,290.17	2,642.49	3,171.00
Silverton	1,064.48	1,241.90	1,419.32	1,596.73	1,951.56	2,306.39	2,661.21	3,193.46
Stockleigh English	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Stockleigh Pomeroy	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Stoodleigh	1,060.19	1,236.90	1,413.60	1,590.30	1,943.70	2,297.10	2,650.49	3,180.60
Templeton	1,055.65	1,231.60	1,407.55	1,583.49	1,935.38	2,287.27	2,639.14	3,166.98
Thelbridge	1,045.25	1,219.47	1,393.68	1,567.89	1,916.31	2,264.73	2,613.14	3,135.78
Thorverton	1,066.05	1,243.73	1,421.41	1,599.08	1,954.43	2,309.78	2,665.13	3,198.16
Tiverton	1,064.35	1,241.74	1,419.14	1,596.53	1,951.32	2,306.10	2,660.88	3,193.06
Uffculme	1,085.83	1,266.81	1,447.79	1,628.76	1,990.71	2,352.66	2,714.59	3,257.52
Uplowman	1,053.02	1,228.53	1,404.04	1,579.54	1,930.55	2,281.56	2,632.56	3,159.08
Upton Hellions	1,042.52	1,216.28	1,390.04	1,563.79	1,911.30	2,258.81	2,606.31	3,127.58
Washfield	1,048.55	1,223.32	1,398.08	1,572.84	1,922.36	2,271.88	2,621.39	3,145.68
Washford Pvne	1,049.59	1,224.53	1,399.47	1,574.40	1,924.27	2,274.14	2,623.99	3,148.80
Wembworthy	1,060.69	1,237.47	1,414.26	1,591.04	1,944.61	2,298.17	2,651.73	3,182.08
Willand	1,060.59	1,237.36	1,414.13	1,590.89	1,944.42	2,297.95	2,651.48	3,181.78
Woolfardisworthy	1,045.49	1,219.75	1,394.00	1,568.25	1,916.75	2,265.25	2,613.74	3,136.50
Zeal Monachorum	1,055.97	1,231.97	1,407.97	1,583.96	1,935.95	2,287.94	2,639.93	3,167.92

- 6.0 The Council has determined that its relevant basic amount of Council Tax for 2014/15 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 2014/15 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.