

COUNCIL TAX RESOLUTION 2017/18

Responsible Officer	Director of Finance Assets & Resources
Reason for Report:	The Council as a billing authority is required to set the Council Tax for 2017/18
RECOMMENDATION:	To approve the formal Council Tax Resolution
Relationship to: Corporate Plan	The 2017/18 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 2017/18 which is derived from its aggregate budget requirement which was finally recommended by Cabinet on the 2 February 2017.
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 These capping rules have now been replaced by a range of maximum percentage increases based upon the relevant precepting body, which if exceeded, could result in a local referendum (this limit was provisionally confirmed as part of the overall grant settlement announcement made in late December 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 3% 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 2017/18 Council Tax Resolution

- 2.1 Since the meeting of the Cabinet on the 2 February 2017 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 2017/18 are detailed in Appendix A, paragraph 3.1, and total £1,407,521. The increase in the average Band D Council Tax for Town and Parish Councils is 6.59% and results in an average Band D Council Tax figure of £50.49 for 2017/18 (£47.37 for 2016/17). 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 16 February 2017 and set their precept at £35,344,690, adjusted by a Collection Fund surplus of £272,179. This results in a Band D Council Tax of £1,267.92, a 4.99% increase on the previous year. This precept includes the additional 3% Adult Social Care premium introduced by Central Government for 2017/18.

Devon & Cornwall Police & Crime Commissioner

Devon & Cornwall Police & Crime Commissioner met on the 3 February 2017 and set their precept at £4,914,002, adjusted by a Collection Fund surplus of £38,956. This results in a Band D Council Tax of £176.28, being a 1.99% increase on the previous year.

Devon and Somerset Fire & Rescue Authority

Devon and Somerset Fire & Rescue Authority met on the 17 February 2017 and set their precept at £2,273,855 adjusted by a Collection Fund surplus of £18,026. This results in a Band D Council Tax of £81.57, 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	2016/17 £	2017/18 £	Variation % (1)
Mid Devon District Council	187.15	192.15	2.67
Parish & Town Councils (Average)	47.37	50.49	6.59
Sub Total	234.52	242.64	
Devon County Council	1,207.62	1,267.92	4.99 (includes 3% for ASC)
Devon & Cornwall Police & Crime Commissioner	172.84	176.28	1.99
Devon & Somerset Fire & Rescue Authority	79.98	81.57	1.99
TOTAL	1,694.96	1,768.41	

(1) Note - rounded to 2 decimal places.

3.0 2017/18 General Fund Budget

- 3.1 On the 2 February 2017 the Cabinet considered the budget for the financial year 2017/18 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 2.67% 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 £1,454,290 (£1,358,043 for 2016/17). Please note the Parish Precepts have been reduced by a share of the CTR grant passed on by MDDC of £46,768 (£55,067 for 2016/17); therefore leaving £1,407,521 (£1,454,290 - £46,768) 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 2017/18 is concerned with the mitigation of risk when approving the budget.

- 5.2 Construction of the estimates for 2017/18 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 2016
 - 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 2016/17 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 2017/18; mainly as a consequence of a further Government grant reduction of £609k. Other contributing factors include normal pay and price inflation, increases to pension contribution rates, the introduction of an apprentice levy and further reductions to specific grants received from central government. This estimated budget gap was reduced by a number of operational service savings totalling circa £450k and increased income from Council Tax and Business Rates of £562k. The first round of PDG and Cabinet meetings in October/November discussed an overall budget gap of £419k. 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 (e.g. car parking, planning, leisure and interest receipts). We also have increased volatility and risk in the Council's overall budget (i.e. the Council Tax Reduction scheme (CTR), the localisation of Business Rates and our commercial rental portfolio). These budgets have been carefully monitored during 2016/17 and this process will continue during 2017/18.
- 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 forecast by Capita and similarly external guidance on insurance and pension contributions is also used.

- 5.9 Once the draft budget has been reviewed by the four PDGs and the Cabinet it is then taken to the Scrutiny Committee for further review and challenge, prior to a final Cabinet meeting which has recommended the budget for approval by Full Council on 22 February.
- 5.10 The key component for 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 2016/17 amounted to £2.21m. The 2016/17 budget monitoring reports are predicting a year end deficit of approximately £64k, giving a forecast General Fund balance of £2.15m.
- 6.4 We received our provisional Grant Settlement in late December and it is likely to be confirmed in the week of the Full Council meeting. Now we have been given a fixed 4 year settlement this will be helpful in setting medium term financial plans and gives some clarity that the Council will need to reduce operational costs by circa £1.5m by 2020/21, after factoring in the recent changes to New Homes Bonus.
- 6.5 Therefore, it is my strong recommendation that the Council maintain its level of reserves at 25% of our operational spend moving into 2017/18 (e.g. £8,531m * 25% = £2.133m).

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 2017/18 has been set within a robust framework and the impact of this resolution will maintain an adequate level of the financial reserves held by the Council.

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Background Papers: Cabinet Report – 02 February 2017

File Reference:

Circulation of Report:

The Council is recommended to resolve as follows:

1.0 It be noted that on 1 December 2016 the Cabinet calculated the Council Tax Base 2017/18

(a) for the whole Council area as 28,445.02 [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 28,445.02 reduced to 98% (27,876.12), to allow for less than full collection. (subject to rounding)

Bampton	745.65
Bickleigh	108.88
Bow	439.13
Bradninch	725.25
Brushford	23.65
Burlescombe	318.49
Butterleigh	54.41
Cadbury	66.30
Cadeleigh	88.47
Chawleigh	246.61
Cheriton Bishop	278.11
Cheriton Fitzpaine	333.83
Clannaborough	26.45
Clayhanger (B Gate)	57.82
Clayhidon	219.11
Coldridge	157.06
Colebrooke	173.24
Copplestone	434.93
Crediton	2,604.47
Crediton Hamlets	519.66
Cruwys Morchard	203.49
Cullompton	3,088.61
Culmstock	350.27
Down St Mary	153.38
Eggesford	31.20
Halberton	603.20
Hemyock	839.74
Hittisleigh	59.36
Hockworthy (B Gate)	83.65
Holcombe Rogus	215.07
Huntsam (B Gate)	63.81
Kennerleigh	38.61
Kentisbeare	374.95
Lapford	374.98
Loxbeare	75.53
Morchard Bishop	409.55
Morebath	144.81
Newton St Cyres	353.64
Nymet Rowland	49.44
Oakford	173.50
Poughill	79.03
Puddington	86.98
Sampford Peverell	489.87
Sandford	493.54
Shobrooke	196.11
Silverton	767.02
Stockleigh English	29.12
Stockleigh Pomeroy	57.84
Stoodleigh	144.22
Templeton	64.57
Thelbridge	133.18
Thorverton	369.80
Tiverton	6,750.94
Uffculme	1,038.85
Uplowman	150.25
Upton Hellions	31.46
Washfield	160.32
Washford Pyne	41.21
Wembworthy	105.03
Willand	1,148.97
Woolfardisworthy	68.09
Zeal Monachorum	161.38

Total Tax Base **27,876.12**

- 2.0 As a preliminary step, calculate that the Council Tax requirement for the Council's own purposes for 2017/18 (excluding Parish precepts) is £5,356,390. (subject to rounding to nearest £10)
- 3.0 That the following amounts be calculated for the year 2017/18 in accordance with Sections 30 and 31A to 36 of the Act:

(a) £ 52,666,480	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) £ 45,902,569	being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
(c) £ 6,763,911	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) £ 242.64	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) £ 1,407,521	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 £46,768.37 detailed in columns 2 & 3 of table 3.1 below.
(f) £ 192.15	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. Silverton - table 3h column 5 = £226.07 this is made up of 3f = £192.15 + £33.92 in table 3.1 column 5. The £33.92 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 £26,016.90/767.02 = £33.92).

- 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	49,781.84	1,261.84	48,520.00	65.07
Bickleigh	3,500.00	144.71	3,355.29	30.82
Bow	9,500.00	826.91	8,673.09	19.75
Bradninch	33,000.00	1,483.76	31,516.24	43.46
Brushford	0.00	0.00	0.00	0.00
Burlescombe	10,000.00	399.89	9,600.11	30.14
Butterleigh	150.00	22.17	127.83	2.35
Cadbury	510.00	9.11	500.89	7.56
Cadeleigh	1,800.00	7.72	1,792.28	20.26
Chawleigh	11,950.00	348.02	11,601.98	47.05
Cheriton Bishop	10,773.00	276.95	10,496.05	37.74
Cheriton Fitzpaine	10,500.00	300.12	10,199.88	30.55
Clannaborough	0.00	0.00	0.00	0.00
Clayhanger (B Gate)	885.00	0.00	885.00	15.31
Clayhidon	8,100.00	177.58	7,922.42	36.16
Coldridge	4,500.00	120.17	4,379.83	27.89
Colebrooke	9,000.00	115.61	8,884.39	51.28
Copplestone	11,000.00	728.71	10,271.29	23.62
Crediton	221,981.06	5,407.06	216,574.00	83.15
Crediton Hamlets	7,250.00	541.44	6,708.56	12.91
Cruwys Morchard	3,850.00	100.57	3,749.43	18.43
Cullompton	319,100.00	5,342.72	313,757.28	101.59
Culmstock	23,696.00	387.02	23,308.98	66.55
Down St Mary	3,750.00	105.32	3,644.68	23.76
Eggesford	0.00	0.00	0.00	0.00
Halberton	12,780.60	787.91	11,992.69	19.88
Hemyock	77,000.00	846.50	76,153.50	90.69
Hittisleigh	1,850.00	53.65	1,796.35	30.26
Hockworthy (B Gate)	1,099.00	25.93	1,073.07	12.83
Holcombe Rogus	6,685.00	145.90	6,539.10	30.40
Huntsham (B Gate)	1,016.00	53.85	962.15	15.08
Kennerleigh	100.00	29.50	70.50	1.83
Kentisbeare	24,363.00	284.48	24,078.52	64.22
Lapford	11,500.00	969.05	10,530.95	28.08
Loxbear	0.00	0.00	0.00	0.00
Morchard Bishop	7,364.00	486.21	6,877.79	16.79
Morebath	6,093.00	151.44	5,941.56	41.03
Newton St Cyres	12,768.00	575.88	12,192.12	34.48
Nymet Rowland	800.00	53.25	746.75	15.10
Oakford	4,250.00	197.77	4,052.23	23.36
Poughill	2,000.00	77.01	1,922.99	24.33
Puddington	1,000.00	78.99	921.01	10.59
Sampford Peverell	9,800.00	363.86	9,436.14	19.26
Sandford	12,872.00	594.49	12,277.51	24.88
Shobrooke	5,100.00	432.16	4,667.84	23.80
Silverton	27,000.00	983.10	26,016.90	33.92
Stockleigh English	0.00	0.00	0.00	0.00
Stockleigh Pomeroy	0.00	0.00	0.00	0.00
Stoodleigh	4,000.00	94.63	3,905.37	27.08
Templeton	4,000.00	13.86	3,986.14	61.74
Thelbridge	1,500.00	115.22	1,384.78	10.40
Thorverton	19,941.00	422.06	19,518.94	52.78
Tiverton	303,294.90	16,480.90	286,814.00	42.49
Uffculme	80,000.00	2,079.83	77,920.17	75.01
Upplowman	2,900.00	70.67	2,829.33	18.83
Upton Hellions	0.00	0.00	0.00	0.00
Washfield	1,560.18	109.28	1,450.90	9.05
Washford Pyne	500.00	23.16	476.84	11.57
Wembworthy	3,000.00	111.46	2,888.54	27.50
Willand	49,076.00	1,819.51	47,256.49	41.13
Woolfardisworthy	500.00	61.37	438.63	6.44
Zeal Monachorum	4,000.00	68.10	3,931.90	24.36
Total Parish Precepts	1,454,289.58	46,768.37	1,407,521.21	

- 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	171.48	200.06	228.64	257.22	314.38	371.54	428.70	514.44
Bickleigh	148.65	173.42	198.20	222.97	272.52	322.07	371.62	445.94
Bow	141.27	164.81	188.36	211.90	258.99	306.08	353.17	423.80
Bradninch	157.07	183.25	209.43	235.61	287.97	340.33	392.68	471.22
Brushford	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30
Burlescombe	148.19	172.89	197.59	222.29	271.69	321.09	370.48	444.58
Butterleigh	129.67	151.28	172.89	194.50	237.72	280.94	324.17	389.00
Cadbury	133.14	155.33	177.52	199.71	244.09	288.47	332.85	399.42
Cadeleigh	141.61	165.21	188.81	212.41	259.61	306.81	354.02	424.82
Chawleigh	159.47	186.04	212.62	239.20	292.36	345.51	398.67	478.40
Cheriton Bishop	153.26	178.80	204.35	229.89	280.98	332.06	383.15	459.78
Cheriton Fitzpaine	148.47	173.21	197.96	222.70	272.19	321.68	371.17	445.40
Clannaborough	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30
Clayhanger(B Gate)	138.31	161.36	184.41	207.46	253.56	299.66	345.77	414.92
Clayhidon	152.21	177.57	202.94	228.31	279.05	329.78	380.52	456.62
Coldridge	146.69	171.14	195.59	220.04	268.94	317.84	366.73	440.08
Colebrooke	162.29	189.33	216.38	243.43	297.53	351.62	405.72	486.86
Copplestone	143.85	167.82	191.80	215.77	263.72	311.67	359.62	431.54
Crediton	183.53	214.12	244.71	275.30	336.48	397.66	458.83	550.60
Crediton Hamlets	136.71	159.49	182.28	205.06	250.63	296.20	341.77	410.12
Cruwys Morchard	140.39	163.78	187.18	210.58	257.38	304.17	350.97	421.16
Cullompton	195.83	228.46	261.10	293.74	359.02	424.29	489.57	587.48
Culmstock	172.47	201.21	229.96	258.70	316.19	373.68	431.17	517.40
Down St Mary	143.94	167.93	191.92	215.91	263.89	311.87	359.85	431.82
Eggesford	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30
Halberton	141.35	164.91	188.47	212.03	259.15	306.27	353.38	424.06
Hemyock	188.56	219.99	251.41	282.84	345.69	408.55	471.40	565.68
Hittesleigh	148.27	172.99	197.70	222.41	271.83	321.26	370.68	444.82
Hockworthy(B Gate)	136.65	159.43	182.20	204.98	250.53	296.08	341.63	409.96
Holcombe Rogus	148.37	173.09	197.82	222.55	272.01	321.46	370.92	445.10
Huntsham(B Gate)	138.15	161.18	184.20	207.23	253.28	299.33	345.38	414.46
Kennerleigh	129.32	150.87	172.43	193.98	237.09	280.19	323.30	387.96
Kentisbeare	170.91	199.40	227.88	256.37	313.34	370.31	427.28	512.74
Lapford	146.82	171.29	195.76	220.23	269.17	318.11	367.05	440.46
Loxbeare	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30
Morchard Bishop	139.29	162.51	185.72	208.94	255.37	301.80	348.23	417.88
Morebath	155.45	181.36	207.27	233.18	285.00	336.82	388.63	466.36
Newton St Cyres	151.09	176.27	201.45	226.63	276.99	327.35	377.72	453.26
Nymet Rowland	138.17	161.19	184.22	207.25	253.31	299.36	345.42	414.50
Oakford	143.67	167.62	191.56	215.51	263.40	311.29	359.18	431.02
Poughill	144.32	168.37	192.43	216.48	264.59	312.69	360.80	432.96
Puddington	135.16	157.69	180.21	202.74	247.79	292.85	337.90	405.48
Sampford Peverell	140.94	164.43	187.92	211.41	258.39	305.37	352.35	422.82
Sandford	144.69	168.80	192.92	217.03	265.26	313.49	361.72	434.06
Shobrooke	143.97	167.96	191.96	215.95	263.94	311.93	359.92	431.90
Silverton	150.71	175.83	200.95	226.07	276.31	326.55	376.78	452.14
Stockleigh English	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30
Stockleigh Pomeroy	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30
Stoodleigh	146.15	170.51	194.87	219.23	267.95	316.67	365.38	438.46
Templeton	169.26	197.47	225.68	253.89	310.31	366.73	423.15	507.78
Thelbridge	135.03	157.54	180.04	202.55	247.56	292.57	337.58	405.10
Thorverton	163.29	190.50	217.72	244.93	299.36	353.79	408.22	489.86
Tiverton	156.43	182.50	208.57	234.64	286.78	338.92	391.07	469.28
Uffculme	178.11	207.79	237.48	267.16	326.53	385.90	445.27	534.32
Uplowman	140.65	164.10	187.54	210.98	257.86	304.75	351.63	421.96
Upton Hellions	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30
Washfield	134.13	156.49	178.84	201.20	245.91	290.62	335.33	402.40
Washford Pyne	135.81	158.45	181.08	203.72	248.99	294.26	339.53	407.44
Wembworthy	146.43	170.84	195.24	219.65	268.46	317.27	366.08	439.30
Willand	155.52	181.44	207.36	233.28	285.12	336.96	388.80	466.56
Woolfardisworthy	132.39	154.46	176.52	198.59	242.72	286.85	330.98	397.18
Zeal Monachorum	144.34	168.40	192.45	216.51	264.62	312.74	360.85	433.02

- 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	128.10	149.45	170.80	192.15	234.85	277.55	320.25	384.30

- 4.0 That it be noted that for the year 2017/18 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	845.28	986.16	1,127.04	1,267.92	1,549.68	1,831.44	2,113.20	2,535.84
Devon & Cornwall Police and Crime Commissioner	117.52	137.11	156.69	176.28	215.45	254.63	293.80	352.56
Devon & Somerset Fire Authority	54.38	63.44	72.51	81.57	99.70	117.82	135.95	163.14

- 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 2017/18 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	1,188.66	1,386.77	1,584.88	1,782.99	2,179.21	2,575.43	2,971.65	3,565.98
Bickleigh	1,165.83	1,360.13	1,554.44	1,748.74	2,137.35	2,525.96	2,914.57	3,497.48
Bow	1,158.45	1,351.52	1,544.60	1,737.67	2,123.82	2,509.97	2,896.12	3,475.34
Bradninch	1,174.25	1,369.96	1,565.67	1,761.38	2,152.80	2,544.22	2,935.63	3,522.76
Brushford	1,145.28	1,336.16	1,527.04	1,717.92	2,099.68	2,481.44	2,863.20	3,435.84
Burlescombe	1,165.37	1,359.60	1,553.83	1,748.06	2,136.52	2,524.98	2,913.43	3,496.12
Butterleigh	1,146.85	1,337.99	1,529.13	1,720.27	2,102.55	2,484.83	2,867.12	3,440.54
Cadbury	1,150.32	1,342.04	1,533.76	1,725.48	2,108.92	2,492.36	2,875.80	3,450.96
Cadeleigh	1,158.79	1,351.92	1,545.05	1,738.18	2,124.44	2,510.70	2,896.97	3,476.36
Chawleigh	1,176.65	1,372.75	1,568.86	1,764.97	2,157.19	2,549.40	2,941.62	3,529.94
Cheriton Bishop	1,170.44	1,365.51	1,560.59	1,755.66	2,145.81	2,535.95	2,926.10	3,511.32
Cheriton Fitzpaine	1,165.65	1,359.92	1,554.20	1,748.47	2,137.02	2,525.57	2,914.12	3,496.94
Clannaborough	1,145.28	1,336.16	1,527.04	1,717.92	2,099.68	2,481.44	2,863.20	3,435.84
Clayhanger(B Gate)	1,155.49	1,348.07	1,540.65	1,733.23	2,118.39	2,503.55	2,888.72	3,466.46
Clayhidon	1,169.39	1,364.28	1,559.18	1,754.08	2,143.88	2,533.67	2,923.47	3,508.16
Coldridge	1,163.87	1,357.85	1,551.83	1,745.81	2,133.77	2,521.73	2,909.68	3,491.62
Colebrooke	1,179.47	1,376.04	1,572.62	1,769.20	2,162.36	2,555.51	2,948.67	3,538.40
Copplestone	1,161.03	1,354.53	1,548.04	1,741.54	2,128.55	2,515.56	2,902.57	3,483.08
Crediton	1,200.71	1,400.83	1,600.95	1,801.07	2,201.31	2,601.55	3,001.78	3,602.14
Crediton Hamlets	1,153.89	1,346.20	1,538.52	1,730.83	2,115.46	2,500.09	2,884.72	3,461.66
Cruwys Morchard	1,157.57	1,350.49	1,543.42	1,736.35	2,122.21	2,508.06	2,893.92	3,472.70
Cullompton	1,213.01	1,415.17	1,617.34	1,819.51	2,223.85	2,628.18	3,032.52	3,639.02
Culmstock	1,189.65	1,387.92	1,586.20	1,784.47	2,181.02	2,577.57	2,974.12	3,568.94
Down St Mary	1,161.12	1,354.64	1,548.16	1,741.68	2,128.72	2,515.76	2,902.80	3,483.36
Eggesford	1,145.28	1,336.16	1,527.04	1,717.92	2,099.68	2,481.44	2,863.20	3,435.84
Halberton	1,158.53	1,351.62	1,544.71	1,737.80	2,123.98	2,510.16	2,896.33	3,475.60
Hemyock	1,205.74	1,406.70	1,607.65	1,808.61	2,210.52	2,612.44	3,014.35	3,617.22
Hittesleigh	1,165.45	1,359.70	1,553.94	1,748.18	2,136.66	2,525.15	2,913.63	3,496.36
Hockworthy(B Gate)	1,153.83	1,346.14	1,538.44	1,730.75	2,115.36	2,499.97	2,884.58	3,461.50
Holcombe Rogus	1,165.55	1,359.80	1,554.06	1,748.32	2,136.84	2,525.35	2,913.87	3,496.64
Huntsam(B Gate)	1,155.33	1,347.89	1,540.44	1,733.00	2,118.11	2,503.22	2,888.33	3,466.00
Kennerleigh	1,146.50	1,337.58	1,528.67	1,719.75	2,101.92	2,484.08	2,866.25	3,439.50
Kentisbeare	1,188.09	1,386.11	1,584.12	1,782.14	2,178.17	2,574.20	2,970.23	3,564.28
Lapford	1,164.00	1,358.00	1,552.00	1,746.00	2,134.00	2,522.00	2,910.00	3,492.00
Loxbeare	1,145.28	1,336.16	1,527.04	1,717.92	2,099.68	2,481.44	2,863.20	3,435.84
Morchard Bishop	1,156.47	1,349.22	1,541.96	1,734.71	2,120.20	2,505.69	2,891.18	3,469.42
Morebath	1,172.63	1,368.07	1,563.51	1,758.95	2,149.83	2,540.71	2,931.58	3,517.90
Newton St Cyres	1,168.27	1,362.98	1,557.69	1,752.40	2,141.82	2,531.24	2,920.67	3,504.80
Nymet Rowland	1,155.35	1,347.90	1,540.46	1,733.02	2,118.14	2,503.25	2,888.37	3,466.04
Oakford	1,160.85	1,354.33	1,547.80	1,741.28	2,128.23	2,515.18	2,902.13	3,482.56
Poughill	1,161.50	1,355.08	1,548.67	1,742.25	2,129.42	2,516.58	2,903.75	3,484.50
Puddington	1,152.34	1,344.40	1,536.45	1,728.51	2,112.62	2,496.74	2,880.85	3,457.02
Sampford Peverell	1,158.12	1,351.14	1,544.16	1,737.18	2,123.22	2,509.26	2,895.30	3,474.36
Sandford	1,161.87	1,355.51	1,549.16	1,742.80	2,130.09	2,517.38	2,904.67	3,485.60
Shobrooke	1,161.15	1,354.67	1,548.20	1,741.72	2,128.77	2,515.82	2,902.87	3,483.44
Silverton	1,167.89	1,362.54	1,557.19	1,751.84	2,141.14	2,530.44	2,919.73	3,503.68
Stockleigh English	1,145.28	1,336.16	1,527.04	1,717.92	2,099.68	2,481.44	2,863.20	3,435.84
Stockleigh Pomeroy	1,145.28	1,336.16	1,527.04	1,717.92	2,099.68	2,481.44	2,863.20	3,435.84
Stoodleigh	1,163.33	1,357.22	1,551.11	1,745.00	2,132.78	2,520.56	2,908.33	3,490.00
Templeton	1,186.44	1,384.18	1,581.92	1,779.66	2,175.14	2,570.62	2,966.10	3,559.32
Thelbridge	1,152.21	1,344.25	1,536.28	1,728.32	2,112.39	2,496.46	2,880.53	3,456.64
Thorverton	1,180.47	1,377.21	1,573.96	1,770.70	2,164.19	2,557.68	2,951.17	3,541.40
Tiverton	1,173.61	1,369.21	1,564.81	1,760.41	2,151.61	2,542.81	2,934.02	3,520.82
Uffculme	1,195.29	1,394.50	1,593.72	1,792.93	2,191.36	2,589.79	2,988.22	3,585.86
Upwman	1,157.83	1,350.81	1,543.78	1,736.75	2,122.69	2,508.64	2,894.58	3,473.50
Upton Hellions	1,145.28	1,336.16	1,527.04	1,717.92	2,099.68	2,481.44	2,863.20	3,435.84
Washfield	1,151.31	1,343.20	1,535.08	1,726.97	2,110.74	2,494.51	2,878.28	3,453.94
Washford Pyne	1,152.99	1,345.16	1,537.32	1,729.49	2,113.82	2,498.15	2,882.48	3,458.98
Wembworthy	1,163.61	1,357.55	1,551.48	1,745.42	2,133.29	2,521.16	2,909.03	3,490.84
Willand	1,172.70	1,368.15	1,563.60	1,759.05	2,149.95	2,540.85	2,931.75	3,518.10
Woolfardisworthy	1,149.57	1,341.17	1,532.76	1,724.36	2,107.55	2,490.74	2,873.93	3,448.72
Zeal Monachorum	1,161.52	1,355.11	1,548.69	1,742.28	2,129.45	2,516.63	2,903.80	3,484.56

- 6.0 The Council has determined that its relevant basic amount of Council Tax for 2017/18 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 2017/18 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.