

COUNCIL TAX RESOLUTION 2016/17

Responsible Officer	Head of Finance
Reason for Report:	The Council as a billing authority is required to set the Council Tax for 2016/17
RECOMMENDATION:	To approve the formal Council Tax Resolution
Relationship to: Corporate Plan	The 2016/17 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 2016/17 which is derived from its aggregate budget requirement which was finally recommended by Cabinet on the 11 February 2016.
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 These capping rules have now been replaced by a range of maximum percentage increases based upon the relevant precepting body, which if exceeded, could result in a local referendum (this limit was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 9 February 2016) it remained at 2% but with the addition of a £5 cash increase limit for District Councils.
- 1.2 In addition to the Council Tax levels permissible for a District Council, Central Government has also increased the referendum limit for Councils with Adult Social Care responsibilities to allow a further increase of 2% so as long as it ring-fences the income specifically for expenditure in that area.
- 1.3 Within this Resolution the billing authority has to indicate whether any of the major precepting bodies have exceeded their specified limit (see Appendix A paragraph 6.0).

2.0 2016/17 Council Tax Resolution

- 2.1 Since the meeting of the Cabinet on the 11 February 2016 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 2016/17 are detailed in Appendix A, paragraph 3.1, and total £1,302,976. The increase in the average Band D Council Tax for Town and Parish Councils is 13.71% and results in an average Band D Council Tax figure of £47.37 for 2016/17 (£41.66 for 2015/16). 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 that is passed on from the District Council even though this specific grant is no longer separately identified in the MDDC formula grant settlement)

Devon County Council

Devon County Council met on the 18 February 2016 and set their precept at £33,218,040, adjusted by a Collection Fund surplus of £42,718. This results in a Band D Council Tax of £1,207.62, a 3.99% increase on the previous year. This precept includes the additional 2% Adult Social Care premium introduced by Central Government for 2016/17.

Devon & Cornwall Police & Crime Commissioner

Devon & Cornwall Police & Crime Commissioner met on the 5 February 2016 and set their precept at £4,754,315, adjusted by a Collection Fund surplus of £6,234. This results in a Band D Council Tax of £172.84, being a 1.99% increase on the previous year.

Devon and Somerset Fire & Rescue Authority

Devon and Somerset Fire & Rescue Authority met on the 19 February 2016 and set their precept at £2,200,012, adjusted by a Collection Fund surplus of £2,885. This results in a Band D Council Tax of £79.98, 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	2015/16 £	2016/17 £	Variation % (1)
Mid Devon District Council	182.15	187.15	2.74
Parish & Town Councils (Average)	41.66	47.37	13.71
Sub Total	223.81	234.52	
Devon County Council	1,161.27	1,207.62	3.99
Devon & Cornwall Police & Crime Commissioner	169.47	172.84	1.99
Devon & Somerset Fire & Rescue Authority	78.42	79.98	1.99
TOTAL	1,632.97	1,694.96	

(1) Note - rounded to 2 decimal places.

3.0 2016/17 General Fund Budget

3.1 On the 11 February 2016 the Cabinet considered the budget for the financial year 2016/17 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 2.74% in Council Tax (as detailed in table 1 in para 2.2 above).

3.2 Precepts from the Town and Parish Councils within Mid Devon have now all been received and their gross total is confirmed as £1,358,043 (£1,200,455 for 2015/16). Please note the Parish Precepts have been reduced by a share of a grant passed on by MDDC of £55,067 (£63,700 for 2015/16); therefore leaving £1,302,976 (£1,358,043 - £55,067) 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 2016/17 is concerned with the mitigation of risk when approving the budget.

- 5.2 Construction of the estimates for 2016/17 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 2015
 - d. Inflation levels
 - e. Current income levels
 - f. Changes in legislation
 - g. Service prioritisation linked to the current Corporate Plan
 - h. Feedback from Budget Consultation
- 5.3 Budget monitoring throughout 2015/16 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 £1.5m was estimated for 2016/17 (mainly as a consequence of a further Government grant reduction of £597k). This budget gap was reduced by a number of service savings totalling £1,065k; however this figure was offset by new cost pressures of £278k and an additional £250k of pay and price inflation. The first round of PDG and Cabinet meetings in November/December discussed an overall budget gap of £827k. 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 also have increased volatility and risk in the Councils' overall budget (i.e. the Council Tax Reduction scheme (CTR) and the localisation of Business Rates in particular due to appeals associated with GP surgeries). These changes have been carefully monitored during 2015/16 and this process will continue during 2016/17.
- 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 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 2015/16 amounted to £2.38m. The 2015/16 budget monitoring reports are predicting a year end deficit of approximately £372k.
- 6.4 We received our final Grant Settlement on the 9 February 2016, which confirmed a significant increase in Rural Services Delivery Grant and a new Transitional Grant payment. Although this indicates an improved position compared with our provisional figures received in December 2015 it still outlines the complete removal of Revenue Support Grant (RSG) by 2019/20.
- 6.5 Now we have been given a provisional 4 year settlement this will be helpful in setting medium term financial plans and give some clarity that the Council will need to reduce operational costs by circa £1.5m by 2019/20, this gives both officers and members our target to work towards. However, this partial clarity does not tell the full picture over our complete funding envelope, as both New Homes Bonus and Business Rates are out to consultation & currently account for circa two thirds of our total funding from Central Government.
- 6.6 Therefore, it is my strong recommendation that the Council maintain its level of reserves at 25% of our operational spend moving into 2016/17 (e.g. £8,570m * 25% = £2.143m).

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 2016/17 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.

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Background Papers: Cabinet Report –11 February 2016
File Reference:
Circulation of Report:

The Council is recommended to resolve as follows:

- 1.0 It be noted that on 14 January 2016 the Cabinet calculated the Council Tax Base 2016/17
- (a) for the whole Council area as 28,068.40 [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 28,068.40 reduced to 98% (27,507.03), to allow for less than full collection. (subject to rounding)

Bampton	743.13
Bickleigh	108.42
Bow	432.88
Bradninch	723.10
Brushford	24.59
Burlescombe	315.26
Butterleigh	51.46
Cadbury	63.92
Cadeleigh	87.54
Chawleigh	238.15
Cheriton Bishop	274.24
Cheriton Fitzpaine	325.68
Clannaborough	27.58
Clayhanger (B Gate)	57.59
Clayhidon	220.21
Coldridge	157.63
Colebrooke	172.53
Copplestone	418.26
Crediton	2,603.08
Crediton Hamlets	517.79
Cruwys Morchard	200.67
Cullompton	3,038.06
Culmstock	345.20
Down St Mary	150.68
Eggesford	29.98
Halberton	601.36
Hemyock	822.90
Hittisleigh	59.38
Hockworthy (B Gate)	81.35
Holcombe Rogus	212.40
Huntsham (B Gate)	64.10
Kennerleigh	36.98
Kentisbeare	371.80
Lapford	368.49
Loxbeare	74.76
Morchard Bishop	406.19
Morebath	146.41
Newton St Cyres	352.64
Nymet Rowland	48.93
Oakford	173.07
Poughill	79.51
Puddington	86.69
Sampford Peverell	490.60
Sandford	485.21
Shobrooke	197.34
Silverton	758.93
Stockleigh English	28.98
Stockleigh Pomeroy	58.97
Stoodleigh	144.19
Templeton	63.64
Thelbridge	130.96
Thorverton	367.33
Tiverton	6,606.45
Uffculme	1,025.03
Uplowman	147.08
Upton Hellions	32.36
Washfield	158.65
Washford Pyne	39.96
Wembworthy	104.62
Willand	1,126.18
Woolfardisworthy	69.20
Zeal Monachorum	156.74

Total Tax Base 27,507.03

2.0 As a preliminary step, calculate that the Council Tax requirement for the Council's own purposes for 2016/17 (excluding Parish precepts) is £5,147,940. (subject to rounding to nearest £10)

3.0 That the following amounts be calculated for the year 2016/17 in accordance with Sections 30 and 31A to 36 of the Act:

- (a) £ 52,910,623 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) £ 46,459,707 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £ 6,450,916 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) £ 234.52 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) £ 1,302,976 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act as detailed in column 4 of table in 3.1 below.
This figure is the gross Parish Precept less the reduced government grant of £55,066.80 detailed in columns 2 & 3 of table 3.1 below.
- (f) £ 187.15 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T (1.0(a) above), calculated by the Council, in accordance with section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
- (g) See text across The amounts stated in valuation Band D in table at 3(h) below given by adding to the amount at 3(f) above the amounts of the special item or items relating to dwellings in those parts of the council area specified in column 5 of table in 3.1 divided in each case by the amount in 1(a) above (result in column 5 of table in 3.1 below), calculated by the Council, in accordance with section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its are set out in column 1 of table in 1.1 to which one or more special items relate.

e.g. Silvertown - table 3h column 5 = £218.64 this is made up of = £187.15 + £31.49 in table 3.1 column 5. The £31.49 is calculated by taking the Parish Precept in Column 4 of table 3.1 and dividing by the relevant taxbase figure detailed in column 2 of the table in 1.1 above (in this example $\text{£}23,897.87/758.93 = \text{£}31.49$).

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

	Total Precept £	Share of DCLG Grant	Revised Total Precept £	Band D Equivalent £
Bampton	40,315.22	1,499.22	38,816.00	52.23
Bickleigh	3,500.00	137.40	3,362.60	31.01
Bow	9,180.00	967.35	8,212.65	18.97
Bradninch	30,000.00	1,793.00	28,207.00	39.01
Brushford	0.00	0.00	0.00	0.00
Burlescombe	9,000.00	431.76	8,568.24	27.18
Butterleigh	121.00	35.11	85.89	1.67
Cadbury	510.00	40.91	469.09	7.34
Cadeleigh	1,750.00	8.73	1,741.27	19.89
Chawleigh	11,950.00	435.03	11,514.97	48.35
Cheriton Bishop	9,500.00	371.92	9,128.08	33.28
Cheriton Fitzpaine	19,000.00	375.06	18,624.94	57.19
Clannaborough	0.00	0.00	0.00	0.00
Clayhanger (B Gate)	766.00	3.22	762.78	13.25
Clayhidon	8,000.00	194.51	7,805.49	35.45
Coldridge	4,000.00	123.23	3,876.77	24.59
Colebrooke	9,000.00	176.27	8,823.73	51.14
Copplestone	11,000.00	889.36	10,110.64	24.17
Crediton	199,470.00	6,236.14	193,233.86	74.23
Crediton Hamlets	6,500.00	579.48	5,920.52	11.43
Cruwys Morchard	3,500.00	131.35	3,368.65	16.79
Cullompton	304,573.00	6,395.78	298,177.22	98.15
Culmstock	19,782.00	479.80	19,302.20	55.92
Down St Mary	3,000.00	105.26	2,894.74	19.21
Eggesford	0.00	0.00	0.00	0.00
Halberton	12,530.00	835.23	11,694.77	19.45
Hemyock	74,513.00	1,030.75	73,482.25	89.30
Hittisleigh	1,700.00	50.08	1,649.92	27.79
Hockworthy (B Gate)	767.00	35.06	731.94	9.00
Holcombe Rogus	6,300.00	197.49	6,102.51	28.73
Huntsham (B Gate)	767.00	53.54	713.46	11.13
Kennerleigh	100.00	52.27	47.73	1.29
Kentisbeare	20,056.00	343.29	19,712.71	53.02
Lapford	10,250.00	1,143.66	9,106.34	24.71
Loxbeare	0.00	0.00	0.00	0.00
Morchard Bishop	7,220.00	627.17	6,592.83	16.23
Morebath	6,155.00	147.19	6,007.81	41.03
Newton St Cyres	12,768.00	603.72	12,164.28	34.49
Nymet Rowland	600.00	67.69	532.31	10.88
Oakford	3,580.00	215.83	3,364.17	19.44
Poughill	2,000.00	74.37	1,925.63	24.22
Puddington	1,000.00	96.96	903.04	10.42
Sampford Peverell	9,700.00	428.20	9,271.80	18.90
Sandford	11,993.00	725.94	11,267.06	23.22
Shobrooke	5,000.00	478.48	4,521.52	22.91
Silverton	25,000.00	1,102.13	23,897.87	31.49
Stockleigh English	0.00	0.00	0.00	0.00
Stockleigh Pomeroy	0.00	0.00	0.00	0.00
Stoodleigh	4,000.00	108.07	3,891.93	26.99
Templeton	2,004.80	15.31	1,989.49	31.26
Thelbridge	1,500.00	130.02	1,369.98	10.46
Thorverton	14,045.40	481.00	13,564.40	36.93
Tiverton	285,699.16	19,542.16	266,157.00	40.29
Uffculme	75,000.00	2,479.93	72,520.07	70.75
Uplowman	2,900.00	87.58	2,812.42	19.12
Upton Hellions	0.00	0.00	0.00	0.00
Washfield	1,580.30	144.52	1,435.78	9.05
Washford Pyne	500.00	27.31	472.69	11.83
Wembworthy	3,000.00	111.63	2,888.37	27.61
Willand	46,897.00	2,063.29	44,833.71	39.81
Woolfardisworthy	500.00	63.10	436.90	6.31
Zeal Monachorum	4,000.00	93.91	3,906.09	24.92

Total Parish Precepts 1,358,042.88 55,066.80 1,302,976.08

- 3(h) The amounts set out in table below given by multiplying the amounts at 3g above by the number which, in the proportion set out in section5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that particular proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Valuation Bands £

	A	B	C	D	E	F	G	H
Bampton	159.59	186.18	212.79	239.38	292.58	345.77	398.97	478.76
Bickleigh	145.44	169.68	193.92	218.16	266.64	315.12	363.60	436.32
Bow	137.42	160.31	183.22	206.12	251.93	297.73	343.54	412.24
Bradninch	150.78	175.90	201.04	226.16	276.42	326.68	376.94	452.32
Brushford	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30
Burlescombe	142.89	166.70	190.52	214.33	261.96	309.59	357.22	428.66
Butterleigh	125.88	146.86	167.84	188.82	230.78	272.74	314.70	377.64
Cadbury	129.66	151.27	172.88	194.49	237.71	280.93	324.15	388.98
Cadeleigh	138.03	161.03	184.04	207.04	253.05	299.06	345.07	414.08
Chawleigh	157.00	183.17	209.34	235.50	287.83	340.17	392.50	471.00
Cheriton Bishop	146.96	171.44	195.94	220.43	269.42	318.40	367.39	440.86
Cheriton Fitzpaine	162.90	190.04	217.20	244.34	298.64	352.94	407.24	488.68
Clannaborough	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30
Clayhanger(B Gate)	133.60	155.87	178.14	200.40	244.93	289.47	334.00	400.80
Clayhidon	148.40	173.13	197.87	222.60	272.07	321.54	371.00	445.20
Coldridge	141.16	164.69	188.22	211.74	258.79	305.85	352.90	423.48
Colebrooke	158.86	185.34	211.82	238.29	291.24	344.20	397.15	476.58
Copplestone	140.88	164.36	187.84	211.32	258.28	305.24	352.20	422.64
Crediton	174.26	203.29	232.34	261.38	319.47	377.55	435.64	522.76
Crediton Hamlets	132.39	154.45	176.52	198.58	242.71	286.84	330.97	397.16
Cruwys Morchard	135.96	158.62	181.28	203.94	249.26	294.58	339.90	407.88
Cullompton	190.20	221.90	253.60	285.30	348.70	412.10	475.50	570.60
Culmstock	162.05	189.05	216.07	243.07	297.09	351.10	405.12	486.14
Down St Mary	137.58	160.50	183.44	206.36	252.22	298.08	343.94	412.72
Eggesford	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30
Halberton	137.74	160.69	183.65	206.60	252.51	298.42	344.34	413.20
Henyock	184.30	215.02	245.74	276.45	337.88	399.32	460.75	552.90
Hittesleigh	143.30	167.17	191.06	214.94	262.71	310.47	358.24	429.88
Hockworthy(B Gate)	130.77	152.56	174.36	196.15	239.74	283.33	326.92	392.30
Holcombe Rogus	143.92	167.91	191.90	215.88	263.85	311.83	359.80	431.76
Huntsam(B Gate)	132.19	154.22	176.25	198.28	242.34	286.41	330.47	396.56
Kennerleigh	125.63	146.56	167.51	188.44	230.32	272.19	314.07	376.88
Kentisbeare	160.12	186.80	213.49	240.17	293.54	346.91	400.29	480.34
Lapford	141.24	164.78	188.32	211.86	258.94	306.02	353.10	423.72
Loxbeare	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30
Morchard Bishop	135.59	158.18	180.79	203.38	248.58	293.77	338.97	406.76
Morebath	152.12	177.47	202.83	228.18	278.89	329.60	380.30	456.36
Newton St Cyres	147.76	172.39	197.02	221.64	270.89	320.15	369.40	443.28
Nymet Rowland	132.02	154.02	176.03	198.03	242.04	286.05	330.05	396.06
Oakford	137.73	160.68	183.64	206.59	252.50	298.41	344.32	413.18
Poughill	140.92	164.40	187.89	211.37	258.34	305.31	352.29	422.74
Puddington	131.72	153.66	175.62	197.57	241.48	285.38	329.29	395.14
Sampford Peverell	137.37	160.26	183.16	206.05	251.84	297.63	343.42	412.10
Sandford	140.25	163.62	187.00	210.37	257.12	303.87	350.62	420.74
Shobrooke	140.04	163.38	186.72	210.06	256.74	303.42	350.10	420.12
Silverton	145.76	170.05	194.35	218.64	267.23	315.82	364.40	437.28
Stockleigh English	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30
Stockleigh Pomeroy	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30
Stoodleigh	142.76	166.55	190.35	214.14	261.73	309.32	356.90	428.28
Templeton	145.61	169.87	194.15	218.41	266.95	315.48	364.02	436.82
Thelbridge	131.74	153.70	175.66	197.61	241.52	285.44	329.35	395.22
Thorverton	149.39	174.28	199.19	224.08	273.88	323.67	373.47	448.16
Tiverton	151.63	176.90	202.17	227.44	277.98	328.53	379.07	454.88
Uffculme	171.94	200.59	229.25	257.90	315.21	372.52	429.84	515.80
Uplozman	137.52	160.43	183.36	206.27	252.11	297.95	343.79	412.54
Upton Hellions	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30
Washfield	130.80	152.60	174.40	196.20	239.80	283.40	327.00	392.40
Washford Pyne	132.66	154.76	176.88	198.98	243.20	287.42	331.64	397.96
Wembworthy	143.18	167.03	190.90	214.76	262.49	310.21	357.94	429.52
Willand	151.31	176.52	201.75	226.96	277.40	327.83	378.27	453.92
Woolfardisworthy	128.98	150.47	171.97	193.46	236.45	279.44	322.44	386.92
Zeal Monachorum	141.38	164.94	188.51	212.07	259.20	306.33	353.45	424.14

- 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	124.77	145.56	166.36	187.15	228.74	270.33	311.92	374.30

- 4.0 That it be noted that for the year 2016/17 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	805.08	939.26	1,073.44	1,207.62	1,475.98	1,744.34	2,012.70	2,415.24
Devon & Cornwall Police and Crime Commissioner	115.23	134.43	153.64	172.84	211.25	249.66	288.07	345.68
Devon & Somerset Fire Authority	53.32	62.21	71.09	79.98	97.75	115.53	133.30	159.96

- 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 2016/17 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	1,133.22	1,322.08	1,510.96	1,699.82	2,077.56	2,455.30	2,833.04	3,399.64
Bickleigh	1,119.07	1,305.58	1,492.09	1,678.60	2,051.62	2,424.65	2,797.67	3,357.20
Bow	1,111.05	1,296.21	1,481.39	1,666.56	2,036.91	2,407.26	2,777.61	3,333.12
Bradninch	1,124.41	1,311.80	1,499.21	1,686.60	2,061.40	2,436.21	2,811.01	3,373.20
Brushford	1,098.40	1,281.46	1,464.53	1,647.59	2,013.72	2,379.86	2,745.99	3,295.18
Burlescombe	1,116.52	1,302.60	1,488.69	1,674.77	2,046.94	2,419.12	2,791.29	3,349.54
Butterleigh	1,099.51	1,282.76	1,466.01	1,649.26	2,015.76	2,382.27	2,748.77	3,298.52
Cadbury	1,103.29	1,287.17	1,471.05	1,654.93	2,022.69	2,390.46	2,758.22	3,309.86
Cadeleigh	1,111.66	1,296.93	1,482.21	1,667.48	2,038.03	2,408.59	2,779.14	3,334.96
Chawleigh	1,130.63	1,319.07	1,507.51	1,695.94	2,072.81	2,449.70	2,826.57	3,391.88
Cheriton Bishop	1,120.59	1,307.34	1,494.11	1,680.87	2,054.40	2,427.93	2,801.46	3,361.74
Cheriton Fitzpaine	1,136.53	1,325.94	1,515.37	1,704.78	2,083.62	2,462.47	2,841.31	3,409.56
Clannaborough	1,098.40	1,281.46	1,464.53	1,647.59	2,013.72	2,379.86	2,745.99	3,295.18
Clayhanger(B Gate)	1,107.23	1,291.77	1,476.31	1,660.84	2,029.91	2,399.00	2,768.07	3,321.68
Clayhidon	1,122.03	1,309.03	1,496.04	1,683.04	2,057.05	2,431.07	2,805.07	3,336.08
Coldridge	1,114.79	1,300.59	1,486.39	1,672.18	2,043.77	2,415.38	2,786.97	3,344.36
Colebrooke	1,132.49	1,321.24	1,509.99	1,698.73	2,076.22	2,453.73	2,831.22	3,397.46
Coplestone	1,114.51	1,300.26	1,486.01	1,671.76	2,043.26	2,414.77	2,786.27	3,343.52
Crediton	1,147.89	1,339.19	1,530.51	1,721.82	2,104.45	2,487.08	2,869.71	3,443.64
Crediton Hamlets	1,106.02	1,290.35	1,474.69	1,659.02	2,027.69	2,396.37	2,765.04	3,318.04
Cruwys Morchard	1,109.59	1,294.52	1,479.45	1,664.38	2,034.24	2,404.11	2,773.97	3,328.76
Cullompton	1,163.83	1,357.80	1,551.77	1,745.74	2,133.68	2,521.63	2,909.57	3,491.48
Culmstock	1,135.68	1,324.95	1,514.24	1,703.51	2,082.07	2,460.63	2,839.19	3,407.02
Down St Mary	1,111.21	1,296.40	1,481.61	1,666.80	2,037.20	2,407.61	2,778.01	3,333.60
Esgesford	1,098.40	1,281.46	1,464.53	1,647.59	2,013.72	2,379.86	2,745.99	3,295.18
Halberton	1,111.37	1,296.59	1,481.82	1,667.04	2,037.49	2,407.95	2,778.41	3,334.08
Heryock	1,157.93	1,350.92	1,543.91	1,736.89	2,122.86	2,508.85	2,894.82	3,473.78
Hittesleigh	1,116.93	1,303.07	1,489.23	1,675.38	2,047.69	2,420.00	2,792.31	3,350.76
Hockworthy(B Gate)	1,104.40	1,288.46	1,472.53	1,656.59	2,024.72	2,392.86	2,760.99	3,313.18
Holcombe Rogus	1,117.55	1,303.81	1,490.07	1,676.32	2,048.83	2,421.36	2,793.87	3,352.64
Huntsham(B Gate)	1,105.82	1,290.12	1,474.42	1,658.72	2,027.32	2,395.94	2,764.54	3,317.44
Kennerleigh	1,099.26	1,282.46	1,465.68	1,648.88	2,015.30	2,381.72	2,748.14	3,297.76
Kentisbeare	1,133.75	1,322.70	1,511.66	1,700.61	2,078.52	2,456.44	2,834.36	3,401.22
Lapford	1,114.87	1,300.68	1,486.49	1,672.30	2,043.92	2,415.55	2,787.17	3,344.60
Loxbeare	1,098.40	1,281.46	1,464.53	1,647.59	2,013.72	2,379.86	2,745.99	3,295.18
Morchard Bishop	1,109.22	1,294.08	1,478.96	1,663.82	2,033.56	2,403.30	2,773.04	3,327.64
Morebath	1,125.75	1,313.37	1,501.00	1,688.62	2,063.87	2,439.13	2,814.37	3,377.24
Newton St Cyres	1,121.39	1,308.29	1,495.19	1,682.08	2,055.87	2,429.68	2,803.47	3,364.16
Nymet Rowland	1,105.65	1,289.92	1,474.20	1,658.47	2,027.02	2,395.58	2,764.12	3,316.94
Oakford	1,111.36	1,296.58	1,481.81	1,667.03	2,037.48	2,407.94	2,778.39	3,334.06
Poughill	1,114.55	1,300.30	1,486.06	1,671.81	2,043.32	2,414.84	2,786.36	3,343.62
Puddington	1,105.35	1,289.56	1,473.79	1,658.01	2,026.46	2,394.91	2,763.36	3,316.02
Sampford Peverell	1,111.00	1,296.16	1,481.33	1,666.49	2,036.82	2,407.16	2,777.49	3,332.98
Sandford	1,113.88	1,299.52	1,485.17	1,670.81	2,042.10	2,413.40	2,784.69	3,341.62
Shobrooke	1,113.67	1,299.28	1,484.89	1,670.50	2,041.72	2,412.95	2,784.17	3,341.00
Silverton	1,119.39	1,305.95	1,492.52	1,679.08	2,052.21	2,425.35	2,798.47	3,358.16
Stockleigh English	1,098.40	1,281.46	1,464.53	1,647.59	2,013.72	2,379.86	2,745.99	3,295.18
Stockleigh Pomeroy	1,098.40	1,281.46	1,464.53	1,647.59	2,013.72	2,379.86	2,745.99	3,295.18
Stoodleigh	1,116.39	1,302.45	1,488.52	1,674.58	2,046.71	2,418.85	2,790.97	3,349.16
Templeton	1,119.24	1,305.77	1,492.32	1,678.85	2,051.93	2,425.01	2,798.09	3,357.70
Thelbridge	1,105.37	1,289.60	1,473.83	1,658.05	2,026.50	2,394.97	2,763.42	3,316.10
Thorverton	1,123.02	1,310.18	1,497.36	1,684.52	2,058.86	2,433.20	2,807.54	3,369.04
Tiverton	1,125.26	1,312.80	1,500.34	1,687.88	2,062.96	2,438.06	2,813.14	3,375.76
Uffculme	1,145.57	1,336.49	1,527.42	1,718.34	2,100.19	2,482.05	2,863.91	3,436.68
Uplowman	1,111.15	1,296.33	1,481.53	1,666.71	2,037.09	2,407.48	2,777.86	3,333.42
Upton Hellions	1,098.40	1,281.46	1,464.53	1,647.59	2,013.72	2,379.86	2,745.99	3,295.18
Washfield	1,104.43	1,288.50	1,472.57	1,656.64	2,024.78	2,392.93	2,761.07	3,313.28
Washford Pyne	1,106.29	1,290.66	1,475.05	1,659.42	2,028.18	2,396.95	2,765.71	3,318.84
Wembworthy	1,116.81	1,302.93	1,489.07	1,675.20	2,047.47	2,419.74	2,792.01	3,350.40
Willand	1,124.94	1,312.42	1,499.92	1,687.40	2,062.38	2,437.36	2,812.34	3,374.80
Woolfardisworthy	1,102.61	1,286.37	1,470.14	1,653.90	2,021.43	2,388.97	2,756.51	3,307.80
Zeal Monachorum	1,115.01	1,300.84	1,486.68	1,672.51	2,044.18	2,415.86	2,787.52	3,345.02

- 6.0 The Council has determined that its relevant basic amount of Council Tax for 2016/17 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 2016/17 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.