

Report to Council

Agenda
Item:

7

Meeting Date: 7th March 2017
 Portfolio: Finance, Governance and Resources
 Key Decision:
 Within Policy and
 Budget Framework YES
 Public / Private Public

Title: COUNCIL TAX 2017/18
 Report of: CHIEF FINANCE OFFICER
 Report Number: RD58/16

Summary & Recommendation:-

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

- a) To approve the updated funding schedules – **Appendix A**
- b) The level of basic Council Tax in 2017/18 in respect of City Council Services at £218.98 and the amount to be levied in non parished areas at £202.20;
- c) 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**;
- d) The Basic amount of (City) Council Tax applicable to each category of dwelling in each part of the City Council's area;
- e) The total amount of Council Tax to be levied in 2017/18, 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;
- f) Details how the Council Tax surplus was calculated - **Appendix C**
- g) To approve the formal Council Tax Resolution – **Appendix D**

Tracking

Council:	7 March 2017
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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 This 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 2017/18.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was delegated to the Chief Finance Officer and calculated, for 2017/18, as at 15 January 2017.
- 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 7 February 2017.
- 1.4 As discussed at the previous Council meeting in February, the final Local Government Finance Settlement had not been received, and therefore any changes in funding received from Central Government would be funded to/from appropriations from revenue reserves. These figures were confirmed on 20 February 2017, after the Council agreed the 2017/18 budget, with no significant changes required to the figures presented with the exception of a small rounding difference which amends the use of Council reserves in 2017/18 by £1,000, from £428,000 to £427,000; and Parish Precepts from £553,000 to £552,000. The revised funding schedules are detailed at **Appendix A** for approval.
- 1.5 The Parish Council Precepts for 2017/18 are detailed in **Appendix B** and total £582,553. The total amount chargeable to taxpayers will be £552,399, the difference of £30,154 being made up of the grant from Local Support for Council Tax Scheme.
- 1.6 Cumbria County Council is similarly required to calculate its Council Tax Requirement and this was determined at its meeting on 16 February 2017. The precept was set at £42,181,311. This results in a Band D Council Tax of £1,281.02 (1.99% increase from 2017/18 plus 2% Social Care Precept).
- 1.7 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 22 February 2017. The precept was set at £7,269,495. This results in a Band D Council Tax of £220.77 (an increase of 1.91%).

- 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 the Police and Crime Commissioner for Cumbria.
- 1.9 It should be noted that the City Council has increased its share of Council Tax by £5 (2.54%) for 2017/18. The County Council has raised its share for 2017/18 by 1.99% and 2% for the Social Care Precept. The Police and Crime Commissioner has raised its Council Tax rates for 2017/18 by 1.91%.

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 32,927.91 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 2017/18 has been determined as £6,658,023.

5. GRANT INCOME

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2017/18. These have been notified as:-

	£
Retained Business Rates	3,114,615
Revenue Support Grant	885,655
Total	4,000,270

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 2017. If a deficiency is anticipated, or the transactions to be accounted for in 2017/18 gave rise to a reduction in liability, then the aggregate of grant income is to be reduced.

5.2.1 **Appendix C** summarises the anticipated position on the collection of Council Tax. In accordance with the authority delegated to the Chief Finance Officer by the Council, the overall surplus on Council Tax for 2016/17 has been determined at £1,066,888. The County Council's share of this surplus has been certified and rounded as £791,089, the Police and Crime Commissioner for Cumbria's Share certified and rounded as £139,117, leaving a balance of £136,682 for the City Council. The Chief Finance Officer has determined the budget for 2017/18 will include the £136,682 surplus and a recurring surplus of £50,000 will be included 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 and also to allow for potential housing growth. 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 £4,136,952.

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	12,047,374
Less BR Estimate Pooling/Growth (note 1)	700,000
Less Grant Income	4,136,952
Net Requirement from Collection Fund	7,210,422
Divided by Tax Base	32,927.91
Basic Tax	218.98

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	7,210,422
Less Special Items	552,399
Net requirement excluding Special Items	6,658,023
Divided by Tax Base	32,927.91
Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept	202.20

- 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 within **Appendix D (Council Tax Resolution)**.

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:-

Valuation Bands								
	A	B	C	D	E	F	G	H
Proportion to 9	6	7	8	9	11	13	15	18

- 7.2.1 The results of carrying out the above calculations are set out in **Appendix D (Council Tax Resolution)**.

8. CUMBRIA COUNTY COUNCIL PRECEPT

The County Council has issued a precept upon the City Council in the sum of £42,181,311 and set its basic Council Tax as £1,281.02 to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£854.01	£996.35	£1,138.68	£1,281.02	£1,565.69	£1,850.36	£2,135.03	£2,562.04

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 £7,269,495 and set its basic Council Tax as £220.77 to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£147.18	£171.71	£196.24	£220.77	£269.83	£318.89	£367.95	£441.54

10. TOTAL AMOUNT OF COUNCIL TAX 2017/18

- 10.1 The amount of Council Tax to be levied in 2017/18 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 paragraph 6.5 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	202.20	2.54	11.8%
County*	1,281.02	3.99	75.2%
Police	220.77	1.91	13.0%
Total	1,703.99		100.0%

*Includes 2% Adult Social Care Precept

- 10.2 The amounts are set out in **Appendix D (Council Tax Resolution)**.

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 To approve the City Council's revised funding schedules

Appendix 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 C Details how the Council Tax surplus was calculated

Appendix D 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:

Community Services– Not applicable

Economic Development – Not applicable

Governance & Regulatory Services–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).

Corporate Support & Resources – included within the main body of the report

Revised Funding Schedules

Schedule 5 – Summary Net Budget Requirement for Council Tax Purposes

2016/17 Revised £000	Summary Net Budget Requirement	2017/18 Budget £000	2018/19 Proj £000	2019/20 Proj £000	2020/21 Proj £000	2021/22 Proj £000
	Recurring Revenue Expenditure					
	Existing Expenditure (Schedule 1)	11,665	10,925	11,351	11,421	11,788
	Budget Reductions (Schedule 2)	(900)	(890)	(934)	(931)	(926)
	New Spending Pressures (Schedule 3)	851	1,182	1,504	1,210	1,108
12,919	Total Recurring Expenditure	11,616	11,217	11,921	11,700	11,970
	Non Recurring Revenue Expenditure					
463	Existing Commitments (Schedule 1)	(987)	(333)	(666)	391	391
528	Budget Reductions (Schedule 2)	56	10	0	0	0
(830)	Spending Pressures (Schedule 4)	2	(201)	(225)	(1,041)	(515)
539	Carry Forward	351	201	201	65	0
13,619	Total Revenue Expenditure	11,038	10,894	11,231	11,115	11,846
	Less Contributions (from)/to Reserves:					
(1,241)	Recurring Commitments (Note 1) Sub Total	(151)	75	(616)	(127)	(108)
	Non Recurring Commitments					
(172)	- Existing Commitments (Note 2)	931	323	666	(391)	(391)
(528)	- New Commitments	(353)	0	24	976	515
(700)	Sub Total	578	323	690	585	124
11,678	Total City Council Budget requirement	11,465	11,292	11,305	11,573	11,862
557	Parish Precepts	582	544	558	572	586
12,235	Projected Net Budget Requirement for Council Tax purposes	12,047	11,836	11,863	12,145	12,448

Schedule 6 – Total Funding and Provisional Council Tax Projections

2016/17	Total Funding and Council Tax Impact	2017/18	2018/19	2019/20	2020/21	2021/22
32,138.68 £000	Estimated TaxBase	32,927.91 £000	33,019.78 £000	33,111.90 £000	33,204.29 £000	33,926.93 £000
	Projected Net Budget Requirement for Council Tax Purposes (Schedule 5)					
11,678	- City	11,465	11,292	11,305	11,573	11,862
557	- Parishes	582	544	558	572	586
12,235	Total	12,047	11,836	11,863	12,145	12,448
	Funded by:					
(6,338)	- Council Tax Income	(6,658)	(6,842)	(7,026)	(7,212)	(7,399)
(1,535)	- Revenue Support Grant	(856)	(435)	0	0	0
(3,052)	- Retained Business Rates	(3,114)	(3,215)	(3,329)	(3,411)	(3,513)
	- Business Rate					
(660)	Growth/Pooling	(700)	(750)	(900)	(900)	(900)
(93)	- Estimated Council Tax Surplus	(137)	(50)	(50)	(50)	(50)
(54)	- Parish CTRS Grant	(30)	(14)	0	0	0
(503)	- Parish Precepts	(552)	(530)	(558)	(572)	(586)
(12,235)	TOTAL	(12,047)	(11,836)	(11,863)	(12,145)	(12,448)
£ 197.20	City Council Tax Band D Council Tax	£ 202.20	£ 207.20	£ 212.20	£ 217.20	£ 222.20
	Increase over Previous year:					
£3.77	£	£ 5.00	£ 5.00	£ 5.00	£ 5.00	£ 5.00
1.95%	%	2.54%	2.47%	2.41%	2.36%	2.30%

Schedule 10 – Usable Reserve Projections

Analysis of Council Reserves	Outturn 31 March 2016 £000	Projected 31 March 2017 £000	Projected 31 March 2018 £000	Projected 31 March 2019 £000	Projected 31 March 2020 £000	Projected 31 March 2021 £000	Projected 31 March 2022 £000
Revenue Reserves							
General Fund Reserve	(2,000)	(1,570)	(1,997)	(2,000)	(2,000)	(2,000)	(2,000)
Projects Reserve	(1,511)	0	0	(395)	(469)	(927)	(943)
	(3,511)	(1,570)	(1,997)	(2,395)	(2,469)	(2,927)	(2,943)
Carry Forward Reserve	(1,078)	(991)	(991)	(991)	(991)	(991)	(991)
Flood Reserve	(500)	0	0	0	0	0	0
Conservation Reserve	(117)	0	0	0	0	0	0
Transformation Reserve	(348)	0	0	0	0	0	0
EEAC Reserve	(43)	0	0				
Building Control Reserve	(137)	(137)	(137)	(137)	(137)	(137)	(137)
Cremator Reserve	(479)	(521)	(521)	(521)	(521)	(521)	(521)
Leisure Reserve	(118)	(101)	0	0	0	0	0
Economic Investment Reserve	(108)	(95)	0	0	0	0	0
Car Parking Reserve	(113)	(113)	0	0	0	0	0
City Centre Reserve	(42)	(42)	(42)	(42)	(42)	(42)	(42)
Welfare Reform Reserve	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Repairs & Renewals Reserve	(502)	0	0	0	0	0	0
Business Rates Volatility Reserve	(110)	(110)	(110)	(110)	(110)	(110)	(110)
Total Revenue Reserves	(7,406)	(3,880)	(3,998)	(4,396)	(4,470)	(4,928)	(4,944)
Capital Reserves							
Usable Capital Receipts	0	0	0	0	0	0	0
Asset Disposal Reserve	0	0	0	0	0	0	0
Unapplied capital grant	(191)	(118)	(118)	(118)	(118)	(118)	(118)
Asset Investment Reserve	(48)	(48)	(48)	(48)	(48)	(48)	(48)
CLL Reserve	(522)	(522)	(522)	(522)	(522)	(522)	(522)
Lanes Capital Reserve	(15)	(30)	(45)	(60)	(75)	(90)	(105)
Total Capital Reserves	(776)	(718)	(733)	(748)	(763)	(778)	(793)
Total Usable Reserves	(8,182)	(4,598)	(4,731)	(5,144)	(5,233)	(5,706)	(5,737)
Other Technical Reserves	(103,725)						
Collection Fund (Carlisle Share only)	227						
Total All Reserves	(111,680)						

SPECIAL AMOUNTS DUE TO PARISH COUNCILS

PARISH/AREA	SPECIAL ITEMS (Parish Precepts) £	COUNCIL TAX SUPPORT GRANT £	TOTAL INCOME £	TAX BASE	BASIC AMOUNT OF COUNCIL TAX £
Arthuret	44,642	6,615.38	51,257	695.18	64.22
Askerton	0	0.00	0	55.22	0.00
Beaumont	7,114	130.50	7,245	192.28	37.00
Bewcastle	4,133	367.50	4,500	140.18	29.48
Brampton	104,581	10,597.60	115,179	1,513.11	69.12
Burgh By Sands	15,276	299.19	15,575	484.50	31.53
Burtholme	2,296	103.51	2,400	87.57	26.22
Carlatton & Cumrew	1,596	3.53	1,600	57.77	27.63
Castle Carrock	4,999	90.91	5,090	140.34	35.62
Cummersdale	11,118	321.74	11,440	428.64	25.94
Cumwhitton	4,210	90.16	4,300	133.74	31.48
Dalston	60,800	1,899.60	62,700	1,130.70	53.77
Denton Nether	5,617	382.86	6,000	100.79	55.73
Denton Upper	1,183	33.27	1,216	34.54	34.24
Farlam	3,712	153.33	3,865	215.98	17.19
Hayton	15,867	633.13	16,500	827.24	19.18
Hethersgill	6,501	499.20	7,000	125.93	51.62
Irthington	5,909	173.86	6,083	320.74	18.42
Kingmoor	8,519	243.94	8,763	377.26	22.58
Kingwater	970	30.88	1,001	61.30	15.83
Kirkandrews	6,924	418.25	7,342	151.07	45.83
Kirklington	2,107	43.30	2,150	140.99	14.94
Midgeholme	0	0.00	0	22.42	0.00
Nicholforest	5,689	310.98	6,000	136.34	41.73
Orton	6,245	255.48	6,500	171.15	36.49
Rockcliffe	4,596	204.20	4,800	295.95	15.53
Scaleby	4,943	56.73	5,000	135.39	36.51
Solport & Stapleton	2,741	59.46	2,800	145.04	18.90
Stanwix Rural	39,484	1,056.36	40,540	1,260.18	31.33
St Cuthbert Without	23,774	725.57	24,500	1,562.21	15.22
Walton	5,276	224.00	5,500	104.30	50.58
Waterhead	1,188	19.42	1,207	51.21	23.19
Westlinton	1,938	62.02	2,000	134.32	14.43
Wetheral	138,452	4,048.16	142,500	2,390.50	57.92
Total	552,399	30,154	582,553		

APPENDIX C

2016/17 Council Tax Surplus to be distributed in 2017/18

	£	£
Income into Fund 2016/17		
Council Tax Payments (inc MOD)	51,848,207	
Plus Arrears to be Collected 2017/18 Onwards	2,023,207	
Net Transfers from Council Fund		
Rebates Including Second Adult		
Total Estimated Income 2016/17	53,871,414	
Expenditure from Fund 2017/18		
Police Authority Precept	6,962,202	13.0%
County Precept	39,590,676	74.1%
City Including Parish Precepts	6,840,386	12.8%
	53,393,264	
Estimated (Deficit)/Surplus on Fund as at 15/01/17	478,150	
1. <u>Surplus to be Returned 2017/18</u>		
(Surplus) on Collection Fund 31/03/16	(1,242,496)	
Deficit/(Surplus) 1993-2015	(64,488)	
Deficit/(Surplus) 2016/17 (See Above)	(478,150)	
Less (Deficit) / Surplus Distributed to 2015/16	718,248	
Deficit / (Surplus) to be Returned 2017/18	(1,066,888)	
Police Authority Share	(139,116.57)	
County Council Share	(791,088.68)	
City Council Share	(136,682.48)	
	(1,066,887.74)	

Note 1 – The Chief Finance Officer has determined a recurring surplus of £50,000 from 2018/19 onwards 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 D

1. That it be noted that at its meeting on 7 March 2017 the City Council calculated the Council Tax Base 17/18:-
- For the whole Council area as 32,927.91 (Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (The "Act"), and;.
 - For dwellings in those parts of its area to which a Parish Precept relates as below:

Parish of:	
Arthuret	695.18
Askerton	55.22
Beaumont	192.28
Bewcastle	140.18
Brampton	1,513.11
Burgh By Sands	484.50
Burtholme	87.57
Carlton & Cumrew	57.77
Castle Carrock	140.34
Cummersdale	428.64
Cumwhitton	133.74
Dalston	1,130.70
Denton Nether	100.79
Denton Upper	34.54
Farlam	215.98
Hayton	827.24
Hethersgill	125.93
Irthington	320.74
Kingmoor	377.26
Kingwater	61.30
Kirkandrews	151.07
Kirklington	140.99
Midgeholme	22.42
Nicholforest	136.34
Orton	171.15
Rockcliffe	295.95
Scaleby	135.39
Solport & Stapleton	145.04
Stanwix Rural	1,260.18
St Cuthbert Without	1,562.21
Walton	104.30
Waterhead	51.21
Westlinton	134.32
Wetheral	2,390.50
& for the urban area of CARLISLE	19,103.83
Total	32,927.91

2. Calculate that the Council Tax requirement for the Council's own purposes for 2017/18 (excluding Parish Precepts) is £6,658,023

3. That the following amounts be now calculated by the City Council for the year 2017/18 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended):-
 - (a) 12,047,374 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) £4,000,270 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) £7,210,422 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) £218.98 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) £552,399 Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
 - (f) £202.20 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 2017/18 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	177.61	207.22	236.81	266.42	325.62	384.83	444.03	532.84
ASKERTON	134.80	157.27	179.73	202.20	247.13	292.07	337.00	404.40
BEAUMONT	159.47	186.05	212.62	239.20	292.35	345.51	398.67	478.40
BEWCASTLE	154.45	180.20	205.93	231.68	283.16	334.65	386.13	463.36
BRAMPTON	180.88	211.03	241.17	271.32	331.61	391.91	452.20	542.64
BURGH BY SANDS	155.82	181.79	207.76	233.73	285.67	337.61	389.55	467.46
BURTHOLME	152.28	177.66	203.04	228.42	279.18	329.94	380.70	456.84
CARLATTON & CUMREW	153.22	178.76	204.29	229.83	280.90	331.98	383.05	459.66
CASTLE CARROCK	158.55	184.97	211.39	237.82	290.67	343.52	396.37	475.64
CUMMERSDALE	152.09	177.45	202.79	228.14	278.83	329.54	380.23	456.28
CUMWHITTON	155.79	181.75	207.71	233.68	285.61	337.54	389.47	467.36
DALSTON	170.65	199.09	227.53	255.97	312.85	369.74	426.62	511.94
DENTON NETHER	171.95	200.62	229.27	257.93	315.24	372.57	429.88	515.86
DENTON UPPER	157.63	183.90	210.17	236.44	288.98	341.53	394.07	472.88
FARLAM	146.26	170.64	195.01	219.39	268.14	316.90	365.65	438.78
HAYTON	147.59	172.19	196.78	221.38	270.57	319.77	368.97	442.76
HETHERSGILL	169.21	197.42	225.61	253.82	310.22	366.63	423.03	507.64
IRTHINGTON	147.08	171.60	196.10	220.62	269.64	318.68	367.70	441.24
KINGMOOR	149.85	174.83	199.80	224.78	274.73	324.69	374.63	449.56
KINGWATER	145.35	169.58	193.80	218.03	266.48	314.94	363.38	436.06
KIRKANDREWS	165.35	192.92	220.47	248.03	303.14	358.27	413.38	496.06
KIRKLINTON	144.76	168.89	193.01	217.14	265.39	313.65	361.90	434.28
MIDGEHOLME	134.80	157.27	179.73	202.20	247.13	292.07	337.00	404.40
NICHOLFOREST	162.62	189.73	216.82	243.93	298.13	352.35	406.55	487.86
ORTON	159.13	185.65	212.17	238.69	291.73	344.78	397.82	477.38
ROCKCLIFFE	145.15	169.35	193.53	217.73	266.11	314.50	362.88	435.46
SCALEBY	159.14	185.67	212.18	238.71	291.75	344.81	397.85	477.42
SOLPORT & STAPLETON	147.40	171.97	196.53	221.10	270.23	319.37	368.50	442.20
STANWIX RURAL	155.69	181.64	207.58	233.53	285.42	337.32	389.22	467.06
ST CUTHBERT WITHOUT	144.95	169.11	193.26	217.42	265.73	314.05	362.37	434.84
WALTON	168.52	196.61	224.69	252.78	308.95	365.13	421.30	505.56
WATERHEAD	150.26	175.31	200.34	225.39	275.47	325.57	375.65	450.78
WESTLINTON	144.42	168.49	192.56	216.63	264.77	312.91	361.05	433.26
WETHERAL	173.41	202.32	231.21	260.12	317.92	375.73	433.53	520.24
All other parts of the	134.80	157.27	179.73	202.20	247.13	292.07	337.00	404.40
City Council's area								

Precepting Authority	VALUATION BANDS							
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Cumbria County Council	854.01	996.35	1,138.68	1,281.02	1,565.69	1,850.36	2,135.03	2,562.04
Police & Crime Commissioner for Cumbria	147.18	171.71	196.24	220.77	269.83	318.89	367.95	441.54

Aggregate of Council Tax requirements

AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2017/18 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	1,178.80	1,375.28	1,571.73	1,768.21	2,161.14	2,554.08	2,947.01	3,536.42
ASKERTON	1,135.99	1,325.33	1,514.65	1,703.99	2,082.65	2,461.32	2,839.98	3,407.98
BEAUMONT	1,160.66	1,354.11	1,547.54	1,740.99	2,127.87	2,514.76	2,901.65	3,481.98
BEWCASTLE	1,155.64	1,348.26	1,540.85	1,733.47	2,118.68	2,503.90	2,889.11	3,466.94
BRAMPTON	1,182.07	1,379.09	1,576.09	1,773.11	2,167.13	2,561.16	2,955.18	3,546.22
BURGH BY SANDS	1,157.01	1,349.85	1,542.68	1,735.52	2,121.19	2,506.86	2,892.53	3,471.04
BURTHOLME	1,153.47	1,345.72	1,537.96	1,730.21	2,114.70	2,499.19	2,883.68	3,460.42
CARLATTON & CUMREW	1,154.41	1,346.82	1,539.21	1,731.62	2,116.42	2,501.23	2,886.03	3,463.24
CASTLE CARROCK	1,159.74	1,353.03	1,546.31	1,739.61	2,126.19	2,512.77	2,899.35	3,479.22
CUMMERSDALE	1,153.28	1,345.51	1,537.71	1,729.93	2,114.35	2,498.79	2,883.21	3,459.86
CUMWHITTON	1,156.98	1,349.81	1,542.63	1,735.47	2,121.13	2,506.79	2,892.45	3,470.94
DALSTON	1,171.84	1,367.15	1,562.45	1,757.76	2,148.37	2,538.99	2,929.60	3,515.52
DENTON NETHER	1,173.14	1,368.68	1,564.19	1,759.72	2,150.76	2,541.82	2,932.86	3,519.44
DENTON UPPER	1,158.82	1,351.96	1,545.09	1,738.23	2,124.50	2,510.78	2,897.05	3,476.46
FARLAM	1,147.45	1,338.70	1,529.93	1,721.18	2,103.66	2,486.15	2,868.63	3,442.36
HAYTON	1,148.78	1,340.25	1,531.70	1,723.17	2,106.09	2,489.02	2,871.95	3,446.34
HETHERSGILL	1,170.40	1,365.48	1,560.53	1,755.61	2,145.74	2,535.88	2,926.01	3,511.22
IRTHINGTON	1,148.27	1,339.66	1,531.02	1,722.41	2,105.16	2,487.93	2,870.68	3,444.82
KINGMOOR	1,151.04	1,342.89	1,534.72	1,726.57	2,110.25	2,493.94	2,877.61	3,453.14
KINGWATER	1,146.54	1,337.64	1,528.72	1,719.82	2,102.00	2,484.19	2,866.36	3,439.64
KIRKANDREWS	1,166.54	1,360.98	1,555.39	1,749.82	2,138.66	2,527.52	2,916.36	3,499.64
KIRKLINTON	1,145.95	1,336.95	1,527.93	1,718.93	2,100.91	2,482.90	2,864.88	3,437.86
MIDGEHOLME	1,135.99	1,325.33	1,514.65	1,703.99	2,082.65	2,461.32	2,839.98	3,407.98
NICHOLFOREST	1,163.81	1,357.79	1,551.74	1,745.72	2,133.65	2,521.60	2,909.53	3,491.44
ORTON	1,160.32	1,353.71	1,547.09	1,740.48	2,127.25	2,514.03	2,900.80	3,480.96
ROCKCLIFFE	1,146.34	1,337.41	1,528.45	1,719.52	2,101.63	2,483.75	2,865.86	3,439.04
SCALEBY	1,160.33	1,353.73	1,547.10	1,740.50	2,127.27	2,514.06	2,900.83	3,481.00
SOLPORT & STAPLETON	1,148.59	1,340.03	1,531.45	1,722.89	2,105.75	2,488.62	2,871.48	3,445.78
STANWIX RURAL	1,156.88	1,349.70	1,542.50	1,735.32	2,120.94	2,506.57	2,892.20	3,470.64
ST CUTHBERT WITHOUT	1,146.14	1,337.17	1,528.18	1,719.21	2,101.25	2,483.30	2,865.35	3,438.42
WALTON	1,169.71	1,364.67	1,559.61	1,754.57	2,144.47	2,534.38	2,924.28	3,509.14
WATERHEAD	1,151.45	1,343.37	1,535.26	1,727.18	2,110.99	2,494.82	2,878.63	3,454.36
WESTLINTON	1,145.61	1,336.55	1,527.48	1,718.42	2,100.29	2,482.16	2,864.03	3,436.84
WETHERAL	1,174.60	1,370.38	1,566.13	1,761.91	2,153.44	2,544.98	2,936.51	3,523.82
All other parts of the City Council's area	1,135.99	1,325.33	1,514.65	1,703.99	2,082.65	2,461.32	2,839.98	3,407.98