

**COUNCIL – 28 FEBRUARY 2011****THE 2011/12 COUNCIL TAX****1. INTRODUCTION**

- 1.1 Members are invited to set the Council Tax for 2011/12.
- 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 2011/12. 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.
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**2. THE 2011/12 COUNCIL TAX BILL**

- 2.1 This report recommends a Council Tax level of £1,465.71 for 2011/12. This is an average figure based on a band 'D' property and is an increase of £0.08 (0.01%) over the equivalent figure for 2010/11.
- # 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 2011/12 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	155.76	155.76	155.76
Hampshire County Council	1037.88	1037.88	1037.88
Hampshire Police Authority	146.25	146.25	146.25
Hampshire Fire and Rescue Authority	61.38	61.38	61.38
Parish/Town Councils	10.32	64.44	107.59
	<u>1,411.59</u>	<u>1,465.71</u>	<u>1,508.86</u>

- 2.5 The proposed 2011/12 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 2011/12 General Fund budget requirement, elsewhere on this agenda, totals £20,403,980. After deducting Government support and collection fund adjustments of £9,026,090, the District Council needs to raise £11,377,890 through Council Tax. This would require a District Council Tax of £155.76 for a Band D property, which means there is no increase.

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

- 4.1 The total County Council budget for 2011/12 is £715.585 million. After deducting Government support and collection fund adjustments of £189.158 million, the County needs to raise £526.427 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 £75.815 million, derived from multiplying a band D council tax of £1,037.88 by the taxbase for New Forest District Council of 73,047.60. The Band D council tax represents no increase over the equivalent 2010/11 figure.

## **5. HAMPSHIRE POLICE AUTHORITY**

- 5.1 The Police Authority budget for 2011/12 is £314.096 million. After allowing for £213.298 million of Government support and collection fund adjustments, the Police Authority needs to raise £100.798 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 £10.683 million, derived from multiplying a band D council tax of £146.25 by the taxbase for New Forest District Council of 73,047.60. The Band D council tax represents no increase over the equivalent 2010/11 figure.

## **6. HAMPSHIRE FIRE AND RESCUE AUTHORITY**

- 6.1 The Fire and Rescue Authority budget for 2011/12 is £68.674 million. After allowing for £29.773 million of Government support and collection fund adjustments, the Fire and Rescue Authority needs to raise £38.901 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 £4.484 million, derived from multiplying a band D council tax of £61.38 by the taxbase for New Forest District Council of 73,047.60. The Band D council tax represents no increase over the equivalent 2010/11 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 2011/12 precepts is attached as Appendix 4.
- 7.2 The total precepts of £4,707,174 represent an increase of 0.44% over the equivalent 2010/11 figure. This equates to an increase of £0.08 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 13 December 2010 the Council calculated the following amounts for the year 2011/12 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992: -

(a) 73,047.60 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	934.10
BEAULIEU	516.40
BOLDRE	1,051.90
BRAMSHAW	345.00
BRANSGORE	1,870.40
BREAMORE	185.50
BROCKENHURST	1,849.50
BURLEY	774.90
COPYTHORNE	1,231.10
DAMERHAM	236.50
DENNY LODGE	153.70
EAST BOLDRE	403.40
ELLINGHAM HARBRIDGE & IBSLEY	594.70
EXBURY & LEPE	109.00
FAWLEY	4,904.10
FORDINGBRIDGE	2,402.10
GODSHILL	219.30
HALE	265.50
HORDLE	2,477.60
HYDE	508.50
HYTHE & DIBDEN	7,843.00
LYMINGTON & PENNINGTON	7,244.30
LYNDHURST	1,415.10
MARCHWOOD	2,129.50
MARTIN	189.60
MILFORD-ON-SEA	2,763.50
MINSTEAD	368.40
NETLEY MARSH	834.50
NEW MILTON	11,015.50

RINGWOOD	5,514.00
ROCKBOURNE	167.70
SANDLEHEATH	281.40
SOPLEY	306.70
SWAY	1,696.20
TOTTON & ELING	9,888.60
WHITSBURY	102.00
WOODGREEN	254.40
	<u>73,047.60</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 2011/12 in accordance with Sections 32 to 36 of the Local Government and Finance Act 1992: -

- (a) £125,924,174 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) £100,813,020 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) £25,111,154 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) £9,026,090 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) £220.20 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) £4,707,174 being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (g) £155.76 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	182.52
BEAULIEU	170.38
BOLDRE	174.23
BRAMSHAW	171.70
BRANSGORE	200.34
BREAMORE	177.32
BROCKENHURST	187.36
BURLEY	173.44
COPYTHORNE	166.08
DAMERHAM	187.47
DENNY LODGE	185.04
EAST BOLDRE	192.94
ELLINGHAM HARBRIDGE & IBSLEY	184.46
EXBURY & LEPE	198.88
FAWLEY	252.38
FORDINGBRIDGE	231.59
GODSHILL	201.06
HALE	186.11
HORDLE	194.74
HYDE	169.53
HYPHE & DIBDEN	226.20
LYMINGTON & PENNINGTON	245.68
LYNDHURST	199.77
MARCHWOOD	252.67
MARTIN	182.18
MILFORD-ON-SEA	188.69
MINSTEAD	181.55
NETLEY MARSH	168.35
NEW MILTON	202.49
RINGWOOD	226.23

ROCKBOURNE	229.30
SANDLEHEATH	173.58
SOPLEY	222.60
SWAY	184.80
TOTTON & ELING	263.35
WHITSBURY	175.86
WOODGREEN	180.13

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	121.68	141.96	162.24	182.52	223.08	263.64	304.20	365.04
BEAULIEU	113.59	132.52	151.45	170.38	208.24	246.10	283.97	340.76
BOLDRE	116.15	135.51	154.87	174.23	212.95	251.67	290.38	348.46
BRAMSHAW	114.47	133.54	152.62	171.70	209.86	248.01	286.17	343.40
BRANSGORE	133.56	155.82	178.08	200.34	244.86	289.38	333.90	400.68
BREAMORE	118.21	137.92	157.62	177.32	216.72	256.13	295.53	354.64
BROCKENHURST	124.91	145.72	166.54	187.36	229.00	270.63	312.27	374.72
BURLEY	115.63	134.90	154.17	173.44	211.98	250.52	289.07	346.88
COPYTHORNE	110.72	129.17	147.63	166.08	202.99	239.89	276.80	332.16
DAMERHAM	124.98	145.81	166.64	187.47	229.13	270.79	312.45	374.94
DENNY LODGE	123.36	143.92	164.48	185.04	226.16	267.28	308.40	370.08
EAST BOLDRE	128.63	150.06	171.50	192.94	235.82	278.69	321.57	385.88
ELLINGHAM HARBRIDGE & IBSLEY	122.97	143.47	163.96	184.46	225.45	266.44	307.43	368.92
EXBURY & LEPE	132.59	154.68	176.78	198.88	243.08	287.27	331.47	397.76
FAWLEY	168.25	196.30	224.34	252.38	308.46	364.55	420.63	504.76
FORDINGBRIDGE	154.39	180.13	205.86	231.59	283.05	334.52	385.98	463.18
GODSHILL	134.04	156.38	178.72	201.06	245.74	290.42	335.10	402.12
HALE	124.07	144.75	165.43	186.11	227.47	268.83	310.18	372.22
HORDLE	129.83	151.46	173.10	194.74	238.02	281.29	324.57	389.48
HYDE	113.02	131.86	150.69	169.53	207.20	244.88	282.55	339.06
HYPHE & DIBDEN	150.80	175.93	201.07	226.20	276.47	326.73	377.00	452.40
LYMINGTON & PENNINGTON	163.79	191.08	218.38	245.68	300.28	354.87	409.47	491.36
LYNDHURST	133.18	155.38	177.57	199.77	244.16	288.56	332.95	399.54
MARCHWOOD	168.45	196.52	224.60	252.67	308.82	364.97	421.12	505.34
MARTIN	121.45	141.70	161.94	182.18	222.66	263.15	303.63	364.36

MILFORD-ON-SEA	125.79	146.76	167.72	188.69	230.62	272.55	314.48	377.38
MINSTEAD	121.03	141.21	161.38	181.55	221.89	262.24	302.58	363.10
NETLEY MARSH	112.23	130.94	149.64	168.35	205.76	243.17	280.58	336.70
NEW MILTON	134.99	157.49	179.99	202.49	247.49	292.49	337.48	404.98
RINGWOOD	150.82	175.96	201.09	226.23	276.50	326.78	377.05	452.46
ROCKBOURNE	152.87	178.34	203.82	229.30	280.26	331.21	382.17	458.60
SANDLEHEATH	115.72	135.01	154.29	173.58	212.15	250.73	289.30	347.16
SOPLEY	148.40	173.13	197.87	222.60	272.07	321.53	371.00	445.20
SWAY	123.20	143.73	164.27	184.80	225.87	266.93	308.00	369.60
TOTTON & ELING	175.57	204.83	234.09	263.35	321.87	380.39	438.92	526.70
WHITSBURY	117.24	136.78	156.32	175.86	214.94	254.02	293.10	351.72
WOODGREEN	120.09	140.10	160.12	180.13	220.16	260.19	300.22	360.26

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 2011/12 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	691.92	807.24	922.56	1,037.88	1,268.52	1,499.16	1,729.80	2,075.76
HAMPSHIRE POLICE AUTHORITY	97.50	113.75	130.00	146.25	178.75	211.25	243.75	292.50
HAMPSHIRE FIRE AND RESCUE AUTHORITY	40.92	47.74	54.56	61.38	75.02	88.66	102.30	122.76
	830.34	968.73	1,107.12	1,245.51	1,522.29	1,799.07	2,075.85	2,491.02

- 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 2011/12 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	952.02	1,110.69	1,269.36	1,428.03	1,745.37	2,062.71	2,380.05	2,856.06
BEAULIEU	943.93	1,101.25	1,258.57	1,415.89	1,730.53	2,045.17	2,359.82	2,831.78
BOLDRE	946.49	1,104.24	1,261.99	1,419.74	1,735.24	2,050.74	2,366.23	2,839.48
BRAMSHAW	944.81	1,102.27	1,259.74	1,417.21	1,732.15	2,047.08	2,362.02	2,834.42
BRANSGORE	963.90	1,124.55	1,285.20	1,445.85	1,767.15	2,088.45	2,409.75	2,891.70
BREAMORE	948.55	1,106.65	1,264.74	1,422.83	1,739.01	2,055.20	2,371.38	2,845.66
BROCKENHURST	955.25	1,114.45	1,273.66	1,432.87	1,751.29	2,069.70	2,388.12	2,865.74
BURLEY	945.97	1,103.63	1,261.29	1,418.95	1,734.27	2,049.59	2,364.92	2,837.90
COPYTHORNE	941.06	1,097.90	1,254.75	1,411.59	1,725.28	2,038.96	2,352.65	2,823.18
DAMERHAM	955.32	1,114.54	1,273.76	1,432.98	1,751.42	2,069.86	2,388.30	2,865.96
DENNY LODGE	953.70	1,112.65	1,271.60	1,430.55	1,748.45	2,066.35	2,384.25	2,861.10
EAST BOLDRE	958.97	1,118.79	1,278.62	1,438.45	1,758.11	2,077.76	2,397.42	2,876.90
ELLINGHAM HARBRIDGE & I	953.31	1,112.20	1,271.08	1,429.97	1,747.74	2,065.51	2,383.28	2,859.94
EXBURY & LEPE	962.93	1,123.41	1,283.90	1,444.39	1,765.37	2,086.34	2,407.32	2,888.78
FAWLEY	998.59	1,165.03	1,331.46	1,497.89	1,830.75	2,163.62	2,496.48	2,995.78
FORDINGBRIDGE	984.73	1,148.86	1,312.98	1,477.10	1,805.34	2,133.59	2,461.83	2,954.20
GODSHILL	964.38	1,125.11	1,285.84	1,446.57	1,768.03	2,089.49	2,410.95	2,893.14
HALE	954.41	1,113.48	1,272.55	1,431.62	1,749.76	2,067.90	2,386.03	2,863.24
HORDLE	960.17	1,120.19	1,280.22	1,440.25	1,760.31	2,080.36	2,400.42	2,880.50
HYDE	943.36	1,100.59	1,257.81	1,415.04	1,729.49	2,043.95	2,358.40	2,830.08
HYTHE & DIBDEN	981.14	1,144.66	1,308.19	1,471.71	1,798.76	2,125.80	2,452.85	2,943.42
LYMINGTON & PENNINGTON	994.13	1,159.81	1,325.50	1,491.19	1,822.57	2,153.94	2,485.32	2,982.38
LYNDHURST	963.52	1,124.11	1,284.69	1,445.28	1,766.45	2,087.63	2,408.80	2,890.56
MARCHWOOD	998.79	1,165.25	1,331.72	1,498.18	1,831.11	2,164.04	2,496.97	2,996.36
MARTIN	951.79	1,110.43	1,269.06	1,427.69	1,744.95	2,062.22	2,379.48	2,855.38
MILFORD-ON-SEA	956.13	1,115.49	1,274.84	1,434.20	1,752.91	2,071.62	2,390.33	2,868.40
MINSTEAD	951.37	1,109.94	1,268.50	1,427.06	1,744.18	2,061.31	2,378.43	2,854.12
NETLEY MARSH	942.57	1,099.67	1,256.76	1,413.86	1,728.05	2,042.24	2,356.43	2,827.72
NEW MILTON	965.33	1,126.22	1,287.11	1,448.00	1,769.78	2,091.56	2,413.33	2,896.00
RINGWOOD	981.16	1,144.69	1,308.21	1,471.74	1,798.79	2,125.85	2,452.90	2,943.48
ROCKBOURNE	983.21	1,147.07	1,310.94	1,474.81	1,802.55	2,130.28	2,458.02	2,949.62
SANDLEHEATH	946.06	1,103.74	1,261.41	1,419.09	1,734.44	2,049.80	2,365.15	2,838.18
SOPLEY	978.74	1,141.86	1,304.99	1,468.11	1,794.36	2,120.60	2,446.85	2,936.22
SWAY	953.54	1,112.46	1,271.39	1,430.31	1,748.16	2,066.00	2,383.85	2,860.62
TOTTON & ELING	1,005.91	1,173.56	1,341.21	1,508.86	1,844.16	2,179.46	2,514.77	3,017.72
WHITSBURY	947.58	1,105.51	1,263.44	1,421.37	1,737.23	2,053.09	2,368.95	2,842.74
WOODGREEN	950.43	1,108.83	1,267.24	1,425.64	1,742.45	2,059.26	2,376.07	2,851.28

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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 2011/12 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	91,773,400	71,369,420	20,403,980
HRA	29,443,600	29,443,600	0
Town/Parish Precept	<u>4,707,174</u>	<u>0</u>	<u>4,707,174</u>
	<u>125,924,174</u>	<u>100,813,020</u>	<u>25,111,154</u>
	(a)	(b)	(c)

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

	£
Re-distributed Non-Domestic Rates	6,822,020
Revenue Support Grant	2,108,700
Collection Fund/Community Charge Adjustments	95,370
	<u>9,026,090</u>

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

	£
District	155.76
Average Town/Parish	64.44
	<u>220.20</u>

(f) £4,707,174 is the total of the Town/Parish Council precepts as shown in Appendix 4.

(g) £155.76 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 2011/12 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	2011/12		
	PRECEPT	TAX BASE PROPERTIES	TAX PER BAND D DWELLING
	£		£
ASHURST & COLBURY	25,000	934.10	26.76
BEAULIEU	7,550	516.40	14.62
BOLDRE	19,425	1,051.90	18.47
BRAMSHAW	5,500	345.00	15.94
BRANSGORE	83,390	1,870.40	44.58
BREAMORE	4,000	185.50	21.56
BROCKENHURST	58,445	1,849.50	31.60
BURLEY	13,700	774.90	17.68
COPYTHORNE	12,700	1,231.10	10.32
DAMERHAM	7,500	236.50	31.71
DENNY LODGE	4,500	153.70	29.28
EAST BOLDRE	15,000	403.40	37.18
ELLINGHAM HARBRIDGE & IBSLEY	17,066	594.70	28.70
EXBURY & LEPE	4,700	109.00	43.12
FAWLEY	473,833	4,904.10	96.62
FORDINGBRIDGE	182,160	2,402.10	75.83
GODSHILL	9,935	219.30	45.30
HALE	8,058	265.50	30.35
HORDLE	96,588	2,477.60	38.98
HYDE	7,000	508.50	13.77
HYPHE & DIBDEN	552,454	7,843.00	70.44
LYMINGTON & PENNINGTON	651,410	7,244.30	89.92
LYNDHURST	62,281	1,415.10	44.01
MARCHWOOD	206,368	2,129.50	96.91
MARTIN	5,009	189.60	26.42
MILFORD-ON-SEA	90,992	2,763.50	32.93
MINSTEAD	9,500	368.40	25.79
NETLEY MARSH	10,509	834.50	12.59
NEW MILTON	514,744	11,015.50	46.73
RINGWOOD	388,570	5,514.00	70.47
ROCKBOURNE	12,333	167.70	73.54
SANDLEHEATH	5,014	281.40	17.82
SOPLEY	20,500	306.70	66.84
SWAY	49,250	1,696.20	29.04
TOTTON & ELING	1,063,940	9,888.60	107.59
WHITSBURY	2,050	102.00	20.10
WOODGREEN	6,200	254.40	24.37
	<b>4,707,174</b>	<b>73,047.60</b>	

Average Local Council Band D Tax

£64.44