

COUNCIL TAX RESOLUTION 2015/16

Responsible Officer	Head of Finance
Reason for Report:	The Council as a billing authority is required to set the Council Tax for 2015/16
RECOMMENDATION:	To approve the formal Council Tax Resolution
Relationship to: Corporate Plan	The 2015/16 budget shows the costs of delivering the key priorities of the Council's Corporate Plan
Financial Implications:	This report sets out the Council's Council Tax Requirement for 2015/16 which is derived from its aggregate budget requirement which was finally recommended by Cabinet on the 5 February 2015.
Legal Implications:	The Council has a statutory duty to approve a Council Tax Requirement
Risk Assessment:	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 These capping rules have now been replaced by a range of maximum percentage increases based upon the relevant precepting body, which if exceeded, could result in a local referendum (this limit was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 as part of the overall grant settlement announcement made on the 18th December 2014) and remained at 2% for District Councils although there were some Ministers who wanted to see this limit reduced further. 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 2015/16 Council Tax Resolution

2.1 Since the meeting of the Cabinet on the 5 February 2015 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 2015/16 are detailed in Appendix A, paragraph 3.1, and total £1,136,755. The increase in the average Band D Council Tax for Town and Parish councils is 10.12% and results in an average Band D Council Tax figure of £41.66 for 2015/16 (£37.83 for 2014/15). These figures are all based on the net precepts received from the Town and Parish Councils. (i.e. after deducting the Council Tax Reduction (CTR) grant)

Devon County Council

Devon County Council met on the 19 February 2015 and set their precept at £31,690,780, adjusted by a Collection Fund surplus of £224,303. This results in a Band D Council Tax of £1,161.27, a 1.99% increase on the previous year.

Devon & Cornwall Police & Crime Commissioner

Devon & Cornwall Police & Crime Commissioner met on the 6 February 2015 and set their precept at £4,624,796, adjusted by a Collection Fund surplus of £32,734. This results in a Band D Council Tax of £169.47, being a 1.99% increase on the previous year.

Devon and Somerset Fire & Rescue Authority

Devon and Somerset Fire & Rescue Authority met on the 20 February 2015 and set their precept at £2,140,063, adjusted by a Collection Fund surplus of £15,147. This results in a Band D Council Tax of £78.42, 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	2014/15 £	2015/16 £	Variation %
Mid Devon District Council	182.15	182.15	Nil
Parish & Town Councils (Average) (1)	37.83	41.66	10.12
Sub Total	219.98	223.81	
Devon County Council	1,138.59	1,161.27	1.99
Devon & Cornwall Police & Crime Commissioner	166.16	169.47	1.99
Devon & Somerset Fire & Rescue Authority	76.89	78.42	1.99
TOTAL	1,601.62	1,632.97	

(1) Note 2014/15 comparison figure revised to net Parish average band D to be consistent with that quoted for 2015/16 which is net of CTR grant.

3.0 2015/16 General Fund Budget

- 3.1 On the 5 February 2015 the Cabinet considered the Budget for the financial year 2015/16 which included our final settlement for Formula Grant as confirmed by the Secretary of State. This meeting recommended a balanced General Fund budget and a 5th successive freeze in Council Tax.
- 3.2 Precepts from the Town and Parish Councils within Mid Devon have now all been received and their gross total is confirmed as £1,200,455 (£1,119,264 for 2014/15). Please note the Parish Precepts have been reduced by a share of a grant passed on by MDDC of £63,700 (£98,000 for 2014/15); therefore leaving £1,136,755 (£1,200,455 - £63,700) net precept to be generated through Council Tax.
- 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 2015/16 is concerned with the mitigation of risk when approving the budget.
- 5.2 Construction of the estimates for 2015/16 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 2014
 - 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 2014/15 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 2015/16 (mainly as a consequence of a further Government grant reduction of £656k). This budget gap was reduced by a number of service savings totalling £983k; however this figure was offset by new cost pressures of £659k and an additional £210k of pay and price inflation. The first round of PDG and Cabinet meetings in November/December discussed an overall budget gap of £650k. 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). We have also had to accept increased uncertainty in the Councils' overall budget (i.e. the Council Tax Reduction scheme (CTR) and the localisation of Business Rates). These changes have been carefully monitored during 2014/15 and this process will continue during 2015/16.
- 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. Two additional all member budget briefings were arranged and a meeting with the Business Rates Consultative Committee was also held in mid-January.
- 5.7 In all respects the estimates are prepared on the best information available. We review 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 heading.
- 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 Capita (previously known as 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 reviewed 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 2014/15 amounted to £2.5m. The 2014/15 budget monitoring reports are predicting a year end deficit of approximately £216k.

6.4 As all members are aware the Chancellor maintained his commitment to the deficit reduction strategy within this year's Autumn Statement and most public sector commentators are speculating that we are only half way through a funding reduction programme. On this basis it remains highly likely that the Council will need to make further savings of circa £750k to £1m per annum over the next three years starting from 2016/17. In addition to this overall funding reduction, the Council is beginning to explore and commit to more commercial opportunities (e.g. retail units in Tiverton Town Centre). This will clearly increase the level of inherent risk within the Council's General Fund budget, but has been prudently assumed to make a small profit between annual rental streams and associated debt repayments. 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 still have the increased risk/volatility in 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 2015/16 (e.g. £8,953m * 25% = £2.2m).

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 2015/16 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 – 5 February 2015
File Reference:
Circulation of Report:

The Council is recommended to resolve as follows:

- 1.0 It be noted that on 08 January 2015 the Cabinet calculated the Council Tax Base 2015/16
- (a) for the whole Council area as 27,289.76 [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 27,846.69 reduced to 98% (27,289.76), to allow for less than full collection. (subject to rounding)

Bampton	729.28	Kennerleigh	36.96
Bickleigh	106.26	Kentisbeare	364.58
Bow	421.78	Lapford	363.01
Bradninch	714.77	Loxbeare	74.36
Brushford	23.92	Morchard Bishop	403.74
Burlescombe	309.96	Morebath	149.46
Butterleigh	53.83	Newton St Cyres	354.04
Cadbury	63.69	Nymet Rowland	48.78
Cadeleigh	86.59	Oakford	174.65
Chawleigh	237.38	Poughill	77.15
Cheriton Bishop	274.93	Puddington	84.59
Cheriton Fitzpaine	326.82	Sampford Peverell	484.04
Clannaborough	25.53	Sandford	471.65
Clayhanger (B Gate)	57.33	Shobrooke	198.70
Clayhidon	216.98	Silverton	757.16
Coldridge	156.63	Stockleigh English	28.04
Colebrooke	171.67	Stockleigh Pomeroy	58.44
Copplestone	420.00	Stoodleigh	143.55
Crediton	2,533.41	Templeton	61.87
Crediton Hamlets	518.28	Thelbridge	131.52
Cruwys Morchard	200.69	Thorverton	372.07
Cullompton	2,939.59	Tiverton	6,668.37
Culmstock	349.16	Uffculme	1,016.07
Down St Mary	148.45	Uplowman	148.51
Eggesford	30.59	Upton Hellions	32.41
Halberton	601.84	Washfield	156.66
Hemyock	812.78	Washford Pyne	40.97
Hittisleigh	59.11	Wembworthy	99.81
Hockworthy (B Gate)	81.53	Willand	1,122.06
Holcombe Rogus	209.15	Woolfardisworthy	66.85
Huntsham (B Gate)	64.60	Zeal Monachorum	153.13
		Total Tax Base	27,289.76

- 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	153.69	179.31	204.92	230.54	281.77	333.01	384.23	461.08
Bickleigh	142.31	166.03	189.75	213.47	260.91	308.35	355.78	426.94
Bow	133.00	155.17	177.34	199.51	243.85	288.19	332.51	399.02
Bradninch	144.78	168.92	193.05	217.18	265.44	313.71	361.96	434.36
Brushford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Burlescombe	139.60	162.86	186.13	209.40	255.94	302.47	349.00	418.80
Butterleigh	122.30	142.69	163.07	183.46	224.23	265.00	305.76	366.92
Cadbury	125.98	146.98	167.98	188.98	230.98	272.98	314.96	377.96
Cadeleigh	132.98	155.15	177.31	199.48	243.81	288.14	332.46	398.96
Chawleigh	153.46	179.03	204.61	230.19	281.35	332.50	383.65	460.38
Cheriton Bishop	141.53	165.12	188.71	212.30	259.48	306.66	353.83	424.60
Cheriton Fitzpaine	142.62	166.39	190.16	213.93	261.47	309.01	356.55	427.86
Clannaborough	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Clayhanger(B Gate)	128.00	149.34	170.67	192.01	234.68	277.35	320.01	384.02
Clayhidon	143.74	167.70	191.66	215.62	263.54	311.46	359.36	431.24
Coldridge	137.84	160.81	183.79	206.76	252.71	298.66	344.60	413.52
Colebrooke	145.81	170.11	194.42	218.72	267.33	315.93	364.53	437.44
Copplestone	132.99	155.16	177.32	199.49	243.82	288.16	332.48	398.98
Crediton	162.15	189.18	216.20	243.23	297.28	351.34	405.38	486.46
Crediton Hamlets	127.66	148.93	170.21	191.49	234.05	276.60	319.15	382.98
Cruwys Morchard	129.72	151.34	172.96	194.58	237.82	281.06	324.30	389.16
Cullompton	179.83	209.80	239.78	269.75	329.70	389.64	449.58	539.50
Culmstock	150.07	175.08	200.10	225.11	275.14	325.16	375.18	450.22
Down St Mary	131.91	153.90	175.88	197.87	241.84	285.82	329.78	395.74
Eggesford	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Halberton	133.88	156.19	178.51	200.82	245.45	290.08	334.70	401.64
Hemyock	172.53	201.29	230.04	258.80	316.31	373.83	431.33	517.60
Hittesleigh	139.94	163.27	186.59	209.92	256.57	303.22	349.86	419.84
Hockworthy(B Gate)	125.47	146.38	167.30	188.21	230.04	271.86	313.68	376.42
Holcombe Rogus	140.99	164.49	187.99	211.49	258.49	305.49	352.48	422.98
Huntsam(B Gate)	126.74	147.86	168.99	190.11	232.36	274.61	316.85	380.22
Kennerleigh	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Kentisbeare	150.88	176.02	201.17	226.32	276.62	326.91	377.20	452.64
Lapford	137.34	160.24	183.13	206.02	251.80	297.59	343.36	412.04
Loxbeare	121.43	141.67	161.91	182.15	222.63	263.11	303.58	364.30
Morchard Bishop	132.04	154.04	176.05	198.06	242.08	286.09	330.10	396.12
Morebath	148.16	172.86	197.55	222.25	271.64	321.03	370.41	444.50
Newton St Cyres	143.65	167.59	191.54	215.48	263.37	311.25	359.13	430.96
Nymet Rowland	131.09	152.94	174.79	196.64	240.34	284.04	327.73	393.28
Oakford	133.56	155.82	178.08	200.34	244.86	289.38	333.90	400.68
Poughill	139.48	162.73	185.98	209.23	255.73	302.23	348.71	418.46
Puddington	128.33	149.72	171.11	192.50	235.28	278.06	320.83	385.00
Sampford Peverell	132.60	154.70	176.80	198.90	243.10	287.30	331.50	397.80
Sandford	135.74	158.37	180.99	203.62	248.87	294.12	339.36	407.24
Shobrooke	136.52	159.28	182.03	204.79	250.30	295.81	341.31	409.58
Silverton	137.88	160.86	183.84	206.82	252.78	298.74	344.70	413.64
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	139.10	162.28	185.47	208.65	255.02	301.39	347.75	417.30
Templeton	138.86	162.00	185.15	208.29	254.58	300.87	347.15	416.58
Theilbridge	128.30	149.69	171.07	192.46	235.23	278.00	320.76	384.92
Thorverton	145.10	169.29	193.47	217.66	266.03	314.40	362.76	435.32
Tiverton	145.96	170.29	194.62	218.95	267.61	316.27	364.91	437.90
Uffculme	165.48	193.06	220.64	248.22	303.38	358.54	413.70	496.44
Uplowman	134.01	156.35	178.68	201.02	245.69	290.37	335.03	402.04
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	129.00	150.50	172.00	193.50	236.50	279.50	322.50	387.00
Wembworthy	140.18	163.54	186.91	210.27	257.00	303.73	350.45	420.54
Willand	144.80	168.94	193.07	217.21	265.48	313.75	362.01	434.42
Woolfardisworthy	124.92	145.75	166.57	187.39	229.03	270.68	312.31	374.78
Zeal Monachorum	138.00	161.01	184.01	207.01	253.01	299.02	345.01	414.02

- 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 2015/16 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	774.18	903.21	1,032.24	1,161.27	1,419.33	1,677.39	1,935.45	2,322.54
Devon & Cornwall Police and Crime Commissioner	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
Devon & Somerset Fire Authority	52.28	60.99	69.71	78.42	95.85	113.27	130.70	156.84

- 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 2015/16 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	1,093.13	1,275.32	1,457.51	1,639.70	2,004.08	2,368.46	2,732.83	3,279.40
Bickleigh	1,081.75	1,262.04	1,442.34	1,622.63	1,983.22	2,343.80	2,704.38	3,245.26
Bow	1,072.44	1,251.18	1,429.93	1,608.67	1,966.16	2,323.64	2,681.11	3,217.34
Bradninch	1,084.22	1,264.93	1,445.64	1,626.34	1,987.75	2,349.16	2,710.56	3,252.68
Brushford	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Burlescombe	1,079.04	1,258.87	1,438.72	1,618.56	1,978.25	2,337.92	2,697.60	3,237.12
Butterleigh	1,061.74	1,238.70	1,415.66	1,592.62	1,946.54	2,300.45	2,654.36	3,185.24
Cadbury	1,065.42	1,242.99	1,420.57	1,598.14	1,953.29	2,308.43	2,663.56	3,196.28
Cadeleigh	1,072.42	1,251.16	1,429.90	1,608.64	1,966.12	2,323.59	2,681.06	3,217.28
Chawleigh	1,092.90	1,275.04	1,457.20	1,639.35	2,003.66	2,367.95	2,732.25	3,278.70
Cheriton Bishop	1,080.97	1,261.13	1,441.30	1,621.46	1,981.79	2,342.11	2,702.43	3,242.92
Cheriton Fitzpaine	1,082.06	1,262.40	1,442.75	1,623.09	1,983.78	2,344.46	2,705.15	3,246.18
Ciannaborough	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Clayhanger(B Gate)	1,067.44	1,245.35	1,423.26	1,601.17	1,956.99	2,312.80	2,668.61	3,202.34
Clayhidon	1,083.18	1,263.71	1,444.25	1,624.78	1,985.85	2,346.91	2,707.96	3,249.56
Coldridge	1,077.28	1,256.82	1,436.38	1,615.92	1,975.02	2,334.11	2,693.20	3,231.84
Colebrooke	1,085.25	1,266.12	1,447.01	1,627.88	1,989.64	2,351.38	2,713.13	3,255.76
Copplestone	1,072.43	1,251.17	1,429.91	1,608.65	1,966.13	2,323.61	2,681.08	3,217.30
Crediton	1,101.59	1,285.19	1,468.79	1,652.39	2,019.59	2,386.79	2,753.98	3,304.78
Crediton Hamlets	1,067.10	1,244.94	1,422.80	1,600.65	1,956.36	2,312.05	2,667.75	3,201.30
Cruwys Morchard	1,069.16	1,247.35	1,425.55	1,603.74	1,960.13	2,316.51	2,672.90	3,207.48
Cullompton	1,119.27	1,305.81	1,492.37	1,678.91	2,052.01	2,425.09	2,798.18	3,357.82
Culmstock	1,089.51	1,271.09	1,452.69	1,634.27	1,997.45	2,360.61	2,723.78	3,268.54
Down St Mary	1,071.35	1,249.91	1,428.47	1,607.03	1,964.15	2,321.27	2,678.38	3,214.06
Eggesford	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Halberton	1,073.32	1,252.20	1,431.10	1,609.98	1,967.76	2,325.53	2,683.30	3,219.96
Hemyock	1,111.97	1,297.30	1,482.63	1,667.96	2,038.62	2,409.28	2,779.93	3,335.92
Hittesleigh	1,079.38	1,259.28	1,439.18	1,619.08	1,978.88	2,338.67	2,698.46	3,238.16
Hockworthy(B Gate)	1,064.91	1,242.39	1,419.89	1,597.37	1,952.35	2,307.31	2,662.28	3,194.74
Holcombe Rogus	1,080.43	1,260.50	1,440.58	1,620.65	1,980.80	2,340.94	2,701.08	3,241.30
Huntsam(B Gate)	1,066.18	1,243.87	1,421.58	1,599.27	1,954.67	2,310.06	2,665.45	3,198.54
Kennerleigh	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Kentisbeare	1,090.32	1,272.03	1,453.76	1,635.48	1,998.93	2,362.36	2,725.80	3,270.96
Lapford	1,076.78	1,256.25	1,435.72	1,615.18	1,974.11	2,333.04	2,691.96	3,230.36
Loxbeare	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Morchard Bishop	1,071.48	1,250.05	1,428.64	1,607.22	1,964.39	2,321.54	2,678.70	3,214.44
Morebath	1,087.60	1,268.87	1,450.14	1,631.41	1,993.95	2,356.48	2,719.01	3,262.82
Newton St Cyres	1,083.09	1,263.60	1,444.13	1,624.64	1,985.68	2,346.70	2,707.73	3,249.28
Nymet Rowland	1,070.53	1,248.95	1,427.38	1,605.80	1,962.65	2,319.49	2,676.33	3,211.60
Oakford	1,073.00	1,251.83	1,430.67	1,609.50	1,967.17	2,324.83	2,682.50	3,219.00
Poughill	1,078.92	1,258.74	1,438.57	1,618.39	1,978.04	2,337.68	2,697.31	3,236.78
Puddington	1,067.77	1,245.73	1,423.70	1,601.66	1,957.59	2,313.51	2,669.43	3,203.32
Sampford Peverell	1,072.04	1,250.71	1,429.39	1,608.06	1,965.41	2,322.75	2,680.10	3,216.12
Sandford	1,075.18	1,254.38	1,433.58	1,612.78	1,971.18	2,329.57	2,687.96	3,225.56
Shobrooke	1,075.96	1,255.29	1,434.62	1,613.95	1,972.61	2,331.26	2,689.91	3,227.90
Silverton	1,077.32	1,256.87	1,436.43	1,615.98	1,975.09	2,334.19	2,693.30	3,231.96
Stockleigh English	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Stockleigh Pomeroy	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Stoodleigh	1,078.54	1,258.29	1,438.06	1,617.81	1,977.33	2,336.84	2,696.35	3,235.62
Templeton	1,078.30	1,258.01	1,437.74	1,617.45	1,976.89	2,336.32	2,695.75	3,234.90
Thelbridge	1,067.74	1,245.70	1,423.66	1,601.62	1,957.54	2,313.45	2,669.36	3,203.24
Thorverton	1,084.54	1,265.30	1,446.06	1,626.82	1,988.34	2,349.85	2,711.36	3,253.64
Tiverton	1,085.40	1,266.30	1,447.21	1,628.11	1,989.92	2,351.72	2,713.51	3,256.22
Uffculme	1,104.92	1,289.07	1,473.23	1,657.38	2,025.69	2,393.99	2,762.30	3,314.76
Uplowman	1,073.45	1,252.36	1,431.27	1,610.18	1,968.00	2,325.82	2,683.63	3,220.36
Upton Hellions	1,060.87	1,237.68	1,414.50	1,591.31	1,944.94	2,298.56	2,652.18	3,182.62
Washfield	1,066.90	1,244.72	1,422.54	1,600.36	1,956.00	2,311.63	2,667.26	3,200.72
Washford Pyne	1,068.44	1,246.51	1,424.59	1,602.66	1,958.81	2,314.95	2,671.10	3,205.32
Wembworthy	1,079.62	1,259.55	1,439.50	1,619.43	1,979.31	2,339.18	2,699.05	3,238.86
Willand	1,084.24	1,264.95	1,445.66	1,626.37	1,987.79	2,349.20	2,710.61	3,252.74
Woolfardisworthy	1,064.36	1,241.76	1,419.16	1,596.55	1,951.34	2,306.13	2,660.91	3,193.10
Zeal Monachorum	1,077.44	1,257.02	1,436.60	1,616.17	1,975.32	2,334.47	2,693.61	3,232.34

- 6.0 The Council has determined that its relevant basic amount of Council Tax for 2015/16 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 2015/16 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.