

Report to Council (REVISED)

Agenda
Item:

7

Meeting Date: 6th March 2018
Portfolio: Finance, Governance and Resources
Key Decision:
Within Policy and Budget Framework YES
Public / Private Public

Title: COUNCIL TAX 2018/19
Report of: CHIEF FINANCE OFFICER
Report Number: RD48/17

Summary & Recommendation:-

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

- a) To approve the updated funding schedules as outlined at 1.4 and **Appendix A**
- b) The level of basic Council Tax in 2018/19 in respect of City Council Services at £225.15 and the amount to be levied in non-parished areas at £207.20;
- 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 2018/19, 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:	6 March 2018
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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 2018/19.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was delegated to the Chief Finance Officer and calculated, for 2018/19, as at 15 January 2018.
- 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 6 February 2018.
- 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 7 February 2018, after the Council agreed the 2018/19 budget, although no significant changes were announced, there were changes to the overall settlement figures in 2018/19 of £42,976 in total. The Business Rate Multiplier Grant has also been confirmed as a funding stream rather than an income stream and this change is reflected in the attached schedules. The revised schedules are detailed at **Appendix A** for approval.
- 1.5 The Parish Council Precepts for 2018/19 are detailed in **Appendix B** and total £613,051. The total amount chargeable to taxpayers will be £598,221, the difference of £14,830 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 15 February 2018. The precept was set at £44,395,177. This results in a Band D Council Tax of £1,332.13 (1.99% increase for 2018/19 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 14 February 2018. The precept was set at £7,756,400. This results in a Band D Council Tax of £232.74 (an increase of 5.42%).

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 (2.47%) for 2018/19. The County Council has raised its share for 2018/19 by 1.99% and 2% for the Social Care Precept. The Police and Crime Commissioner has raised its Council Tax rates for 2018/19 by 5.42%.

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 33,326.46 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 2018/19 has been determined as £6,905,243.

5. GRANT INCOME

5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2018/19. These have been notified as: -

	£
Retained Business Rates Baseline / S.31 Grant	3,282,187
Revenue Support Grant	448,541
Total	3,730,728

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 2018. If a deficiency is anticipated, or the transactions to be accounted for in 2018/19 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 2017/18 has been determined at £763,657. The County Council's share of this surplus has been certified and rounded as £568,503, the Police and Crime Commissioner for Cumbria's Share certified and rounded as £97,975, leaving a balance of £97,179 for the City Council. The Chief Finance Officer has determined the budget for 2018/19 will include the £97,179 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 £3,827,907.

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	12,581,371
Less BR Estimate Pooling/Growth (note 1)	1,250,000
Less Grant Income	3,827,907
Net Requirement from Collection Fund	7,503,464
Divided by Tax Base	33,326.46
Basic Tax	225.15

Note 1 – The assumed level of Business Rate income because 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 various parts of the City Council's area, according to whether 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	7,503,464
Less Special Items	598,221
Net requirement excluding Special Items	6,905,243
Divided by Tax Base	33,326.46
Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept	207.20

- 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 £44,395,177 and set its basic Council Tax as £1,332.13 to be charged against each category of dwelling as follows: -

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£888.09	£1,036.10	£1,184.11	£1,332.13	£1,628.16	£1,924.19	£2,220.22	£2,664.26

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 £7,756,400 and set its basic Council Tax as £232.74 to be charged against each category of dwelling as follows: -

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£155.16	£181.02	£206.88	£232.74	£284.46	£336.18	£387.90	£465.48

10. TOTAL AMOUNT OF COUNCIL TAX 2018/19

- 10.1 The amount of Council Tax to be levied in 2018/19 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 6.4 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	207.20	2.47	11.7%
County*	1,332.13	3.99	75.2%
Police	232.74	5.42	13.1%
Total	1,772.07		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 Budget Schedules

Schedule 2 – Proposed Budget Reductions

Proposed Budget Reductions	Note	2018/19 £000	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000
Expenditure Reductions/Increased Income:						
Building Control Discretionary Charges	1	(23)	(23)	(23)	(11)	(11)
Bring Site Savings	2	(18)	(49)	(49)	(49)	(49)
Revenue Contribution to Capital	3	0	0	0	(92)	(92)
Tullie House Grant	4	0	0	(300)	(300)	(300)
New Homes Bonus	5	(72)	(99)	(99)	(99)	36
Rural Services Delivery Grant	6	(70)	0	0	0	0
Total Expenditure Reductions/Increased Income		(183)	(171)	(471)	(551)	(416)
TOTAL BUDGET REDUCTION PROPOSALS		(183)	(171)	(471)	(551)	(416)
Split:						
Recurring		(29)	(60)	(360)	(452)	(452)
Non-Recurring		(154)	(111)	(111)	(99)	36

Schedule 5 – Summary Net Budget Requirement for Council Tax Purposes

2017/18 Revised £000	Summary Net Budget Requirement	2018/19 Budget £000	2019/20 Proj £000	2020/21 Proj £000	2021/22 Proj £000	2022/23 Proj £000
	Recurring Revenue Expenditure					
	Existing Expenditure (Schedule 1)	11,217	11,921	11,700	11,970	12,337
	Budget Reductions (Schedule 2)	(29)	(60)	(360)	(452)	(452)
	New Spending Pressures (Schedule 3)	278	702	964	464	363
11,616	Total Recurring Expenditure	11,466	12,563	12,304	11,982	12,248
	Non Recurring Revenue Expenditure					
(931)	Existing Commitments (Schedule 1)	(323)	(690)	(585)	(124)	0
490	Carry Forward	0	0	0	0	0
(39)	Budget Reductions (Schedule 2)	(154)	(111)	(111)	(99)	36
853	Spending Pressures (Schedule 4)	396	160	0	0	0
11,989	Total Revenue Expenditure	11,385	11,922	11,608	11,759	12,284
	Less Contributions (from)/to Reserves:					
(151)	Recurring Commitments (Note 1) Sub Total	502	(642)	(664)	(52)	(58)
	Non Recurring Commitments					
117	- Existing Commitments (Note 2)	323	690	585	124	0
10	- New Commitments	(242)	(49)	111	99	(36)
127	Sub Total	81	641	696	223	(36)
11,965	Total City Council Budget requirement	11,968	11,921	11,640	11,930	12,190
582	Parish Precepts	613	628	644	660	677
12,547	Projected Net Budget Requirement for Council Tax purposes	12,581	12,549	12,284	12,590	12,867

Schedule 6 – Total Funding and Provisional Council Tax Projections

2017/18	Total Funding and Council Tax Impact	2018/19	2019/20	2020/21	2021/22	2022/23
32,927.91 £000	Estimated TaxBase	33,326.46 £000	33,111.90 £000	33,204.29 £000	33,296.93 £000	33,389.82 £000
	Projected Net Budget Requirement for Council Tax Purposes (Schedule 5)					
11,965	- City	11,968	11,921	11,640	11,930	12,190
582	- Parishes	613	628	644	660	677
12,547	Total	12,581	12,549	12,284	12,590	12,867
	Funded by:					
(6,658)	- Council Tax Income	(6,905)	(7,092)	(7,279)	(7,467)	(7,657)
(856)	- Revenue Support Grant	(434)	0	0	0	0
(3,114)	- Retained Business Rates	(3,208)	(3,279)	(3,411)	(3,513)	(3,583)
	- Business Rate					
(1,200)	Growth/Pooling	(1,250)	(1,400)	(900)	(900)	(900)
	-Business Rate Multiplier					
0	Grant	(74)	(100)	0	0	0
(137)	- Estimated Council Tax Surplus	(97)	(50)	(50)	(50)	(50)
(30)	- Parish CTRS Grant	(15)	0	0	0	0
(552)	- Parish Precepts	(598)	(628)	(644)	(660)	(677)
(12,547)	TOTAL	(12,581)	(12,549)	(12,284)	(12,590)	(12,867)
	City Council Tax					
£ 202.20	Band D Council Tax	£ 207.20	£ 212.20	£ 217.20	£ 222.20	£ 227.20
	Increase over Previous year:					
£3.77	£	£ 5.00	£ 5.00	£ 5.00	£ 5.00	£ 5.00
1.95%	%	2.47%	2.41%	2.36%	2.30%	2.25%

Schedule 10 – Usable Reserve Projections

Analysis of Council Reserves	Outturn 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	Projected 31 March 2023 £000
Revenue Reserves							
General Fund Reserve	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Projects Reserve	(1,089)	(1,526)	(2,344)	(2,343)	(2,375)	(2,547)	(2,452)
	(3,089)	(3,526)	(4,344)	(4,343)	(4,375)	(4,547)	(4,452)
Carry Forward Reserve	(1,105)	(1,055)	(820)				
Flood Reserve	(500)						
Conservation Reserve	0						
Transformation Reserve	(150)						
EEAC Reserve	0						
Building Control Reserve	(187)	(155)					
Cremator Reserve	(756)	(797)					
Leisure Reserve	(80)	(49)					
Economic Investment Reserve	(6)	(6)					
Car Parking Reserve	(107)						
City Centre Reserve	(42)						
Welfare Reform Reserve	(200)						
Repairs & Renewals Reserve	(214)	0					
Business Rates Volatility Reserve	(110)						
Revenues & Benefits Reserve	(338)						
Revenue Grants Reserve	(865)	(769)					
Promoting Carlisle Reserve	(30)	(20)					
Prosecutions Reserve	(21)						
Total Revenue Reserves	(7,800)	(6,377)	(5,164)	(4,343)	(4,375)	(4,547)	(4,452)
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	(794)	(794)	(794)	(794)	(794)	(794)	(794)
Asset Investment Reserve	(48)	(48)	(48)	(48)	(48)	(48)	(48)
GLL Reserve	(522)	(453)	(453)	(453)	(453)	(453)	(453)
Lanes Capital Reserve	(30)	(45)	(60)	(75)	(90)	(105)	(120)
Total Capital Reserves	(1,394)	(1,340)	(1,355)	(1,370)	(1,385)	(1,400)	(1,415)
Total Usable Reserves	(9,194)	(7,717)	(6,519)	(5,713)	(5,760)	(5,947)	(5,867)
Other Technical Reserves (i)	(103,627)						
Total All Reserves	(112,821)						

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	48,906	3,394.08	52,300	698.87	69.98
Askerton	0	0.00	0	54.24	0.00
Beaumont	7,388	61.75	7,450	194.28	38.03
Bewcastle	4,335	164.75	4,500	138.86	31.22
Brampton	121,264	5,432.93	126,697	1,515.88	80.00
Burgh By Sands	15,749	150.96	15,900	488.70	32.23
Burtholme	2,358	41.93	2,400	84.37	27.95
Carlatton & Cumrew	1,700	0.00	1,700	58.47	29.07
Castle Carrock	5,217	35.81	5,253	141.95	36.75
Cummersdale	11,632	151.35	11,783	496.94	23.41
Cumwhitton	4,471	29.00	4,500	134.77	33.18
Dalston	65,478	983.75	66,462	1,156.87	56.60
Denton Nether	6,833	166.65	7,000	101.62	67.24
Denton Upper	1,200	15.82	1,216	34.95	34.34
Farlam	5,730	68.47	5,798	222.57	25.74
Hayton	16,197	303.21	16,500	842.98	19.21
Hethersgill	6,781	218.83	7,000	123.31	54.99
Irthington	6,616	74.59	6,691	314.70	21.02
Kingmoor	9,103	98.19	9,201	396.31	22.97
Kingwater	953	16.97	970	60.97	15.63
Kirkandrews	7,873	203.14	8,076	152.19	51.73
Kirklington	2,198	17.36	2,215	144.11	15.25
Midgeholme	0	0.00	0	22.55	0.00
Nicholforest	5,857	142.53	6,000	133.70	43.81
Orton	6,388	112.07	6,500	169.31	37.73
Rockcliffe	4,881	111.18	4,992	297.72	16.39
Scaleby	5,366	33.84	5,400	137.96	38.90
Solport & Stapleton	2,778	22.48	2,800	142.02	19.56
Stanwix Rural	43,045	494.95	43,540	1,339.64	32.13
St Cuthbert Without	24,187	313.40	24,500	1,574.76	15.36
Walton	5,393	106.65	5,500	105.20	51.27
Waterhead	1,204	2.66	1,207	50.64	23.78
Westlinton	1,963	37.33	2,000	135.90	14.44
Wetheral	145,177	1,823.38	147,000	2,454.68	59.14
Total	598,221	14,830	613,051		

APPENDIX C

2017/18 Council Tax Surplus to be distributed in 2018/19

	£	£
Income into Fund 2017/18		
Council Tax Payments (inc MOD)	55,671,652	
Plus Arrears to be Collected 2018/19 Onwards	1,168,324	
Net Transfers from Council Fund		
Rebates Including Second Adult		
Total Estimated Income 2017/18	56,839,977	
Expenditure from Fund 2017/18		
Police Authority Precept	7,269,495	12.8%
County Precept	42,181,311	74.4%
City Including Parish Precepts	7,210,422	12.7%
	56,661,228	
Estimated (Deficit)/Surplus on Fund as at 15/01/18	178,749	
1. <u>Surplus to be Returned 2018/19</u>		
(Surplus) on Collection Fund 31/03/17	(1,708,288)	
Deficit/(Surplus) 1993-2016	56,492	
Deficit/(Surplus) 2017/18 (See Above)	(178,749)	
Less (Deficit) / Surplus Distributed to 2016/17	1,066,888	
Deficit / (Surplus) to be Returned 2018/19	(763,657)	
Police Authority Share	(97,975.30)	
County Council Share	(568,502.57)	
City Council Share	(97,179.14)	
	(763,657.00)	

Note 1 – The Chief Finance Officer has determined a recurring surplus of £50,000 from 2019/20 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 6 March 2018 the City Council calculated the Council Tax Base 18/19:-
- For the whole Council area as 33,326.46 (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	698.87
Askerton	54.24
Beaumont	194.28
Bewcastle	138.86
Brampton	1,515.88
Burgh By Sands	488.70
Burtholme	84.37
Carlton & Cumrew	58.47
Castle Carrock	141.95
Cummersdale	496.94
Cumwhitton	134.77
Dalston	1,156.87
Denton Nether	101.62
Denton Upper	34.95
Farlam	222.57
Hayton	842.98
Hethersgill	123.31
Irthington	314.70
Kingmoor	396.31
Kingwater	60.97
Kirkandrews	152.19
Kirklington	144.11
Midgeholme	22.55
Nicholforest	133.70
Orton	169.31
Rockcliffe	297.72
Scaleby	137.96
Solport & Stapleton	142.02
Stanwix Rural	1,339.64
St Cuthbert Without	1,574.76
Walton	105.20
Waterhead	50.64
Westlinton	135.90
Wetheral	2,454.68
& for the urban area of CARLISLE	19,204.47
Total	33,326.46

2. Calculate that the Council Tax requirement for the Council's own purposes for 2018/19 (excluding Parish Precepts) is £6,905,243

3. That the following amounts be now calculated by the City Council for the year 2018/19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended):-
 - (a) 12,581,371 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) £3,730,728 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) £7,503,464 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) £225.15 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) £598,221 Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
 - (f) £207.20 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 2018/19 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	184.78	215.59	246.38	277.18	338.77	400.37	461.96	554.36
ASKERTON	138.13	161.16	184.18	207.20	253.24	299.29	345.33	414.40
BEAUMONT	163.48	190.74	217.98	245.23	299.72	354.22	408.71	490.46
BEWCASTLE	158.94	185.44	211.93	238.42	291.40	344.39	397.36	476.84
BRAMPTON	191.46	223.38	255.29	287.20	351.02	414.85	478.66	574.40
BURGH BY SANDS	159.62	186.23	212.83	239.43	292.63	345.84	399.05	478.86
BURTHOLME	156.76	182.90	209.02	235.15	287.40	339.66	391.91	470.30
CARLATTON & CUMREW	157.51	183.77	210.02	236.27	288.77	341.28	393.78	472.54
CASTLE CARROCK	162.63	189.74	216.85	243.95	298.16	352.37	406.58	487.90
CUMMERSDALE	153.74	179.37	204.99	230.61	281.85	333.10	384.35	461.22
CUMWHITTON	160.25	186.97	213.67	240.38	293.79	347.22	400.63	480.76
DALSTON	175.86	205.18	234.49	263.80	322.42	381.05	439.66	527.60
DENTON NETHER	182.96	213.46	243.95	274.44	335.42	396.41	457.40	548.88
DENTON UPPER	161.02	187.87	214.70	241.54	295.21	348.89	402.56	483.08
FARLAM	155.29	181.18	207.06	232.94	284.70	336.47	388.23	465.88
HAYTON	150.94	176.10	201.26	226.41	276.72	327.04	377.35	452.82
HETHERSGILL	174.79	203.93	233.06	262.19	320.45	378.72	436.98	524.38
IRTHINGTON	152.14	177.51	202.86	228.22	278.93	329.65	380.36	456.44
KINGMOOR	153.44	179.03	204.60	230.17	281.31	332.47	383.61	460.34
KINGWATER	148.55	173.32	198.07	222.83	272.34	321.87	371.38	445.66
KIRKANDREWS	172.62	201.39	230.16	258.93	316.47	374.01	431.55	517.86
KIRKLINTON	148.30	173.02	197.74	222.45	271.88	321.32	370.75	444.90
MIDGEHOLME	138.13	161.16	184.18	207.20	253.24	299.29	345.33	414.40
NICHOLFOREST	167.34	195.23	223.12	251.01	306.79	362.57	418.35	502.02
ORTON	163.28	190.51	217.72	244.93	299.35	353.79	408.21	489.86
ROCKCLIFFE	149.06	173.91	198.75	223.59	273.27	322.96	372.65	447.18
SCALEBY	164.06	191.42	218.76	246.10	300.78	355.48	410.16	492.20
SOLPORT & STAPLETON	151.17	176.37	201.57	226.76	277.15	327.54	377.93	453.52
STANWIX RURAL	159.55	186.15	212.74	239.33	292.51	345.70	398.88	478.66
ST CUTHBERT WITHOUT	148.37	173.11	197.83	222.56	272.01	321.48	370.93	445.12
WALTON	172.31	201.04	229.75	258.47	315.90	373.35	430.78	516.94
WATERHEAD	153.98	179.66	205.32	230.98	282.30	333.64	384.96	461.96
WESTLINTON	147.76	172.39	197.02	221.64	270.89	320.15	369.40	443.28
WETHERAL	177.56	207.16	236.75	266.34	325.52	384.71	443.90	532.68
All other parts of the City Council's area	138.13	161.16	184.18	207.20	253.24	299.29	345.33	414.40

	VALUATION BANDS							
Precepting Authority	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Cumbria County Council	888.09	1,036.10	1,184.11	1,332.13	1,628.16	1,924.19	2,220.22	2,664.26
Police & Crime Commissioner for Cumbria	155.16	181.02	206.88	232.74	284.46	336.18	387.90	465.48

Aggregate of Council Tax requirements

AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2018/19 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	1,228.03	1,432.71	1,637.37	1,842.05	2,251.39	2,660.74	3,070.08	3,684.10
ASKERTON	1,181.38	1,378.28	1,575.17	1,772.07	2,165.86	2,559.66	2,953.45	3,544.14
BEAUMONT	1,206.73	1,407.86	1,608.97	1,810.10	2,212.34	2,614.59	3,016.83	3,620.20
BEWCASTLE	1,202.19	1,402.56	1,602.92	1,803.29	2,204.02	2,604.76	3,005.48	3,606.58
BRAMPTON	1,234.71	1,440.50	1,646.28	1,852.07	2,263.64	2,675.22	3,086.78	3,704.14
BURGH BY SANDS	1,202.87	1,403.35	1,603.82	1,804.30	2,205.25	2,606.21	3,007.17	3,608.60
BURTHOLME	1,200.01	1,400.02	1,600.01	1,800.02	2,200.02	2,600.03	3,000.03	3,600.04
CARLATTON & CUMREW	1,200.76	1,400.89	1,601.01	1,801.14	2,201.39	2,601.65	3,001.90	3,602.28
CASTLE CARROCK	1,205.88	1,406.86	1,607.84	1,808.82	2,210.78	2,612.74	3,014.70	3,617.64
CUMMERSDALE	1,196.99	1,396.49	1,595.98	1,795.48	2,194.47	2,593.47	2,992.47	3,590.96
CUMWHITTON	1,203.50	1,404.09	1,604.66	1,805.25	2,206.41	2,607.59	3,008.75	3,610.50
DALSTON	1,219.11	1,422.30	1,625.48	1,828.67	2,235.04	2,641.42	3,047.78	3,657.34
DENTON NETHER	1,226.21	1,430.58	1,634.94	1,839.31	2,248.04	2,656.78	3,065.52	3,678.62
DENTON UPPER	1,204.27	1,404.99	1,605.69	1,806.41	2,207.83	2,609.26	3,010.68	3,612.82
FARLAM	1,198.54	1,398.30	1,598.05	1,797.81	2,197.32	2,596.84	2,996.35	3,595.62
HAYTON	1,194.19	1,393.22	1,592.25	1,791.28	2,189.34	2,587.41	2,985.47	3,582.56
HETHERSGILL	1,218.04	1,421.05	1,624.05	1,827.06	2,233.07	2,639.09	3,045.10	3,654.12
IRTHINGTON	1,195.39	1,394.63	1,593.85	1,793.09	2,191.55	2,590.02	2,988.48	3,586.18
KINGMOOR	1,196.69	1,396.15	1,595.59	1,795.04	2,193.93	2,592.84	2,991.73	3,590.08
KINGWATER	1,191.80	1,390.44	1,589.06	1,787.70	2,184.96	2,582.24	2,979.50	3,575.40
KIRKANDREWS	1,215.87	1,418.51	1,621.15	1,823.80	2,229.09	2,634.38	3,039.67	3,647.60
KIRKLINTON	1,191.55	1,390.14	1,588.73	1,787.32	2,184.50	2,581.69	2,978.87	3,574.64
MIDGEHOLME	1,181.38	1,378.28	1,575.17	1,772.07	2,165.86	2,559.66	2,953.45	3,544.14
NICHOLFOREST	1,210.59	1,412.35	1,614.11	1,815.88	2,219.41	2,622.94	3,026.47	3,631.76
ORTON	1,206.53	1,407.63	1,608.71	1,809.80	2,211.97	2,614.16	3,016.33	3,619.60
ROCKCLIFFE	1,192.31	1,391.03	1,589.74	1,788.46	2,185.89	2,583.33	2,980.77	3,576.92
SCALEBY	1,207.31	1,408.54	1,609.75	1,810.97	2,213.40	2,615.85	3,018.28	3,621.94
SOLPORT & STAPLETON	1,194.42	1,393.49	1,592.56	1,791.63	2,189.77	2,587.91	2,986.05	3,583.26
STANWIX RURAL	1,202.80	1,403.27	1,603.73	1,804.20	2,205.13	2,606.07	3,007.00	3,608.40
ST CUTHBERT WITHOUT	1,191.62	1,390.23	1,588.82	1,787.43	2,184.63	2,581.85	2,979.05	3,574.86
WALTON	1,215.56	1,418.16	1,620.74	1,823.34	2,228.52	2,633.72	3,038.90	3,646.68
WATERHEAD	1,197.23	1,396.78	1,596.31	1,795.85	2,194.92	2,594.01	2,993.08	3,591.70
WESTLINTON	1,191.01	1,389.51	1,588.01	1,786.51	2,183.51	2,580.52	2,977.52	3,573.02
WETHERAL	1,220.81	1,424.28	1,627.74	1,831.21	2,238.14	2,645.08	3,052.02	3,662.42
All other parts of the City Council's area	1,181.38	1,378.28	1,575.17	1,772.07	2,165.86	2,559.66	2,953.45	3,544.14