COUNCIL - 22 FEBRUARY 2016

THE 2016/17 COUNCIL TAX

1. INTRODUCTION

- 1.1 Members are required to calculate and set the Council Tax for 2016/17.
- 1.2 The level of tax is determined by the spending needs of this Council, Hampshire County Council, the Police and Crime Commissioner for Hampshire, 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 that the Council Tax is set at the right level to meet the combined budgets.
- 1.3 Members will have considered earlier in this agenda the recommended General Fund revenue budget for 2016/17, which is outlined in Section 3 below. Any changes made at that stage could change the Council Tax figures shown in this report.
- 1.4 The recommended Council Tax for every District Council area is shown in paragraph 10.5 of this report.
- # 1.5 Appendix 1 attached to this report supplements the prescribed layout of the recommendations by showing how the figures used in paragraph 10.3 have been arrived at.

2. THE 2016/17 COUNCIL TAX BILL

- 2.1 This report recommends a Council Tax level of £1,534.44 for 2016/17. This is an average figure based on a band 'D' property and is an increase of £52.13 (3.52%) over the equivalent figure for 2015/16.
- # 2.2 Each dwelling falls into one of eight valuation bands (A to H) for tax purposes. More details are given in Appendix 2.
 - 2.3 The tax level is based upon the 2016/17 budgets of all precepting authorities in this area. The District, County Council, Police and Crime Commissioner 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 from £1,473.14 to £1,584.37. The average figures are as follows:-

	2015/16 2016/17 AVERAGE AVERAGE		INCRE	ASE
	£	£	£	%
New Forest District Council	155.76	158.36	2.60	1.67
Hampshire County Council	1,037.88	1,079.28	41.40	3.99
Police and Crime Commissioner for Hampshire	157.33	160.46	3.13	1.99
Hampshire Fire and Rescue Authority	61.38	62.60	1.22	1.99
	1,412.35	1,460.70	48.35	3.42
Parish/Town Councils	69.96	73.74	3.78	5.40
	1,482.31	1,534.44	52.13	3.52

- 2.5 The proposed 2016/17 Council Tax for all areas is shown in paragraph 10.5 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 Council Tax Reduction scheme for persons with low incomes.
- 2.7 Council Tax bills can be payable by instalments from 1 April. 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.
- 2.8 The council tax leaflet will be provided in electronic form this year but a paper version of the leaflet will be provided on request.

3. NEW FOREST DISTRICT COUNCIL

The proposed 2016/17 General Fund budget requirement, elsewhere on this agenda, totals £17,191,771. After deducting retained Business Rates, Government support and collection fund adjustments of £6,164,800, the District Council needs to raise £11,026,971 through Council Tax. This would require a District Council Tax of £158.36 for a Band D property, which means there is an increase of £2.60 (1.67%) over the equivalent figure for 2015/16.

4. HAMPSHIRE COUNTY COUNCIL

4.1 Hampshire County Council met on the 18 February 2016 and set its precept upon this Council at £75,152,748. This results in a Band D Council Tax of £1,079.28, which represents an increase of £41.40 (3.99%) over the equivalent 2015/16 figure.

5. POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE AUTHORITY

5.1 The Police and Crime Commissioner for Hampshire set a precept of £11,173,198 upon this Council. This results in a Band D Council Tax of £160.46, which represents an increase of £3.13 (1.99%) over the equivalent 2015/16 figure.

6. HAMPSHIRE FIRE AND RESCUE AUTHORITY

Hampshire Fire and Rescue Authority met to discuss setting its precept upon this Council at £4,358,982. This results in a Band D Council Tax of £62.60, which represents an increase of £1.22 (1.99%) over the equivalent 2015/16 figure. This will not formally be agreed until after this Councils meeting on the 22 February 2016 and therefore this Council's Chief Executive (s.151 Officer) has been given delegated authority to implement any variation upon final notification.

7. TOWN AND PARISH COUNCILS

7.1 The Town and Parish Council precepts (Council Tax Requirements) for 2016/17 are detailed in Appendix 3 and total £5,134,706. This is an increase of £294,208 from 2015/16 and results in an average Band D Council Tax for 2016/17 of £73.74, an increase of £3.78 (5.40%) from 2015/16. The Council Tax Requirement figure is net of grants totalling £100,001 that the District Council is paying separately to the town and parish councils in relation to the Council Tax Reduction Scheme.

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

The Council is recommended to resolve:

10.1 That it be noted that on 2 December 2015 the Council calculated the Council Tax Base for the year 2016/17:

- (a) for the whole Council area as 69,632.30 [Item T in the formula in Section 31B(1) of the Local Government Finance Act 1992, as amended (the "Act")]; and
- (b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix 3.
- To calculate that the Council Tax requirement for the Council's own purposes for 2016/17 (excluding Parish Precepts) is £11,026,971.
- 10.3 That the following amounts be calculated for the year 2016/17 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government and Finance Act 1992 as amended by the Localism Act 2011: -
 - (a) £142,052,117 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.
 - (b) £125,890,440 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
 - (c) £16,161,677 being the amount by which the aggregate at 10.3(a) above exceeds the aggregate at 10.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year. (Item R in the formula in Section 31B(1) of the Act).
 - (d) £232.10 being the amount at 10.3(c) above (Item R), all divided by the Council Tax Base, Item T (10.1(a) above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £5,134,706 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (as per the attached Appendix 4).
 - (f) £158.36 being the amount at 10.3(d) above less the result given by dividing the amount at 10.3(e) above by Item T (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 specifically for the District Council. There are no non-parished areas.

(g)

LOCAL COUNCIL AREA

	£
ASHURST & COLBURY	187.01
BEAULIEU	173.84
BOLDRE	178.09
BRAMSHAW	177.42
BRANSGORE	208.62
BREAMORE	180.55
BROCKENHURST	200.85
BURLEY	175.57
COPYTHORNE	170.80
DAMERHAM	196.22
DENNY LODGE	192.16
EAST BOLDRE	196.45
ELLINGHAM HARBRIDGE & IBSLEY	189.91
EXBURY & LEPE	178.85
FAWLEY	266.70
FORDINGBRIDGE	240.43
GODSHILL	206.36
HALE	193.37
HORDLE	198.94
HYDE	176.54
HYTHE & DIBDEN	244.08
LYMINGTON & PENNINGTON	255.37
LYNDHURST	208.98
MARCHWOOD	262.40
MARTIN	187.87
MILFORD-ON-SEA	191.96
MINSTEAD	183.92
NETLEY MARSH	178.27
NEW MILTON	217.16
RINGWOOD	246.38
ROCKBOURNE	233.04
SANDLEHEATH	183.09
SOPLEY	226.38
SWAY	193.01
TOTTON & ELING	282.03
WHITSBURY	179.59
WOODGREEN	186.64

£

being the amounts given by adding to the amount at 10.3(f) 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.

(h) 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	Α	В	С	D	E	F	G	Н
	£	£	£	£	£	£	£	£
ASHURST & COLBURY	124.68	145.45	166.24	187.01	228.57	270.12	311.69	374.02
BEAULIEU	115.90	135.21	154.53	173.84	212.47	251.10	289.74	347.68
BOLDRE	118.73	138.52	158.31	178.09	217.66	257.24	296.82	356.18
BRAMSHAW	118.29	137.99	157.71	177.42	216.85	256.27	295.71	354.84
BRANSGORE	139.09	162.26	185.45	208.62	254.98	301.34	347.71	417.24
BREAMORE	120.37	140.43	160.49	180.55	220.67	260.79	300.92	361.10
BROCKENHURST	133.91	156.22	178.54	200.85	245.48	290.11	334.76	401.70
BURLEY	117.05	136.56	156.07	175.57	214.58	253.60	292.62	351.14
COPYTHORNE	113.87	132.85	151.83	170.80	208.75	246.71	284.67	341.60
DAMERHAM	130.82	152.62	174.42	196.22	239.82	283.43	327.04	392.44
DENNY LODGE	128.11	149.46	170.81	192.16	234.86	277.56	320.27	384.32
EAST BOLDRE	130.97	152.80	174.63	196.45	240.10	283.76	327.42	392.90
ELLINGHAM HARBRIDGE & IBSLEY	126.61	147.71	168.81	189.91	232.11	274.31	316.52	379.82
EXBURY & LEPE	119.24	139.11	158.98	178.85	218.59	258.34	298.09	357.70
FAWLEY	177.81	207.43	237.07	266.70	325.97	385.23	444.51	533.40
FORDINGBRIDGE	160.29	187.00	213.72	240.43	293.86	347.29	400.72	480.86
GODSHILL	137.58	160.50	183.44	206.36	252.22	298.07	343.94	412.72
HALE	128.92	150.40	171.89	193.37	236.34	279.31	322.29	386.74
HORDLE	132.63	154.73	176.84	198.94	243.15	287.36	331.57	397.88
HYDE	117.70	137.31	156.93	176.54	215.77	255.00	294.24	353.08
HYTHE & DIBDEN	162.73	189.84	216.97	244.08	298.32	352.56	406.81	488.16
LYMINGTON & PENNINGTON	170.25	198.62	227.00	255.37	312.12	368.87	425.62	510.74
LYNDHURST	139.33	162.54	185.77	208.98	255.42	301.86	348.31	417.96
MARCHWOOD	174.94	204.09	233.25	262.40	320.71	379.02	437.34	524.80
MARTIN	125.25	146.12	167.00	187.87	229.62	271.37	313.12	375.74
MILFORD-ON-SEA	127.98	149.30	170.64	191.96	234.62	277.27	319.94	383.92
MINSTEAD	122.62	143.05	163.49	183.92	224.79	265.66	306.54	367.84
NETLEY MARSH	118.85	138.66	158.47	178.27	217.88	257.50	297.12	356.54
NEW MILTON	144.78	168.90	193.04	217.16	265.42	313.67	361.94	434.32
RINGWOOD	164.26	191.63	219.01	246.38	301.13	355.88	410.64	492.76
ROCKBOURNE	155.37	181.25	207.15	233.04	284.83	336.61	388.41	466.08
SANDLEHEATH	122.07	142.40	162.75	183.09	223.78	264.46	305.16	366.18
SOPLEY	150.93	176.07	201.23	226.38	276.69	326.99	377.31	452.76
SWAY	128.68	150.12	171.57	193.01	235.90	278.79	321.69	386.02
TOTTON & ELING	188.03	219.36	250.70	282.03	344.70	407.37	470.06	564.06
WHITSBURY	119.73	139.68	159.64	179.59	219.50	259.41	299.32	359.18
WOODGREEN	124.43	145.17	165.91	186.64	228.11	269.59	311.07	373.28

being the amounts given by multiplying the amounts at 10.3(g) 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.
- That it be noted that Hampshire County Council, the Police and Crime Commissioner for Hampshire and the Hampshire Fire and Rescue Authority have issued precepts for 2016/17 to the Council in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated below:

PRECEPTING AUTHORITY

PRECEPTING AUTHORITY	A £	B £	£	£	£	F £	G £	£
HAMPSHIRE COUNTY COUNCIL	719.52	839.44	959.36	1,079.28	1,319.12	1,558.96	1,798.80	2,158.56
POLICE AND CRIME COMMISSION FOR HAMPSHIRE AUTHORITY	IER 106.97	124.80	142.63	160.46	196.12	231.78	267.43	320.92
HAMPSHIRE FIRE AND RESCUE	100.51	124.00	142.00	100.40	150.12	251.76	207.40	320.32
AUTHORITY	41.73	48.69	55.64	62.60	76.51	90.42	104.33	125.20
	868.23	1,012.93	1,157.63	1,302.34	1,591.75	1,881.16	2,170.57	2,604.68

- 10.5 That the Chief Executive (S.151 Officer) be given delegated authority to implement any variation to the overall level of Council Tax arising from the final notification of the Hampshire Fire and Rescue Authority precept.
- 10.6 That, having calculated the aggregate in each case of the amounts at 10.3(h) and 10.4 above, the Council, in accordance with Section 30 of the Local Government Finance Act 1992 (as amended by the Localism Act 2011), hereby sets the following amounts as the amounts of Council Tax for the year 2016/17 for each part of its area and for each of the categories of dwellings shown on the next page:-

REALINEST & COLBURY 992.90 1,158.38 1,323.87 1,489.35 1,820.32 2,151.28 2,482.25 2,978.70	LOCAL COUNCIL AREA	Α	В	С	D	Е	F	G	Н
BEAULIEU 984.12 1,148.14 1,312.16 1,476.18 1,804.22 2,132.26 2,460.30 2,952.36 BOLDRE 986.95 1,151.45 1,315.94 1,480.43 1,809.41 2,131.24 2,466.23 2,959.52 BRAMSGORE 1,007.31 1,757.91 1,343.08 1,510.96 1,846.73 2,182.50 2,518.27 3,021.92 BREAMORE 988.59 1,153.36 1,318.12 1,482.99 1,817.22 2,141.95 2,471.48 2,955.82 BROCKENHURST 1,002.13 1,169.15 1,336.17 1,503.19 1,887.32 2,171.72 2,505.32 3,006.38 BURLEY 985.27 1,149.49 1,313.70 1,477.91 1,806.33 2,134.76 2,455.23 2,965.28 COPYTHORNE 982.09 1,145.78 1,309.46 1,474.50 1,806.51 2,140.03 2,147.60 2,495.23 2,980.20 COPYTHORNE 996.33 1,162.39 1,328.44 1,494.50 1,831.55 2,164.59 2,497.89 2,997.20		£	£	£	£	£	£	£	£
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HYTHE & DIBDEN 1,030.95 1,202.77 1,374.60 1,546.42 1,890.07 2,233.72 2,577.37 3,092.84 LYMINGTON & PENNINGTON 1,038.47 1,211.55 1,384.63 1,557.71 1,903.87 2,250.03 2,596.18 3,115.42 LYNDHURST 1,007.55 1,175.47 1,343.40 1,511.32 1,847.17 2,183.02 2,518.87 3,022.64 MARCHWOOD 1,043.16 1,217.02 1,390.88 1,564.74 1,912.46 2,260.18 2,607.90 3,129.48 MARTIN 993.47 1,159.05 1,324.63 1,490.21 1,821.37 2,152.53 2,483.68 2,980.42 MILFORD-ON-SEA 996.20 1,162.23 1,328.27 1,494.30 1,826.37 2,158.43 2,490.50 2,988.60 MINSTEAD 990.84 1,155.98 1,321.12 1,486.26 1,816.54 2,146.82 2,477.10 2,972.52 NET LEY MARSH 987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22 NEW MILTON 1,013.00 1,818.83 1,350.67 1,519.50			•					2,502.13	
LYMINGTON & PENNINGTON 1,038.47 1,211.55 1,384.63 1,557.71 1,903.87 2,250.03 2,596.18 3,115.42 LYNDHURST 1,007.55 1,175.47 1,343.40 1,511.32 1,847.17 2,183.02 2,518.87 3,022.64 MARCHWOOD 1,043.16 1,217.02 1,390.88 1,564.74 1,912.46 2,260.18 2,607.90 3,129.48 MARTIN 993.47 1,159.05 1,324.63 1,490.21 1,821.37 2,152.53 2,483.68 2,980.42 MILFORD-ON-SEA 996.20 1,162.23 1,328.27 1,494.30 1,826.37 2,158.43 2,490.50 2,988.60 MINSTEAD 990.84 1,155.98 1,321.12 1,486.26 1,816.54 2,146.82 2,477.10 2,972.52 NETLEY MARSH 987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22 NEW MILTON 1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00	HYDE	985.92	1,150.24	1,314.56	1,478.88	1,807.52	2,136.16	2,464.80	2,957.76
LYNDHURST 1,007.55 1,175.47 1,343.40 1,511.32 1,847.17 2,183.02 2,518.87 3,022.64 MARCHWOOD 1,043.16 1,217.02 1,390.88 1,564.74 1,912.46 2,260.18 2,607.90 3,129.48 MARTIN 993.47 1,159.05 1,324.63 1,490.21 1,821.37 2,152.53 2,483.68 2,980.42 MILFORD-ON-SEA 996.20 1,162.23 1,328.27 1,494.30 1,826.37 2,158.43 2,490.50 2,988.60 MINSTEAD 990.84 1,155.98 1,321.12 1,486.26 1,816.54 2,146.82 2,477.10 2,972.52 NETLEY MARSH 987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22 NEW MILTON 1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00 RINGWOOD 1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44 ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	HYTHE & DIBDEN	1,030.95	1,202.77	1,374.60	1,546.42	1,890.07		2,577.37	3,092.84
MARCHWOOD1,043.16 1,217.02 1,390.88 1,564.74 1,912.462,260.18 2,607.903,129.48MARTIN993.47 1,159.05 1,324.63 1,490.21 1,821.372,152.53 2,483.68 2,980.42MILFORD-ON-SEA996.20 1,162.23 1,328.27 1,494.30 1,826.372,158.43 2,490.50 2,988.60MINSTEAD990.84 1,155.98 1,321.12 1,486.26 1,816.542,146.82 2,477.10 2,972.52NETLEY MARSH987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22NEW MILTON1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00RINGWOOD1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44ROCKBOURNE1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76SANDLEHEATH990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86SOPLEY1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44SWAY996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70TOTTON & ELING1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74WHITSBURY987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	LYMINGTON & PENNINGTON	1,038.47	1,211.55	1,384.63	1,557.71	1,903.87	2,250.03	2,596.18	3,115.42
MARTIN 993.47 1,159.05 1,324.63 1,490.21 1,821.37 2,152.53 2,483.68 2,980.42 MILFORD-ON-SEA 996.20 1,162.23 1,328.27 1,494.30 1,826.37 2,158.43 2,490.50 2,988.60 MINSTEAD 990.84 1,155.98 1,321.12 1,486.26 1,816.54 2,146.82 2,477.10 2,972.52 NETLEY MARSH 987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22 NEW MILTON 1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00 RINGWOOD 1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44 ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	LYNDHURST	1,007.55	1,175.47	1,343.40	1,511.32	1,847.17	2,183.02	2,518.87	3,022.64
MILFORD-ON-SEA 996.20 1,162.23 1,328.27 1,494.30 1,826.37 2,158.43 2,490.50 2,988.60 MINSTEAD 990.84 1,155.98 1,321.12 1,486.26 1,816.54 2,146.82 2,477.10 2,972.52 NETLEY MARSH 987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22 NEW MILTON 1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00 RINGWOOD 1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44 ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	MARCHWOOD	1,043.16	1,217.02	1,390.88	1,564.74	1,912.46		2,607.90	3,129.48
MINSTEAD 990.84 1,155.98 1,321.12 1,486.26 1,816.54 2,146.82 2,477.10 2,972.52 NETLEY MARSH 987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22 NEW MILTON 1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00 RINGWOOD 1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44 ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	MARTIN	993.47	1,159.05	1,324.63	1,490.21	1,821.37	2,152.53	2,483.68	2,980.42
NETLEY MARSH 987.07 1,151.59 1,316.10 1,480.61 1,809.63 2,138.66 2,467.68 2,961.22 NEW MILTON 1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00 RINGWOOD 1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44 ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	MILFORD-ON-SEA	996.20	1,162.23	1,328.27	1,494.30	1,826.37	2,158.43	2,490.50	2,988.60
NEW MILTON 1,013.00 1,181.83 1,350.67 1,519.50 1,857.17 2,194.83 2,532.50 3,039.00 RINGWOOD 1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44 ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	MINSTEAD	990.84	1,155.98	1,321.12	1,486.26	1,816.54	2,146.82	2,477.10	2,972.52
RINGWOOD 1,032.48 1,204.56 1,376.64 1,548.72 1,892.88 2,237.04 2,581.20 3,097.44 ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	NETLEY MARSH	987.07	1,151.59	1,316.10	1,480.61	1,809.63	2,138.66	2,467.68	2,961.22
ROCKBOURNE 1,023.59 1,194.18 1,364.78 1,535.38 1,876.58 2,217.77 2,558.97 3,070.76 SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	NEW MILTON	1,013.00	1,181.83	1,350.67	1,519.50	1,857.17	2,194.83	2,532.50	3,039.00
SANDLEHEATH 990.29 1,155.33 1,320.38 1,485.43 1,815.53 2,145.62 2,475.72 2,970.86 SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	RINGWOOD	1,032.48	1,204.56	1,376.64	1,548.72	1,892.88	2,237.04	2,581.20	3,097.44
SOPLEY 1,019.15 1,189.00 1,358.86 1,528.72 1,868.44 2,208.15 2,547.87 3,057.44 SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	ROCKBOURNE	1,023.59	1,194.18	1,364.78	1,535.38	1,876.58	2,217.77	2,558.97	3,070.76
SWAY 996.90 1,163.05 1,329.20 1,495.35 1,827.65 2,159.95 2,492.25 2,990.70 TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	SANDLEHEATH	990.29	1,155.33	1,320.38	1,485.43	1,815.53	2,145.62	2,475.72	2,970.86
TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	SOPLEY	1,019.15	1,189.00	1,358.86	1,528.72	1,868.44	2,208.15	2,547.87	3,057.44
TOTTON & ELING 1,056.25 1,232.29 1,408.33 1,584.37 1,936.45 2,288.53 2,640.62 3,168.74 WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	SWAY	996.90	1,163.05	1,329.20	1,495.35	1,827.65	2,159.95		2,990.70
WHITSBURY 987.95 1,152.61 1,317.27 1,481.93 1,811.25 2,140.57 2,469.88 2,963.86	TOTTON & ELING						2,288.53	2,640.62	3,168.74
	WHITSBURY						2,140.57	2,469.88	
WOODGREEN 992.65 1,158.10 1,323.54 1,488.98 1,819.86 2,150.75 2,481.63 2,977.96	WOODGREEN	992.65	1,158.10	1,323.54	1,488.98	1,819.86	2,150.75	2,481.63	2,977.96

For Further Information:

Background Papers

Kevin Green Accountancy Manager (023) 8028 5588 Email: kevin.green@nfdc.gov.uk **Published Documents**

SOURCE OF FIGURES SHOWN IN PARAGRAPH 10.3 OF THE REPORT

(a) (b) (c)

For the purposes of the recommendation, the estimated total net revenue expenditure of the Council for 2016/17 has to be shown i.e. including General Fund and Housing Revenue Account (HRA) budgets and Town/Parish Council precepts: -

	Expenditure	Income	Council Tax Requirement
	£	£	£
General Fund	108,804,241	97,777,270	11,026,971
HRA	28,113,170	28,113,170	0
Town/Parish Precept	<u>5,134,706</u> 142,052,117	125,890,440	5,134,706 16,161,677
	(a)	(b)	(c)

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

	£
District	158.36
Average Town/Parish	73.74
	232.10

- (e) £5,134,706 is the total of the Town/Parish Council precepts as shown in Appendix 3.
- £158.36 is the District Council Tax at Band D. The sequence of figures in 10.3
 (a) to (f) is intended to start from estimated total net 2016/17 expenditure, deduct grants and precepts and arrive at the net District Council Tax figure.
- (g) This shows the Combined District and Town/Parish Council Tax for each area at Band D.
- (h) Shows the figures in (g) for each valuation band.

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 O	RANGE OF VALUES				
Α	Upto	£40,000			£1.00		
В	Over	£40,000	-	£52,000	£1.17		
С	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		
Н	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 reductions would make the difference less than this.

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.

SUMMARY OF LOCAL COUNCIL REQUIREMENTS

APPENDIX 3

	2016/17								
LOCAL COUNCIL	SPENDING	GRANT	COUNCIL	TAX BASE	COUNCIL	COUNCIL			
	REQUIREMENT		TAX		TAX PER	TAX			
	EXCLUDING		REQUIREMENT		BAND D	INC. / (-) DEC.			
	GRANTS					FROM			
						2015/16			
	£	£	£	PROPERTIES	£	£			
A CULUDOT AND OCUBURY	00.450	040	00.007	045.00	00.05	0.00			
ASHURST AND COLBURY BEAULIEU	26,450 8,000	213 64	26,237		28.65 15.48	0.26 0.11			
BOLDRE	8,000 21,000	231	7,936 20,769		19.73	1.00			
BRAMSHAW	6,620	60	6,560		19.73	2.07			
BRANSGORE	91,759	1,359	90,400		50.26	3.88			
BREAMORE	4,000	1,559	3,936		22.19	0.33			
BROCKENHURST	79,180	474	78,706		42.49	10.84			
BURLEY	13,649	182	13,467		17.21	0.10			
COPYTHORNE	15,150	155	14,995		12.44	0.10			
DAMERHAM	8,750	148	8,602	227.20	37.86	0.14			
DENNY LODGE	5,232	54	5,178		33.80	1.76			
EAST BOLDRE	15,000	243	14,757		38.09	0.12			
ELLINGHAM HARBRIDGE AND IBSLEY		148	19,027		31.55	-0.20			
EXBURY AND LEPE	2,350	88	2,262		20.49	-20.16			
FAWLEY	500,293		488,164		108.34	5.27			
FORDINGBRIDGE	187,217		183,197		82.07	-0.24			
GODSHILL	10,735		10,608		48.00	0.01			
HALE	8,984	91	8,893		35.01	1.65			
HORDLE	98,143		96,667		40.58	0.28			
HYDE	9,500	18	9,482		18.18				
HYTHE AND DIBDEN	639,916		627,801		85.72				
LYMINGTON AND PENNINGTON	690,908				97.01	1.73			
LYNDHURST	71,665	838	70,827		50.62	2.11			
MARCHWOOD	216,100	2,729	213,371	2,050.80	104.04	1.69			
MARTIN	5,828			195.70	29.51	1.46			
MILFORD-ON-SEA	94,262	823	93,439	2,781.10	33.60	0.38			
MINSTEAD	9,500	82	9,418	368.50	25.56	-0.54			
NETLEY MARSH	16,364	119	16,245	816.00	19.91	0.46			
NEW MILTON	616,684	11,663	605,021	10,289.10	58.80	6.25			
RINGWOOD	462,991	9,995	452,996	5,146.60	88.02	0.00			
ROCKBOURNE	12,333	93	12,240	163.90	74.68	-0.21			
SANDLEHEATH	7,004	41	6,963	281.60	24.73	0.12			
SOPLEY	20,500	401	20,099	295.50	68.02	-0.28			
SWAY	58,949	508	58,441	1,686.40	34.65	3.11			
TOTTON AND ELING	1,171,216	24,766	1,146,450	9,270.50	123.67	9.73			
WHITSBURY	2,200	28	2,172	102.30	21.23	-0.95			
WOODGREEN	7,100	77	7,023	248.30	28.28	1.95			
	5,234,707	100,001	5,134,706	69,632.30	73.74				