

COUNCIL – 25 FEBRUARY 2008

THE 2008/09 COUNCIL TAX

1. INTRODUCTION

- 1.1 Members are invited to set the Council Tax for 2008/09.
- 1.2 The level of tax is determined by the spending needs of this Council, Hampshire County Council, Hampshire Police Authority, Hampshire Fire and Rescue Authority and the Town and Parish Councils. Although the District Council has no control over the expenditure of the other organisations, 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 2008/09. 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 County Council, Hampshire Police Authority and Hampshire Fire and Rescue Authority. Any changes made at their budget setting meetings will amend the total Council Tax reported here.
- 1.5 The recommended Council Tax for every District Council area is shown in paragraph 10.4 of this report.
- 1.6 The wording and the layout used in the recommendations at Section 10 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 10.2 have been arrived at. A glossary is attached as Appendix 2.
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2. THE 2008/09 COUNCIL TAX BILL

- 2.1 This report recommends a Council Tax level of £1,401.80 for 2008/09. This is an average figure based on a band 'D' property and is an increase of £64.15 (4.80%) over the equivalent figure for 2007/08.
- # 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 2008/09 budgets of all precepting authorities in this area. The District, County Council, Police Authority and Fire and Rescue 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 (EXBURY & LEPE) £	AVERAGE £	HIGHEST (TOTTON & ELING) £
New Forest District Council	148.70	148.70	148.70
Hampshire County Council	999.00	999.00	999.00
Hampshire Police Authority	135.54	135.54	135.54
Hampshire Fire and Rescue Authority	58.23	58.23	58.23
Parish/Town Councils	4.36	60.33	106.05
	<u>1,345.83</u>	<u>1,401.80</u>	<u>1,447.52</u>

- 2.5 The proposed 2008/09 Council Tax for all areas is shown in paragraph 10.4 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 can be payable by ten monthly installments 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 2008/09 General Fund budget requirement, elsewhere on this agenda, totals £22,286,490. After deducting Government support and collection fund adjustments of £11,564,970, the District Council needs to raise £10,721,520 through Council Tax. This would require a District Council Tax of £148.70 for a Band D property, which is an increase of 3.50% (£5.03).

4. HAMPSHIRE COUNTY COUNCIL

- 4.1 The total County Council budget for 2008/09 is £642.680 million. After deducting Government support and collection fund adjustments of £145.618 million, the County needs to raise £497.062 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.

- 4.3 The County Council precept upon this Council is £72.029 million, derived from multiplying a band D council tax of £999.00 by the taxbase for New Forest District Council of 72,101.30. The Band D council tax represents an increase of 4.5% (£43.38) over the equivalent 2007/08 figure.

5. HAMPSHIRE POLICE AUTHORITY

- 5.1 The Police Authority budget for 2008/09 is £294.186 million. After allowing for £202.538 million of Government support and collection fund adjustments, the Police Authority needs to raise £91.648 million through Council Tax.
- 5.2 As with the County Council, the Police Authority issues a precept upon each District Council.
- 5.3 The Police Authority's precept upon this Council is £9.773 million, derived from multiplying a band D council tax of £135.54 by the taxbase for New Forest District Council of 72,101.30. The Band D council tax represents an increase of 8.11% (£10.17) over the equivalent 2007/08 figure.

6. HAMPSHIRE FIRE AND RESCUE AUTHORITY

- 6.1 The Fire and Rescue Authority budget for 2008/09 is £64.600 million. After allowing for £28.400 million of Government support and collection fund adjustments, the Fire and Rescue Authority needs to raise £36.200 million through Council Tax.
- 6.2 As with the County Council, the Fire and Rescue Authority issues a precept upon each District Council.
- 6.3 The Fire and Rescue Authority's precept upon this Council is £4.198 million, derived from multiplying a band D council tax of £58.23 by the taxbase for New Forest District Council of 72,101.30. The Band D council tax represents an increase of 3.85% (£2.16) over the equivalent 2007/08 figure.

7. TOWN AND PARISH COUNCILS

- # 7.1 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 2008/09 precepts is attached as Appendix 4.
- 7.2 The total precepts of £4,349,996 represent an increase of 6.61% over the equivalent 2007/08 figure. This equates to an increase of £3.41 (5.99%) on a band D council tax.

8. CRIME AND DISORDER IMPLICATIONS

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

9. ENVIRONMENTAL IMPLICATIONS

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

10. RECOMMENDATIONS

10.1 It is recommended:

That it be noted that at its meeting on 17 December 2007 the Council calculated the following amounts for the year 2008/09 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992: -

(a) 72,101.30 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	927.10
BEAULIEU	511.30
BOLDRE	1,058.30
BRAMSHAW	344.70
BRANSGORE	1,864.40
BREAMORE	184.00
BROCKENHURST	1,833.70
BURLEY	784.00
COPYTHORNE	1,223.10
DAMERHAM	237.00
DENNY LODGE	153.80
EAST BOLDRE	393.80
ELLINGHAM HARBRIDGE & IBSLEY	597.60
EXBURY & LEPE	114.70
FAWLEY	4,822.80
FORDINGBRIDGE	2,384.30
GODSHILL	215.90
HALE	266.20
HORDLE	2,451.20
HYDE	509.70
HYTHE & DIBDEN	7,735.10
LYMINGTON & PENNINGTON	6,982.50
LYNDHURST	1,389.00
MARCHWOOD	2,113.30
MARTIN	192.40
MILFORD-ON-SEA	2,732.60
MINSTEAD	364.10
NETLEY MARSH	821.00
NEW MILTON	10,887.90

RINGWOOD	5,414.10
ROCKBOURNE	166.00
SANDLEHEATH	275.00
SOPLEY	301.90
SWAY	1,669.30
TOTTON & ELING	9,823.00
WHITSBURY	103.30
WOODGREEN	253.20
	<u>72,101.30</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.

10.2 That the following amounts be now calculated by the Council for the year 2008/09 in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992: -

- (a) £100,690,986 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) £74,054,500 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) £26,636,486 being the amount by which the aggregate at 10.2(a) above exceeds the aggregate at 10.2(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.
- (d) £11,564,970 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 (Community Charge Surplus).
- (e) £209.03 being the amount at 10.2(c) above less the amount at 10.2(d) above, all divided by the amount at 10.1(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) £4,349,996 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) £148.70 being the amount at 10.2(e) above less the result given by dividing the amount at 10.2(f) above by the amount at 10.1(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	173.24
BEAULIEU	166.30
BOLDRE	165.71
BRAMSHAW	163.21
BRANSGORE	201.48
BREAMORE	170.44
BROCKENHURST	174.22
BURLEY	161.46
COPYTHORNE	157.04
DAMERHAM	171.91
DENNY LODGE	171.46
EAST BOLDRE	179.17
ELLINGHAM HARBRIDGE & IBSLEY	167.94
EXBURY & LEPE	153.06
FAWLEY	239.18
FORDINGBRIDGE	214.67
GODSHILL	189.32
HALE	178.09
HORDLE	182.83
HYDE	160.47
HYPHE & DIBDEN	216.62
LYMINGTON & PENNINGTON	229.30
LYNDHURST	177.86
MARCHWOOD	240.82
MARTIN	170.79
MILFORD-ON-SEA	178.75
MINSTEAD	169.30
NETLEY MARSH	159.36
NEW MILTON	195.00
RINGWOOD	213.36

ROCKBOURNE	172.80
SANDLEHEATH	164.15
SOPLEY	209.81
SWAY	170.86
TOTTON & ELING	254.75
WHITSBURY	166.12
WOODGREEN	170.42

being the amounts given by adding to the amount at 10.2(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 10.1(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 below and page 8 for the full amounts of Council Tax.

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	115.49	134.74	153.99	173.24	211.74	250.24	288.73	346.48
BEAULIEU	110.87	129.34	147.82	166.30	203.26	240.21	277.17	332.60
BOLDRE	110.47	128.89	147.30	165.71	202.53	239.36	276.18	331.42
BRAMSHAW	108.81	126.94	145.08	163.21	199.48	235.75	272.02	326.42
BRANSGORE	134.32	156.71	179.09	201.48	246.25	291.03	335.80	402.96
BREAMORE	113.63	132.56	151.50	170.44	208.32	246.19	284.07	340.88
BROCKENHURST	116.15	135.50	154.86	174.22	212.94	251.65	290.37	348.44
BURLEY	107.64	125.58	143.52	161.46	197.34	233.22	269.10	322.92
COPYTHORNE	104.69	122.14	139.59	157.04	191.94	226.84	261.73	314.08
DAMERHAM	114.61	133.71	152.81	171.91	210.11	248.31	286.52	343.82
DENNY LODGE	114.31	133.36	152.41	171.46	209.56	247.66	285.77	342.92
EAST BOLDRE	119.45	139.35	159.26	179.17	218.99	258.80	298.62	358.34
ELLINGHAM HARBRIDGE & IBSLEY	111.96	130.62	149.28	167.94	205.26	242.58	279.90	335.88
EXBURY & LEPE	102.04	119.05	136.05	153.06	187.07	221.09	255.10	306.12
FAWLEY	159.45	186.03	212.60	239.18	292.33	345.48	398.63	478.36
FORDINGBRIDGE	143.11	166.97	190.82	214.67	262.37	310.08	357.78	429.34
GODSHILL	126.21	147.25	168.28	189.32	231.39	273.46	315.53	378.64
HALE	118.73	138.51	158.30	178.09	217.67	257.24	296.82	356.18
HORDLE	121.89	142.20	162.52	182.83	223.46	264.09	304.72	365.66
HYDE	106.98	124.81	142.64	160.47	196.13	231.79	267.45	320.94
HYTHE & DIBDEN	144.41	168.48	192.55	216.62	264.76	312.90	361.03	433.24
LYMINGTON & PENNINGTON	152.87	178.34	203.82	229.30	280.26	331.21	382.17	458.60
LYNDHURST	118.57	138.34	158.10	177.86	217.38	256.91	296.43	355.72
MARCHWOOD	160.55	187.30	214.06	240.82	294.34	347.85	401.37	481.64
MARTIN	113.86	132.84	151.81	170.79	208.74	246.70	284.65	341.58

MILFORD-ON-SEA	119.17	139.03	158.89	178.75	218.47	258.19	297.92	357.50
MINSTEAD	112.87	131.68	150.49	169.30	206.92	244.54	282.17	338.60
NETLEY MARSH	106.24	123.95	141.65	159.36	194.77	230.19	265.60	318.72
NEW MILTON	130.00	151.67	173.33	195.00	238.33	281.67	325.00	390.00
RINGWOOD	142.24	165.95	189.65	213.36	260.77	308.19	355.60	426.72
ROCKBOURNE	115.20	134.40	153.60	172.80	211.20	249.60	288.00	345.60
SANDLEHEATH	109.43	127.67	145.91	164.15	200.63	237.11	273.58	328.30
SOPLEY	139.87	163.19	186.50	209.81	256.43	303.06	349.68	419.62
SWAY	113.91	132.89	151.88	170.86	208.83	246.80	284.77	341.72
TOTTON & ELING	169.83	198.14	226.44	254.75	311.36	367.97	424.58	509.50
WHITSBURY	110.75	129.20	147.66	166.12	203.04	239.95	276.87	332.24
WOODGREEN	113.61	132.55	151.48	170.42	208.29	246.16	284.03	340.84

being the amounts given by multiplying the amounts at 10.2(g) and 10.2(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.

- 10.3 That it be noted that for the year 2008/09 the Hampshire County Council, the Hampshire Police Authority and the Hampshire Fire and Rescue 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	666.00	777.00	888.00	999.00	1,221.00	1,443.00	1,665.00	1,998.00
HAMPSHIRE POLICE AUTHORITY	90.36	105.42	120.48	135.54	165.66	195.78	225.90	271.08
HAMPSHIRE FIRE AND RESCUE AUTHORITY	38.82	45.29	51.76	58.23	71.17	84.11	97.05	116.46
	795.18	927.71	1,060.24	1192.77	1,457.83	1,722.89	1,987.95	2,385.54

- 10.4 That, having calculated the aggregate in each case of the amounts at 10.2(i) and 10.3 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 2008/09 for each of the categories of dwellings shown on the next page: -

PART OF THE COUNCIL'S AREA

LOCAL COUNCIL AREA	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	910.67	1,062.45	1,214.23	1,366.01	1,669.57	1,973.13	2,276.68	2,732.02
BEAULIEU	906.05	1,057.05	1,208.06	1,359.07	1,661.09	1,963.10	2,265.12	2,718.14
BOLDRE	905.65	1,056.60	1,207.54	1,358.48	1,660.36	1,962.25	2,264.13	2,716.96
BRAMSHAW	903.99	1,054.65	1,205.32	1,355.98	1,657.31	1,958.64	2,259.97	2,711.96
BRANSGORE	929.50	1,084.42	1,239.33	1,394.25	1,704.08	2,013.92	2,323.75	2,788.50
BREAMORE	908.81	1,060.27	1,211.74	1,363.21	1,666.15	1,969.08	2,272.02	2,726.42
BROCKENHURST	911.33	1,063.21	1,215.10	1,366.99	1,670.77	1,974.54	2,278.32	2,733.98
BURLEY	902.82	1,053.29	1,203.76	1,354.23	1,655.17	1,956.11	2,257.05	2,708.46
COPYTHORNE	899.87	1,049.85	1,199.83	1,349.81	1,649.77	1,949.73	2,249.68	2,699.62
DAMERHAM	909.79	1,061.42	1,213.05	1,364.68	1,667.94	1,971.20	2,274.47	2,729.36
DENNY LODGE	909.49	1,061.07	1,212.65	1,364.23	1,667.39	1,970.55	2,273.72	2,728.46
EAST BOLDRE	914.63	1,067.06	1,219.50	1,371.94	1,676.82	1,981.69	2,286.57	2,743.88
ELLINGHAM HARBRIDGE & IE	907.14	1,058.33	1,209.52	1,360.71	1,663.09	1,965.47	2,267.85	2,721.42
EXBURY & LEPE	897.22	1,046.76	1,196.29	1,345.83	1,644.90	1,943.98	2,243.05	2,691.66
FAWLEY	954.63	1,113.74	1,272.84	1,431.95	1,750.16	2,068.37	2,386.58	2,863.90
FORDINGBRIDGE	938.29	1,094.68	1,251.06	1,407.44	1,720.20	2,032.97	2,345.73	2,814.88
GODSHILL	921.39	1,074.96	1,228.52	1,382.09	1,689.22	1,996.35	2,303.48	2,764.18
HALE	913.91	1,066.22	1,218.54	1,370.86	1,675.50	1,980.13	2,284.77	2,741.72
HORDLE	917.07	1,069.91	1,222.76	1,375.60	1,681.29	1,986.98	2,292.67	2,751.20
HYDE	902.16	1,052.52	1,202.88	1,353.24	1,653.96	1,954.68	2,255.40	2,706.48
HYTHE & DIBDEN	939.59	1,096.19	1,252.79	1,409.39	1,722.59	2,035.79	2,348.98	2,818.78
LYMINGTON & PENNINGTON	948.05	1,106.05	1,264.06	1,422.07	1,738.09	2,054.10	2,370.12	2,844.14
LYNDHURST	913.75	1,066.05	1,218.34	1,370.63	1,675.21	1,979.80	2,284.38	2,741.26
MARCHWOOD	955.73	1,115.01	1,274.30	1,433.59	1,752.17	2,070.74	2,389.32	2,867.18
MARTIN	909.04	1,060.55	1,212.05	1,363.56	1,666.57	1,969.59	2,272.60	2,727.12
MILFORD-ON-SEA	914.35	1,066.74	1,219.13	1,371.52	1,676.30	1,981.08	2,285.87	2,743.04
MINSTEAD	908.05	1,059.39	1,210.73	1,362.07	1,664.75	1,967.43	2,270.12	2,724.14
NETLEY MARSH	901.42	1,051.66	1,201.89	1,352.13	1,652.60	1,953.08	2,253.55	2,704.26
NEW MILTON	925.18	1,079.38	1,233.57	1,387.77	1,696.16	2,004.56	2,312.95	2,775.54
RINGWOOD	937.42	1,093.66	1,249.89	1,406.13	1,718.60	2,031.08	2,343.55	2,812.26
ROCKBOURNE	910.38	1,062.11	1,213.84	1,365.57	1,669.03	1,972.49	2,275.95	2,731.14
SANDLEHEATH	904.61	1,055.38	1,206.15	1,356.92	1,658.46	1,960.00	2,261.53	2,713.84
SOPLEY	935.05	1,090.90	1,246.74	1,402.58	1,714.26	2,025.95	2,337.63	2,805.16
SWAY	909.09	1,060.60	1,212.12	1,363.63	1,666.66	1,969.69	2,272.72	2,727.26
TOTTON & ELING	965.01	1,125.85	1,286.68	1,447.52	1,769.19	2,090.86	2,412.53	2,895.04
WHITSBURY	905.93	1,056.91	1,207.90	1,358.89	1,660.87	1,962.84	2,264.82	2,717.78
WOODGREEN	908.79	1,060.26	1,211.72	1,363.19	1,666.12	1,969.05	2,271.98	2,726.38

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Background Papers

Published Documents

APPENDIX 1

SOURCE OF FIGURES SHOWN IN PARAGRAPH 10.2 OF THE REPORT

(a) (b) (c)

For the purposes of the recommendation, the estimated total net revenue expenditure of the Council for 2008/09 has to be shown i.e. including General Fund and Housing Revenue Account (HRA) budgets and Town/Parish Council precepts: -

	Expenditure £	Income £	Net £
General Fund	80,988,680	58,702,190	22,286,490
HRA	15,352,310	15,352,310	0
Town/Parish Precept	4,349,996	0	4,349,996
	<u>100,690,986</u>	<u>74,054,500</u>	<u>26,636,486</u>
	(a)	(b)	(c)

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

	£
Re-distributed Non-Domestic Rates	9,999,970
Revenue Support Grant	1,392,080
Collection Fund/Community Charge Adjustments	172,920
	<u>11,564,970</u>

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

	£
District	148.70
Average Town/Parish	60.33
	<u>209.03</u>

(f) £4,349,996 is the total of the Town/Parish Council precepts as shown in Appendix 4.

(g) £148.70 is the District Council Tax at Band D. The sequence of figures in 10.2 (a) to (g) is intended to start from estimated total net 2008/09 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.

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	2008/09		
	PRECEPT	TAX BASE PROPERTIES	TAX PER BAND D DWELLING
	£		£
ASHURST & COLBURY	22,750	927.10	24.54
BEAULIEU	9,000	511.30	17.60
BOLDRE	18,000	1,058.30	17.01
BRAMSHAW	5,000	344.70	14.51
BRANSGORE	98,400	1,864.40	52.78
BREAMORE	4,000	184.00	21.74
BROCKENHURST	46,795	1,833.70	25.52
BURLEY	10,000	784.00	12.76
COPYTHORNE	10,200	1,223.10	8.34
DAMERHAM	5,500	237.00	23.21
DENNY LODGE	3,500	153.80	22.76
EAST BOLDRE	12,000	393.80	30.47
ELLINGHAM HARBRIDGE & IBSLEY	11,500	597.60	19.24
EXBURY & LEPE	500	114.70	4.36
FAWLEY	436,349	4,822.80	90.48
FORDINGBRIDGE	157,285	2,384.30	65.97
GODSHILL	8,770	215.90	40.62
HALE	7,823	266.20	29.39
HORDLE	83,650	2,451.20	34.13
HYDE	6,000	509.70	11.77
HYPHE & DIBDEN	525,385	7,735.10	67.92
LYMINGTON & PENNINGTON	562,800	6,982.50	80.60
LYNDHURST	40,504	1,389.00	29.16
MARCHWOOD	194,674	2,113.30	92.12
MARTIN	4,250	192.40	22.09
MILFORD-ON-SEA	82,105	2,732.60	30.05
MINSTEAD	7,500	364.10	20.60
NETLEY MARSH	8,750	821.00	10.66
NEW MILTON	504,150	10,887.90	46.30
RINGWOOD	350,080	5,414.10	64.66
ROCKBOURNE	4,000	166.00	24.10
SANDLEHEATH	4,250	275.00	15.45
SOPLEY	18,450	301.90	61.11
SWAY	37,000	1,669.30	22.16
TOTTON & ELING	1,041,776	9,823.00	106.05
WHITSBURY	1,800	103.30	17.42
WOODGREEN	5,500	253.20	21.72
	4,349,996	72,101.30	

Average Local Council Band D Tax

£60.33