

COUNCIL – 23 FEBRUARY 2009

THE 2009/10 COUNCIL TAX

1. INTRODUCTION

- 1.1 Members are invited to set the Council Tax for 2009/10.
- 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 2009/10. 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 and Hampshire Police 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.

2. THE 2009/10 COUNCIL TAX BILL

- 2.1 This report recommends a Council Tax level of £1,437.06 for 2009/10. This is an average figure based on a band 'D' property and is an increase of £35.26 (2.5%) over the equivalent figure for 2008/09.
- # 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 2009/10 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 (COPYTHORNE) £	AVERAGE £	HIGHEST (TOTTON & ELING) £
New Forest District Council	153.16	153.16	153.16
Hampshire County Council	1018.17	1018.17	1018.17
Hampshire Police Authority	142.11	142.11	142.11
Hampshire Fire and Rescue Authority	60.30	60.30	60.30
Parish/Town Councils	8.35	63.32	108.11
	<u>1,382.09</u>	<u>1,437.06</u>	<u>1,481.85</u>

- 2.5 The proposed 2009/10 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 2009/10 General Fund budget requirement, elsewhere on this agenda, totals £22,700,490. After deducting Government support and collection fund adjustments of £11,619,240, the District Council needs to raise £11,081,250 through Council Tax. This would require a District Council Tax of £153.16 for a Band D property, which is an increase of 3.0% (£4.46).

4. HAMPSHIRE COUNTY COUNCIL

- 4.1 The total County Council budget for 2009/10 is £657.009 million. After deducting Government support and collection fund adjustments of £147.310 million, the County needs to raise £509.699 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 £73.666 million, derived from multiplying a band D council tax of £1,018.17 by the taxbase for New Forest District Council of 72,350.90. The Band D council tax represents an increase of 1.9% (£19.17) over the equivalent 2008/09 figure.

5. HAMPSHIRE POLICE AUTHORITY

- 5.1 The Police Authority budget for 2009/10 is £304.700 million. After allowing for £208.023 million of Government support and collection fund adjustments, the Police Authority needs to raise £96.677 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 £10.282 million, derived from multiplying a band D council tax of £142.11 by the taxbase for New Forest District Council of 72,350.90. The Band D council tax represents an increase of 4.8% (£6.57) over the equivalent 2008/09 figure.

6. HAMPSHIRE FIRE AND RESCUE AUTHORITY

- 6.1 The Fire and Rescue Authority budget for 2009/10 is £66.659 million. After allowing for £28.947 million of Government support and collection fund adjustments, the Fire and Rescue Authority needs to raise £37.712 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 £4.363 million, derived from multiplying a band D council tax of £60.30 by the taxbase for New Forest District Council of 72,350.90. The Band D council tax represents an increase of 3.6% (£2.07) over the equivalent 2008/09 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 2009/10 precepts is attached as Appendix 4.
- 7.2 The total precepts of £4,581,209 represent an increase of 5.3% over the equivalent 2008/09 figure. This equates to an increase of £2.99 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 15 December 2008 the Council calculated the following amounts for the year 2009/10 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992: -

(a) 72,350.90 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	925.00
	BEAULIEU	518.80
	BOLDRE	1,050.00
	BRAMSHAW	345.70
	BRANSGORE	1,869.80
	BREAMORE	180.00
	BROCKENHURST	1,844.80
	BURLEY	781.00
	COPYTHORNE	1,221.50
	DAMERHAM	239.90
	DENNY LODGE	155.70
	EAST BOLDRE	397.40
	ELLINGHAM HARBRIDGE & IBSLEY	595.30
	EXBURY & LEPE	110.40
	FAWLEY	4,864.30
	FORDINGBRIDGE	2,383.00
	GODSHILL	213.90
	HALE	267.80
	HORDLE	2,434.90
	HYDE	506.90
	HYTHE & DIBDEN	7,786.90
	LYMINGTON & PENNINGTON	7,074.90
	LYNDHURST	1,397.70
	MARCHWOOD	2,118.90
	MARTIN	188.50
	MILFORD-ON-SEA	2,735.20
	MINSTEAD	361.60
	NETLEY MARSH	829.80
	NEW MILTON	10,862.80

RINGWOOD	5,447.70
ROCKBOURNE	166.30
SANDLEHEATH	273.90
SOPLEY	300.90
SWAY	1,679.90
TOTTON & ELING	9,872.30
WHITSBURY	102.80
WOODGREEN	244.70
	<u>72,350.90</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 2009/10 in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992: -

- (a) £104,281,359 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) £76,999,660 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) £27,281,699 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) £11,619,240 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) £216.48 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) £4,581,209 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) £153.16 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	177.75
BEAULIEU	168.58
BOLDRE	170.78
BRAMSHAW	167.62
BRANSGORE	205.78
BREAMORE	175.38
BROCKENHURST	184.84
BURLEY	165.96
COPYTHORNE	161.51
DAMERHAM	178.17
DENNY LODGE	182.06
EAST BOLDRE	190.91
ELLINGHAM HARBRIDGE & IBSLEY	177.31
EXBURY & LEPE	164.26
FAWLEY	247.63
FORDINGBRIDGE	221.63
GODSHILL	197.46
HALE	183.25
HORDLE	190.42
HYDE	165.98
HYPHE & DIBDEN	223.60
LYMINGTON & PENNINGTON	240.21
LYNDHURST	196.13
MARCHWOOD	249.06
MARTIN	177.96
MILFORD-ON-SEA	184.34
MINSTEAD	173.90
NETLEY MARSH	164.34
NEW MILTON	199.57
RINGWOOD	222.35

ROCKBOURNE	177.21
SANDLEHEATH	169.95
SOPLEY	216.30
SWAY	182.53
TOTTON & ELING	261.27
WHITSBURY	172.13
WOODGREEN	176.58

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	118.50	138.25	158.00	177.75	217.25	256.75	296.25	355.50
BEAULIEU	112.39	131.12	149.85	168.58	206.04	243.50	280.97	337.16
BOLDRE	113.85	132.83	151.80	170.78	208.73	246.68	284.63	341.56
BRAMSHAW	111.75	130.37	149.00	167.62	204.87	242.12	279.37	335.24
BRANGSORE	137.19	160.05	182.92	205.78	251.51	297.24	342.97	411.56
BREAMORE	116.92	136.41	155.89	175.38	214.35	253.33	292.30	350.76
BROCKENHURST	123.23	143.76	164.30	184.84	225.92	266.99	308.07	369.68
BURLEY	110.64	129.08	147.52	165.96	202.84	239.72	276.60	331.92
COPYTHORNE	107.67	125.62	143.56	161.51	197.40	233.29	269.18	323.02
DAMERHAM	118.78	138.58	158.37	178.17	217.76	257.36	296.95	356.34
DENNY LODGE	121.37	141.60	161.83	182.06	222.52	262.98	303.43	364.12
EAST BOLDRE	127.27	148.49	169.70	190.91	233.33	275.76	318.18	381.82
ELLINGHAM HARBRIDGE & IBSLEY	118.21	137.91	157.61	177.31	216.71	256.11	295.52	354.62
EXBURY & LEPE	109.51	127.76	146.01	164.26	200.76	237.26	273.77	328.52
FAWLEY	165.09	192.60	220.12	247.63	302.66	357.69	412.72	495.26
FORDINGBRIDGE	147.75	172.38	197.00	221.63	270.88	320.13	369.38	443.26
GODSHILL	131.64	153.58	175.52	197.46	241.34	285.22	329.10	394.92
HALE	122.17	142.53	162.89	183.25	223.97	264.69	305.42	366.50
HORDLE	126.95	148.10	169.26	190.42	232.74	275.05	317.37	380.84
HYDE	110.65	129.10	147.54	165.98	202.86	239.75	276.63	331.96
HYTHE & DIBDEN	149.07	173.91	198.76	223.60	273.29	322.98	372.67	447.20
LYMINGTON & PENNINGTON	160.14	186.83	213.52	240.21	293.59	346.97	400.35	480.42
LYNDHURST	130.75	152.55	174.34	196.13	239.71	283.30	326.88	392.26
MARCHWOOD	166.04	193.71	221.39	249.06	304.41	359.75	415.10	498.12
MARTIN	118.64	138.41	158.19	177.96	217.51	257.05	296.60	355.92

MILFORD-ON-SEA	122.89	143.38	163.86	184.34	225.30	266.27	307.23	368.68
MINSTEAD	115.93	135.26	154.58	173.90	212.54	251.19	289.83	347.80
NETLEY MARSH	109.56	127.82	146.08	164.34	200.86	237.38	273.90	328.68
NEW MILTON	133.05	155.22	177.40	199.57	243.92	288.27	332.62	399.14
RINGWOOD	148.23	172.94	197.64	222.35	271.76	321.17	370.58	444.70
ROCKBOURNE	118.14	137.83	157.52	177.21	216.59	255.97	295.35	354.42
SANDLEHEATH	113.30	132.18	151.07	169.95	207.72	245.48	283.25	339.90
SOPLEY	144.20	168.23	192.27	216.30	264.37	312.43	360.50	432.60
SWAY	121.69	141.97	162.25	182.53	223.09	263.65	304.22	365.06
TOTTON & ELING	174.18	203.21	232.24	261.27	319.33	377.39	435.45	522.54
WHITSBURY	114.75	133.88	153.00	172.13	210.38	248.63	286.88	344.26
WOODGREEN	117.72	137.34	156.96	176.58	215.82	255.06	294.30	353.16

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 2009/10 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	678.78	791.91	905.04	1,018.17	1,244.43	1,470.69	1,696.95	2,036.34
HAMPSHIRE POLICE AUTHORITY	94.74	110.53	126.32	142.11	173.69	205.27	236.85	284.22
HAMPSHIRE FIRE AND RESCUE AUTHORITY	40.20	46.90	53.60	60.30	73.70	87.10	100.50	120.60
	813.72	949.34	1,084.96	1,220.58	1,491.82	1,763.06	2,034.30	2,441.16

- 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 2009/10 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	932.22	1,087.59	1,242.96	1,398.33	1,709.07	2,019.81	2,330.55	2,796.66
BEAULIEU	926.11	1,080.46	1,234.81	1,389.16	1,697.86	2,006.56	2,315.27	2,778.32
BOLDRE	927.57	1,082.17	1,236.76	1,391.36	1,700.55	2,009.74	2,318.93	2,782.72
BRAMSHAW	925.47	1,079.71	1,233.96	1,388.20	1,696.69	2,005.18	2,313.67	2,776.40
BRANSGORE	950.91	1,109.39	1,267.88	1,426.36	1,743.33	2,060.30	2,377.27	2,852.72
BREAMORE	930.64	1,085.75	1,240.85	1,395.96	1,706.17	2,016.39	2,326.60	2,791.92
BROCKENHURST	936.95	1,093.10	1,249.26	1,405.42	1,717.74	2,030.05	2,342.37	2,810.84
BURLEY	924.36	1,078.42	1,232.48	1,386.54	1,694.66	2,002.78	2,310.90	2,773.08
COPYTHORNE	921.39	1,074.96	1,228.52	1,382.09	1,689.22	1,996.35	2,303.48	2,764.18
DAMERHAM	932.50	1,087.92	1,243.33	1,398.75	1,709.58	2,020.42	2,331.25	2,797.50
DENNY LODGE	935.09	1,090.94	1,246.79	1,402.64	1,714.34	2,026.04	2,337.73	2,805.28
EAST BOLDRE	940.99	1,097.83	1,254.66	1,411.49	1,725.15	2,038.82	2,352.48	2,822.98
ELLINGHAM HARBRIDGE & IE	931.93	1,087.25	1,242.57	1,397.89	1,708.53	2,019.17	2,329.82	2,795.78
EXBURY & LEPE	923.23	1,077.10	1,230.97	1,384.84	1,692.58	2,000.32	2,308.07	2,769.68
FAWLEY	978.81	1,141.94	1,305.08	1,468.21	1,794.48	2,120.75	2,447.02	2,936.42
FORDINGBRIDGE	961.47	1,121.72	1,281.96	1,442.21	1,762.70	2,083.19	2,403.68	2,884.42
GODSHILL	945.36	1,102.92	1,260.48	1,418.04	1,733.16	2,048.28	2,363.40	2,836.08
HALE	935.89	1,091.87	1,247.85	1,403.83	1,715.79	2,027.75	2,339.72	2,807.66
HORDLE	940.67	1,097.44	1,254.22	1,411.00	1,724.56	2,038.11	2,351.67	2,822.00
HYDE	924.37	1,078.44	1,232.50	1,386.56	1,694.68	2,002.81	2,310.93	2,773.12
HYTHE & DIBDEN	962.79	1,123.25	1,283.72	1,444.18	1,765.11	2,086.04	2,406.97	2,888.36
LYMINGTON & PENNINGTON	973.86	1,136.17	1,298.48	1,460.79	1,785.41	2,110.03	2,434.65	2,921.58
LYNDHURST	944.47	1,101.89	1,259.30	1,416.71	1,731.53	2,046.36	2,361.18	2,833.42
MARCHWOOD	979.76	1,143.05	1,306.35	1,469.64	1,796.23	2,122.81	2,449.40	2,939.28
MARTIN	932.36	1,087.75	1,243.15	1,398.54	1,709.33	2,020.11	2,330.90	2,797.08
MILFORD-ON-SEA	936.61	1,092.72	1,248.82	1,404.92	1,717.12	2,029.33	2,341.53	2,809.84
MINSTEAD	929.65	1,084.60	1,239.54	1,394.48	1,704.36	2,014.25	2,324.13	2,788.96
NETLEY MARSH	923.28	1,077.16	1,231.04	1,384.92	1,692.68	2,000.44	2,308.20	2,769.84
NEW MILTON	946.77	1,104.56	1,262.36	1,420.15	1,735.74	2,051.33	2,366.92	2,840.30
RINGWOOD	961.95	1,122.28	1,282.60	1,442.93	1,763.58	2,084.23	2,404.88	2,885.86
ROCKBOURNE	931.86	1,087.17	1,242.48	1,397.79	1,708.41	2,019.03	2,329.65	2,795.58
SANDLEHEATH	927.02	1,081.52	1,236.03	1,390.53	1,699.54	2,008.54	2,317.55	2,781.06
SOPLEY	957.92	1,117.57	1,277.23	1,436.88	1,756.19	2,075.49	2,394.80	2,873.76
SWAY	935.41	1,091.31	1,247.21	1,403.11	1,714.91	2,026.71	2,338.52	2,806.22
TOTTON & ELING	987.90	1,152.55	1,317.20	1,481.85	1,811.15	2,140.45	2,469.75	2,963.70
WHITSBURY	928.47	1,083.22	1,237.96	1,392.71	1,702.20	2,011.69	2,321.18	2,785.42
WOODGREEN	931.44	1,086.68	1,241.92	1,397.16	1,707.64	2,018.12	2,328.60	2,794.32

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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 2009/10 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	84,444,830	61,744,340	22,700,490
HRA	15,255,320	15,255,320	0
Town/Parish Precept	4,581,209	0	4,581,209
	<u>104,281,359</u>	<u>76,999,660</u>	<u>27,281,699</u>
	(a)	(b)	(c)

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

	£
Re-distributed Non-Domestic Rates	9,317,220
Revenue Support Grant	2,150,530
Collection Fund/Community Charge Adjustments	151,490
	<u>11,619,240</u>

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

	£
District	153.16
Average Town/Parish	63.32
	<u>216.48</u>

(f) £4,581,209 is the total of the Town/Parish Council precepts as shown in Appendix 4.

(g) £153.16 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 2009/10 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	2009/10		
	PRECEPT	TAX BASE PROPERTIES	TAX PER BAND D DWELLING
	£		£
ASHURST & COLBURY	22,750	925.00	24.59
BEAULIEU	8,000	518.80	15.42
BOLDRE	18,500	1,050.00	17.62
BRAMSHAW	5,000	345.70	14.46
BRANSGORE	98,390	1,869.80	52.62
BREAMORE	4,000	180.00	22.22
BROCKENHURST	58,445	1,844.80	31.68
BURLEY	10,000	781.00	12.80
COPYTHORNE	10,200	1,221.50	8.35
DAMERHAM	6,000	239.90	25.01
DENNY LODGE	4,500	155.70	28.90
EAST BOLDRE	15,000	397.40	37.75
ELLINGHAM HARBRIDGE & IBSLEY	14,375	595.30	24.15
EXBURY & LEPE	1,225	110.40	11.10
FAWLEY	459,547	4,864.30	94.47
FORDINGBRIDGE	163,170	2,383.00	68.47
GODSHILL	9,475	213.90	44.30
HALE	8,057	267.80	30.09
HORDLE	90,720	2,434.90	37.26
HYDE	6,500	506.90	12.82
HYPHE & DIBDEN	548,528	7,786.90	70.44
LYMINGTON & PENNINGTON	615,900	7,074.90	87.05
LYNDHURST	60,053	1,397.70	42.97
MARCHWOOD	203,200	2,118.90	95.90
MARTIN	4,675	188.50	24.80
MILFORD-ON-SEA	85,281	2,735.20	31.18
MINSTEAD	7,500	361.60	20.74
NETLEY MARSH	9,275	829.80	11.18
NEW MILTON	504,150	10,862.80	46.41
RINGWOOD	376,930	5,447.70	69.19
ROCKBOURNE	4,000	166.30	24.05
SANDLEHEATH	4,600	273.90	16.79
SOPLEY	19,000	300.90	63.14
SWAY	49,333	1,679.90	29.37
TOTTON & ELING	1,067,250	9,872.30	108.11
WHITSBURY	1,950	102.80	18.97
WOODGREEN	5,730	244.70	23.42
	4,581,209	72,350.90	

Average Local Council Band D Tax

£63.32