

Report to Council

Agenda
Item:

7

Meeting Date: 3rd March 2015
Portfolio: Finance, Governance and Resources
Key Decision:
Within Policy and Budget Framework YES
Public / Private Public

Title: COUNCIL TAX 2015/16
Report of: DIRECTOR OF RESOURCES
Report Number: RD62/14

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 2015/16 in respect of City Council Services at £207.37 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 2015/16, inclusive of Cumbria County Council and Police and Crime Commissioner for Cumbria Precept, applicable to each category of dwelling in each part of the City Council's area – **Appendix C**
- e) Details how the Council Tax surplus was calculated **Appendix D**
- f) To approve the formal Council Tax Resolution – **Appendix E**

Tracking

Council:	3 March 2015
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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

1. INTRODUCTION

- 1.1 Tonight's meeting marks the third and final stage in the financial and budgetary process introduced by the Local Government Finance Act 1992, and amended by the Localism Act 2011, and culminates in the setting of the Council Tax levels to be applied throughout the Carlisle District for 2015/16.
- 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, for 2015/16, as at 15 January 2015.
- 1.3 Stage 2 required the City Council (as the billing authority) to calculate a council tax requirement for the year and this was undertaken at its meeting on 3 February 2015.
- 1.4 The Parish Council Precepts for 2015/16 are detailed in **Appendix A** and total £440,273. The total amount payable to Parishes will be £494,157, the difference of £53,884 being made up of the grant from Local Support for Council Tax Scheme.
- 1.5 Cumbria County Council is similarly required to calculate its Council Tax Requirement and this was determined at its meeting on 19 February 2015. The precept was set at £37,416,986. This results in a Band D Council Tax of £1,184.61 (1.99% increase from 2014/15). **This is still subject to final confirmation.**
- 1.6 The Police and Crime Commissioner for Cumbria is also required to calculate its Council Tax requirement separately from the County Council and this was determined at its meeting on 24 February 2015. The precept was set at £6,714,528. This results in a Band D Council Tax of £212.58 (an increase of 1.90%). **This is still subject to final confirmation.**
- 1.7 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 the Police and Crime Commissioner for Cumbria.
- 1.8 It should be noted that the City Council has held its share of Council Tax at the same level as 2010/11, 2011/12, 2012/13, 2013/14 and 2014/15 (i.e. no increase for 2015/16). The County Council has raised its share for 2015/16 by 1.99% and

the Police and Crime Commissioner has raised its Council Tax rates for 2015/16 by 1.90%.

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 31,585.86 for the whole of the area. The amount calculated for each parish is set out in **Appendix A**.

4. COUNCIL TAX REQUIREMENT

The City Council's Council Tax Requirement 2015/16 has been determined as £6,109,653.

5. GRANT INCOME

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2015/16. These have been notified as:-

	£
Retained Business Rates	3,027,074
Revenue Support Grant	2,299,240
Total	5,326,314

- 5.2 Under Council Tax regulations, 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 2015. If a deficiency is anticipated, or the transactions to be accounted for in 2015/16 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 the Director of Resources by the Council, the overall surplus on Council Tax for 2014/15 has been determined at £286,461. The County Council's share of this surplus has been certified as £210,956, the Police and Crime Commissioner for Cumbria's Share certified as £37,890, leaving a balance of £37,615 for the City Council. However, the Director of Resources has determined a recurring surplus of £35,000 in the MTFP. This is to allow the impact of the Local Support for Council Tax (Reduction) Scheme and technical changes to council tax to be spread over the life of the current MTFP. In the longer term, when the impact is understood better, the position will be reviewed.

5.3 On this basis, total estimated grant income should be calculated as £5,361,314.

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	12,411,240
Less BR Estimate Pooling/Growth (note 1)	500,000
Less Grant Income	5,361,314
Net Requirement from Collection Fund	6,549,926
Divided by Tax Base	31,585.86
Basic Tax	207.37

Note 1 – The assumed level of Business Rate income as a result of economic growth combined with joining the Cumbria Pool for Business Rate Retention.

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	6,549,926
Less Special Items	440,273
Net requirement excluding Special Items	6,109,653
Divided by Tax Base	31,585.86
Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept	193.43

- 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 £37,416,986 and set its basic Council Tax as £1,184.61 (subject to final confirmation) to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£789.74	£921.36	£1,052.99	£1,184.61	£1,447.86	£1,711.10	£1,974.35	£2,369.22

9. POLICE AND CRIME COMMISSIONER FOR CUMBRIA PRECEPT

The Police and Crime Commissioner for Cumbria has issued a precept upon the City Council in the sum of £6,714,528 and set its basic Council Tax as £212.58 (subject to final confirmation) to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£141.72	£165.34	£188.96	£212.58	£259.82	£307.06	£354.30	£425.16

10. TOTAL AMOUNT OF COUNCIL TAX 2015/16

- 10.1 The amount of Council Tax to be levied in 2015/16 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 the Police and Crime Commissioner for Cumbria and set out in Paragraph 9. i.e.

Band D Council Tax Levels			
	£	% Increase	% of Council Tax
City	193.43	0.00	12.1%
County	1,184.61	1.99	74.5%
Police	212.58	1.90	13.4%
Total	1,590.62		100.0%

- 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. CONTRIBUTION TO THE CARLISLE PLAN PRIORITIES

- 12.1 To ensure that a balanced budget is set.

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**Appendices
attached to report:**

Appendix A 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 B The Basic amount of (City) Council Tax applicable to each category of dwelling in each part of the City Council's area

Appendix C The total amount of Council Tax to be levied in 2014/15, inclusive of Cumbria County Council and the Police and Crime Commissioner for Cumbria Precept, applicable to each category of dwelling in each part of the City Council's area

Appendix D Details how the Council Tax surplus was calculated

Appendix E To approve the formal Council Tax Resolution

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

CORPORATE IMPLICATIONS/RISKS:

Chief Executive's – Not applicable

Economic Development – Not applicable

Governance –The Council must have a balanced budget to deliver its services and also achieve and sustain an appropriate level of reserves. The setting of the overall Council Tax for the Carlisle District is the final stage of the budget process and it is the responsibility of full Council to approve the aggregate charge by the statutory date of 11th March each year, in accordance with Section 30 of the Local Government and Finance Act 1992 (as amended).

Local Environment – Not applicable

Resources – included within the main body of the report

APPENDIX A

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

PARISH/AREA	SPECIAL ITEMS (Parish Precepts) £	COUNCIL TAX SUPPORT GRANT £	TOTAL INCOME £	TAX BASE	BASIC AMOUNT OF COUNCIL TAX £
Arthuret	37,370	12,549	49,919	656.43	56.93
Askerton	0	0	0	53.72	0.00
Beaumont	5,673	208	5,881	186.83	30.36
Bewcastle	3,706	544	4,250	134.58	27.53
Brampton	81,166	18,556	99,722	1,461.61	55.53
Burgh By Sands	13,332	668	14,000	466.79	28.56
Burtholme	1,841	149	1,990	81.13	22.69
Carlatton & Cumrew	1,542	58	1,600	55.21	27.92
Castle Carrock	4,566	92	4,658	135.21	33.77
Cummersdale	6,447	653	7,100	285.21	22.60
Cumwhitton	3,752	148	3,900	131.87	28.46
Dalston	40,207	3,145	43,352	1,042.89	38.55
Denton Nether	4,059	441	4,500	100.88	40.24
Denton Upper	1,039	177	1,216	37.20	27.92
Farlam	3,049	298	3,347	213.76	14.27
Hayton	14,480	1,394	15,874	820.68	17.64
Hethersgill	6,127	873	7,000	126.66	48.38
Irthington	5,343	393	5,736	308.05	17.35
Kingmoor	7,322	461	7,783	314.47	23.28
Kingwater	982	18	1,000	61.91	15.87
Kirkandrews	6,428	914	7,342	150.97	42.58
Kirklington	1,951	49	2,000	138.25	14.11
Midgeholme	0	0	0	23.25	0.00
Nicholforest	3,472	528	4,000	134.47	25.82
Orton	3,874	376	4,250	169.05	22.92
Rockcliffe	3,216	284	3,500	294.04	10.94
Scaleby	4,888	112	5,000	138.38	35.33
Solport & Stapleton	2,670	130	2,800	141.77	18.83
Stanwix Rural	38,200	2,340	40,540	1,200.71	31.81
St Cuthbert Without	22,037	1,413	23,450	1,347.95	16.35
Walton	4,685	442	5,127	101.28	46.26
Waterhead	1,052	48	1,100	49.95	21.05
Westlinton	1,868	132	2,000	135.35	13.80
Wetheral	103,929	6,291	110,220	2,309.12	45.01
Total	440,273	53,884	494,157		

BASIC AMOUNT OF COUNCIL TAX FOR CITY COUNCIL SERVICES								
APPLICABLE TO EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	166.90	194.73	222.54	250.36	305.99	361.63	417.26	500.72
BEAUMONT	149.19	174.06	198.93	223.79	273.52	323.25	372.98	447.58
BEWCASTLE	147.30	171.86	196.41	220.96	270.06	319.17	368.26	441.92
BRAMPTON	165.97	193.64	221.30	248.96	304.28	359.61	414.93	497.92
BURGH BY SANDS	147.99	172.66	197.33	221.99	271.32	320.65	369.98	443.98
BURTHOLME	144.08	168.10	192.11	216.12	264.14	312.17	360.20	432.24
CARLATTON & CUMREW	147.56	172.17	196.76	221.35	270.53	319.73	368.91	442.70
CASTLE CARROCK	151.46	176.72	201.96	227.20	277.68	328.18	378.66	454.40
CUMMERSDALE	144.02	168.03	192.03	216.03	264.03	312.04	360.05	432.06
CUMWHITTON	147.92	172.59	197.24	221.89	271.19	320.51	369.81	443.78
DALSTON	154.65	180.43	206.21	231.98	283.53	335.08	386.63	463.96
DENTON NETHER	155.78	181.75	207.71	233.67	285.59	337.52	389.45	467.34
DENTON UPPER	147.56	172.17	196.76	221.35	270.53	319.73	368.91	442.70
FARLAM	138.46	161.55	184.62	207.70	253.85	300.01	346.16	415.40
HAYTON	140.71	164.17	187.62	211.07	257.97	304.88	351.78	422.14
HETHERSGILL	161.20	188.08	214.94	241.81	295.54	349.28	403.01	483.62
IRTHINGTON	140.52	163.94	187.36	210.78	257.62	304.46	351.30	421.56
KINGMOOR	144.47	168.56	192.63	216.71	264.86	313.03	361.18	433.42
KINGWATER	139.53	162.79	186.05	209.30	255.81	302.32	348.83	418.60
KIRKANDREWS	157.34	183.57	209.79	236.01	288.45	340.90	393.35	472.02
KIRKLINTON	138.36	161.42	184.48	207.54	253.66	299.78	345.90	415.08
NICHOLFOREST	146.16	170.53	194.89	219.25	267.97	316.70	365.41	438.50
ORTON	144.23	168.28	192.31	216.35	264.42	312.51	360.58	432.70
ROCKCLIFFE	136.24	158.96	181.66	204.37	249.78	295.20	340.61	408.74
SCALEBY	152.50	177.93	203.34	228.76	279.59	330.43	381.26	457.52
SOLPORT & STAPLETON	141.50	165.10	188.68	212.26	259.42	306.60	353.76	424.52
STANWIX RURAL	150.16	175.19	200.22	225.24	275.29	325.35	375.40	450.48
ST CUTHBERT WITHOUT	139.85	163.17	186.47	209.78	256.39	303.02	349.63	419.56
WALTON	159.79	186.43	213.06	239.69	292.95	346.22	399.48	479.38
WATERHEAD	142.98	166.82	190.65	214.48	262.14	309.81	357.46	428.96
WESTLINTON	138.15	161.18	184.21	207.23	253.28	299.33	345.38	414.46
WETHERAL	158.96	185.46	211.95	238.44	291.42	344.41	397.40	476.88
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 2015/16 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS		BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	BAND A	BAND B						
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	1,098.36	1,281.43	1,464.49	1,647.55	2,013.67	2,379.79	2,745.91	3,295.10
BEAUMONT	1,080.65	1,260.76	1,440.88	1,620.98	1,981.20	2,341.41	2,701.63	3,241.96
BEWCASTLE	1,078.76	1,258.56	1,438.36	1,618.15	1,977.74	2,337.33	2,696.91	3,236.30
BRAMPTON	1,097.43	1,280.34	1,463.25	1,646.15	2,011.96	2,377.77	2,743.58	3,292.30
BURGH BY SANDS	1,079.45	1,259.36	1,439.28	1,619.18	1,979.00	2,338.81	2,698.63	3,238.36
BURTHOLME	1,075.54	1,254.80	1,434.06	1,613.31	1,971.82	2,330.33	2,688.85	3,226.62
CARLATTON & CUMREW	1,079.02	1,258.87	1,438.71	1,618.54	1,978.21	2,337.89	2,697.56	3,237.08
CASTLE CARROCK	1,082.92	1,263.42	1,443.91	1,624.39	1,985.36	2,346.34	2,707.31	3,248.78
CUMMERSDALE	1,075.48	1,254.73	1,433.98	1,613.22	1,971.71	2,330.20	2,688.70	3,226.44
CUMWHITTON	1,079.38	1,259.29	1,439.19	1,619.08	1,978.87	2,338.67	2,698.46	3,238.16
DALSTON	1,086.11	1,267.13	1,448.16	1,629.17	1,991.21	2,353.24	2,715.28	3,258.34
DENTON NETHER	1,087.24	1,268.45	1,449.66	1,630.86	1,993.27	2,355.68	2,718.10	3,261.72
DENTON UPPER	1,079.02	1,258.87	1,438.71	1,618.54	1,978.21	2,337.89	2,697.56	3,237.08
FARLAM	1,069.92	1,248.25	1,426.57	1,604.89	1,961.53	2,318.17	2,674.81	3,209.78
HAYTON	1,072.17	1,250.87	1,429.57	1,608.26	1,965.65	2,323.04	2,680.43	3,216.52
HETHERSGILL	1,092.66	1,274.78	1,456.89	1,639.00	2,003.22	2,367.44	2,731.66	3,278.00
IRTHINGTON	1,071.98	1,250.64	1,429.31	1,607.97	1,965.30	2,322.62	2,679.95	3,215.94
KINGMOOR	1,075.93	1,255.26	1,434.58	1,613.90	1,972.54	2,331.19	2,689.83	3,227.80
KINGWATER	1,070.99	1,249.49	1,428.00	1,606.49	1,963.49	2,320.48	2,677.48	3,212.98
KIRKANDREWS	1,088.80	1,270.27	1,451.74	1,633.20	1,996.13	2,359.06	2,722.00	3,266.40
KIRKLINTON	1,069.82	1,248.12	1,426.43	1,604.73	1,961.34	2,317.94	2,674.55	3,209.46
NICHOLFOREST	1,077.62	1,257.23	1,436.84	1,616.44	1,975.65	2,334.86	2,694.06	3,232.88
ORTON	1,075.69	1,254.98	1,434.26	1,613.54	1,972.10	2,330.67	2,689.23	3,227.08
ROCKCLIFFE	1,067.70	1,245.66	1,423.61	1,601.56	1,957.46	2,313.36	2,669.26	3,203.12
SCALEBY	1,083.96	1,264.63	1,445.29	1,625.95	1,987.27	2,348.59	2,709.91	3,251.90
SOLPORT & STAPLETON	1,072.96	1,251.80	1,430.63	1,609.45	1,967.10	2,324.76	2,682.41	3,218.90
STANWIX RURAL	1,081.62	1,261.89	1,442.17	1,622.43	1,982.97	2,343.51	2,704.05	3,244.86
ST CUTHBERT WITHOUT	1,071.31	1,249.87	1,428.42	1,606.97	1,964.07	2,321.18	2,678.28	3,213.94
WALTON	1,091.25	1,273.13	1,455.01	1,636.88	2,000.63	2,364.38	2,728.13	3,273.76
WATERHEAD	1,074.44	1,253.52	1,432.60	1,611.67	1,969.82	2,327.97	2,686.11	3,223.34
WESTLINTON	1,069.61	1,247.88	1,426.16	1,604.42	1,960.96	2,317.49	2,674.03	3,208.84
WETHERAL	1,090.42	1,272.16	1,453.90	1,635.63	1,999.10	2,362.57	2,726.05	3,271.26
All other parts of the City Council's area	1,060.41	1,237.15	1,413.89	1,590.62	1,944.09	2,297.56	2,651.03	3,181.24

2014/15 Council Tax Surplus to be distributed in 2015/16

	£
Income into Fund 2014/15	
Council Tax Payments (inc MOD)	48,113,718
Plus Arrears to be Collected 2015/16 Onwards	1,118,156
Net Transfers from Council Fund	
Rebates Including Second Adult	
Total Estimated Income 2014/15	49,231,874
Expenditure from Fund 2014/15	
Police Authority Precept	6,470,201
County Precept	36,023,098
City Including Parish Precepts	6,423,234
	48,916,533
Estimated (Deficit)/Surplus on Fund as at 15/01/15	315,341
1. <u>Surplus to be Returned 2015/16</u>	
(Surplus) on Collection Fund 31/03/14	(394,371)
Deficit/(Surplus) 1993-2013	6,462
Deficit/(Surplus) 2014/15 (See Above)	(315,341)
Less (Deficit) / Surplus Distributed to 2013/14	416,789
Deficit / (Surplus) to be Returned 2015/16	(286,461)
Police Authority Share	(37,890)
County Council Share	(210,956)
City Council Share	(37,615)
	(286,461)

Note 1 – The Director of Resources has determined a recurring surplus of £35,000 for the City Council in its MTFP to allow the impact of the LSCT Scheme and other technical changes to be spread over the life of the MTFP. This will be reviewed once the impact is known.

APPENDIX E

1. That it be noted that at its meeting on 3 March 2015 the City Council calculated the Council Tax Base 2015/16:-
 - a) For the whole Council area as 31,585.86 (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	656.43
Askerton	53.72
Beaumont	186.83
Bewcastle	134.58
Brampton	1,461.61
Burgh By Sands	466.79
Burtholme	81.13
Carlton & Cumrew	55.21
Castle Carrock	135.21
Cummersdale	285.21
Cumwhitton	131.87
Dalston	1,042.89
Denton Nether	100.88
Denton Upper	37.20
Farlam	213.76
Hayton	820.68
Hethersgill	126.66
Irthington	308.05
Kingmoor	314.47
Kingwater	61.91
Kirkandrews	150.97
Kirklington	138.25
Midgeholme	23.25
Nicholforest	134.47
Orton	169.05
Rockcliffe	294.04
Scaleby	138.38
Solport & Stapleton	141.77
Stanwix Rural	1,200.71
St Cuthbert Without	1,347.95
Walton	101.28
Waterhead	49.95
Westlinton	135.35
Wetheral	2,309.12
& for the urban area of CARLISLE	18,576.23
Total	31,585.86

2. Calculate that the Council Tax requirement for the Council's own purposes for 2015/16 (excluding Parish Precepts) is £6,109,653

3. That the following amounts be now calculated by the City Council for the year 2015/16 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended):-
 - (a) 12,411,240 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) £5,361,314 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) £6,549,926 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) £207.37 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) £440,273 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 and the Police and Crime Commissioner for Cumbria 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 2015/16 for each part of its area and for each of the categories of dwellings.

BASIC AMOUNT OF COUNCIL TAX FOR CITY COUNCIL SERVICES								
APPLICABLE TO EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	166.90	194.73	222.54	250.36	305.99	361.63	417.26	500.72
BEAUMONT	149.19	174.06	198.93	223.79	273.52	323.25	372.98	447.58
BEWCASTLE	147.30	171.86	196.41	220.96	270.06	319.17	368.26	441.92
BRAMPTON	165.97	193.64	221.30	248.96	304.28	359.61	414.93	497.92
BURGH BY SANDS	147.99	172.66	197.33	221.99	271.32	320.65	369.98	443.98
BURTHOLME	144.08	168.10	192.11	216.12	264.14	312.17	360.20	432.24
CARLATTON & CUMREW	147.56	172.17	196.76	221.35	270.53	319.73	368.91	442.70
CASTLE CARROCK	151.46	176.72	201.96	227.20	277.68	328.18	378.66	454.40
CUMMERSDALE	144.02	168.03	192.03	216.03	264.03	312.04	360.05	432.06
CUMWHITTON	147.92	172.59	197.24	221.89	271.19	320.51	369.81	443.78
DALSTON	154.65	180.43	206.21	231.98	283.53	335.08	386.63	463.96
DENTON NETHER	155.78	181.75	207.71	233.67	285.59	337.52	389.45	467.34
DENTON UPPER	147.56	172.17	196.76	221.35	270.53	319.73	368.91	442.70
FARLAM	138.46	161.55	184.62	207.70	253.85	300.01	346.16	415.40
HAYTON	140.71	164.17	187.62	211.07	257.97	304.88	351.78	422.14
HETHERSGILL	161.20	188.08	214.94	241.81	295.54	349.28	403.01	483.62
IRTHINGTON	140.52	163.94	187.36	210.78	257.62	304.46	351.30	421.56
KINGMOOR	144.47	168.56	192.63	216.71	264.86	313.03	361.18	433.42
KINGWATER	139.53	162.79	186.05	209.30	255.81	302.32	348.83	418.60
KIRKANDREWS	157.34	183.57	209.79	236.01	288.45	340.90	393.35	472.02
KIRKLINTON	138.36	161.42	184.48	207.54	253.66	299.78	345.90	415.08
NICHOLFOREST	146.16	170.53	194.89	219.25	267.97	316.70	365.41	438.50
ORTON	144.23	168.28	192.31	216.35	264.42	312.51	360.58	432.70
ROCKCLIFFE	136.24	158.96	181.66	204.37	249.78	295.20	340.61	408.74
SCALEBY	152.50	177.93	203.34	228.76	279.59	330.43	381.26	457.52
SOLPORT & STAPLETON	141.50	165.10	188.68	212.26	259.42	306.60	353.76	424.52
STANWIX RURAL	150.16	175.19	200.22	225.24	275.29	325.35	375.40	450.48
ST CUTHBERT WITHOUT	139.85	163.17	186.47	209.78	256.39	303.02	349.63	419.56
WALTON	159.79	186.43	213.06	239.69	292.95	346.22	399.48	479.38
WATERHEAD	142.98	166.82	190.65	214.48	262.14	309.81	357.46	428.96
WESTLINTON	138.15	161.18	184.21	207.23	253.28	299.33	345.38	414.46
WETHERAL	158.96	185.46	211.95	238.44	291.42	344.41	397.40	476.88
All other parts of the	128.95	150.45	171.94	193.43	236.41	279.40	322.38	386.86
City Council's area								

	VALUATION BANDS							
Precepting Authority	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Cumbria County Council	789.74	921.36	1,052.99	1,184.61	1,447.86	1,711.10	1,974.35	2,369.22
Police & Crime Commissioner for Cumbria	141.72	165.34	188.96	212.58	259.82	307.06	354.30	425.16

Aggregate of Council Tax requirements

AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2015/16 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF								
PART OF THE COUNCIL'S AREA	VALUATION BANDS		BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	BAND A	BAND B						
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	1,098.36	1,281.43	1,464.49	1,647.55	2,013.67	2,379.79	2,745.91	3,295.10
BEAUMONT	1,080.65	1,260.76	1,440.88	1,620.98	1,981.20	2,341.41	2,701.63	3,241.96
BEWCASTLE	1,078.76	1,258.56	1,438.36	1,618.15	1,977.74	2,337.33	2,696.91	3,236.30
BRAMPTON	1,097.43	1,280.34	1,463.25	1,646.15	2,011.96	2,377.77	2,743.58	3,292.30
BURGH BY SANDS	1,079.45	1,259.36	1,439.28	1,619.18	1,979.00	2,338.81	2,698.63	3,238.36
BURTHOLME	1,075.54	1,254.80	1,434.06	1,613.31	1,971.82	2,330.33	2,688.85	3,226.62
CARLATTON & CUMREW	1,079.02	1,258.87	1,438.71	1,618.54	1,978.21	2,337.89	2,697.56	3,237.08
CASTLE CARROCK	1,082.92	1,263.42	1,443.91	1,624.39	1,985.36	2,346.34	2,707.31	3,248.78
CUMMERSDALE	1,075.48	1,254.73	1,433.98	1,613.22	1,971.71	2,330.20	2,688.70	3,226.44
CUMWHITTON	1,079.38	1,259.29	1,439.19	1,619.08	1,978.87	2,338.67	2,698.46	3,238.16
DALSTON	1,086.11	1,267.13	1,448.16	1,629.17	1,991.21	2,353.24	2,715.28	3,258.34
DENTON NETHER	1,087.24	1,268.45	1,449.66	1,630.86	1,993.27	2,355.68	2,718.10	3,261.72
DENTON UPPER	1,079.02	1,258.87	1,438.71	1,618.54	1,978.21	2,337.89	2,697.56	3,237.08
FARLAM	1,069.92	1,248.25	1,426.57	1,604.89	1,961.53	2,318.17	2,674.81	3,209.78
HAYTON	1,072.17	1,250.87	1,429.57	1,608.26	1,965.65	2,323.04	2,680.43	3,216.52
HETHERSGILL	1,092.66	1,274.78	1,456.89	1,639.00	2,003.22	2,367.44	2,731.66	3,278.00
IRTHINGTON	1,071.98	1,250.64	1,429.31	1,607.97	1,965.30	2,322.62	2,679.95	3,215.94
KINGMOOR	1,075.93	1,255.26	1,434.58	1,613.90	1,972.54	2,331.19	2,689.83	3,227.80
KINGWATER	1,070.99	1,249.49	1,428.00	1,606.49	1,963.49	2,320.48	2,677.48	3,212.98
KIRKANDREWS	1,088.80	1,270.27	1,451.74	1,633.20	1,996.13	2,359.06	2,722.00	3,266.40
KIRKLINTON	1,069.82	1,248.12	1,426.43	1,604.73	1,961.34	2,317.94	2,674.55	3,209.46
NICHOLFOREST	1,077.62	1,257.23	1,436.84	1,616.44	1,975.65	2,334.86	2,694.06	3,232.88
ORTON	1,075.69	1,254.98	1,434.26	1,613.54	1,972.10	2,330.67	2,689.23	3,227.08
ROCKCLIFFE	1,067.70	1,245.66	1,423.61	1,601.56	1,957.46	2,313.36	2,669.26	3,203.12
SCALEBY	1,083.96	1,264.63	1,445.29	1,625.95	1,987.27	2,348.59	2,709.91	3,251.90
SOLPORT & STAPLETON	1,072.96	1,251.80	1,430.63	1,609.45	1,967.10	2,324.76	2,682.41	3,218.90
STANWIX RURAL	1,081.62	1,261.89	1,442.17	1,622.43	1,982.97	2,343.51	2,704.05	3,244.86
ST CUTHBERT WITHOUT	1,071.31	1,249.87	1,428.42	1,606.97	1,964.07	2,321.18	2,678.28	3,213.94
WALTON	1,091.25	1,273.13	1,455.01	1,636.88	2,000.63	2,364.38	2,728.13	3,273.76
WATERHEAD	1,074.44	1,253.52	1,432.60	1,611.67	1,969.82	2,327.97	2,686.11	3,223.34
WESTLINTON	1,069.61	1,247.88	1,426.16	1,604.42	1,960.96	2,317.49	2,674.03	3,208.84
WETHERAL	1,090.42	1,272.16	1,453.90	1,635.63	1,999.10	2,362.57	2,726.05	3,271.26
All other parts of the City Council's area	1,060.41	1,237.15	1,413.89	1,590.62	1,944.09	2,297.56	2,651.03	3,181.24