



## **COUNCIL – 25 FEBRUARY 2002**

### **THE 2002/03 COUNCIL TAX**

#### **INTRODUCTION**

- 1.1 Members are invited to set the Council Tax for 2002/03.
- 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 recommended General Fund revenue budget for 2002/03. Any changes made at that stage would change the Council Tax figures shown in this report.
- 1.4 The Council Tax figures are also based on the draft budgets for Hampshire Police Authority and Hampshire County Council. Any changes made at their meetings on the 19 February and 21 February respectively, will amend the total Council Tax reported here.
- 1.5 The recommended Council Tax for every District Council area is shown in paragraph 9.4 of this report.
- 1.6 The wording and the layout used in the recommendations at Section 9 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 9.2 have been arrived at. A glossary is attached as Appendix 2.
- #

#### **2. THE 2002/03 COUNCIL TAX BILL**

- 2.1 This report recommends a Council Tax level of £971.56 for 2002/03. 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 2002/03 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<br>(BURLEY)<br>£ | AVERAGE<br>£  | HIGHEST<br>(MARCHWOOD)<br>£ |
|-----------------------------|-------------------------|---------------|-----------------------------|
| New Forest District Council | 120.60                  | 120.60        | 120.60                      |
| Hampshire County Council    | 734.67                  | 734.67        | 734.67                      |
| Hampshire Police Authority  | 75.15                   | 75.15         | 75.15                       |
| Parish/Town Councils        | 6.78                    | 41.14         | 86.83                       |
|                             | <u>937.20</u>           | <u>971.56</u> | <u>1017.25</u>              |

- 2.5 The proposed 2002/03 Council Tax for all areas is shown in para. 9.4 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 The proposed 2002/03 General Fund budget requirement, elsewhere on this agenda, totals £18.520 million. This would require a District Council Tax of £120.60 for a Band D property.

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

- 4.1 The total County Council budget for 2002/03 is £920.514 million. After deducting Government support and collection fund adjustments of £574.058 million, the County needs to raise £346.456 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 14.5421 % of the total.
- 4.3 The County Council precept upon this Council is £50.382 million (i.e. 14.5421 % of £346.456 million) and this equates to a band D Council Tax for 2002/03 of £734.67.

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

- 5.1 The Police Authority budget for 2002/03 is £227.547 million. After allowing for £179.387 million of Police Grant, Revenue Support Grant and Business Rates, the Police Authority needs to raise £48.160 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 10.7010 % 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 £5.154 million (i.e.10.7010 % of £48.160 million) which equates to a band D Council Tax for 2002/03 of £75.15.

#### **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 2002/03 precepts is attached as Appendix 4.
- 6.2 The total precepts of £2,821,216 represent an increase of 6.21% over the equivalent 2001/02 figure.

#### **7. CRIME AND DISORDER IMPLICATIONS**

- 7.1 There are no crime and disorder implications arising directly from this report.

## 8. ENVIRONMENTAL IMPLICATIONS

8.1 There are no environmental implications arising directly from this report.

## 9. RECOMMENDATIONS

9.1 It is recommended:

That it be noted that at its meeting on 17 December 2001 the Council calculated the following amounts for the year 2002/03 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992: -

(a) 68,577.7 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            | 915.30    |
| BEAULIEU                     | 476.50    |
| BOLDRE                       | 996.30    |
| BRAMSHAW                     | 330.30    |
| BRANSGORE                    | 1,835.20  |
| BREAMORE                     | 175.70    |
| BROCKENHURST                 | 1,708.80  |
| BURLEY                       | 738.00    |
| COPYTHORNE                   | 1,194.80  |
| DAMERHAM                     | 230.50    |
| DENNY LODGE                  | 147.10    |
| EAST BOLDRE                  | 374.60    |
| ELLINGHAM HARBRIDGE & IBSLEY | 580.70    |
| EXBURY & LEPE                | 97.30     |
| FAWLEY                       | 4,752.70  |
| FORDINGBRIDGE                | 2,202.50  |
| GODSHILL                     | 209.00    |
| HALE                         | 265.80    |
| HORDLE                       | 2,319.00  |
| HYDE                         | 494.20    |
| HYTHE & DIBDEN               | 7,332.70  |
| LYMINGTON & PENNINGTON       | 6,526.80  |
| LYNDHURST                    | 1,336.50  |
| MARCHWOOD                    | 1,905.80  |
| MARTIN                       | 186.60    |
| MILFORD-ON-SEA               | 2,532.60  |
| MINSTEAD                     | 350.70    |
| NETLEY MARSH                 | 805.10    |
| NEW MILTON                   | 10,290.80 |

|                |                  |
|----------------|------------------|
| RINGWOOD       | 5,193.10         |
| ROCKBOURNE     | 159.00           |
| SANDLEHEATH    | 261.30           |
| SOPLEY         | 289.70           |
| SWAY           | 1,598.20         |
| TOTTON & ELING | 9,418.50         |
| WHITSBURY      | 97.80            |
| WOODGREEN      | 248.20           |
|                | <u>68,577.70</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.

9.2 That the following amounts be now calculated by the Council for the year 2002/03 in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992: -

- (a) £79,563,826 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) £58,222,960 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) £21,340,866 being the amount by which the aggregate at 9.2(a) above exceeds the aggregate at 9.2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- (d) £10,249,020 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 2002 (Community Charge Surplus).
- (e) £161.74 being the amount at 9.2(c) above less the amount at 9.2(d) above, all divided by the amount at 9.1(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) £2,821,216 being the aggregate amount of all special items referred to in Section 34(1) of the Act.

(g) £120.60 being the amount at 9.2(e) above less the result given by dividing the amount at 9.2(f) above by the amount at 9.1(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            | 140.27 |
| BEAULIEU                     | 128.99 |
| BOLDRE                       | 136.34 |
| BRAMSHAW                     | 134.22 |
| BRANSGORE                    | 145.67 |
| BREAMORE                     | 138.24 |
| BROCKENHURST                 | 142.84 |
| BURLEY                       | 127.38 |
| COPYTHORNE                   | 129.39 |
| DAMERHAM                     | 137.95 |
| DENNY LODGE                  | 137.60 |
| EAST BOLDRE                  | 129.94 |
| ELLINGHAM HARBRIDGE & IBSLEY | 131.10 |
| EXBURY & LEPE                | 127.79 |
| FAWLEY                       | 196.22 |
| FORDINGBRIDGE                | 164.64 |
| GODSHILL                     | 151.70 |
| HALE                         | 135.65 |
| HORDLE                       | 138.68 |
| HYDE                         | 131.73 |
| HYPHE & DIBDEN               | 168.09 |
| LYMINGTON & PENNINGTON       | 162.12 |
| LYNDHURST                    | 134.82 |
| MARCHWOOD                    | 207.43 |
| MARTIN                       | 136.68 |
| MILFORD-ON-SEA               | 137.51 |
| MINSTEAD                     | 137.71 |
| NETLEY MARSH                 | 128.94 |
| NEW MILTON                   | 157.57 |
| RINGWOOD                     | 157.96 |

|                |        |
|----------------|--------|
| ROCKBOURNE     | 142.61 |
| SANDLEHEATH    | 135.14 |
| SOPLEY         | 134.41 |
| SWAY           | 145.63 |
| TOTTON & ELING | 189.87 |
| WHITSBURY      | 145.14 |
| WOODGREEN      | 130.27 |

being the amounts given by adding to the amount at 9.2(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 9.1(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            | 93.51  | 109.10 | 124.68 | 140.27 | 171.44 | 202.61 | 233.78 | 280.54 |
| BEAULIEU                     | 85.99  | 100.33 | 114.66 | 128.99 | 157.65 | 186.32 | 214.98 | 257.98 |
| BOLDRE                       | 90.89  | 106.04 | 121.19 | 136.34 | 166.64 | 196.94 | 227.23 | 272.68 |
| BRAMSHAW                     | 89.48  | 104.39 | 119.31 | 134.22 | 164.05 | 193.87 | 223.70 | 268.44 |
| BRANSGORE                    | 97.11  | 113.30 | 129.48 | 145.67 | 178.04 | 210.41 | 242.78 | 291.34 |
| BREAMORE                     | 92.16  | 107.52 | 122.88 | 138.24 | 168.96 | 199.68 | 230.40 | 276.48 |
| BROCKENHURST                 | 95.23  | 111.10 | 126.97 | 142.84 | 174.58 | 206.32 | 238.07 | 285.68 |
| BURLEY                       | 84.92  | 99.07  | 113.23 | 127.38 | 155.69 | 183.99 | 212.30 | 254.76 |
| COPYTHORNE                   | 86.26  | 100.64 | 115.01 | 129.39 | 158.14 | 186.90 | 215.65 | 258.78 |
| DAMERHAM                     | 91.97  | 107.29 | 122.62 | 137.95 | 168.61 | 199.26 | 229.92 | 275.90 |
| DENNY LODGE                  | 91.73  | 107.02 | 122.31 | 137.60 | 168.18 | 198.76 | 229.33 | 275.20 |
| EAST BOLDRE                  | 86.63  | 101.06 | 115.50 | 129.94 | 158.82 | 187.69 | 216.57 | 259.88 |
| ELLINGHAM HARBRIDGE & IBSLEY | 87.40  | 101.97 | 116.53 | 131.10 | 160.23 | 189.37 | 218.50 | 262.20 |
| EXBURY & LEPE                | 85.19  | 99.39  | 113.59 | 127.79 | 156.19 | 184.59 | 212.98 | 255.58 |
| FAWLEY                       | 130.81 | 152.62 | 174.42 | 196.22 | 239.82 | 283.43 | 327.03 | 392.44 |
| FORDINGBRIDGE                | 109.76 | 128.05 | 146.35 | 164.64 | 201.23 | 237.81 | 274.40 | 329.28 |
| GODSHILL                     | 101.13 | 117.99 | 134.84 | 151.70 | 185.41 | 219.12 | 252.83 | 303.40 |
| HALE                         | 90.43  | 105.51 | 120.58 | 135.65 | 165.79 | 195.94 | 226.08 | 271.30 |
| HORDLE                       | 92.45  | 107.86 | 123.27 | 138.68 | 169.50 | 200.32 | 231.13 | 277.36 |
| HYDE                         | 87.82  | 102.46 | 117.09 | 131.73 | 161.00 | 190.28 | 219.55 | 263.46 |
| HYTHE & DIBDEN               | 112.06 | 130.74 | 149.41 | 168.09 | 205.44 | 242.80 | 280.15 | 336.18 |
| LYMINGTON & PENNINGTON       | 108.08 | 126.09 | 144.11 | 162.12 | 198.15 | 234.17 | 270.20 | 324.24 |
| LYNDHURST                    | 89.88  | 104.86 | 119.84 | 134.82 | 164.78 | 194.74 | 224.70 | 269.64 |
| MARCHWOOD                    | 138.29 | 161.33 | 184.38 | 207.43 | 253.53 | 299.62 | 345.72 | 414.86 |
| MARTIN                       | 91.12  | 106.31 | 121.49 | 136.68 | 167.05 | 197.43 | 227.80 | 273.36 |
| MILFORD-ON-SEA               | 91.67  | 106.95 | 122.23 | 137.51 | 168.07 | 198.63 | 229.18 | 275.02 |
| MINSTEAD                     | 91.81  | 107.11 | 122.41 | 137.71 | 168.31 | 198.91 | 229.52 | 275.42 |

|                |        |        |        |        |        |        |        |        |
|----------------|--------|--------|--------|--------|--------|--------|--------|--------|
| NETLEY MARSH   | 85.96  | 100.29 | 114.61 | 128.94 | 157.59 | 186.25 | 214.90 | 257.88 |
| NEW MILTON     | 105.05 | 122.55 | 140.06 | 157.57 | 192.59 | 227.60 | 262.62 | 315.14 |
| RINGWOOD       | 105.31 | 122.86 | 140.41 | 157.96 | 193.06 | 228.16 | 263.27 | 315.92 |
| ROCKBOURNE     | 95.07  | 110.92 | 126.76 | 142.61 | 174.30 | 205.99 | 237.68 | 285.22 |
| SANDLEHEATH    | 90.09  | 105.11 | 120.12 | 135.14 | 165.17 | 195.20 | 225.23 | 270.28 |
| SOPLEY         | 89.61  | 104.54 | 119.48 | 134.41 | 164.28 | 194.15 | 224.02 | 268.82 |
| SWAY           | 97.09  | 113.27 | 129.45 | 145.63 | 177.99 | 210.35 | 242.72 | 291.26 |
| TOTTON & ELING | 126.58 | 147.68 | 168.77 | 189.87 | 232.06 | 274.26 | 316.45 | 379.74 |
| WHITSBURY      | 96.76  | 112.89 | 129.01 | 145.14 | 177.39 | 209.65 | 241.90 | 290.28 |
| WOODGREEN      | 86.85  | 101.32 | 115.80 | 130.27 | 159.22 | 188.17 | 217.12 | 260.54 |

being the amounts given by multiplying the amounts at 9.2(g) and 9.2(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.

- 9.3 That it be noted that for the year 2002/03 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   | 489.78 | 571.41 | 653.04 | 734.67 | 897.93 | 1,061.19 | 1,224.45 | 1,469.34 |
| HAMPSHIRE POLICE AUTHORITY | 50.10  | 58.45  | 66.80  | 75.15  | 91.85  | 108.55   | 125.25   | 150.30   |
|                            | 539.88 | 629.86 | 719.84 | 809.82 | 989.78 | 1,169.74 | 1,349.70 | 1,619.64 |

- 9.4 That, having calculated the aggregate in each case of the amounts at 9.2(i) and 9.3 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 2002/03 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  | 633.39 | 738.96 | 844.52 | 950.09 | 1,161.22 | 1,372.35 | 1,583.48 | 1,900.18 |
| BEAULIEU           | 625.87 | 730.19 | 834.50 | 938.81 | 1,147.43 | 1,356.06 | 1,564.68 | 1,877.62 |
| BOLDRE             | 630.77 | 735.90 | 841.03 | 946.16 | 1,156.42 | 1,366.68 | 1,576.93 | 1,892.32 |
| BRAMSHAW           | 629.36 | 734.25 | 839.15 | 944.04 | 1,153.83 | 1,363.61 | 1,573.40 | 1,888.08 |
| BRANSGORE          | 636.99 | 743.16 | 849.32 | 955.49 | 1,167.82 | 1,380.15 | 1,592.48 | 1,910.98 |
| BREAMORE           | 632.04 | 737.38 | 842.72 | 948.06 | 1,158.74 | 1,369.42 | 1,580.10 | 1,896.12 |



| LOCAL COUNCIL AREA      | A<br>£ | B<br>£ | C<br>£ | D<br>£   | E<br>£   | F<br>£   | G<br>£   | H<br>£   |
|-------------------------|--------|--------|--------|----------|----------|----------|----------|----------|
| BROCKENHURST            | 635.11 | 740.96 | 846.81 | 952.66   | 1,164.36 | 1,376.06 | 1,587.77 | 1,905.32 |
| BURLEY                  | 624.80 | 728.93 | 833.07 | 937.20   | 1,145.47 | 1,353.73 | 1,562.00 | 1,874.40 |
| COPYTHORNE              | 626.14 | 730.50 | 834.85 | 939.21   | 1,147.92 | 1,356.64 | 1,565.35 | 1,878.42 |
| DAMERHAM                | 631.85 | 737.15 | 842.46 | 947.77   | 1,158.39 | 1,369.00 | 1,579.62 | 1,895.54 |
| DENNY LODGE             | 631.61 | 736.88 | 842.15 | 947.42   | 1,157.96 | 1,368.50 | 1,579.03 | 1,894.84 |
| EAST BOLDRE             | 626.51 | 730.92 | 835.34 | 939.76   | 1,148.60 | 1,357.43 | 1,566.27 | 1,879.52 |
| ELLINGHAM HARBRIDGE & I | 627.28 | 731.83 | 836.37 | 940.92   | 1,150.01 | 1,359.11 | 1,568.20 | 1,881.84 |
| EXBURY & LEPE           | 625.07 | 729.25 | 833.43 | 937.61   | 1,145.97 | 1,354.33 | 1,562.68 | 1,875.22 |
| FAWLEY                  | 670.69 | 782.48 | 894.26 | 1,006.04 | 1,229.60 | 1,453.17 | 1,676.73 | 2,012.08 |
| FORDINGBRIDGE           | 649.64 | 757.91 | 866.19 | 974.46   | 1,191.01 | 1,407.55 | 1,624.10 | 1,948.92 |
| GODSHILL                | 641.01 | 747.85 | 854.68 | 961.52   | 1,175.19 | 1,388.86 | 1,602.53 | 1,923.04 |
| HALE                    | 630.31 | 735.37 | 840.42 | 945.47   | 1,155.57 | 1,365.68 | 1,575.78 | 1,890.94 |
| HORDLE                  | 632.33 | 737.72 | 843.11 | 948.50   | 1,159.28 | 1,370.06 | 1,580.83 | 1,897.00 |
| HYDE                    | 627.70 | 732.32 | 836.93 | 941.55   | 1,150.78 | 1,360.02 | 1,569.25 | 1,883.10 |
| HYPHE & DIBDEN          | 651.94 | 760.60 | 869.25 | 977.91   | 1,195.22 | 1,412.54 | 1,629.85 | 1,955.82 |
| LYMINGTON & PENNINGTON  | 647.96 | 755.95 | 863.95 | 971.94   | 1,187.93 | 1,403.91 | 1,619.90 | 1,943.88 |
| LYNDHURST               | 629.76 | 734.72 | 839.68 | 944.64   | 1,154.56 | 1,364.48 | 1,574.40 | 1,889.28 |
| MARCHWOOD               | 678.17 | 791.19 | 904.22 | 1,017.25 | 1,243.31 | 1,469.36 | 1,695.42 | 2,034.50 |
| MARTIN                  | 631.00 | 736.17 | 841.33 | 946.50   | 1,156.83 | 1,367.17 | 1,577.50 | 1,893.00 |
| MILFORD-ON-SEA          | 631.55 | 736.81 | 842.07 | 947.33   | 1,157.85 | 1,368.37 | 1,578.88 | 1,894.66 |
| MINSTEAD                | 631.69 | 736.97 | 842.25 | 947.53   | 1,158.09 | 1,368.65 | 1,579.22 | 1,895.06 |
| NETLEY MARSH            | 625.84 | 730.15 | 834.45 | 938.76   | 1,147.37 | 1,355.99 | 1,564.60 | 1,877.52 |
| NEW MILTON              | 644.93 | 752.41 | 859.90 | 967.39   | 1,182.37 | 1,397.34 | 1,612.32 | 1,934.78 |
| RINGWOOD                | 645.19 | 752.72 | 860.25 | 967.78   | 1,182.84 | 1,397.90 | 1,612.97 | 1,935.56 |
| ROCKBOURNE              | 634.95 | 740.78 | 846.60 | 952.43   | 1,164.08 | 1,375.73 | 1,587.38 | 1,904.86 |
| SANDLEHEATH             | 629.97 | 734.97 | 839.96 | 944.96   | 1,154.95 | 1,364.94 | 1,574.93 | 1,889.92 |
| SOPLEY                  | 629.49 | 734.40 | 839.32 | 944.23   | 1,154.06 | 1,363.89 | 1,573.72 | 1,888.46 |
| SWAY                    | 636.97 | 743.13 | 849.29 | 955.45   | 1,167.77 | 1,380.09 | 1,592.42 | 1,910.90 |
| TOTTON & ELING          | 666.46 | 777.54 | 888.61 | 999.69   | 1,221.84 | 1,444.00 | 1,666.15 | 1,999.38 |
| WHITSBURY               | 636.64 | 742.75 | 848.85 | 954.96   | 1,167.17 | 1,379.39 | 1,591.60 | 1,909.92 |
| WOODGREEN               | 626.73 | 731.18 | 835.64 | 940.09   | 1,149.00 | 1,357.91 | 1,566.82 | 1,880.18 |

**For Further Information:**

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**Background Papers**

Published Documents

**APPENDIX 1**

## SOURCE OF FIGURES SHOWN IN PARAGRAPH 9.2 OF THE REPORT

(a) (b) (c)

For the purposes of the recommendation, the estimated total net revenue expenditure of the Council for 2002/03 has to be shown i.e. including General Fund and Housing Revenue Account (HRA) budgets and Town/Parish Council precepts: -

|                     | <b>Expenditure</b><br>£ | <b>Income</b><br>£ | <b>Net</b><br>£   |
|---------------------|-------------------------|--------------------|-------------------|
| General Fund        | 51,919,400              | 33,399,750         | 18,519,650        |
| HRA                 | 24,823,210              | 24,823,210         | 0                 |
| Town/Parish Precept | <u>2,821,216</u>        | <u>0</u>           | <u>2,821,216</u>  |
|                     | <u>79,563,826</u>       | <u>58,222,960</u>  | <u>21,340,866</u> |
|                     | (a)                     | (b)                | (c)               |

(d) These sums are determined by Government regulation: -

|   | £                 |
|---|-------------------|
| Re-distributed Non-Domestic Rates               | 7,243,370         |
| Revenue Support Grant                           | 2,756,710         |
| Collection Fund/Community Charge<br>Adjustments | 248,940           |
|   | <u>10,249,020</u> |

(e) This is the combined District Council and Town/Parish Council Tax at Band D: -

|                     | £             |
|---------------------|---------------|
| District            | 120.60        |
| Average Town/Parish | 41.14         |
|                     | <u>161.74</u> |

(f) £2,821,216 is the total of the Town/Parish Council precepts as shown in Appendix 4.

(g) £120.60 is the District Council Tax at Band D. The sequence of figures in 9.2 (a) to (g) is intended to start from estimated total net 2002/03 expenditure, deduct grants and precepts and arrive at the net District Council Tax figure.

(h) This has to show the combined District and Town/Parish Council Tax for each area at Band D.

(i) Shows the figures in (h) for each valuation band.

## APPENDIX 2

## **GLOSSARY**

### **NATIONAL NON-DOMESTIC RATE - NNDR**

A national tax levied on non-domestic properties. Central Government controls the rate poundage, and decides on the way in which the proceeds should be distributed between local authority areas. The collection fund transfers the NNDR income collected into the national pool, and receives a contribution from the pool as determined by the Government.

### **PRECEPT**

The levy made by local authorities on the council tax collection fund.

### **REVENUE SUPPORT GRANT - RSG**

A grant determined by and paid by Central Government to help meet the costs of local authority General Fund services.

### **STANDARD SPENDING ASSESSMENT - SSA**

The amount which the Government considers each local authority needs to spend to achieve a common level of service.

## APPENDIX 3

### VALUATION BANDS

All dwellings have been valued by the Inland Revenue for the purpose of Council Tax. Valuations are based on property prices at April 1991. There are eight valuation bands and each dwelling has been placed into one of these bands according to its assessed value at that time. Band A is the lowest. The higher the band, the higher the charge will be. See the table below: -

| BAND |      | RANGE OF VALUES |   |          | PROPORTION |
|------|------|-----------------|---|----------|------------|
| A    | Upto | £40,000         |   |          | £1.00      |
| B    | Over | £40,000         | - | £52,000  | £1.17      |
| C    | Over | £52,000         | - | £68,000  | £1.33      |
| D    | Over | £68,000         | - | £88,000  | £1.50      |
| E    | Over | £88,000         | - | £120,000 | £1.83      |
| F    | Over | £120,000        | - | £160,000 | £2.17      |
| G    | Over | £160,000        | - | £320,000 | £2.50      |
| H    | Over | £320,000        | - |          | £3.00      |

**For every £1.00 of Council Tax for a band 'A' property, a band 'B' property will be charged £1.17 - and so on. Any discounts and rebates would make the difference less than this.**

**From April 2000 taxpayers in band 'A' who fulfil the criteria for a reduction under the Disability Reduction Regulations will receive a reduction on their bill equivalent to the difference between the band 'A' and band 'B' charge.**

## APPENDIX 4

**SUMMARY OF LOCAL COUNCIL REQUIREMENTS**

| LOCAL COUNCIL                | 2002/03          |                        |                               |
|------------------------------|------------------|------------------------|-------------------------------|
|                              | PRECEPT          | TAX BASE<br>PROPERTIES | TAX PER<br>BAND D<br>DWELLING |
|                              | £                |                        | £                             |
| ASHURST & COLBURY            | 18,000           | 915.30                 | 19.67                         |
| BEAULIEU                     | 4,000            | 476.50                 | 8.39                          |
| BOLDRE                       | 15,682           | 996.30                 | 15.74                         |
| BRAMSHAW                     | 4,500            | 330.30                 | 13.62                         |
| BRANSGORE                    | 46,000           | 1,835.20               | 25.07                         |
| BREAMORE                     | 3,100            | 175.70                 | 17.64                         |
| BROCKENHURST                 | 38,000           | 1,708.80               | 22.24                         |
| BURLEY                       | 5,000            | 738.00                 | 6.78                          |
| COPYTHORNE                   | 10,500           | 1,194.80               | 8.79                          |
| DAMERHAM                     | 4,000            | 230.50                 | 17.35                         |
| DENNY LODGE                  | 2,500            | 147.10                 | 17.00                         |
| EAST BOLDRE                  | 3,500            | 374.60                 | 9.34                          |
| ELLINGHAM HARBRIDGE & IBSLEY | 6,100            | 580.70                 | 10.50                         |
| EXBURY & LEPE                | 700              | 97.30                  | 7.19                          |
| FAWLEY                       | 359,394          | 4,752.70               | 75.62                         |
| FORDINGBRIDGE                | 97,000           | 2,202.50               | 44.04                         |
| GODSHILL                     | 6,500            | 209.00                 | 31.10                         |
| HALE                         | 4,000            | 265.80                 | 15.05                         |
| HORDLE                       | 41,925           | 2,319.00               | 18.08                         |
| HYDE                         | 5,500            | 494.20                 | 11.13                         |
| HYTHE & DIBDEN               | 348,249          | 7,332.70               | 47.49                         |
| LYMINGTON & PENNINGTON       | 271,000          | 6,526.80               | 41.52                         |
| LYNDHURST                    | 19,000           | 1,336.50               | 14.22                         |
| MARCHWOOD                    | 165,490          | 1,905.80               | 86.83                         |
| MARTIN                       | 3,000            | 186.60                 | 16.08                         |
| MILFORD-ON-SEA               | 42,837           | 2,532.60               | 16.91                         |
| MINSTEAD                     | 6,000            | 350.70                 | 17.11                         |
| NETLEY MARSH                 | 6,715            | 805.10                 | 8.34                          |
| NEW MILTON                   | 380,460          | 10,290.80              | 36.97                         |
| RINGWOOD                     | 194,000          | 5,193.10               | 37.36                         |
| ROCKBOURNE                   | 3,500            | 159.00                 | 22.01                         |
| SANDLEHEATH                  | 3,800            | 261.30                 | 14.54                         |
| SOPLEY                       | 4,000            | 289.70                 | 13.81                         |
| SWAY                         | 40,000           | 1,598.20               | 25.03                         |
| TOTTON & ELING               | 652,464          | 9,418.50               | 69.27                         |
| WHITSBURY                    | 2,400            | 97.80                  | 24.54                         |
| WOODGREEN                    | 2,400            | 248.20                 | 9.67                          |
|                              | <b>2,821,216</b> | <b>68,577.70</b>       |                               |

Average Local Council Band D Tax

41.14