

The Council is recommended to resolve as follows:

- 1.0 It be noted that on 4 February 2021 the Cabinet calculated the Council Tax Base for 2021/22
- (a) for the whole Council area as 29,785.86 [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 29,785.86 reduced to 96% (28,594.38), to allow for less than full collection. (subject to rounding)

Bampton	742.33
Bickleigh	111.75
Bow	443.51
Bradninch	717.25
Brushford	26.27
Burlescombe	327.01
Butterleigh	52.71
Cadbury	65.76
Cadeleigh	91.22
Chawleigh	246.04
Cheriton Bishop	291.50
Cheriton Fitzpaine	362.01
Clannaborough	22.68
Clayhanger (B Gate)	55.62
Clayhidon	218.79
Coldridge	156.02
Colebrooke	189.62
Copplestone	446.24
Crediton	2,674.54
Crediton Hamlets	534.32
Cruwys Morchard	205.00
Cullompton	3,322.06
Culmstock	369.51
Down St Mary	143.65
Eggesford	32.55
Halberton	639.67
Hemyock	850.52
Hittisleigh	58.64
Hockworthy (B Gate)	83.95
Holcombe Rogus	214.99
Huntsam (B Gate)	64.05
Kennerleigh	39.60
Kentisbeare	378.40
Lapford	386.55
Loxbear	77.12
Morchard Bishop	413.12
Morebath	143.14
Newton St Cyres	378.05
Nymet Rowland	48.56
Oakford	174.06
Poughill	78.83
Puddington	89.02
Sampford Peverell	477.40
Sandford	488.67
Shobrooke	196.90
Silverton	784.14
Stockleigh English	29.49
Stockleigh Pomeroy	56.52
Stoodleigh	150.92
Templeton	65.04
Thelbridge	133.15
Thorverton	395.10
Tiverton	6,945.69
Uffculme	1,033.60
Uplowman	155.02
Upton Hellions	33.67
Washfield	161.06
Washford Pyne	42.08
Wembworthy	103.86
Willand	1,141.94
Woolfardisworthy	73.07
Zeal Monachorum	160.83

Total Tax Base **28,594.38**

- 2.0 As a preliminary step, calculate that the Council Tax requirement for the Council's own purposes for 2021/22 (excluding Parish precepts) is £6,114,620 (subject to rounding to nearest £10)
- 3.0 That the following amounts be calculated for the year 2021/22 in accordance with Sections 30 and 31A to 36 of the Act:
- (a) £ 52,612,447 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) £ 44,513,883 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £ 8,098,564 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) £ 283.22 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) £ 1,983,944 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. (subject to rounding)
- (f) £ 213.84 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 2 of table in 1.1 to which one or more special items relate.
- e.g. Silverton - table 3h column 5 = £257.20 this is made up of 3f = £213.84 + £43.36 in table 3.1 column 3. The £43.36 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 $\text{£}34,000.00/784.14 = \text{£}43.36$).

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

	Total Precept £	Band D Equivalent £
Bampton	62,750.00	84.53
Bickleigh	4,060.00	36.33
Bow	10,500.00	23.67
Bradninch	44,350.00	61.83
Brushford	0.00	0.00
Burlescombe	11,950.00	36.54
Butterleigh	1,000.00	18.97
Cadbury	550.00	8.36
Cadeleigh	1,700.00	18.64
Chawleigh	13,000.00	52.84
Cheriton Bishop	13,671.00	46.90
Cheriton Fitzpaine	12,000.00	33.15
Clannaborough	0.00	0.00
Clayhanger (B Gate)	1,314.00	23.62
Clayhidon	8,910.00	40.72
Coldridge	5,000.00	32.05
Colebrooke	11,000.00	58.01
Copplestone	16,000.00	35.86
Crediton	325,197.32	121.59
Crediton Hamlets	9,785.00	18.31
Cruwys Morchard	5,000.00	24.39
Cullompton	461,481.00	138.91
Culmstock	36,718.00	99.37
Down St Mary	3,750.00	26.11
Eggesford	0.00	0.00
Halberton	13,769.00	21.53
Hemyock	82,765.00	97.31
Hittisleigh	1,950.00	33.25
Hockworthy (B Gate)	1,843.00	21.95
Holcombe Rogus	11,275.00	52.44
Huntsham (B Gate)	1,487.00	23.22
Kennerleigh	100.00	2.53
Kentisbeare	36,585.00	96.68
Lapford	20,713.42	53.59
Loxbear	0.00	0.00
Morchard Bishop	8,571.00	20.75
Morebath	6,100.00	42.62
Newton St Cyres	13,431.00	35.53
Nymet Rowland	800.00	16.47
Oakford	5,355.00	30.77
Poughill	3,630.00	46.05
Puddington	1,695.00	19.04
Sampford Peverell	17,310.00	36.26
Sandford	19,880.00	40.68
Shobrooke	6,518.00	33.10
Silverton	34,000.00	43.36
Stockleigh English	0.00	0.00
Stockleigh Pomeroy	0.00	0.00
Stoodleigh	4,000.00	26.50
Templeton	5,406.00	83.12
Thelbridge	2,000.00	15.02
Thorverton	17,912.00	45.34
Tiverton	437,142.00	62.94
Uffculme	95,000.00	91.91
Uplowman	3,200.00	20.64
Upton Hellions	0.00	0.00
Washfield	1,458.00	9.05
Washford Pyne	500.00	11.88
Wembworthy	3,600.00	34.66
Willand	60,362.00	52.86
Woolfardisworthy	500.00	6.84
Zeal Monachorum	5,400.00	33.58
Total Parish Precepts	<u>1,983,943.74</u>	<u>2,302.17</u>

- 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 sections 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	198.91	232.07	265.22	298.37	364.67	430.98	497.28	596.74
Bickleigh	166.78	194.58	222.37	250.17	305.76	361.36	416.95	500.34
Bow	158.34	184.73	211.12	237.51	290.29	343.07	395.85	475.02
Bradninch	183.78	214.41	245.04	275.67	336.93	398.19	459.45	551.34
Brushford	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Burlescombe	166.92	194.74	222.56	250.38	306.02	361.66	417.30	500.76
Butterleigh	155.21	181.07	206.94	232.81	284.55	336.28	388.02	465.62
Cadbury	148.13	172.82	197.51	222.20	271.58	320.96	370.33	444.40
Cadeleigh	154.99	180.82	206.65	232.48	284.14	335.80	387.47	464.96
Chawleigh	177.79	207.42	237.05	266.68	325.94	385.20	444.47	533.36
Cheriton Bishop	173.83	202.80	231.77	260.74	318.68	376.62	434.57	521.48
Cheriton Fitzpaine	164.66	192.10	219.55	246.99	301.88	356.76	411.65	493.98
Clannaborough	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Clayhanger(B Gate)	158.31	184.69	211.08	237.46	290.23	343.00	395.77	474.92
Clayhidon	169.71	197.99	226.28	254.56	311.13	367.70	424.27	509.12
Coldridge	163.93	191.25	218.57	245.89	300.53	355.17	409.82	491.78
Colebrooke	181.23	211.44	241.64	271.85	332.26	392.67	453.08	543.70
Copplestone	166.47	194.21	221.96	249.70	305.19	360.68	416.17	499.40
Crediton	223.62	260.89	298.16	335.43	409.97	484.51	559.05	670.86
Crediton Hamlets	154.77	180.56	206.36	232.15	283.74	335.33	386.92	464.30
Cruwys Morchard	158.82	185.29	211.76	238.23	291.17	344.11	397.05	476.46
Cullompton	235.17	274.36	313.56	352.75	431.14	509.53	587.92	705.50
Culmstock	208.81	243.61	278.41	313.21	382.81	452.41	522.02	626.42
Down St Mary	159.97	186.63	213.29	239.95	293.27	346.59	399.92	479.90
Eggesford	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Halberton	156.91	183.07	209.22	235.37	287.67	339.98	392.28	470.74
Hemyock	207.43	242.01	276.58	311.15	380.29	449.44	518.58	622.30
Hittesleigh	164.73	192.18	219.64	247.09	302.00	356.91	411.82	494.18
Hockworthy(B Gate)	157.19	183.39	209.59	235.79	288.19	340.59	392.98	471.58
Holcombe Rogus	177.52	207.11	236.69	266.28	325.45	384.63	443.80	532.56
Huntsham(B Gate)	158.04	184.38	210.72	237.06	289.74	342.42	395.10	474.12
Kennerleigh	144.25	168.29	192.33	216.37	264.45	312.53	360.62	432.74
Kentisbeare	207.01	241.52	276.02	310.52	379.52	448.53	517.53	621.04
Lapford	178.29	208.00	237.72	267.43	326.86	386.29	445.72	534.86
Loxbeare	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Morchard Bishop	156.39	182.46	208.52	234.59	286.72	338.85	390.98	469.18
Morebath	170.97	199.47	227.96	256.46	313.45	370.44	427.43	512.92
Newton St Cyres	166.25	193.95	221.66	249.37	304.79	360.20	415.62	498.74
Nymet Rowland	153.54	179.13	204.72	230.31	281.49	332.67	383.85	460.62
Oakford	163.07	190.25	217.43	244.61	298.97	353.33	407.68	489.22
Poughill	173.26	202.14	231.01	259.89	317.64	375.40	433.15	519.78
Puddington	155.25	181.13	207.00	232.88	284.63	336.38	388.13	465.76
Sampford Peverell	166.73	194.52	222.31	250.10	305.68	361.26	416.83	500.20
Sandford	169.68	197.96	226.24	254.52	311.08	367.64	424.20	509.04
Shobrooke	164.63	192.06	219.50	246.94	301.82	356.69	411.57	493.88
Silverton	171.47	200.04	228.62	257.20	314.36	371.51	428.67	514.40
Stockleigh English	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Stockleigh Pomeroy	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Stoodleigh	160.23	186.93	213.64	240.34	293.75	347.16	400.57	480.68
Templeton	197.97	230.97	263.96	296.96	362.95	428.94	494.93	593.92
Thelbridge	152.57	178.00	203.43	228.86	279.72	330.58	381.43	457.72
Thorverton	172.79	201.58	230.38	259.18	316.78	374.37	431.97	518.36
Tiverton	184.52	215.27	246.03	276.78	338.29	399.79	461.30	553.56
Uffculme	203.83	237.81	271.78	305.75	373.69	441.64	509.58	611.50
Uplowman	156.32	182.37	208.43	234.48	286.59	338.69	390.80	468.96
Upton Hellions	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68
Washfield	148.59	173.36	198.12	222.89	272.42	321.95	371.48	445.78
Washford Pyne	150.48	175.56	200.64	225.72	275.88	326.04	376.20	451.44
Wembworthy	165.67	193.28	220.89	248.50	303.72	358.94	414.17	497.00
Willand	177.80	207.43	237.07	266.70	325.97	385.23	444.50	533.40
Woolfardisworthy	147.12	171.64	196.16	220.68	269.72	318.76	367.80	441.36
Zeal Monachorum	164.95	192.44	219.93	247.42	302.40	357.38	412.37	494.84

- 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	142.56	166.32	190.08	213.84	261.36	308.88	356.40	427.68

- 4.0 That it be noted that for the year 2021/22 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	1,007.52	1,175.44	1,343.36	1,511.28	1,847.12	2,182.96	2,518.80	3,022.56
Devon & Cornwall Police and Crime Commissioner	157.71	183.99	210.28	236.56	289.13	341.70	394.27	473.12
Devon & Somerset Fire Authority	60.00	70.00	80.00	90.00	110.00	130.00	150.00	180.00

- 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 2021/22 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	1,424.14	1,661.50	1,898.86	2,136.21	2,610.92	3,085.64	3,560.35	4,272.42
Bickleigh	1,392.01	1,624.01	1,856.01	2,088.01	2,552.01	3,016.02	3,480.02	4,176.02
Bow	1,383.57	1,614.16	1,844.76	2,075.35	2,536.54	2,997.73	3,458.92	4,150.70
Bradninch	1,409.01	1,643.84	1,878.68	2,113.51	2,583.18	3,052.85	3,522.52	4,227.02
Brushford	1,367.79	1,595.75	1,823.72	2,051.68	2,507.61	2,963.54	3,419.47	4,103.36
Burlescombe	1,392.15	1,624.17	1,856.20	2,088.22	2,552.27	3,016.32	3,480.37	4,176.44
Butterleigh	1,380.44	1,610.50	1,840.58	2,070.65	2,530.80	2,990.94	3,451.09	4,141.30
Cadbury	1,373.36	1,602.25	1,831.15	2,060.04	2,517.83	2,975.62	3,433.40	4,120.08
Cadeleigh	1,380.22	1,610.25	1,840.29	2,070.32	2,530.39	2,990.46	3,450.54	4,140.64
Chawleigh	1,403.02	1,636.85	1,870.69	2,104.52	2,572.19	3,039.86	3,507.54	4,209.04
Cheriton Bishop	1,399.06	1,632.23	1,865.41	2,098.58	2,564.93	3,031.28	3,497.64	4,197.16
Cheriton Fitzpaine	1,389.89	1,621.53	1,853.19	2,084.83	2,548.13	3,011.42	3,474.72	4,169.66
Clannaborough	1,367.79	1,595.75	1,823.72	2,051.68	2,507.61	2,963.54	3,419.47	4,103.36
Clayhanger(B Gate)	1,383.54	1,614.12	1,844.72	2,075.30	2,536.48	2,997.66	3,458.84	4,150.60
Clayhidon	1,394.94	1,627.42	1,859.92	2,092.40	2,557.38	3,022.36	3,487.34	4,184.80
Coldridge	1,389.16	1,620.68	1,852.21	2,083.73	2,546.78	3,009.83	3,472.89	4,167.46
Colebrooke	1,406.46	1,640.87	1,875.28	2,109.69	2,578.51	3,047.33	3,516.15	4,193.38
Copplestone	1,391.70	1,623.64	1,855.60	2,087.54	2,551.44	3,015.34	3,479.24	4,175.08
Crediton	1,448.85	1,690.32	1,931.80	2,173.27	2,656.22	3,139.17	3,622.12	4,346.54
Crediton Hamlets	1,380.00	1,609.99	1,840.00	2,069.99	2,529.99	2,989.99	3,449.99	4,139.98
Cruwys Morchard	1,384.05	1,614.72	1,845.40	2,076.07	2,537.42	2,998.77	3,460.12	4,152.14
Cullompton	1,460.40	1,703.79	1,947.20	2,190.59	2,677.39	3,164.19	3,650.99	4,381.18
Culmstock	1,434.04	1,673.04	1,912.05	2,151.05	2,629.06	3,107.07	3,585.09	4,302.10
Down St Mary	1,385.20	1,616.06	1,846.93	2,077.79	2,539.52	3,001.25	3,462.99	4,155.58
Eggesford	1,367.79	1,595.75	1,823.72	2,051.68	2,507.61	2,963.54	3,419.47	4,103.36
Halberton	1,382.14	1,612.50	1,842.86	2,073.21	2,533.92	2,994.64	3,455.35	4,146.42
Hemyock	1,432.66	1,671.44	1,910.22	2,148.99	2,626.54	3,104.10	3,581.65	4,297.98
Hittesleigh	1,389.96	1,621.61	1,853.28	2,084.93	2,548.25	3,011.57	3,474.89	4,169.86
Hockworthy(B Gate)	1,382.42	1,612.82	1,843.23	2,073.63	2,534.44	2,995.25	3,456.05	4,147.26
Holcombe Rogus	1,402.75	1,636.54	1,870.33	2,104.12	2,571.70	3,039.29	3,506.87	4,208.24
Huntsham(B Gate)	1,383.27	1,613.81	1,844.36	2,074.90	2,535.99	2,997.08	3,458.17	4,149.80
Kennerleigh	1,369.48	1,597.72	1,825.97	2,054.21	2,510.70	2,967.19	3,423.69	4,108.42
Kentisbeare	1,432.24	1,670.95	1,909.66	2,148.36	2,625.77	3,103.19	3,580.60	4,296.72
Lapford	1,403.52	1,637.43	1,871.36	2,105.27	2,573.11	3,040.95	3,508.79	4,210.54
Loxbeare	1,367.79	1,595.75	1,823.72	2,051.68	2,507.61	2,963.54	3,419.47	4,103.36
Morchard Bishop	1,381.62	1,611.89	1,842.16	2,072.43	2,532.97	2,993.51	3,454.05	4,144.86
Morebath	1,396.20	1,628.90	1,861.60	2,094.30	2,559.70	3,025.10	3,490.50	4,188.60
Newton St Cyres	1,391.48	1,623.38	1,855.30	2,087.21	2,551.04	3,014.86	3,478.69	4,174.42
Nymet Rowland	1,378.77	1,608.56	1,838.36	2,068.15	2,527.74	2,987.33	3,446.92	4,136.30
Oakford	1,388.30	1,619.68	1,851.07	2,082.45	2,545.22	3,007.99	3,470.75	4,164.90
Poughill	1,398.49	1,631.57	1,864.65	2,097.73	2,563.89	3,030.06	3,496.22	4,195.46
Puddington	1,380.48	1,610.56	1,840.64	2,070.72	2,530.88	2,991.04	3,451.20	4,141.44
Sampford Peverell	1,391.96	1,623.95	1,855.95	2,087.94	2,551.93	3,015.92	3,479.90	4,175.88
Sandford	1,394.91	1,627.39	1,859.88	2,092.36	2,557.33	3,022.30	3,487.27	4,184.72
Shobrooke	1,389.86	1,621.49	1,853.14	2,084.78	2,548.07	3,011.35	3,474.64	4,169.56
Silverton	1,396.70	1,629.47	1,862.26	2,095.04	2,560.61	3,026.17	3,491.74	4,190.08
Stockleigh English	1,367.79	1,595.75	1,823.72	2,051.68	2,507.61	2,963.54	3,419.47	4,103.36
Stockleigh Pomeroy	1,367.79	1,595.75	1,823.72	2,051.68	2,507.61	2,963.54	3,419.47	4,103.36
Stoodleigh	1,385.46	1,616.36	1,847.28	2,078.18	2,540.00	3,001.82	3,463.64	4,156.36
Templeton	1,423.20	1,660.40	1,897.60	2,134.80	2,609.20	3,083.60	3,558.00	4,269.60
Thelbridge	1,377.80	1,607.43	1,837.07	2,066.70	2,525.97	2,985.24	3,444.50	4,133.40
Thorverton	1,398.02	1,631.01	1,864.02	2,097.02	2,563.03	3,029.03	3,495.04	4,194.04
Tiverton	1,409.75	1,644.70	1,879.67	2,114.62	2,584.54	3,054.45	3,524.37	4,229.24
Uffculme	1,429.06	1,667.24	1,905.42	2,143.59	2,619.94	3,096.30	3,572.65	4,287.18
Uplowman	1,381.55	1,611.80	1,842.07	2,072.32	2,532.84	2,993.35	3,453.87	4,144.64
Upton Hellions	1,367.79	1,595.75	1,823.72	2,051.68	2,507.61	2,963.54	3,419.47	4,103.36
Washfield	1,373.82	1,602.79	1,831.76	2,060.73	2,518.67	2,976.61	3,434.55	4,121.46
Washford Pyne	1,375.71	1,604.99	1,834.28	2,063.56	2,522.13	2,980.70	3,439.27	4,127.12
Wembworthy	1,390.90	1,622.71	1,854.53	2,086.34	2,549.97	3,013.60	3,477.24	4,172.68
Willand	1,403.03	1,636.86	1,870.71	2,104.54	2,572.22	3,039.89	3,507.57	4,209.08
Woolfardisworthy	1,372.35	1,601.07	1,829.80	2,058.52	2,515.97	2,973.42	3,430.87	4,117.04
Zeal Monachorum	1,390.18	1,621.87	1,853.57	2,085.26	2,548.65	3,012.04	3,475.44	4,170.52

- 6.0 The Council has determined that its relevant basic amount of Council Tax for 2021/22 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 2021/22 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.