

CARLISLE CITY COUNCIL

Report to:- **The City Council**

Date of Meeting:- 4 March 2003

Agenda Item No:-

6

Public	Operational	Delegated Yes
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Accompanying Comments and Statements

Required

Included

Title:- **COUNCIL TAX 2003/04**

Report of:- **Head of Revenues & Benefits Services**

Report reference:- **RB12/02**

Summary & Recommendation:-

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

- the level of basic Council Tax in 2003/04 in respect of City Council Services at £164.02 and the amount to be levied in non parished areas at £155.61
- 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**,
- the Basic amount of (City) Council Tax applicable to each category of dwelling in each part of the City Council's area – **Appendix B**
- the total amount of Council Tax to be levied in 2003/04, 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** and recommends the terms in which the matters should be resolved – **Appendix E**.

Contact Officer: Peter B Mason

Ext: 7270

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 Council
Date: 4 March 2003

RB12/02

COUNCIL TAX 2003/04

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 2003/2004.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was undertaken at the meeting of the City Council held on 14 January 2003.
- 1.3 Stage 2 required the City Council to calculate its Budget Requirement for 2003/04 and this was undertaken at its meeting on 17 February 2003.
- 1.4 Stage 3 – under the provisions of Sections 33 to 36 of the Local Government Finance Act 1992 (as amended) the City Council is required to calculate its own Basic amount of council Tax and the amount of Council Tax in different parishes and the urban area having regard to the incidence of special items (parish precepts).
- 1.5 Cumbria County Council is similarly required to calculate its Budget Requirement and associated Council Tax and this was determined at its meeting on 20 February 2003.
- 1.6 Cumbria Police Authority is similarly required to calculate its Budget Requirement separately from the County Council and this was determined at its meeting on 14 February 2003.
- 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 Cumbria Police Authority.

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 32,246.36 for the whole of the area. The amount calculated for each parish is set out in Appendix 'A'.

4. BUDGET REQUIREMENT

The City Council's Budget Requirement for 2003/2004 was determined as £14,046,986 at its meeting on 17 February. This figure includes special items (parish precepts) totalling £271,299 which are a charge upon the General Fund. Higher levels of Council Tax must be set in respect of each parish levying a precept so as to recover each precept over each parish area. The amount of each special item is set out in Appendix 'A'.

5. GRANT INCOME

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2003/2004. These have been notified as:-

		£
Redistributed NNDR	-	3,515,611
Revenue Support Grant	-	<u>5,175,225</u>
Total	-	<u>8,690,836</u>

- 5.2 Under Community Charge legislation any deficiency or surplus on the Collection Fund was identified as part of the "other adjustments" and charged separately on the demand notice. The concept of the Collection Fund is continued under Council Tax, but 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 2003. If a deficiency were anticipated, or the transactions to be accounted for in 2003/2004 gave rise to a reduction in liability, then the aggregate of grant income is to be reduced.

- 5.3 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 surplus on Council Tax for 2002/03 to be £446,800. The County Council's share of this sum has been certified as £337,240, the Police Authority's Share certified as £42,571, leaving a balance of £66,989 to be applied in offsetting the City Council's Council Tax in 2003/2004.

This surplus serves to reduce the level of the City Council's Council Tax by £2.08 per two person Band D property.

- 5.4 On this basis, total estimated grant income should be calculated as £8,757,825 and which incorporates the anticipated surplus of £66,989 on the Collection Fund.

6. BASIC COUNCIL TAX

- 6.1 Basic Council Tax is the average tax for the whole area in respect of the City Council's Budget 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	-	£14,046,986.00
Less Grant Income	-	<u>£ 8,757,825.00</u>
Net Requirement from collection Fund	-	£ 5,289,161.00
Divided by Tax Base	-	£ 32,246.36
Basic Tax	-	<u>£ 164.02</u>

- 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 the 2 parish areas for which no precept is required:

Net Requirement from collection Fund	-	£5,289,161.00
Less Special Items	-	<u>£ 271,299.00</u>
Net Requirement Excluding Special Items	-	£5,017,862.00
Divided by Tax Base	-	£ 32,246.36
Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept	-	<u>£ 155.61</u>

- 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 'A'.

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 £28,712,997 and set its basic Council Tax as £890.43 to be charged against each category of dwelling as follows:-

	<u>Valuation Band</u>							
	A	B	C	D	E	F	G	H
Basic	£593.62		£791.49		£1,088.30		£1,484.05	
Amount								
of Tax		£692.56		£890.43		£1,286.18	£1,780.86	

9. CUMBRIA POLICE AUTHORITY PRECEPT

The Police Authority has issued a precept upon the City Council in the sum of £4,214,847 and set its basic Council Tax as £130.71 to be charged against each category of dwelling as follows:-

	<u>Valuation Band</u>							
	A	B	C	D	E	F	G	H
Basic	£87.14		£116.19		£159.76		£217.85	
Amount								
of Tax		£101.66		£130.71		£188.80	£261.42	

10. AMOUNT OF COUNCIL TAX 2003/2004

10.1 The amount of Council Tax to be levied in 2003/2004 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 7.3 (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.

10.2 The amounts are set out in appendix 'C'.

11. CONSULTATION

11.1 Consultation to Date.

11.2 Consultation proposed.

12. STAFFING/RESOURCES COMMENTS

Not Applicable

13. HEAD OF FINANCE'S 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 'E'.

21. REASONS FOR RECOMMENDATIONS

Not Applicable

PETER B MASON

Head of Revenues & Benefits Services

Contact Name: Peter B Mason Ext: 7270

Revenues & Benefits Services

Carlisle

19 February 2003

PM/EL/RB12/02

APPENDIX A

BASIC AMOUNT OF COUNCIL TAX			
APPLICABLE TO DIFFERENT PARTS OF THE CITY COUNCIL'S AREA			
<u>PARISH/AREA</u>	<u>SPECIAL ITEMS</u>	<u>TAX BASE</u>	<u>BASIC AMOUNT OF COUNCIL TAX</u>
	(Parish Precepts)		
	£	£	£
ARTHURET	36,000.00	702.99	51.21
BEAUMONT	2,500.00	170.98	14.62
BEWCASTLE	3,250.00	133.05	24.43
BRAMPTON	56,680.00	1,509.53	37.55
BURGH BY SANDS	11,000.00	440.95	24.95
BURTHOLME	1,450.00	80.76	17.95
CARLATTON & CUMREW	240.00	41.70	5.76
CASTLE CARROCK	2,500.00	114.89	21.76
CUMMERSDALE	4,000.00	156.89	25.50
CUMWHITTON	2,000.00	128.85	15.52
DALSTON	18,000.00	1,026.85	17.53
DENTON NETHER	2,200.00	105.92	20.77
DENTON UPPER	1,000.00	35.99	27.79
FARLAM	1,250.00	210.83	5.93
HAYTON	10,750.00	793.58	13.55
HETHERSGILL	2,000.00	132.29	15.12
IRTHINGTON	4,500.00	298.31	15.08
KINGMOOR	2,500.00	138.35	18.07
KINGWATER	900.00	56.57	15.91
KIRKANDREWS	3,750.00	158.43	23.67
KIRKLINTON	1,500.00	130.40	11.50
MIDGEHOLME	350.00	20.38	17.17
NICHOLFOREST	2,000.00	137.36	14.56
ORTON	2,300.00	146.14	15.74
ROCKCLIFFE	2,250.00	263.36	8.54
SCALEBY	3,000.00	126.34	23.75
SOLPORT	750.00	54.86	13.67
STANWIX RURAL	31,800.00	1,234.68	25.76
STAPLETON	1,600.00	77.56	20.63
ST CUTHBERT WITHOUT	11,000.00	868.97	12.66
WALTON	3,000.00	108.57	27.63
WATERHEAD	440.00	51.74	8.50
WESTLINTON	1,200.00	122.26	9.82
WETHERAL	43,639.00	2,121.59	20.57

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								
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	137.88	160.86	183.84	206.82	252.78	298.74	344.70	413.64
BEAUMONT	113.49	132.40	151.32	170.23	208.06	245.89	283.72	340.46
BEWCASTLE	120.03	140.03	160.04	180.04	220.05	260.06	300.07	360.08
BRAMPTON	128.77	150.24	171.70	193.16	236.08	279.01	321.93	386.32
BURGH BY SANDS	120.37	140.44	160.50	180.56	220.68	260.81	300.93	361.12
BURTHOLME	115.71	134.99	154.28	173.56	212.13	250.70	289.27	347.12
CARLATTON & CUMREW	107.58	125.51	143.44	161.37	197.23	233.09	268.95	322.74
CASTLE CARROCK	118.25	137.95	157.66	177.37	216.79	256.20	295.62	354.74
CUMMERSDALE	120.74	140.86	160.99	181.11	221.36	261.60	301.85	362.22
CUMWHITTON	114.09	133.10	152.12	171.13	209.16	247.19	285.22	342.26
DALSTON	115.43	134.66	153.90	173.14	211.62	250.09	288.57	346.28
DENTON NETHER	117.59	137.18	156.78	176.38	215.58	254.77	293.97	352.76
DENTON UPPER	122.27	142.64	163.02	183.40	224.16	264.91	305.67	366.80
FARLAM	107.69	125.64	143.59	161.54	197.44	233.34	269.23	323.08
HAYTON	112.77	131.57	150.36	169.16	206.75	244.34	281.93	338.32
HETHERSGILL	113.82	132.79	151.76	170.73	208.67	246.61	284.55	341.46
IRTHINGTON	113.80	132.77	151.73	170.70	208.63	246.57	284.50	341.40
KINGMOOR	115.79	135.08	154.38	173.68	212.28	250.87	289.47	347.36
KINGWATER	114.35	133.40	152.46	171.52	209.64	247.75	285.87	343.04
KIRKANDREWS	119.52	139.44	159.36	179.28	219.12	258.96	298.80	358.56
KIRKLINTON	111.41	129.97	148.54	167.11	204.25	241.38	278.52	334.22
MIDGEHOLME	115.19	134.38	153.58	172.78	211.18	249.57	287.97	345.56
NICHOLFOREST	113.45	132.35	151.26	170.17	207.99	245.80	283.62	340.34
ORTON	114.23	133.27	152.31	171.35	209.43	247.51	285.58	342.70
ROCKCLIFFE	109.43	127.67	145.91	164.15	200.63	237.11	273.58	328.30
SCALEBY	119.57	139.50	159.43	179.36	219.22	259.08	298.93	358.72
SOLPORT	112.85	131.66	150.47	169.28	206.90	244.52	282.13	338.56
STANWIX RURAL	120.91	141.07	161.22	181.37	221.67	261.98	302.28	362.74
STAPLETON	117.49	137.08	156.66	176.24	215.40	254.57	293.73	352.48
ST CUTHBERT WITHOUT	112.18	130.88	149.57	168.27	205.66	243.06	280.45	336.54
WALTON	122.16	142.52	162.88	183.24	223.96	264.68	305.40	366.48
WATERHEAD	109.41	127.64	145.88	164.11	200.58	237.05	273.52	328.22
WESTLINTON	110.29	128.67	147.05	165.43	202.19	238.95	275.72	330.86
WETHERAL	117.45	137.03	156.60	176.18	215.33	254.48	293.63	352.36
All other parts of the City Council's area	103.74	121.03	138.32	155.61	190.19	224.77	259.35	311.22

APPENDIX C

AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2003/04 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF THE CITY COUNCIL'S AREA								
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	818.64	955.08	1,091.52	1,227.96	1,500.84	1,773.72	2,046.60	2,455.92
BEAUMONT	794.25	926.62	1,059.00	1,191.37	1,456.12	1,720.87	1,985.62	2,382.74
BEWCASTLE	800.79	934.25	1,067.72	1,201.18	1,468.11	1,735.04	2,001.97	2,402.36
BRAMPTON	809.53	944.46	1,079.38	1,214.30	1,484.14	1,753.99	2,023.83	2,428.60
BURGH BY SANDS	801.13	934.66	1,068.18	1,201.70	1,468.74	1,735.79	2,002.83	2,403.40
BURTHOLME	796.47	929.21	1,061.96	1,194.70	1,460.19	1,725.68	1,991.17	2,389.40
CARLATTON & CUMREW	788.34	919.73	1,051.12	1,182.51	1,445.29	1,708.07	1,970.85	2,365.02
CASTLE CARROCK	799.01	932.17	1,065.34	1,198.51	1,464.85	1,731.18	1,997.52	2,397.02
CUMMERSDALE	801.50	935.08	1,068.67	1,202.25	1,469.42	1,736.58	2,003.75	2,404.50
CUMWHITTON	794.85	927.32	1,059.80	1,192.27	1,457.22	1,722.17	1,987.12	2,384.54
DALSTON	796.19	928.88	1,061.58	1,194.28	1,459.68	1,725.07	1,990.47	2,388.56
DENTON NETHER	798.35	931.40	1,064.46	1,197.52	1,463.64	1,729.75	1,995.87	2,395.04
DENTON UPPER	803.03	936.86	1,070.70	1,204.54	1,472.22	1,739.89	2,007.57	2,409.08
FARLAM	788.45	919.86	1,051.27	1,182.68	1,445.50	1,708.32	1,971.13	2,365.36
HAYTON	793.53	925.79	1,058.04	1,190.30	1,454.81	1,719.32	1,983.83	2,380.60
HETHERSGILL	794.58	927.01	1,059.44	1,191.87	1,456.73	1,721.59	1,986.45	2,383.74
IRTHINGTON	794.56	926.99	1,059.41	1,191.84	1,456.69	1,721.55	1,986.40	2,383.68
KINGMOOR	796.55	929.30	1,062.06	1,194.82	1,460.34	1,725.85	1,991.37	2,389.64
KINGWATER	795.11	927.62	1,060.14	1,192.66	1,457.70	1,722.73	1,987.77	2,385.32
KIRKANDREWS	800.28	933.66	1,067.04	1,200.42	1,467.18	1,733.94	2,000.70	2,400.84
KIRKLINTON	792.17	924.19	1,056.22	1,188.25	1,452.31	1,716.36	1,980.42	2,376.50
MIDGEHOLME	795.95	928.60	1,061.26	1,193.92	1,459.24	1,724.55	1,989.87	2,387.84
NICHOLFOREST	794.21	926.57	1,058.94	1,191.31	1,456.05	1,720.78	1,985.52	2,382.62
ORTON	794.99	927.49	1,059.99	1,192.49	1,457.49	1,722.49	1,987.48	2,384.98
ROCKCLIFFE	790.19	921.89	1,053.59	1,185.29	1,448.69	1,712.09	1,975.48	2,370.58
SCALEBY	800.33	933.72	1,067.11	1,200.50	1,467.28	1,734.06	2,000.83	2,401.00
SOLPORT	793.61	925.88	1,058.15	1,190.42	1,454.96	1,719.50	1,984.03	2,380.84
STANWIX RURAL	801.67	935.29	1,068.90	1,202.51	1,469.73	1,736.96	2,004.18	2,405.02
STAPLETON	798.25	931.30	1,064.34	1,197.38	1,463.46	1,729.55	1,995.63	2,394.76
ST CUTHBERT WITHOUT	792.94	925.10	1,057.25	1,189.41	1,453.72	1,718.04	1,982.35	2,378.82
WALTON	802.92	936.74	1,070.56	1,204.38	1,472.02	1,739.66	2,007.30	2,408.76

WATERHEAD	790.17	921.86	1,053.56	1,185.25	1,448.64	1,712.03	1,975.42	2,370.50
WESTLINTON	791.05	922.89	1,054.73	1,186.57	1,450.25	1,713.93	1,977.62	2,373.14
WETHERAL	798.21	931.25	1,064.28	1,197.32	1,463.39	1,729.46	1,995.53	2,394.64
All other parts of the	784.50	915.25	1,046.00	1,176.75	1,438.25	1,699.75	1,961.25	2,353.50
City Council's area								

APPENDIX D

COUNCIL TAX SURPLUS TO BE DISTRIBUTED IN 2003/04

1.	<u>Income into the fund 2002/03</u>	£
	Council Tax	(28,922,355)
	Plus MOD Payments in lieu	(54,772)
	Plus arrears to be collected from 2001/2002 onwards	(801,166)
		<u>(29,778,293)</u>
	Net transfers from General Fund	
	Rebates (Inc. Second Adult)	(4,048,829)
	Total Estimated Income 2002/2003	<u>(33,827,122)</u>
	<u>Expenditure from the Fund 2002/2003</u>	
	Police Authority Precept	3,194,880
	County Precept	25,307,575
	Parish Precept)	5,027,102
	City Call)	
		<u>33,529,557</u>
	Estimated Surplus on the Fund as at 15/1/2002	<u>(297,565)</u>
2.	Surplus Available for Distribution 2003/04	£
	Surplus on Collection Fund as at 31.3.2002	(488,623)
	Surplus 1993-2002	(138,148)
	Surplus 2002/2003	(297,565)
	Less Surplus Distributed 2002/2003	<u>477,536</u>
	Surplus available for distribution 2003/2004	£(446,800)
	Police Authority Share	(42,571)
	County Council Share	(337,240)
	City Council Share	<u>(66,989)</u>
	Total	£(446,800)

APPENDIX E1

<u>CARLISLE CITY</u>					
<u>COUNCIL</u>					
<u>DRAFT</u>					
<u>RESOLUTION</u>					
<u>COUNCIL TAX</u>					
<u>2003/04</u>					
It is recommended that the City Council make a resolution in the following terms:-					
<u>Resolved</u>					
That it be noted that at its meeting on 4th March 2003 the City Council calculated the following amounts for the year 2003/04 in accordance with the regulations made under Section 33 (5) of the Local Government Finance Act 1992:-					
a) 32246.36 being the amount calculated by the City Council in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its Council Tax Base for the year.					
b) Part of the Council's area					
Parish of:					
ARTHURET	702.99				
ASKERTON	50.23				
BEAUMONT	170.98				
BEWCASTLE	133.05				
BRAMPTON	1,509.53				
BURGH BY SANDS	440.95				
BURTHOLME	80.76				
CARLATTON & CUMREW	41.70				
CASTLE CARROCK	114.89				
CUMMERSDALE	156.89				
CUMWHITTON	128.85				
DALSTON	1,026.85				
DENTON NETHER	105.92				
DENTON UPPER	35.99				
FARLAM	210.83				
GELTSDALE	0.32				
HAYTON	793.58				
HETHERSGILL	132.29				
IRTHINGTON	298.31				
KINGMOOR	138.35				
KINGWATER	56.57				
KIRKANDREWS	158.43				
KIRKLINTON	130.40				
MIDGEHOLME	20.38				
NICHOLFOREST	137.36				

ORTON	146.14			
ROCKCLIFFE	263.36			
SCALEBY	126.34			
SOLPORT	54.86			
STANWIX RURAL	1,234.68			
STAPLETON	77.56			
ST CUTHBERT WITHOUT	868.97			
WALTON	108.57			
WATERHEAD	51.74			
WESTLINTON	122.26			
WETHERAL	2,121.59			
& for the urban area of CARLISLE	20,293.89			
	32,246.36			

being the amounts calculated by the City Council in accordance with Regulation 6 of the Regulations, as the amount of Council Tax Base for the year for dwellings in those parts of its area to which one or more special items relate.

2. That it be noted that at its meeting held on 17 February 2003, the City Council determined its Budget Requirement for 2003/2004 in accordance with the provisions of Sections 32 (a) to (e) of the Local Government Finance Act 1992 (as amended) as £14,046,986.
3. That the following amounts be now calculated by the City Council for the year 2003/2004 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended):-
 - (a) £8,757,825 being the aggregate of the sums which the City Council estimates will be payable for the year into its General Fund in respect of redistributed Non-Domestic Rates, Revenue Support Grant, increased by the amount of £66,989 being the sum which the City Council estimates will be transferred in the year from its Collection Fund to its General Fund in accordance with Section 97 (3) of the Local Government Finance Act 1988 (Council Tax surplus).
 - (b) £164.02 the amount at 2 above less the amount at 3 (a) above, all divided by the amount at 1 (a) above, calculated by the City Council in accordance with Section 33 (1) of the Act, as the basic amount of its Council Tax for the year.
 - (c) £271,299 being the aggregate amount of all special items referred to in Section 34 (1) of the Act.
 - (d) £155.61 amount being the amount at 3 (b) above less the result given by dividing the amount at 3 (c) above by the amount at 1 (a) above, calculated by the City 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 special item relates.

(e) Part of the Council's area

Parish of:

ARTHURET	206.82
ASKERTON	155.61
BEAUMONT	170.23
BEWCASTLE	180.04
BRAMPTON	193.16
BURGH BY SANDS	180.56
BURTHOLME	173.56
CARLATTON	161.37
CASTLE CARROCK	177.37
CUMMERSDALE	181.11
CUMWHITTON	171.13
DALSTON	173.14
DENTON NETHER	176.38
DENTON UPPER	183.40
FARLAM	161.54
GELTSDALE	155.61
HAYTON	169.16
HETHERSGILL	170.73
IRTHINGTON	170.70
KINGMOOR	173.68
KINGWATER	171.52
KIRKANDREWS	179.28
KIRKLINTON	167.11
MIDGEHOLME	172.78
NICHOLFOREST	170.17
ORTON	171.35
ROCKCLIFFE	164.15
SCALEBY	179.36
SOLPORT	169.28
STANWIX RURAL	181.37
STAPLETON	176.24
ST CUTHBERT WITHOUT	168.27
WALTON	183.24
WATERHEAD	164.11
WESTLINTON	165.43
WETHERAL	176.18
All other parts of the City Council's area	155.61

being the amounts given by adding to the amount at 3 (d) above, the amounts of the special item relating to dwellings in those parts of the City Council's mentioned above divided in each case by the amount at 1(b) above calculated by the City Council, in accordance with Section 34 (3) of the Act, as the basic amount of its Council Tax for the dwellings in those parts of its area to which a special item relates.

APPENDIX E3

VALUATION BANDS								
PART OF THE	VALUATION BANDS							
COUNCIL'S AREA	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
Parish of:	£	£	£	£	£	£	£	£
ARTHURET	137.88	160.86	183.84	206.82	252.78	298.74	344.70	413.64
BEAUMONT	113.49	132.40	151.32	170.23	208.06	245.89	283.72	340.46
BEWCASTLE	120.03	140.03	160.04	180.04	220.05	260.06	300.07	360.08
BRAMPTON	128.77	150.24	171.70	193.16	236.08	279.01	321.93	386.32
BURGH BY SANDS	120.37	140.44	160.50	180.56	220.68	260.81	300.93	361.12
BURTHOLME	115.71	134.99	154.28	173.56	212.13	250.70	289.27	347.12
CARLATTON & CUMREW	107.58	125.51	143.44	161.37	197.23	233.09	268.95	322.74
CASTLE CARROCK	118.25	137.95	157.66	177.37	216.79	256.20	295.62	354.74
CUMMERSDALE	120.74	140.86	160.99	181.11	221.36	261.60	301.85	362.22
CUMWHITTON	114.09	133.10	152.12	171.13	209.16	247.19	285.22	342.26
DALSTON	115.43	134.66	153.90	173.14	211.62	250.09	288.57	346.28
DENTON NETHER	117.59	137.18	156.78	176.38	215.58	254.77	293.97	352.76
DENTON UPPER	122.27	142.64	163.02	183.40	224.16	264.91	305.67	366.80
FARLAM	107.69	125.64	143.59	161.54	197.44	233.34	269.23	323.08
HAYTON	112.77	131.57	150.36	169.16	206.75	244.34	281.93	338.32
HETHERSGILL	113.82	132.79	151.76	170.73	208.67	246.61	284.55	341.46
IRTHINGTON	113.80	132.77	151.73	170.70	208.63	246.57	284.50	341.40
KINGMOOR	115.79	135.08	154.38	173.68	212.28	250.87	289.47	347.36
KINGWATER	114.35	133.40	152.46	171.52	209.64	247.75	285.87	343.04
KIRKANDREWS	119.52	139.44	159.36	179.28	219.12	258.96	298.80	358.56
KIRKLINTON	111.41	129.97	148.54	167.11	204.25	241.38	278.52	334.22
MIDGEHOLME	115.19	134.38	153.58	172.78	211.18	249.57	287.97	345.56
NICHOLFOREST	113.45	132.35	151.26	170.17	207.99	245.80	283.62	340.34
ORTON	114.23	133.27	152.31	171.35	209.43	247.51	285.58	342.70
ROCKCLIFFE	109.43	127.67	145.91	164.15	200.63	237.11	273.58	328.30
SCALEBY	119.57	139.50	159.43	179.36	219.22	259.08	298.93	358.72
SOLPORT	112.85	131.66	150.47	169.28	206.90	244.52	282.13	338.56
STANWIX RURAL	120.91	141.07	161.22	181.37	221.67	261.98	302.28	362.74
STAPLETON	117.49	137.08	156.66	176.24	215.40	254.57	293.73	352.48
ST CUTHBERT WITHOUT	112.18	130.88	149.57	168.27	205.66	243.06	280.45	336.54
WALTON	122.16	142.52	162.88	183.24	223.96	264.68	305.40	366.48
WATERHEAD	109.41	127.64	145.88	164.11	200.58	237.05	273.52	328.22
WESTLINTON	110.29	128.67	147.05	165.43	202.19	238.95	275.72	330.86
WETHERAL	117.45	137.03	156.60	176.18	215.33	254.48	293.63	352.36
All other parts of the City Council's area	103.74	121.03	138.32	155.61	190.19	224.77	259.35	311.22

being the amounts given by multiplying the amounts at 3 (d) and 3 (e) above by the number which, in the proportion set out in Section 5 (1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the City Council, in accordance with Section 36 (1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

APPENDIX E4

4) That it be noted that for the year 2003/04 Cumbria County Council and Cumbria Police Authority have stated that the following amounts in precepts issued to the City Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

PRECEPTING AUTHORITY	VALUATION BANDS							
	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
	£	£	£	£	£	£	£	£
Cumbria County Council	593.62	692.56	791.49	890.43	1,088.30	1,286.18	1,484.05	1,780.86
Cumbria Police Authority	87.14	101.66	116.19	130.71	159.76	188.80	217.85	261.42

5) That having calculated the aggregate in each case the amounts at 3 (f) and 4 above, the City Council, in accordance with Section 30 (2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2003/04 for each of the categories of dwellings shown below:-

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	818.64	955.08	1,091.52	1,227.96	1,500.84	1,773.72	2,046.60	2,455.92
BEAUMONT	794.25	926.62	1,059.00	1,191.37	1,456.12	1,720.87	1,985.62	2,382.74
BEWCASTLE	800.79	934.25	1,067.72	1,201.18	1,468.11	1,735.04	2,001.97	2,402.36
BRAMPTON	809.53	944.46	1,079.38	1,214.30	1,484.14	1,753.99	2,023.83	2,428.60
BURGH BY SANDS	801.13	934.66	1,068.18	1,201.70	1,468.74	1,735.79	2,002.83	2,403.40
BURTHOLME	796.47	929.21	1,061.96	1,194.70	1,460.19	1,725.68	1,991.17	2,389.40
CARLATTON & CUMREW	788.34	919.73	1,051.12	1,182.51	1,445.29	1,708.07	1,970.85	2,365.02
CASTLE CARROCK	799.01	932.17	1,065.34	1,198.51	1,464.85	1,731.18	1,997.52	2,397.02
CUMMERSDALE	801.50	935.08	1,068.67	1,202.25	1,469.42	1,736.58	2,003.75	2,404.50
CUMWHITTON	794.85	927.32	1,059.80	1,192.27	1,457.22	1,722.17	1,987.12	2,384.54
DALSTON	796.19	928.88	1,061.58	1,194.28	1,459.68	1,725.07	1,990.47	2,388.56
DENTON NETHER	798.35	931.40	1,064.46	1,197.52	1,463.64	1,729.75	1,995.87	2,395.04
DENTON UPPER	803.03	936.86	1,070.70	1,204.54	1,472.22	1,739.89	2,007.57	2,409.08
FARLAM	788.45	919.86	1,051.27	1,182.68	1,445.50	1,708.32	1,971.13	2,365.36
HAYTON	793.53	925.79	1,058.04	1,190.30	1,454.81	1,719.32	1,983.83	2,380.60
HETHERSGILL	794.58	927.01	1,059.44	1,191.87	1,456.73	1,721.59	1,986.45	2,383.74
IRTHINGTON	794.56	926.99	1,059.41	1,191.84	1,456.69	1,721.55	1,986.40	2,383.68
KINGMOOR	796.55	929.30	1,062.06	1,194.82	1,460.34	1,725.85	1,991.37	2,389.64
KINGWATER	795.11	927.62	1,060.14	1,192.66	1,457.70	1,722.73	1,987.77	2,385.32

KIRKANDREWS	800.28	933.66	1,067.04	1,200.42	1,467.18	1,733.94	2,000.70	2,400.84
KIRKLINTON	792.17	924.19	1,056.22	1,188.25	1,452.31	1,716.36	1,980.42	2,376.50
MIDGEHOLME	795.95	928.60	1,061.26	1,193.92	1,459.24	1,724.55	1,989.87	2,387.84
NICHOLFOREST	794.21	926.57	1,058.94	1,191.31	1,456.05	1,720.78	1,985.52	2,382.62
ORTON	794.99	927.49	1,059.99	1,192.49	1,457.49	1,722.49	1,987.48	2,384.98
ROCKCLIFFE	790.19	921.89	1,053.59	1,185.29	1,448.69	1,712.09	1,975.48	2,370.58
SCALEBY	800.33	933.72	1,067.11	1,200.50	1,467.28	1,734.06	2,000.83	2,401.00
SOLPORT	793.61	925.88	1,058.15	1,190.42	1,454.96	1,719.50	1,984.03	2,380.84
STANWIX RURAL	801.67	935.29	1,068.90	1,202.51	1,469.73	1,736.96	2,004.18	2,405.02
STAPLETON	798.25	931.30	1,064.34	1,197.38	1,463.46	1,729.55	1,995.63	2,394.76
ST CUTHBERT WITHOUT	792.94	925.10	1,057.25	1,189.41	1,453.72	1,718.04	1,982.35	2,378.82
WALTON	802.92	936.74	1,070.56	1,204.38	1,472.02	1,739.66	2,007.30	2,408.76
WATERHEAD	790.17	921.86	1,053.56	1,185.25	1,448.64	1,712.03	1,975.42	2,370.50
WESTLINTON	791.05	922.89	1,054.73	1,186.57	1,450.25	1,713.93	1,977.62	2,373.14
WETHERAL	798.21	931.25	1,064.28	1,197.32	1,463.39	1,729.46	1,995.53	2,394.64
All other parts of the City Council's area	784.50	915.25	1,046.00	1,176.75	1,438.25	1,699.75	1,961.25	2,353.50