

# CARLISLE CITY COUNCIL

Report to:- **The Mayor and Members of the City Council**

Date of Meeting:- **6 March 2012**

Agenda Item No:-

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**Public**

**Operational**

**Delegated Yes**

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**Accompanying Comments and Statements**

**Required**

**Included**

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Title:- **COUNCIL TAX 2012/13**

Report of:- **Director of Resources**

Report reference:- **RD91/11**

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## **Summary & Recommendation:-**

This report sets out the calculations to be made by the City Council in setting:

- a) The level of basic Council Tax in 2012/13 in respect of City Council Services at £206.20 and the amount to be levied in non parished areas at £193.43
- b) The level of Basic (City) Council Tax which will be charged in different parts of the City Council's area to reflect Special Items (Parish Precepts) – **Appendix A**
- c) The Basic amount of (City) Council Tax applicable to each category of dwelling in each part of the City Council's area – **Appendix B**
- d) The total amount of Council Tax to be levied in 2012/13, inclusive of Cumbria County Council and Cumbria Police Authority Precept, applicable to each category of dwelling in each part of the City Council's area – **Appendix C**
- e) Details how the Council Tax deficit was calculated **Appendix D**
- f) To approve the formal Council Tax Resolution – **Appendix E**

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Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

## CITY OF CARLISLE

To: The Mayor and Members of the City Council  
6 March 2012

RD91/11

### COUNCIL TAX 2012/13

#### **1. INTRODUCTION**

- 1.1 Tonight's meeting marks the third and final stage in the financial and budgetary processes introduced by the Local Government Finance Act 1992 and culminates in the setting of the Council Tax levels to be applied throughout Carlisle for 2012/13.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was delegated to the Director of Resources at the meeting of the City Council of 13 January 2004 and calculated as at 5 January 2012.
- 1.3 Stage 2 required the City Council to calculate its Budget Requirement for 2012/13 and this was undertaken at its meeting on 23 February 2012.
- 1.4 The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority (Carlisle City Council) to calculate a council tax requirement for the year, not its budget requirement as previously.
- 1.5 The Parish Council Precepts for 2012/13 are detailed in **Appendix A** and total £444,825. The increase in the average Band D Council Tax for Parish Councils is 1.61% and results in an average Band D Council Tax figure of £12.77 for 2012/13.
- 1.6 Cumbria County Council is similarly required to calculate its Council Tax Requirement and this was determined at its meeting on 16 February 2012. The precept was set at £40,449,110. This results in a Band D Council Tax of £1,161.50 (no increase from 2011/12).
- 1.7 Cumbria Police Authority is similarly required to calculate Council Tax requirement separately from the County Council and this was determined at its meeting on 15 February 2012. The precept was set at £6,992,490. This results in a Band D Council Tax of £200.79 (an increase of 3.6%).

- 1.8 Finally, the City Council as “Billing Authority” is required under Section 30, to set an overall amount of Council Tax, by reference to the aggregate of its own Tax and that set by the Cumbria County Council and Cumbria Police Authority.
- 1.9 It should be noted that the City Council has held its share of Council Tax at the same level as 2010/11 and 2011/12 (i.e. no increase for 2012/13). The County Council and Police Authority have raised their Council Tax rates for 2012/13 by 0% and 3.6% respectively.

**2. RELEVANT CALCULATIONS**

- 2.1 The legislation is framed in a way, which requires that the relevant calculations are made by the City Council.
- 2.2 Where the information required to support the calculations is complex or lengthy, it is contained in the appendices attached to this report.
- 2.3 The remainder of this report is in the form of a commentary on the relevant calculations, concluding with a recommendation as to the terms in which the City Council should make the appropriate resolution.

**3. COUNCIL TAX BASE**

The Council Tax Base is a measure of the City Council’s taxable resources and is expressed in terms of the equivalent number of 2 person Band D properties. This was calculated by the City Council to be 34,824.89 for the whole of the area. The amount calculated for each parish is set out in **Appendix B**.

**4. COUNCIL TAX REQUIREMENT**

The City Council’s Council Tax Requirement 2012/13 has been determined as £6,736,178.

**5. GRANT INCOME**

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2012/13. These have been notified as:-

	£
Redistributed NNDR	6,230,008
Revenue Support Grant	124,019
<b>Total</b>	<b>6,354,027</b>

- 5.2 Under Council Tax transactions relating to any surplus or deficit arising from the previous year’s Council Tax are to be aggregated and incorporated in the amount

of Council Tax set by the billing authority. This is to be achieved by increasing the amount of grant income by the amount of any anticipated surplus on the Collection Fund at 31 March 2012. If a deficiency is anticipated, or the transactions to be accounted for in 2012/13 gave rise to a reduction in liability, then the aggregate of grant income is to be reduced.

5.2.1 **Appendix D** summarises the anticipated position on the collection of Council Tax. In accordance with the authority delegated to me by the Council, I have determined the overall deficit on Council Tax for 2011/12 to be £2,397. The County Council's share of this deficit has been certified as £1,783, the Police Authority's Share certified as £298, leaving a balance of £316 for the City Council. As the deficit is so low it has been classed as deminimis and has not been applied to increase the City Council's share of Council Tax (or major preceptors) and will be carried forward to 2013/14 calculations.

5.3 On this basis, total estimated grant income should be calculated as £6,354,027.

## 6. CITY COUNCIL BASIC COUNCIL TAX

6.1 Basic Council Tax is the average tax for the whole area in respect of the City Council's Council Tax Requirement after first deducting estimated grant income. Its relevance is as a basis for comparison since it will not actually be levied in any part of the Council's area.

6.2 Basic Council Tax is calculated by subtracting grant income from Budget Requirement and dividing the result by the Tax Base:-

	£
Budget Requirement	13,535,030
Less Grant Income	6,354,027
<b>Net Requirement from Collection Fund</b>	<b>7,181,003</b>
Divided by Tax Base	34,824.89
<b>Basic Tax</b>	<b>206.20</b>

6.3 Next, it is necessary to calculate the level of Tax which will be levied in different parts of the City Council's area, according to whether or not there are special items (parish precepts) to be charged in the area.

6.4 By setting aside the total value of special items from the amount required from the Collection Fund, and recalculating the result in the same way as calculating the Basic Tax in 6.2, the result is the amount of Tax which will be levied in the Urban Area and in any parish area for which no precept is required:

	£
Net Requirement from Collection Fund	7,181,003
Less Special Items	444,825
<b>Net requirement excluding Special Items</b>	<b>6,736,178</b>
Divided by Tax Base	34,824.89
<b>Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept</b>	<b>193.43</b>

6.5 A similar calculation is required to be made in respect of each parish area for which a special item is to be charged and these are set out in detail in **Appendix B**.

## 7. COUNCIL TAX APPLICABLE TO EACH PROPERTY BAND

7.1 Having calculated the “headline” Tax for each part of the area, it is now necessary to set the level of Tax for each of the eight property bands in each part of the area.

7.2 This is done by setting the Tax in proportion to that set for Band D, in the proportions set out in the legislation:-

	<u>Valuation Band</u>							
	A	B	C	D	E	F	G	H
Proportion to 9	6	7	8	9	11	13	15	18

7.3 The results of carrying out the above calculations are set out in **Appendix B**.

## 8. CUMBRIA COUNTY COUNCIL PRECEPT

The County Council has issued a precept upon the City Council in the sum of £40,449,110 and set its basic Council Tax as £1,161.50 to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£774.33	£903.39	£1,032.44	£1,161.50	£1,419.61	£1,677.72	£1,935.83	£2,323.00

## 9. CUMBRIA POLICE AUTHORITY PRECEPT

The Police Authority has issued a precept upon the City Council in the sum of £6,992,490 and set its basic Council Tax as £200.79 to be charged against each category of dwelling as follows:-

### Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£133.86	£156.17	£178.48	£200.79	£245.41	£290.03	£334.65	£401.58

## 10. TOTAL AMOUNT OF COUNCIL TAX 2012/13

10.1 The amount of Council Tax to be levied in 2012/13 in respect of each category of dwelling in each part of the City Council's area is arrived at by adding together the amounts calculated at **Appendix B** to the amount set by Cumbria County Council as notified and set out in paragraph 8 and the amount set by Cumbria Police Authority and set out in Paragraph 9. i.e.

Band D Council Tax Levels			
	£	% Increase	% of Council Tax
City	193.43	0.0	12.4%
County	1,161.50	0.0	74.7%
Police	200.79	3.6	12.9%
<b>Total</b>	<b>1,555.72</b>		<b>100.0%</b>

10.2 The amounts are set out in **Appendix C**.

## 11. CONSULTATION

11.1 Consultation to Date.  
Not applicable.

11.2 Consultation proposed.  
Not applicable.

## 12. STAFFING/RESOURCES COMMENTS

Not Applicable

## 13. FINANCE COMMENTS

Not Applicable

**14. LEGAL COMMENTS**

Not Applicable

**15. CORPORATE COMMENTS**

Not Applicable

**16. RISK MANAGEMENT ASSESSMENT**

Not Applicable

**17. EQUALITY ISSUES**

Not Applicable

**18. ENVIRONMENTAL IMPLICATIONS**

Not Applicable

**19. CRIME AND DISORDER IMPLICATIONS**

Not Applicable

**20. RECOMMENDATIONS**

20.1 Having made all of the appropriate calculations identified in this report, the City Council is recommended to resolve in the terms set out at **Appendix F**.

**21. REASONS FOR RECOMMENDATIONS**

21.1 To set Council Tax for 2012/13.

## IMPACT ASSESSMENTS

Does the change have an impact on the following?

<b>Equality Impact Screening</b>	<b>Impact Yes/No?</b>	<b>Is the impact positive or negative?</b>
Does the policy/service impact on the following?		
Age	<b>No</b>	<b>N/A</b>
Disability	<b>No</b>	<b>N/A</b>
Race	<b>No</b>	<b>N/A</b>
Gender/ Transgender	<b>No</b>	<b>N/A</b>
Sexual Orientation	<b>No</b>	<b>N/A</b>
Religion or belief	<b>No</b>	<b>N/A</b>
Human Rights	<b>No</b>	<b>N/A</b>
Health inequalities	<b>No</b>	<b>N/A</b>
Rurality	<b>No</b>	<b>N/A</b>

**If you consider there is either no impact or no negative impact, please give reasons:**

This report summarises the Council Tax position for 2012/13

PETER MASON  
Director of Resources

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**APPENDIX A**

**BASIC AMOUNT OF COUNCIL TAX APPLICABLE TO DIFFERENT PARTS OF THE CITY  
COUNCIL'S AREA**

<b>PARISH/AREA</b>	<b>SPECIAL ITEMS (Parish Precepts) £</b>	<b>TAX BASE</b>	<b>BASIC AMOUNT OF COUNCIL TAX £</b>
ARTHURET	47,732.00	772.99	61.75
ASKERTON	0.00	55.30	0.00
BEAUMONT	4,647.00	185.13	25.10
BEWCASTLE	3,500.00	141.91	24.66
BRAMPTON	88,878.00	1,637.04	54.29
BURGH BY SANDS	13,000.00	469.45	27.69
BURTHOLME	1,800.00	86.45	20.82
CARALTON & CUMREW	1,600.00	54.10	29.57
CASTLE CARROCK	4,340.00	132.82	32.68
CUMMERSDALE	6,300.00	159.32	39.54
CUMWHITTON	3,400.00	133.99	25.38
DALSTON	41,735.00	1,047.54	39.84
DENTON NETHER	3,194.00	109.23	29.24
DENTON UPPER	1,023.00	34.29	29.83
FARLAM	3,281.00	223.86	14.66
HAYTON	13,720.00	850.66	16.13
HETHERSGILL	6,500.00	137.44	47.29
IRTHINGTON	5,356.00	323.02	16.58
KINGMOOR	7,278.00	239.85	30.34
KINGWATER	1,000.00	62.11	16.10
KIRKANDREWS	7,062.00	163.09	43.30
KIRKLINTON	1,850.00	134.45	13.76
MIDGEHOLME	0.00	23.77	0.00
NICHOLFOREST	4,000.00	143.07	27.96
ORTON	3,750.00	170.13	22.04
ROCKLIFFE	2,800.00	299.59	9.35
SCALEBY	5,000.00	135.53	36.89
SOLPORT & STAPLETON	2,800.00	141.62	19.77
STANWIX RURAL	40,450.00	1,239.91	32.62
ST CUTHBERTS WITHOUT	21,700.00	1,354.14	16.02
WALTON	4,879.00	107.34	45.45
WATERHEAD	1,000.00	51.38	19.46
WESTLINTON	2,000.00	141.44	14.14
WETHERAL	89,250.00	2,258.28	39.52

**APPENDIX B**

**BASIC AMOUNT OF COUNCIL TAX FOR CITY COUNCIL SERVICES APPLICABLE TO EACH CATEGORY OF DWELLING IN EACH PART OF THE CITY COUNCIL'S AREA**

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	170.12	198.48	226.83	255.18	311.88	368.59	425.30	510.36
BEAUMONT	145.68	169.97	194.25	218.53	267.09	315.66	364.21	437.06
BEWCASTLE	145.39	169.63	193.86	218.09	266.55	315.02	363.48	436.18
BRAMPTON	165.14	192.68	220.20	247.72	302.76	357.82	412.86	495.44
BURGH BY SANDS	147.41	171.99	196.55	221.12	270.25	319.40	368.53	442.24
BURTHOLME	142.83	166.64	190.45	214.25	261.86	309.47	357.08	428.50
CARLATTON & CUMREW	148.66	173.45	198.22	223.00	272.55	322.11	371.66	446.00
CASTLE CARROCK	150.74	175.87	200.99	226.11	276.35	326.60	376.85	452.22
CUMMERSDALE	155.31	181.20	207.09	232.97	284.74	336.51	388.28	465.94
CUMWHITTON	145.87	170.19	194.50	218.81	267.43	316.06	364.68	437.62
DALSTON	155.51	181.44	207.35	233.27	285.10	336.95	388.78	466.54
DENTON NETHER	148.44	173.19	197.93	222.67	272.15	321.64	371.11	445.34
DENTON UPPER	148.84	173.65	198.46	223.26	272.87	322.49	372.10	446.52
FARLAM	138.72	161.85	184.97	208.09	254.33	300.58	346.81	416.18
HAYTON	139.70	163.00	186.28	209.56	256.12	302.70	349.26	419.12
HETHERSGILL	160.48	187.23	213.98	240.72	294.21	347.71	401.20	481.44
IRTHINGTON	140.00	163.35	186.68	210.01	256.67	303.35	350.01	420.02
KINGMOOR	149.18	174.05	198.91	223.77	273.49	323.22	372.95	447.54
KINGWATER	139.68	162.97	186.25	209.53	256.09	302.66	349.21	419.06
KIRKANDREWS	157.82	184.13	210.43	236.73	289.33	341.94	394.55	473.46
KIRKLINTON	138.12	161.15	184.17	207.19	253.23	299.28	345.31	414.38
MIDGEHOLME	128.95	150.45	171.94	193.43	236.41	279.40	322.38	386.86
NICHOLFOREST	147.59	172.20	196.79	221.39	270.58	319.79	368.98	442.78
ORTON	143.64	167.59	191.53	215.47	263.35	311.24	359.11	430.94
ROCKCLIFFE	135.18	157.72	180.25	202.78	247.84	292.91	337.96	405.56
SCALEBY	153.54	179.14	204.73	230.32	281.50	332.69	383.86	460.64
SOLPORT & STAPLETON	142.13	165.83	189.51	213.20	260.57	307.96	355.33	426.40
STANWIX RURAL	150.70	175.82	200.94	226.05	276.28	326.52	376.75	452.10
ST CUTHBERT WITHOUT	139.63	162.91	186.18	209.45	255.99	302.54	349.08	418.90
WALTON	159.25	185.80	212.34	238.88	291.96	345.05	398.13	477.76
WATERHEAD	141.93	165.59	189.24	212.89	260.19	307.51	354.81	425.78
WESTLINTON	138.38	161.45	184.51	207.57	253.69	299.82	345.95	415.14
WETHERAL	155.30	181.19	207.07	232.95	284.71	336.48	388.25	465.90
All other parts of the City Council's area	128.95	150.45	171.94	193.43	236.41	279.40	322.38	386.86

**APPENDIX C**

**AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2012/13 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF THE CITY COUNCIL'S AREA**

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	1,078.31	1,258.04	1,437.75	1,617.47	1,976.90	2,336.34	2,695.78	3,234.94
BEAUMONT	1,053.87	1,229.53	1,405.17	1,580.82	1,932.11	2,283.41	2,634.69	3,161.64
BEWCASTLE	1,053.58	1,229.19	1,404.78	1,580.38	1,931.57	2,282.77	2,633.96	3,160.76
BRAMPTON	1,073.33	1,252.24	1,431.12	1,610.01	1,967.78	2,325.57	2,683.34	3,220.02
BURGH BY SANDS	1,055.60	1,231.55	1,407.47	1,583.41	1,935.27	2,287.15	2,639.01	3,166.82
BURTHOLME	1,051.02	1,226.20	1,401.37	1,576.54	1,926.88	2,277.22	2,627.56	3,153.08
CARLATTON & CUMREW	1,056.85	1,233.01	1,409.14	1,585.29	1,937.57	2,289.86	2,642.14	3,170.58
CASTLE CARROCK	1,058.93	1,235.43	1,411.91	1,588.40	1,941.37	2,294.35	2,647.33	3,176.80
CUMMERSDALE	1,063.50	1,240.76	1,418.01	1,595.26	1,949.76	2,304.26	2,658.76	3,190.52
CUMWHITTON	1,054.06	1,229.75	1,405.42	1,581.10	1,932.45	2,283.81	2,635.16	3,162.20
DALSTON	1,063.70	1,241.00	1,418.27	1,595.56	1,950.12	2,304.70	2,659.26	3,191.12
DENTON NETHER	1,056.63	1,232.75	1,408.85	1,584.96	1,937.17	2,289.39	2,641.59	3,169.92
DENTON UPPER	1,057.03	1,233.21	1,409.38	1,585.55	1,937.89	2,290.24	2,642.58	3,171.10
FARLAM	1,046.91	1,221.41	1,395.89	1,570.38	1,919.35	2,268.33	2,617.29	3,140.76
HAYTON	1,047.89	1,222.56	1,397.20	1,571.85	1,921.14	2,270.45	2,619.74	3,143.70
HETHERSGILL	1,068.67	1,246.79	1,424.90	1,603.01	1,959.23	2,315.46	2,671.68	3,206.02
IRTHINGTON	1,048.19	1,222.91	1,397.60	1,572.30	1,921.69	2,271.10	2,620.49	3,144.60
KINGMOOR	1,057.37	1,233.61	1,409.83	1,586.06	1,938.51	2,290.97	2,643.43	3,172.12
KINGWATER	1,047.87	1,222.53	1,397.17	1,571.82	1,921.11	2,270.41	2,619.69	3,143.64
KIRKANDREWS	1,066.01	1,243.69	1,421.35	1,599.02	1,954.35	2,309.69	2,665.03	3,198.04
KIRKLINTON	1,046.31	1,220.71	1,395.09	1,569.48	1,918.25	2,267.03	2,615.79	3,138.96
MIDGEHOLME	1,037.14	1,210.01	1,382.86	1,555.72	1,901.43	2,247.15	2,592.86	3,111.44
NICHOLFOREST	1,055.78	1,231.76	1,407.71	1,583.68	1,935.60	2,287.54	2,639.46	3,167.36
ORTON	1,051.83	1,227.15	1,402.45	1,577.76	1,928.37	2,278.99	2,629.59	3,155.52
ROCKCLIFFE	1,043.37	1,217.28	1,391.17	1,565.07	1,912.86	2,260.66	2,608.44	3,130.14
SCALEBY	1,061.73	1,238.70	1,415.65	1,592.61	1,946.52	2,300.44	2,654.34	3,185.22
SOLPORT & STAPLETON	1,050.32	1,225.39	1,400.43	1,575.49	1,925.59	2,275.71	2,625.81	3,150.98
STANWIX RURAL	1,058.89	1,235.38	1,411.86	1,588.34	1,941.30	2,294.27	2,647.23	3,176.68
ST CUTHBERT WITHOUT	1,047.82	1,222.47	1,397.10	1,571.74	1,921.01	2,270.29	2,619.56	3,143.48
WALTON	1,067.44	1,245.36	1,423.26	1,601.17	1,956.98	2,312.80	2,668.61	3,202.34
WATERHEAD	1,050.11	1,225.15	1,400.16	1,575.18	1,925.21	2,275.26	2,625.29	3,150.36
WESTLINTON	1,046.57	1,221.01	1,395.43	1,569.86	1,918.71	2,267.57	2,616.43	3,139.72
WETHERAL	1,063.49	1,240.75	1,417.99	1,595.24	1,949.73	2,304.23	2,658.73	3,190.48
All other parts of the City Council's area	1,037.14	1,210.01	1,382.86	1,555.72	1,901.43	2,247.15	2,592.86	3,111.44

**APPENDIX D**

**2011/12 Council Tax Deficit to be distributed in 2012/13**

£

Income into Fund 2011/12	
Council Tax Payments (inc MOD)	45,744,537
Plus Arrears to be Collected 2012/13 Onwards	955,897
Net Transfers from Council Fund	
Rebates Including Second Adult	7,372,196
Total Estimated Income 2011/12	<b>54,072,630</b>
Expenditure from Fund 2011/12	
Police Authority Precept	6,725,270
County Precept	40,288,000
City Including Parish Precepts	7,147,095
	<b>54,160,365</b>
Estimated Deficit on Fund as at 15/01/12	<b>(87,735)</b>
1. Surplus to be Returned 2012/13	
Surplus on Collection Fund 31/03/11	(328,297)
Deficit 1993-2010	97,199
Deficit 2011/12 (See Above)	87,735
Less Surplus Distributed to 2010/11	145,760
Deficit to be Returned 2011/12	<b>2,397</b>
Police Authority Share	298
County Council Share	1,783
City Council Share	316
	<b>2,397</b>

Estimated Deficit deminimis (Under £5,000) so c/fwd to 2012/13 calculation

## APPENDIX E

1. That it be noted that at its meeting on 6 March 2012 the City Council calculated the Council Tax Base 2012/13:-
  - a) For the whole Council area as 34,824.89 (Item T in the formula in Section 31B(3) 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 below:

Parish of:	£
ARTHURET	772.99
ASKERTON	55.3
BEAUMONT	185.13
BEWCASTLE	141.91
BRAMPTON	1,637.04
BURGH BY SANDS	469.45
BURTHOLME	86.45
CARLATTON & CUMREW	54.1
CASTLE CARROCK	132.82
CUMMERSDALE	159.32
CUMWHITTON	133.99
DALSTON	1,047.54
DENTON NETHER	109.23
DENTON UPPER	34.29
FARLAM	223.86
HAYTON	850.66
HETHERSGILL	137.44
IRTHINGTON	323.02
KINGMOOR	239.85
KINGWATER	62.11
KIRKANDREWS	163.09
KIRKLINTON	134.45
MIDGEHOLME	23.77
NICHOLFOREST	143.07
ORTON	170.13
ROCKCLIFFE	299.59
SCALEBY	135.53
SOLPORT & STAPLETON	141.62
STANWIX RURAL	1,239.91
ST CUTHBERT WITHOUT	1,354.14
WALTON	107.34
WATERHEAD	51.38
WESTLINTON	141.44
WETHERAL	2,258.28
& for the urbanarea of CARLISLE	21,604.65
<b>Total</b>	<b>34,824.89</b>

2. Calculate that the Council Tax requirement for the Council's own purposes for 2012/13 (excluding Parish Precepts) is £6,736,178

3. That the following amounts be now calculated by the City Council for the year 2012/13 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended):-
  - (a) 13,535,030 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) £6,354,027 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
  - (c) £7,181,003 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 31A(4) of the Act).
  - (d) £206.20 Being the amount at 3(c) above (Item R), all divided by Item T (1 above) calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts).
  - (e) £444,825 Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
  - (f) £193.43 Being the amount at 3(d) above, less the result given by dividing the amount at 3(e) above by Item T (2 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.
  
4. To note that the County Council, the Police Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.
  
5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2012/13 for each part of its area and for each of the categories of dwellings.

**VALUATION BANDS**

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	170.12	198.48	226.83	255.18	311.88	368.59	425.30	510.36
BEAUMONT	145.68	169.97	194.25	218.53	267.09	315.66	364.21	437.06
BEWCASTLE	145.39	169.63	193.86	218.09	266.55	315.02	363.48	436.18
BRAMPTON	165.14	192.68	220.20	247.72	302.76	357.82	412.86	495.44
BURGH BY SANDS	147.41	171.99	196.55	221.12	270.25	319.40	368.53	442.24
BURTHOLME	142.83	166.64	190.45	214.25	261.86	309.47	357.08	428.50
CARLATTON & CUMREW	148.66	173.45	198.22	223.00	272.55	322.11	371.66	446.00
CASTLE CARROCK	150.74	175.87	200.99	226.11	276.35	326.60	376.85	452.22
CUMMERSDALE	155.31	181.20	207.09	232.97	284.74	336.51	388.28	465.94
CUMWHITTON	145.87	170.19	194.50	218.81	267.43	316.06	364.68	437.62
DALSTON	155.51	181.44	207.35	233.27	285.10	336.95	388.78	466.54
DENTON NETHER	148.44	173.19	197.93	222.67	272.15	321.64	371.11	445.34
DENTON UPPER	148.84	173.65	198.46	223.26	272.87	322.49	372.10	446.52
FARLAM	138.72	161.85	184.97	208.09	254.33	300.58	346.81	416.18
HAYTON	139.70	163.00	186.28	209.56	256.12	302.70	349.26	419.12
HETHERSGILL	160.48	187.23	213.98	240.72	294.21	347.71	401.20	481.44
IRTHINGTON	140.00	163.35	186.68	210.01	256.67	303.35	350.01	420.02
KINGMOOR	149.18	174.05	198.91	223.77	273.49	323.22	372.95	447.54
KINGWATER	139.68	162.97	186.25	209.53	256.09	302.66	349.21	419.06
KIRKANDREWS	157.82	184.13	210.43	236.73	289.33	341.94	394.55	473.46
KIRKLINTON	138.12	161.15	184.17	207.19	253.23	299.28	345.31	414.38
MIDGEHOLME	128.95	150.45	171.94	193.43	236.41	279.40	322.38	386.86
NICHOLFOREST	147.59	172.20	196.79	221.39	270.58	319.79	368.98	442.78
ORTON	143.64	167.59	191.53	215.47	263.35	311.24	359.11	430.94
ROCKCLIFFE	135.18	157.72	180.25	202.78	247.84	292.91	337.96	405.56
SCALEBY	153.54	179.14	204.73	230.32	281.50	332.69	383.86	460.64
SOLPORT & STAPLETON	142.13	165.83	189.51	213.20	260.57	307.96	355.33	426.40
STANWIX RURAL	150.70	175.82	200.94	226.05	276.28	326.52	376.75	452.10
ST CUTHBERT WITHOUT	139.63	162.91	186.18	209.45	255.99	302.54	349.08	418.90
WALTON	159.25	185.80	212.34	238.88	291.96	345.05	398.13	477.76
WATERHEAD	141.92	165.59	189.24	212.89	260.19	307.51	354.81	425.78
WESTLINTON	138.38	161.45	184.51	207.57	253.69	299.82	345.95	415.14
WETHERAL	155.30	181.19	207.07	232.95	284.71	336.48	388.25	465.90
All other parts of the City Council's area	128.95	150.45	171.94	193.43	236.41	279.40	322.38	386.86

Precepting Authority	VALUATION BANDS							
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Cumbria County Council	774.33	903.39	1,032.44	1,161.50	1,419.61	1,677.72	1,935.83	2,323.00
Cumbria Police Authority	133.86	156.17	178.48	200.79	245.41	290.03	334.65	401.58

## Aggregate of Council Tax requirements

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	1,078.31	1,258.04	1,437.75	1,617.47	1,976.90	2,336.34	2,695.78	3,234.94
BEAUMONT	1,053.87	1,229.53	1,405.17	1,580.82	1,932.11	2,283.41	2,634.69	3,161.64
BEWCASTLE	1,053.58	1,229.19	1,404.78	1,580.38	1,931.57	2,282.77	2,633.96	3,160.76
BRAMPTON	1,073.33	1,252.24	1,431.12	1,610.01	1,967.78	2,325.57	2,683.34	3,220.02
BURGH BY SANDS	1,055.60	1,231.55	1,407.47	1,583.41	1,935.27	2,287.15	2,639.01	3,166.82
BURTHOLME	1,051.02	1,226.20	1,401.37	1,576.54	1,926.88	2,277.22	2,627.56	3,153.08
CARLATTON & CUMREW	1,056.85	1,233.01	1,409.14	1,585.29	1,937.57	2,289.86	2,642.14	3,170.58
CASTLE CARROCK	1,058.93	1,235.43	1,411.91	1,588.40	1,941.37	2,294.35	2,647.33	3,176.80
CUMMERSDALE	1,063.50	1,240.76	1,418.01	1,595.26	1,949.76	2,304.26	2,658.76	3,190.52
CUMWHITTON	1,054.06	1,229.75	1,405.42	1,581.10	1,932.45	2,283.81	2,635.16	3,162.20
DALSTON	1,063.70	1,241.00	1,418.27	1,595.56	1,950.12	2,304.70	2,659.26	3,191.12
DENTON NETHER	1,056.63	1,232.75	1,408.85	1,584.96	1,937.17	2,289.39	2,641.59	3,169.92
DENTON UPPER	1,057.03	1,233.21	1,409.38	1,585.55	1,937.89	2,290.24	2,642.58	3,171.10
FARLAM	1,046.91	1,221.41	1,395.89	1,570.38	1,919.35	2,268.33	2,617.29	3,140.76
HAYTON	1,047.89	1,222.56	1,397.20	1,571.85	1,921.14	2,270.45	2,619.74	3,143.70
HETHERSGILL	1,068.67	1,246.79	1,424.90	1,603.01	1,959.23	2,315.46	2,671.68	3,206.02
IRTHINGTON	1,048.19	1,222.91	1,397.60	1,572.30	1,921.69	2,271.10	2,620.49	3,144.60
KINGMOOR	1,057.37	1,233.61	1,409.83	1,586.06	1,938.51	2,290.97	2,643.43	3,172.12
KINGWATER	1,047.87	1,222.53	1,397.17	1,571.82	1,921.11	2,270.41	2,619.69	3,143.64
KIRKANDREWS	1,066.01	1,243.69	1,421.35	1,599.02	1,954.35	2,309.69	2,665.03	3,198.04
KIRKLINTON	1,046.31	1,220.71	1,395.09	1,569.48	1,918.25	2,267.03	2,615.79	3,138.96
MIDGEHOLME	1,037.14	1,210.01	1,382.86	1,555.72	1,901.43	2,247.15	2,592.86	3,111.44
NICHOLFOREST	1,055.78	1,231.76	1,407.71	1,583.68	1,935.60	2,287.54	2,639.46	3,167.36
ORTON	1,051.83	1,227.15	1,402.45	1,577.76	1,928.37	2,278.99	2,629.59	3,155.52
ROCKCLIFFE	1,043.37	1,217.28	1,391.17	1,565.07	1,912.86	2,260.66	2,608.44	3,130.14
SCALEBY	1,061.73	1,238.70	1,415.65	1,592.61	1,946.52	2,300.44	2,654.34	3,185.22
SOLPORT & STAPLETON	1,050.32	1,225.39	1,400.43	1,575.49	1,925.59	2,275.71	2,625.81	3,150.98
STANWIX RURAL	1,058.89	1,235.38	1,411.86	1,588.34	1,941.30	2,294.27	2,647.23	3,176.68
ST CUTHBERT WITHOUT	1,047.82	1,222.47	1,397.10	1,571.74	1,921.01	2,270.29	2,619.56	3,143.48
WALTON	1,067.44	1,245.36	1,423.26	1,601.17	1,956.98	2,312.80	2,668.61	3,202.34
WATERHEAD	1,050.11	1,225.15	1,400.16	1,575.18	1,925.21	2,275.26	2,625.29	3,150.36
WESTLINTON	1,046.57	1,221.01	1,395.43	1,569.86	1,918.71	2,267.57	2,616.43	3,139.72
WETHERAL	1,063.49	1,240.75	1,417.99	1,595.24	1,949.73	2,304.23	2,658.73	3,190.48
All other parts of the City Council's area	1,037.14	1,210.01	1,382.86	1,555.72	1,901.43	2,247.15	2,592.86	3,111.44