

# B

## **COUNCIL MEETING - 26 FEBRUARY 2001**

### **THE 2001/02 COUNCIL TAX**

#### **1. INTRODUCTION**

- 1.1 Members are invited to set the Council Tax for 2001/02.
- 1.2 The level of tax is determined by the spending needs of this Council, Hampshire County Council, Hampshire Police Authority and the Town and Parish Councils. Although the District Council has no control over the expenditure of the other councils, it has to ensure the tax is set at the right level to meet the combined budgets. The District Council's own budget is outlined in Section 3 below.
- 1.3 Members will have considered earlier in this agenda the minutes of Policy and Resources Committee for 21 February 2001. Any changes made at that stage to the recommended General Fund revenue budget for 2001/02 would change the Council Tax figures shown in this report.
- 1.4 The Council Tax figures are also based on the approved budgets for Hampshire Police Authority and the draft budget for Hampshire County Council. Any changes made at the Hampshire County Council meeting on 22 February will amend the total Council Tax reported here.
- 1.5 The recommended Council Tax for every District Council area is shown in paragraph 7.4 of this report.
- 1.6 The wording and the layout used in the recommendations at Section 7 of this report are as required by law.
- # 1.7 Appendix 1 attached to this report supplements the prescribed layout of the recommendations by showing how the figures used in paragraph 7.2 have been arrived at. A glossary is attached as Appendix 2.
- #
- 1.8 There are no environmental implications to this report.

#### **2. THE 2001/02 COUNCIL TAX BILL**

- 2.1 This report recommends a Council Tax level of £888.79 for 2001/02. This is an average figure based on a band 'D' property.
- # 2.2 Each dwelling falls into one of eight valuation bands (A to H) for tax purposes. More details are given in Appendix 3.

- 2.3 The tax level is based upon the 2001/02 budgets of all precepting authorities in this area. The District, County Council and Police Authority elements of the total tax bill are the same throughout the area but the Town/Parish Councils each determine their own tax levels. There are 8 bands of Council Tax for each of the 37 Town/Parish areas, giving 296 separate tax figures.
- 2.4 If the recommendations in this report are accepted there will be a range of Band D Council Tax levies as follows: -

	LOWEST (BURLEY) £	AVERAGE £	HIGHEST (MARCHWOOD) £
New Forest District Council	110.24	110.24	110.24
Hampshire County Council	680.58	680.58	680.58
Hampshire Police Authority	59.04	59.04	59.04
Parish/Town Councils	4.67	38.93	82.22
	<u>854.53</u>	<u>888.79</u>	<u>932.08</u>

- 2.5 The proposed 2001/02 Council Tax for all areas is shown in para. 7.4 of this report.
- 2.6 There is a discount of 25% where only one adult lives in a dwelling, reductions for disabled persons whose homes have certain facilities, and a benefit scheme for persons with low incomes.
- 2.7 Council Tax bills are normally payable by ten monthly instalments from 1 April to 1 January inclusive. The date of the first instalment **only** may have to be delayed slightly to ensure that there is a statutory period of 14 days between the date the bills are issued and the date the first payment becomes due.

### 3. NEW FOREST DISTRICT COUNCIL

- 3.1 Policy and Resources Committee recommended on 21 February 2001 a General Fund revenue budget for 2001/02 of £17.368 million. This is equivalent to a District Council Tax of £110.24 for a Band D property.
- 3.2 The 2001/02 draft budget reflects inflation needed to maintain services, and provision for new expenditure, offset by reductions in expenditure of £1.420 million identified during the expenditure plans review. The budget also provides for £0.250 million of revenue financing for capital expenditure.
- 3.3 The recommended 2001/02 budget is 8.6% higher than the 2000/01 budget.

#### **4. HAMPSHIRE COUNTY COUNCIL**

- 4.1 The total County Council budget for 2001/02 is £871.322 million. After deducting Government support and collection fund adjustments of £552.731 million, the County needs to raise £318.591 million through Council Tax.
- 4.2 The County Council issues a “precept” upon each District Council. This is a notification of how much of its budget is to be raised by each District’s Council Tax. The precept is in proportion to each area’s tax base i.e. the value for Council Tax purposes of the dwellings in the area. The New Forest District Council tax base is the largest in the Hampshire County Council area, accounting for 14.5743 % of the total.
- 4.3 The County Council precept upon this Council is £46.432 million (i.e. 14.5743 % of £318.591 million) and this equates to a band D Council Tax for 2001/02 of £680.58.

#### **5. HAMPSHIRE POLICE AUTHORITY**

- 5.1 The Police Authority budget for 2001/02 is £216.224 million. After allowing for Police Grant, Revenue Support Grant, Business Rates and a contribution to the Council Tax Benefit Subsidy Limitation Scheme, the Police Authority needs to raise £37.499 million through Council Tax.
- 5.2 As with the County Council, the Police Authority issues a precept upon each District Council in proportion to the Districts’ tax bases. New Forest’s tax base represents 10.7416 % of the Police Authority’s total tax base which covers the Isle of Wight as well as Hampshire.
- 5.3 The Police Authority’s precept upon this Council is £4.028 million (i.e.10.7416 % of £37.499 million) which equates to a band D Council Tax for 2001/02 of £59.04.

#### **6. TOWN AND PARISH COUNCILS**

- # 6.1 The Town and Parish Councils precept upon the District Council for the amounts to be raised by Council Tax in their areas. A list of the 2001/02 precepts is attached as Appendix 4.
- 6.2 The total precepts of £2,656,237 represent an increase of 7.65% over the equivalent 2000/01 figure.

#### **7. RECOMMENDATIONS**

- 7.1 It is recommended:

That it be noted that at its meeting on 8 January 2001 the Council calculated the following amounts for the year 2001/02 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992: -

- (a) 68,224.7 being the amount calculated by the 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) **LOCAL COUNCIL AREA**

ASHURST & COLBURY	906.30
BEAULIEU	472.40
BOLDRE	990.10
BRAMSHAW	329.50
BRANSGORE	1,826.30
BREAMORE	171.40
BROCKENHURST	1,721.60
BURLEY	749.60
COPYTHORNE	1,192.20
DAMERHAM	233.20
DENNY LODGE	148.70
EAST BOLDRE	378.70
ELLINGHAM HARBRIDGE & IBSLEY	578.20
EXBURY & LEPE	96.70
FAWLEY	4,723.60
FORDINGBRIDGE	2,149.50
GODSHILL	206.60
HALE	263.30
HORDLE	2,313.00
HYDE	482.30
HYTHE & DIBDEN	7,329.30
LYMINGTON & PENNINGTON	6,548.30
LYNDHURST	1,343.30
MARCHWOOD	1,861.70
MARTIN	185.60
MILFORD-ON-SEA	2,528.70
MINSTEAD	348.80
NETLEY MARSH	805.80
NEW MILTON	10,228.30
RINGWOOD	5,167.00
ROCKBOURNE	160.50
SANDLEHEATH	261.40
SOPLEY	294.60
SWAY	1,587.30
TOTTON & ELING	9,291.50
WHITSBURY	101.20
WOODGREEN	248.20
	<u>68,224.70</u>

being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.

7.2 That the following amounts be now calculated by the Council for the year 2001/02 in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992: -

- (a) £74,413,207 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act.
- (b) £54,389,235 being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.
- (c) £20,023,972 being the amount by which the aggregate at 7.2(a) above exceeds the aggregate at 7.2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- (d) £9,846,400 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed non-domestic rates and revenue support grant, increased by the amount of the sums which the 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), and increased by the amount of any sum which the Council estimates will be transferred from its collection fund to its general fund pursuant to the Collection Fund (Community Charges) directions under Section 98(4) of the Local Government Finance Act 1988 made on 15 January 2001 (Community Charge Surplus).
- (e) £149.17 being the amount at 7.2(c) above less the amount at 7.2(d) above, all divided by the amount at 7.1(a) above, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for the year.
- (f) £2,656,237 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) £110.24 being the amount at 7.2(e) above less the result given by dividing the amount at 7.2(f) above by the amount at 7.1(a) 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 special item relates.

(h)

LOCAL COUNCIL AREA	£
ASHURST & COLBURY	123.48
BEAULIEU	118.71
BOLDRE	125.69
BRAMSHAW	125.41
BRANSGORE	135.43
BREAMORE	124.24
BROCKENHURST	132.31
BURLEY	114.91
COPYTHORNE	118.21
DAMERHAM	125.25
DENNY LODGE	123.69
EAST BOLDRE	119.48
ELLINGHAM HARBRIDGE & IBSLEY	120.44
EXBURY & LEPE	116.44
FAWLEY	185.55
FORDINGBRIDGE	153.34
GODSHILL	144.12
HALE	119.73
HORDLE	128.93
HYDE	121.64
HYPHE & DIBDEN	156.01
LYMINGTON & PENNINGTON	151.78
LYNDHURST	120.66
MARCHWOOD	192.46
MARTIN	125.06
MILFORD-ON-SEA	126.26
MINSTEAD	122.28
NETLEY MARSH	118.19
NEW MILTON	146.53
RINGWOOD	142.01
ROCKBOURNE	122.70
SANDLEHEATH	124.78
SOPLEY	137.40
SWAY	135.44
TOTTON & ELING	172.32
WHITSBURY	130.99
WOODGREEN	118.30

being the amounts given by adding to the amount at 7.2(g) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 7.1(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the

year for dwellings in those parts of its area to which one or more special items relate.



(i) **PART OF THE COUNCIL'S AREA**

These are the District plus Town/Parish Council elements only. See page 8 and 9 for the full amounts of Council Tax.

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	82.32	96.04	109.76	123.48	150.92	178.36	205.80	246.96
BEAULIEU	79.14	92.33	105.52	118.71	145.09	171.47	197.85	237.42
BOLDRE	83.79	97.76	111.72	125.69	153.62	181.55	209.48	251.38
BRAMSHAW	83.61	97.54	111.48	125.41	153.28	181.15	209.02	250.82
BRANSGORE	90.29	105.33	120.38	135.43	165.53	195.62	225.72	270.86
BREAMORE	82.83	96.63	110.44	124.24	151.85	179.46	207.07	248.48
BROCKENHURST	88.21	102.91	117.61	132.31	161.71	191.11	220.52	264.62
BURLEY	76.61	89.37	102.14	114.91	140.45	165.98	191.52	229.82
COPYTHORNE	78.81	91.94	105.08	118.21	144.48	170.75	197.02	236.42
DAMERHAM	83.50	97.42	111.33	125.25	153.08	180.92	208.75	250.50
DENNY LODGE	82.46	96.20	109.95	123.69	151.18	178.66	206.15	247.38
EAST BOLDRE	79.65	92.93	106.20	119.48	146.03	172.58	199.13	238.96
ELLINGHAM HARBRIDGE & IBSLEY	80.29	93.68	107.06	120.44	147.20	173.97	200.73	240.88
EXBURY & LEPE	77.63	90.56	103.50	116.44	142.32	168.19	194.07	232.88
FAWLEY	123.70	144.32	164.93	185.55	226.78	268.02	309.25	371.10
FORDINGBRIDGE	102.23	119.26	136.30	153.34	187.42	221.49	255.57	306.68
GODSHILL	96.08	112.09	128.11	144.12	176.15	208.17	240.20	288.24
HALE	79.82	93.12	106.43	119.73	146.34	172.94	199.55	239.46
HORDLE	85.95	100.28	114.60	128.93	157.58	186.23	214.88	257.86
HYDE	81.09	94.61	108.12	121.64	148.67	175.70	202.73	243.28
HYPHE & DIBDEN	104.01	121.34	138.68	156.01	190.68	225.35	260.02	312.02
LYMINGTON & PENNINGTON	101.19	118.05	134.92	151.78	185.51	219.24	252.97	303.56
LYNDHURST	80.44	93.85	107.25	120.66	147.47	174.29	201.10	241.32
MARCHWOOD	128.31	149.69	171.08	192.46	235.23	278.00	320.77	384.92
MARTIN	83.37	97.27	111.16	125.06	152.85	180.64	208.43	250.12
MILFORD-ON-SEA	84.17	98.20	112.23	126.26	154.32	182.38	210.43	252.52
MINSTEAD	81.52	95.11	108.69	122.28	149.45	176.63	203.80	244.56
NETLEY MARSH	78.79	91.93	105.06	118.19	144.45	170.72	196.98	236.38
NEW MILTON	97.69	113.97	130.25	146.53	179.09	211.65	244.22	293.06
RINGWOOD	94.67	110.45	126.23	142.01	173.57	205.13	236.68	284.02
ROCKBOURNE	81.80	95.43	109.07	122.70	149.97	177.23	204.50	245.40
SANDLEHEATH	83.19	97.05	110.92	124.78	152.51	180.24	207.97	249.56
SOPLEY	91.60	106.87	122.13	137.40	167.93	198.47	229.00	274.80
SWAY	90.29	105.34	120.39	135.44	165.54	195.64	225.73	270.88
TOTTON & ELING	114.88	134.03	153.17	172.32	210.61	248.91	287.20	344.64
WHITSBURY	87.33	101.88	116.44	130.99	160.10	189.21	218.32	261.98
WOODGREEN	78.87	92.01	105.16	118.30	144.59	170.88	197.17	236.60

being the amounts given by multiplying the amounts at 7.2(g) and 7.2(h) 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 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.

7.3 That it be noted that for the year 2001/02 the Hampshire County Council and the Hampshire Police Authority have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below: -

#### PRECEPTING AUTHORITY

PRECEPTING AUTHORITY	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
HAMPSHIRE COUNTY COUNCIL	453.72	529.34	604.96	680.58	831.82	983.06	1,134.30	1,361.16
HAMPSHIRE POLICE AUTHORITY	39.36	45.92	52.48	59.04	72.16	85.28	98.40	118.08
	493.08	575.26	657.44	739.62	903.98	1,068.34	1,232.70	1,479.24

7.4 That, having calculated the aggregate in each case of the amounts at 7.2(i) and 7.3 above, the 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 2001/02 for each of the categories of dwellings shown below: -

#### PART OF THE COUNCIL'S AREA

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	575.40	671.30	767.20	863.10	1,054.90	1,246.70	1,438.50	1,726.20
BEAULIEU	572.22	667.59	762.96	858.33	1,049.07	1,239.81	1,430.55	1,716.66
BOLDRE	576.87	673.02	769.16	865.31	1,057.60	1,249.89	1,442.18	1,730.62
BRAMSHAW	576.69	672.80	768.92	865.03	1,057.26	1,249.49	1,441.72	1,730.06
BRANGSORE	583.37	680.59	777.82	875.05	1,069.51	1,263.96	1,458.42	1,750.10
BREAMORE	575.91	671.89	767.88	863.86	1,055.83	1,247.80	1,439.77	1,727.72
BROCKENHURST	581.29	678.17	775.05	871.93	1,065.69	1,259.45	1,453.22	1,743.86
BURLEY	569.69	664.63	759.58	854.53	1,044.43	1,234.32	1,424.22	1,709.06
COPYTHORNE	571.89	667.20	762.52	857.83	1,048.46	1,239.09	1,429.72	1,715.66
DAMERHAM	576.58	672.68	768.77	864.87	1,057.06	1,249.26	1,441.45	1,729.74
DENNY LODGE	575.54	671.46	767.39	863.31	1,055.16	1,247.00	1,438.85	1,726.62
EAST BOLDRE	572.73	668.19	763.64	859.10	1,050.01	1,240.92	1,431.83	1,718.20
ELLINGHAM HARBRIDGE & I	573.37	668.94	764.50	860.06	1,051.18	1,242.31	1,433.43	1,720.12
EXBURY & LEPE	570.71	665.82	760.94	856.06	1,046.30	1,236.53	1,426.77	1,712.12
FAWLEY	616.78	719.58	822.37	925.17	1,130.76	1,336.36	1,541.95	1,850.34
FORDINGBRIDGE	595.31	694.52	793.74	892.96	1,091.40	1,289.83	1,488.27	1,785.92
GODSHILL	589.16	687.35	785.55	883.74	1,080.13	1,276.51	1,472.90	1,767.48
HALE	572.90	668.38	763.87	859.35	1,050.32	1,241.28	1,432.25	1,718.70
HORDLE	579.03	675.54	772.04	868.55	1,061.56	1,254.57	1,447.58	1,737.10
HYDE	574.17	669.87	765.56	861.26	1,052.65	1,244.04	1,435.43	1,722.52

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
HYTHE & DIBDEN	597.09	696.60	796.12	895.63	1,094.66	1,293.69	1,492.72	1,791.26
LYMINGTON & PENNINGTON	594.27	693.31	792.36	891.40	1,089.49	1,287.58	1,485.67	1,782.80
LYNDHURST	573.52	669.11	764.69	860.28	1,051.45	1,242.63	1,433.80	1,720.56
MARCHWOOD	621.39	724.95	828.52	932.08	1,139.21	1,346.34	1,553.47	1,864.16
MARTIN	576.45	672.53	768.60	864.68	1,056.83	1,248.98	1,441.13	1,729.36
MILFORD-ON-SEA	577.25	673.46	769.67	865.88	1,058.30	1,250.72	1,443.13	1,731.76
MINSTEAD	574.60	670.37	766.13	861.90	1,053.43	1,244.97	1,436.50	1,723.80
NETLEY MARSH	571.87	667.19	762.50	857.81	1,048.43	1,239.06	1,429.68	1,715.62
NEW MILTON	590.77	689.23	787.69	886.15	1,083.07	1,279.99	1,476.92	1,772.30
RINGWOOD	587.75	685.71	783.67	881.63	1,077.55	1,273.47	1,469.38	1,763.26
ROCKBOURNE	574.88	670.69	766.51	862.32	1,053.95	1,245.57	1,437.20	1,724.64
SANDLEHEATH	576.27	672.31	768.36	864.40	1,056.49	1,248.58	1,440.67	1,728.80
SOPLEY	584.68	682.13	779.57	877.02	1,071.91	1,266.81	1,461.70	1,754.04
SWAY	583.37	680.60	777.83	875.06	1,069.52	1,263.98	1,458.43	1,750.12
TOTTON & ELING	607.96	709.29	810.61	911.94	1,114.59	1,317.25	1,519.90	1,823.88
WHITSBURY	580.41	677.14	773.88	870.61	1,064.08	1,257.55	1,451.02	1,741.22
WOODGREEN	571.95	667.27	762.60	857.92	1,048.57	1,239.22	1,429.87	1,715.84

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