

CARLISLE CITY COUNCIL

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

Date of Meeting:- 1 March 2011

Agenda Item No:-

Public	Operational	Delegated Yes
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Accompanying Comments and Statements	Required	Included
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Title:- COUNCIL TAX 2011/12

Report of:- Assistant Director (Resources)

Report reference:- RD80/10

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 2011/12 in respect of City Council Services at £206.05 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 2011/12, inclusive of Cumbria County Council and Cumbria Police Authority Precept, applicable to each category of dwelling in each part of the City Council's area – **Appendix C**
- e) Details how the Council Tax surplus was calculated **Appendix D**
- f) Recommends the terms in which the matters should be resolved – **Appendix E**

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

CITY OF CARLISLE

To: The Mayor and Members of the City Council
1 March 2011

RD80/10

COUNCIL TAX 2011/12

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 2011/12.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was delegated to the Assistant Director (Resources) at the meeting of the City Council of 13 January 2004 and calculated as at 5 January 2011.
- 1.3 Stage 2 required the City Council to calculate its Budget Requirement for 2011/12 and this was initially undertaken at its meeting on 1 February 2011.
- 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 17 February 2011.
- 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 16 February 2011.
- 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.
- 1.8 It should be noted that the City Council, County Council and Police Authority have held their Council Tax rates at 2010/11 levels, i.e. no increase in Council Tax in 2011/12.

2. RELEVANT CALCULATIONS

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

3. COUNCIL TAX BASE

The Council Tax Base is a measure of the City Council's taxable resources and is expressed in terms of the equivalent number of 2 person Band D properties. This was calculated by the City Council to be 34,686.01 for the whole of the area. The amount calculated for each parish is set out in **Appendix 'B'**.

4. BUDGET REQUIREMENT

The City Council's Budget Requirement for 2011/12 has been determined as £14,362,191 (£13,924,411 net plus Parish Precepts of £437,780). This figure includes special items (parish precepts) totalling £437,780 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 'B'**.

5. GRANT INCOME

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2011/12. These have been notified as:-

	£
Redistributed NNDR	5,368,549
Revenue Support Grant	1,659,434
Total	7,027,983

- 5.2 Under Council Tax transactions relating to any surplus or deficit arising from the previous year's Council Tax are to be aggregated and incorporated in the amount of Council Tax set by the billing authority. This is to be achieved by increasing the amount of grant income by the amount of any anticipated surplus on the Collection Fund at 31 March 2011. If a deficiency is anticipated, or the transactions to be accounted for in 2011/12 gave rise to a reduction in liability, then the aggregate of grant income is to be reduced.

5.2.1 **Appendix 'D'** summarises the anticipated position on the collection of Council Tax. In accordance with the authority delegated to me by the Council, I have determined the overall surplus on Council Tax for 2010/11 to be £145,760. The County Council's share of this surplus has been certified as £108,427, the Police Authority's Share certified as £18,100, leaving a balance of £19,233 to be applied in reducing the City Council's Council Tax in 2011/12.

5.3 On this basis, total estimated grant income should be calculated as £7,047,216 and which incorporates the anticipated surplus of £19,233 on the Collection Fund.

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 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	14,362,191
Less Grant Income (Incl. Freeze Grant)	7,215,096
Net Requirement from Collection Fund	7,147,095
Divided by Tax Base	34,686.01
Basic Tax	206.05

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	7,147,095
Less Special Items	437,780
Net requirement excluding Special Items	6,709,315
Divided by Tax Base	34,686.01
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 **appendix 'B'**.

7. COUNCIL TAX APPLICABLE TO EACH PROPERTY BAND

- 7.1 Having calculated the “headline” Tax for each part of the area, it is now necessary to set the level of Tax for each of the eight property bands in each part of the area.
- 7.2 This is done by setting the Tax in proportion to that set for Band D, in the proportions set out in the legislation:-

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

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

8. CUMBRIA COUNTY COUNCIL PRECEPT

The County Council has issued a precept upon the City Council in the sum of £40,288,000 and set its basic Council Tax as £1,161.50 to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

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

9. CUMBRIA POLICE AUTHORITY PRECEPT

The Police Authority has issued a precept upon the City Council in the sum of £6,725,270 and set its basic Council Tax as £193.89 to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

A	B	C	D	E	F	G	H
£129.26	£150.80	£172.35	£193.89	£236.98	£280.06	£323.15	£387.78

10. TOTAL AMOUNT OF COUNCIL TAX 2011/12

- 10.1 The amount of Council Tax to be levied in 2011/12 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. i.e.

Band D Council Tax Levels			
	£	% Increase	% of Council Tax
City	193.43	0.0	12.5%
County	1,161.50	0.0	75.0%
Police	193.89	0.0	12.5%
Total	1,548.82		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. STAFFING/RESOURCES COMMENTS

Not Applicable

13. FINANCE COMMENTS

Not Applicable

14. LEGAL COMMENTS

Not Applicable

15. CORPORATE COMMENTS

Not Applicable

16. RISK MANAGEMENT ASSESSMENT

Not Applicable

17. EQUALITY ISSUES

Not Applicable

18. ENVIRONMENTAL IMPLICATIONS

Not Applicable

19. CRIME AND DISORDER IMPLICATIONS

Not Applicable

20. RECOMMENDATIONS

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

21. REASONS FOR RECOMMENDATIONS

- 21.1 To set Council Tax for 2011/12.

IMPACT ASSESSMENTS

Does the change have an impact on the following?

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

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

This report summarises the Council Tax position for 2011/12.

PETER MASON
Assistant Director (Resources)

Contact: Steven Tickner

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APPENDIX A

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

PARISH/AREA	SPECIAL ITEMS (Parish Precepts) £	TAX BASE	BASIC AMOUNT OF COUNCIL TAX £
ARTHURET	46,605.00	769.61	60.56
ASKERTON	0.00	53.13	0.00
BEAUMONT	4,578.00	185.83	24.64
BEWCASTLE	3,500.00	140.33	24.94
BRAMPTON	88,878.00	1,619.01	54.90
BURGH BY SANDS	12,800.00	461.79	27.72
BURTHOLME	1,735.00	85.66	20.25
CARALTTON & CUMREW	1,600.00	52.80	30.30
CASTLE CARROCK	4,192.00	132.65	31.60
CUMMERSDALE	6,000.00	159.16	37.70
CUMWHITTON	3,400.00	130.54	26.05
DALSTON	41,735.00	1,050.04	39.75
DENTON NETHER	3,042.00	110.91	27.43
DENTON UPPER	1,053.00	34.05	30.93
FARLAM	3,281.00	222.30	14.76
HAYTON	13,720.00	855.97	16.03
HETHERSGILL	6,500.00	136.70	47.55
IRTHINGTON	5,356.00	327.90	16.33
KINGMOOR	7,278.00	237.72	30.62
KINGWATER	1,000.00	61.68	16.21
KIRKANDREWS	7,062.00	164.24	43.00
KIRKLINTON	1,850.00	135.28	13.68
MIDGEHOLME	0.00	24.09	0.00
NICHOLFOREST	4,000.00	141.74	28.22
ORTON	3,750.00	171.84	21.82
ROCKLIFFE	2,800.00	299.58	9.35
SCALEBY	5,000.00	131.73	37.96
SOLPORT & STAPLETON	2,800.00	142.19	19.69
STANWIX RURAL	40,540.00	1,239.54	32.71
ST CUTHBERTS WITHOUT	21,000.00	1,350.09	15.55
WALTON	4,725.00	106.87	44.21
WATERHEAD	1,000.00	51.94	19.25
WESTLINTON	2,000.00	138.74	14.42
WETHERAL	85,000.00	2,254.84	37.70

APPENDIX B

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

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	169.32	197.55	225.77	253.99	310.43	366.88	423.31	507.98
BEAUMONT	145.38	169.61	193.84	218.07	266.53	314.99	363.45	436.14
BEWCASTLE	145.58	169.85	194.11	218.37	266.89	315.42	363.95	436.74
BRAMPTON	165.55	193.15	220.74	248.33	303.51	358.70	413.88	496.66
BURGH BY SANDS	147.43	172.01	196.58	221.15	270.29	319.44	368.58	442.30
BURTHOLME	142.45	166.20	189.94	213.68	261.16	308.65	356.13	427.36
CARLATTON & CUMREW	149.15	174.02	198.87	223.73	273.44	323.17	372.88	447.46
CASTLE CARROCK	150.02	175.03	200.03	225.03	275.03	325.04	375.05	450.06
CUMMERSDALE	154.08	179.77	205.45	231.13	282.49	333.86	385.21	462.26
CUMWHITTON	146.32	170.71	195.10	219.48	268.25	317.03	365.80	438.96
DALSTON	155.45	181.37	207.27	233.18	284.99	336.82	388.63	466.36
DENTON NETHER	147.24	171.78	196.32	220.86	269.94	319.02	368.10	441.72
DENTON UPPER	149.57	174.51	199.43	224.36	274.21	324.08	373.93	448.72
FARLAM	138.79	161.93	185.06	208.19	254.45	300.72	346.98	416.38
HAYTON	139.64	162.92	186.19	209.46	256.00	302.55	349.10	418.92
HETHERSGILL	160.65	187.43	214.21	240.98	294.53	348.08	401.63	481.96
IRTHINGTON	139.84	163.15	186.46	209.76	256.37	302.99	349.60	419.52
KINGMOOR	149.36	174.27	199.16	224.05	273.83	323.63	373.41	448.10
KINGWATER	139.76	163.06	186.35	209.64	256.22	302.81	349.40	419.28
KIRKANDREWS	157.62	183.89	210.16	236.43	288.97	341.51	394.05	472.86
KIRKLINTON	138.07	161.09	184.10	207.11	253.13	299.16	345.18	414.22
MIDGEHOLME	128.95	150.45	171.94	193.43	236.41	279.40	322.38	386.86
NICHOLFOREST	147.76	172.40	197.02	221.65	270.90	320.16	369.41	443.30
ORTON	143.50	167.42	191.34	215.25	263.08	310.92	358.75	430.50
ROCKCLIFFE	135.18	157.72	180.25	202.78	247.84	292.91	337.96	405.56
SCALEBY	154.26	179.97	205.68	231.39	282.81	334.23	385.65	462.78
SOLPORT & STAPLETON	142.08	165.76	189.44	213.12	260.48	307.84	355.20	426.24
STANWIX RURAL	150.76	175.89	201.02	226.14	276.39	326.65	376.90	452.28
ST CUTHBERT WITHOUT	139.32	162.54	185.76	208.98	255.42	301.86	348.30	417.96
WALTON	158.42	184.84	211.24	237.64	290.44	343.26	396.06	475.28
WATERHEAD	141.78	165.42	189.05	212.68	259.94	307.21	354.46	425.36
WESTLINTON	138.56	161.67	184.76	207.85	254.03	300.23	346.41	415.70
WETHERAL	154.08	179.77	205.45	231.13	282.49	333.86	385.21	462.26
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 2010/11 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF THE CITY COUNCIL'S AREA

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	1,072.91	1,251.74	1,430.56	1,609.38	1,967.02	2,324.66	2,682.29	3,218.76
BEAUMONT	1,048.97	1,223.80	1,398.63	1,573.46	1,923.12	2,272.77	2,622.43	3,146.92
BEWCASTLE	1,049.17	1,224.04	1,398.90	1,573.76	1,923.48	2,273.20	2,622.93	3,147.52
BRAMPTON	1,069.14	1,247.34	1,425.53	1,603.72	1,960.10	2,316.48	2,672.86	3,207.44
BURGH BY SANDS	1,051.02	1,226.20	1,401.37	1,576.54	1,926.88	2,277.22	2,627.56	3,153.08
BURTHOLME	1,046.04	1,220.39	1,394.73	1,569.07	1,917.75	2,266.43	2,615.11	3,138.14
CARLATTON & CUMREW	1,052.74	1,228.21	1,403.66	1,579.12	1,930.03	2,280.95	2,631.86	3,158.24
CASTLE CARROCK	1,053.61	1,229.22	1,404.82	1,580.42	1,931.62	2,282.82	2,634.03	3,160.84
CUMMERSDALE	1,057.67	1,233.96	1,410.24	1,586.52	1,939.08	2,291.64	2,644.19	3,173.04
CUMWHITTON	1,049.91	1,224.90	1,399.89	1,574.87	1,924.84	2,274.81	2,624.78	3,149.74
DALSTON	1,059.04	1,235.56	1,412.06	1,588.57	1,941.58	2,294.60	2,647.61	3,177.14
DENTON NETHER	1,050.83	1,225.97	1,401.11	1,576.25	1,926.53	2,276.80	2,627.08	3,152.50
DENTON UPPER	1,053.16	1,228.70	1,404.22	1,579.75	1,930.80	2,281.86	2,632.91	3,159.50
FARLAM	1,042.38	1,216.12	1,389.85	1,563.58	1,911.04	2,258.50	2,605.96	3,127.16
HAYTON	1,043.23	1,217.11	1,390.98	1,564.85	1,912.59	2,260.33	2,608.08	3,129.70
HETHERSGILL	1,064.24	1,241.62	1,419.00	1,596.37	1,951.12	2,305.86	2,660.61	3,192.74
IRTHINGTON	1,043.43	1,217.34	1,391.25	1,565.15	1,912.96	2,260.77	2,608.58	3,130.30
KINGMOOR	1,052.95	1,228.46	1,403.95	1,579.44	1,930.42	2,281.41	2,632.39	3,158.88
KINGWATER	1,043.35	1,217.25	1,391.14	1,565.03	1,912.81	2,260.59	2,608.38	3,130.06
KIRKANDREWS	1,061.21	1,238.08	1,414.95	1,591.82	1,945.56	2,299.29	2,653.03	3,183.64
KIRKLINTON	1,041.66	1,215.28	1,388.89	1,562.50	1,909.72	2,256.94	2,604.16	3,125.00
MIDGEHOLME	1,032.54	1,204.64	1,376.73	1,548.82	1,893.00	2,237.18	2,581.36	3,097.64
NICHOLFOREST	1,051.35	1,226.59	1,401.81	1,577.04	1,927.49	2,277.94	2,628.39	3,154.08
ORTON	1,047.09	1,221.61	1,396.13	1,570.64	1,919.67	2,268.70	2,617.73	3,141.28
ROCKCLIFFE	1,038.77	1,211.91	1,385.04	1,558.17	1,904.43	2,250.69	2,596.94	3,116.34
SCALEBY	1,057.85	1,234.16	1,410.47	1,586.78	1,939.40	2,292.01	2,644.63	3,173.56
SOLPORT & STAPLETON	1,045.67	1,219.95	1,394.23	1,568.51	1,917.07	2,265.62	2,614.18	3,137.02
STANWIX RURAL	1,054.35	1,230.08	1,405.81	1,581.53	1,932.98	2,284.43	2,635.88	3,163.06
ST CUTHBERT WITHOUT	1,042.91	1,216.73	1,390.55	1,564.37	1,912.01	2,259.64	2,607.28	3,128.74
WALTON	1,062.01	1,239.03	1,416.03	1,593.03	1,947.03	2,301.04	2,655.04	3,186.06
WATERHEAD	1,045.37	1,219.61	1,393.84	1,568.07	1,916.53	2,264.99	2,613.44	3,136.14
WESTLINTON	1,042.15	1,215.86	1,389.55	1,563.24	1,910.62	2,258.01	2,605.39	3,126.48
WETHERAL	1,057.67	1,233.96	1,410.24	1,586.52	1,939.08	2,291.64	2,644.19	3,173.04
All other parts of the	1,032.54	1,204.64	1,376.73	1,548.82	1,893.00	2,237.18	2,581.36	3,097.64
City Council's area								

APPENDIX D

1. 2010/11 Council Tax Surplus to be Distributed in 2011/12

	£	£
Income into Fund 2010/11		
Council Tax Payments (inc MOD)	45,932,258	
Plus Arrears to be Collected	793,010	
2011/12 Onwards		
Net Transfers from Council Fund		
Rebates Including Second Adult	7,165,587	
Total Estimated Income 2010/11	53,890,855	
Expenditure from Fund 2010/11		
Police Authority Precept	6,690,890	
County Precept	40,081,816	
City Including Parish Precepts	7,109,726	
	53,882,432	
Estimated Surplus on Fund as at 15/01/11	8,423	

2. Surplus to be Returned 2011/12

Surplus on Collection Fund 31/03/10	(39,313)
Surplus 1993-2009	(118,041)
Surplus 2009/10 (See Above)	(8,423)
Less Surplus Distributed to 2009/10	20,017
Surplus to be Returned 2011/12	(145,760)
Police Authority Share	18,100
County Council Share	108,427
City Council Share	19,233
	<u>145,760</u>

APPENDIX E

That it be noted that at its meeting on 1 March 2011 the City Council calculated the following amounts for the year 2011/12 in accordance with the regulations made under Section 33 (5) of the Local Government Finance Act 1992:-

a) 34,686.01 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	769.61
ASKERTON	53.13
BEAUMONT	185.83
BEWCASTLE	140.33
BRAMPTON	1,619.01
BURGH BY SANDS	461.79
BURTHOLME	85.66
CARLATTON & CUMREW	52.80
CASTLE CARROCK	132.65
CUMMERSDALE	159.16
CUMWHITTON	130.54
DALSTON	1,050.04
DENTON NETHER	110.91
DENTON UPPER	34.05
FARLAM	222.30
HAYTON	855.97
HETHERSGILL	136.70
IRTHINGTON	327.90
KINGMOOR	237.72
KINGWATER	61.68
KIRKANDREWS	164.24
KIRKLINTON	135.28
MIDGEHOLME	24.09
NICHOLFOREST	141.74
ORTON	171.84
ROCKCLIFFE	299.58
SCALEBY	131.73
SOLPORT & STAPLETON	142.19
STANWIX RURAL	1,239.54
ST CUTHBERT WITHOUT	1,350.09
WALTON	106.87

WATERHEAD	51.94
WESTLINTON	138.74
WETHERAL	2,254.84
& for the urban area of CARLISLE	21,505.52
	34,686.01

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 meetings held on 1 February 2011, the City Council determined its Budget Requirement for 2010/11 in accordance with the provisions of Sections 32 (a) to (e) of the Local Government Finance Act 1992 (as amended) as £14,362,191.
3. That the following amounts be now calculated by the City Council for the year 2010/11 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 (as amended):-
 - (a) £7,047,216 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 and area based grant, reduced by the amount of £19,233 being the sum which the City Council estimates will be transferred in the year from its Collection Fund from its General Fund in accordance with Section 97 (3) of the Local Government Finance Act 1988 (Council Tax surplus).
 - (b) £206.05 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) £437,780 being the aggregate amount of all special items referred to in Section 34 (1) of the Act.
 - (d) £193.43 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	253.99
BEAUMONT	218.07
BEWCASTLE	218.37
BRAMPTON	248.33
BURGH BY SANDS	221.15
BURTHOLME	213.68
CARLATTON & CUMREW	223.73
CASTLE CARROCK	225.03
CUMMERSDALE	231.13
CUMWHITTON	219.48
DALSTON	233.18
DENTON NETHER	220.86
DENTON UPPER	224.36
FARLAM	208.19
HAYTON	209.46
HETHERSGILL	240.98
IRTHINGTON	209.76
KINGMOOR	224.05
KINGWATER	209.64
KIRKANDREWS	236.43
KIRKLINTON	207.11
MIDGEHOLME	193.43
NICHOLFOREST	221.65
ORTON	215.25
ROCKCLIFFE	202.78
SCALEBY	231.39
SOLPORT & STAPLETON	213.12
STANWIX RURAL	226.14
ST CUTHBERT WITHOUT	208.98
WALTON	237.64
WATERHEAD	212.68
WESTLINTON	207.85
WETHERAL	231.13
All other parts of the City Council's area	193.43

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.

VALUATION BANDS

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	169.32	197.55	225.77	253.99	310.43	366.88	423.31	507.98
BEAUMONT	145.38	169.61	193.84	218.07	266.53	314.99	363.45	436.14
BEWCASTLE	145.58	169.85	194.11	218.37	266.89	315.42	363.95	436.74
BRAMPTON	165.55	193.15	220.74	248.33	303.51	358.70	413.88	496.66
BURGH BY SANDS	147.43	172.01	196.58	221.15	270.29	319.44	368.58	442.30
BURTHOLME	142.45	166.20	189.94	213.68	261.16	308.65	356.13	427.36
CARLATTON & CUMREW	149.15	174.02	198.87	223.73	273.44	323.17	372.88	447.46
CASTLE CARROCK	150.02	175.03	200.03	225.03	275.03	325.04	375.05	450.06
CUMMERSDALE	154.08	179.77	205.45	231.13	282.49	333.86	385.21	462.26
CUMWHITTON	146.32	170.71	195.10	219.48	268.25	317.03	365.80	438.96
DALSTON	155.45	181.37	207.27	233.18	284.99	336.82	388.63	466.36
DENTON NETHER	147.24	171.78	196.32	220.86	269.94	319.02	368.10	441.72
DENTON UPPER	149.57	174.51	199.43	224.36	274.21	324.08	373.93	448.72
FARLAM	138.79	161.93	185.06	208.19	254.45	300.72	346.98	416.38
HAYTON	139.64	162.92	186.19	209.46	256.00	302.55	349.10	418.92
HETHERSGILL	160.65	187.43	214.21	240.98	294.53	348.08	401.63	481.96
IRTHINGTON	139.84	163.15	186.46	209.76	256.37	302.99	349.60	419.52
KINGMOOR	149.36	174.27	199.16	224.05	273.83	323.63	373.41	448.10
KINGWATER	139.76	163.06	186.35	209.64	256.22	302.81	349.40	419.28
KIRKANDREWS	157.62	183.89	210.16	236.43	288.97	341.51	394.05	472.86
KIRKLINTON	138.07	161.09	184.10	207.11	253.13	299.16	345.18	414.22
MIDGEHOLME	128.95	150.45	171.94	193.43	236.41	279.40	322.38	386.86
NICHOLFOREST	147.76	172.40	197.02	221.65	270.90	320.16	369.41	443.30
ORTON	143.50	167.42	191.34	215.25	263.08	310.92	358.75	430.50
ROCKCLIFFE	135.18	157.72	180.25	202.78	247.84	292.91	337.96	405.56
SCALEBY	154.26	179.97	205.68	231.39	282.81	334.23	385.65	462.78
SOLPORT & STAPLETON	142.08	165.76	189.44	213.12	260.48	307.84	355.20	426.24
STANWIX RURAL	150.76	175.89	201.02	226.14	276.39	326.65	376.90	452.28
ST CUTHBERT WITHOUT	139.32	162.54	185.76	208.98	255.42	301.86	348.30	417.96
WALTON	158.42	184.84	211.24	237.64	290.44	343.26	396.06	475.28
WATERHEAD	141.78	165.42	189.05	212.68	259.94	307.21	354.46	425.36
WESTLINTON	138.56	161.67	184.76	207.85	254.03	300.23	346.41	415.70
WETHERAL	154.08	179.77	205.45	231.13	282.49	333.86	385.21	462.26
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

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.

4) That it be noted that for the year 2011/12 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:-

	VALUATION BANDS							
Precepting Authority	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Cumbria County Council	774.33	903.39	1,032.44	1,161.50	1,419.61	1,677.72	1,935.83	2,323.00
Cumbria Police Authority	129.26	150.80	172.35	193.89	236.98	280.06	323.15	387.78

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 2011/12 for each of the categories of dwellings shown below:-

PARISH/AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
ARTHURET	1,072.91	1,251.74	1,430.56	1,609.38	1,967.02	2,324.66	2,682.29	3,218.76
BEAUMONT	1,048.97	1,223.80	1,398.63	1,573.46	1,923.12	2,272.77	2,622.43	3,146.92
BEWCASTLE	1,049.17	1,224.04	1,398.90	1,573.76	1,923.48	2,273.20	2,622.93	3,147.52
BRAMPTON	1,069.14	1,247.34	1,425.53	1,603.72	1,960.10	2,316.48	2,672.86	3,207.44
BURGH BY SANDS	1,051.02	1,226.20	1,401.37	1,576.54	1,926.88	2,277.22	2,627.56	3,153.08
BURTHOLME	1,046.04	1,220.39	1,394.73	1,569.07	1,917.75	2,266.43	2,615.11	3,138.14
CARLATTON & CUMREW	1,052.74	1,228.21	1,403.66	1,579.12	1,930.03	2,280.95	2,631.86	3,158.24
CASTLE CARROCK	1,053.61	1,229.22	1,404.82	1,580.42	1,931.62	2,282.82	2,634.03	3,160.84
CUMMERSDALE	1,057.67	1,233.96	1,410.24	1,586.52	1,939.08	2,291.64	2,644.19	3,173.04
CUMWHITTON	1,049.91	1,224.90	1,399.89	1,574.87	1,924.84	2,274.81	2,624.78	3,149.74
DALSTON	1,059.04	1,235.56	1,412.06	1,588.57	1,941.58	2,294.60	2,647.61	3,177.14
DENTON NETHER	1,050.83	1,225.97	1,401.11	1,576.25	1,926.53	2,276.80	2,627.08	3,152.50
DENTON UPPER	1,053.16	1,228.70	1,404.22	1,579.75	1,930.80	2,281.86	2,632.91	3,159.50
FARLAM	1,042.38	1,216.12	1,389.85	1,563.58	1,911.04	2,258.50	2,605.96	3,127.16
HAYTON	1,043.23	1,217.11	1,390.98	1,564.85	1,912.59	2,260.33	2,608.08	3,129.70
HETHERSGILL	1,064.24	1,241.62	1,419.00	1,596.37	1,951.12	2,305.86	2,660.61	3,192.74
IRTHINGTON	1,043.43	1,217.34	1,391.25	1,565.15	1,912.96	2,260.77	2,608.58	3,130.30
KINGMOOR	1,052.95	1,228.46	1,403.95	1,579.44	1,930.42	2,281.41	2,632.39	3,158.88
KINGWATER	1,043.35	1,217.25	1,391.14	1,565.03	1,912.81	2,260.59	2,608.38	3,130.06
KIRKANDREWS	1,061.21	1,238.08	1,414.95	1,591.82	1,945.56	2,299.29	2,653.03	3,183.64
KIRKLINTON	1,041.66	1,215.28	1,388.89	1,562.50	1,909.72	2,256.94	2,604.16	3,125.00
MIDGEHOLME	1,032.54	1,204.64	1,376.73	1,548.82	1,893.00	2,237.18	2,581.36	3,097.64
NICHOLFOREST	1,051.35	1,226.59	1,401.81	1,577.04	1,927.49	2,277.94	2,628.39	3,154.08
ORTON	1,047.09	1,221.61	1,396.13	1,570.64	1,919.67	2,268.70	2,617.73	3,141.28
ROCKCLIFFE	1,038.77	1,211.91	1,385.04	1,558.17	1,904.43	2,250.69	2,596.94	3,116.34
SCALEBY	1,057.85	1,234.16	1,410.47	1,586.78	1,939.40	2,292.01	2,644.63	3,173.56
SOLPORT & STAPLETON	1,045.67	1,219.95	1,394.23	1,568.51	1,917.07	2,265.62	2,614.18	3,137.02
STANWIX RURAL	1,054.35	1,230.08	1,405.81	1,581.53	1,932.98	2,284.43	2,635.88	3,163.06
ST CUTHBERT WITHOUT	1,042.91	1,216.73	1,390.55	1,564.37	1,912.01	2,259.64	2,607.28	3,128.74
WALTON	1,062.01	1,239.03	1,416.03	1,593.03	1,947.03	2,301.04	2,655.04	3,186.06
WATERHEAD	1,045.37	1,219.61	1,393.84	1,568.07	1,916.53	2,264.99	2,613.44	3,136.14
WESTLINTON	1,042.15	1,215.86	1,389.55	1,563.24	1,910.62	2,258.01	2,605.39	3,126.48
WETHERAL	1,057.67	1,233.96	1,410.24	1,586.52	1,939.08	2,291.64	2,644.19	3,173.04
All other parts of the City Council's area	1,032.54	1,204.64	1,376.73	1,548.82	1,893.00	2,237.18	2,581.36	3,097.64