

**Report of the Deputy Chief Executive**

**Agenda Item 5 (ii)**

**Report to Council**

**Date: 24<sup>th</sup> February 2016**

**Subject: Council Tax 2016/17**

Are specific electoral Wards affected? If relevant, name(s) of Ward(s):	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Is the decision eligible for Call-In?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, Access to Information Procedure Rule number: Appendix number:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Summary of main issues**

1. Section 30 of the Local Government Act 1992 imposes on the City Council a duty to set council taxes within its area. This report sets out the background to the calculations, the various steps in the process and the proposed council taxes for 2016/17 including the precepts issued by the West Yorkshire Police and Crime Commissioner, the West Yorkshire Fire & Rescue Authority and the parish and town councils within the Leeds area.
2. It is proposed that Leeds City Council's element of the Band D council tax charge be increased by 3.99% to £1,215.54, an increase of 1.99% to the Leeds element plus the new Adult Social Care precept of 2%.
3. The financial year 2016/17 is the fourth year since major changes to the funding arrangements for local government came into effect<sup>1</sup>. The changes affected the way the council tax bases were calculated and removed certain discounts and exemptions and replaced them with discretionary powers to give discounts and charge a premium on long term empty properties.

**Recommendations**

4. Members are requested to approve the recommendations set out in Section 5 of this report.

<sup>1</sup> Introduced in the Local Government Finance Act 2012

## **1 Introduction**

- 1.1 This report sets out how the council tax is calculated and makes recommendations regarding Leeds' council tax requirement, the calculation of Leeds' and parish elements of council tax and the setting of the overall level of council tax for Leeds for 2016/17.

## **2 Context**

- 2.1 Section 30 of the Local Government Finance Act 1992 requires the City Council to set the council tax within its area. The amounts paid are based upon the capital values of each dwelling and are calculated by reference to their values at 1<sup>st</sup> April 1991 prices.
- 2.2 Properties are placed in one of eight valuation bands by the Listing Officer of the Valuation Office Agency as follows:

<b>Value at 1st April 1991</b>	
<b>Band A</b>	Not exceeding £40,000
<b>Band B</b>	Over £ 40,000 but not exceeding £ 52,000
<b>Band C</b>	Over £ 52,000 but not exceeding £ 68,000
<b>Band D</b>	Over £ 68,000 but not exceeding £ 88,000
<b>Band E</b>	Over £ 88,000 but not exceeding £120,000
<b>Band F</b>	Over £120,000 but not exceeding £160,000
<b>Band G</b>	Over £160,000 but not exceeding £320,000
<b>Band H</b>	Exceeding £320,000

**Table 1**

- 2.3 When the consultation paper relating to council tax was first issued by the Government in April 1991, it was estimated that the average property value in England was about £80,000. Such a property would be in Band D and as a result, many of the calculations are carried out by reference to Band D. For example, when the level of council tax is calculated, a Band D Tax is calculated initially and the taxes for the other bands are then calculated as proportions of that. Amounts of council tax are calculated in the first instance for households with two or more adults; single adult households receive a 25% discount.

## **3. Main issues**

### **3.1 Council Taxes and the Collection Fund**

- 3.1.1 The City Council has its budgeted net expenditure requirement met by a payment from the Leeds Collection Fund. The Collection Fund is a separate account from the City Council's General Fund and was set up in accordance with S89 of the Local Government Finance Act 1988. The Collection Fund is a receptacle for council tax and pays out the demands and precepts made upon it by the City Council, the Police and Crime Commissioner and the Fire & Rescue Authority.

- 3.1.2 Leeds City Council is a “billing authority”. This means that the Council is responsible for maintaining the Collection Fund, setting the council tax, sending out council tax bills and collecting council tax. Leeds City Council, the Police and Crime Commissioner and the Fire & Rescue Authority each calculate their own element of council tax and Leeds as the billing authority then formally sets the overall tax by adding these elements together.
- 3.1.3 The 2015 Spending Review and Autumn Statement announced the introduction of a new power for local authorities with social care responsibilities to increase council tax by up to and including a further 2% per year, with a requirement that the extra money raised will be spent exclusively on adult social care.
- 3.1.4 The proposed council taxes (including Police and Fire elements) for a two-adult household in Leeds are shown below. A 1.99% council tax increase is proposed to the Leeds element of the tax plus an additional 2% Adult Social Care precept. An increase of £5.00 per Band D has been agreed for West Yorkshire Police and the **Fire & Rescue Authority are expected to approve a precept increase of 1.99% at their meeting on 19<sup>th</sup> February 2016**. Confirmation will be provided to Council on 24<sup>th</sup> February 2016.

	2015/16 £	2016/17 £
<b>Band A</b>	912.20	947.46
<b>Band B</b>	1,064.23	1,105.38
<b>Band C</b>	1,216.26	1,263.28
<b>Band D</b>	1,368.29	1,421.20
<b>Band E</b>	1,672.35	1,737.02
<b>Band F</b>	1,976.42	2,052.84
<b>Band G</b>	2,280.49	2,368.66
<b>Band H</b>	2,736.58	2,842.39

**Table 2**

- 3.1.5 For 2016/17 the Secretary of State for Communities and Local Government has again determined “principles” that will require local authorities that wish to increase their council taxes beyond set limits to hold local referendums. The limit this year for Leeds is 2% plus the new Adult Social Care precept of up to 2%. The council taxes proposed for the Leeds area as set out in Table 2 will not exceed the referendum limits set by the Secretary of State.

## 3.2 Calculation and Setting of Council Tax

- 3.2.1 The changes introduced in 2013/14 did not alter the actual process of calculating and setting council tax. The stages remain as follows:
- i) Calculate the “council tax requirement” following the steps set out in Section 31A of the Local Government Finance Act 1992. This takes the Council’s gross budget and gross income as a starting point and is shown in abbreviated form in Table 3.

- ii) Divide the council tax requirement by the tax base (as agreed by Council on 13<sup>th</sup> January 2016) to give a Band D Tax that includes amounts for parishes.
- iii) Calculate separately the Band D Taxes for non-parished areas (by removing parish precepts) and for each parish.
- iv) Calculate the taxes for each property band for non-parished areas and for parishes.

3.2.2 The Council Tax Requirement excluding parishes for 2016/17 shown in Table 3 includes £5.1m relating to the Adult Social Care precept.

3.2.3 Table 3 also includes precepts and Band D amounts for the Police and Crime Commissioner **and the proposed precept for the Fire & Rescue Authority.**

	2015/16		2016/17	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	2,068,337,816		2,000,394,738	
<i>Less:</i>				
Gross Income (inc. trans. From reserves)	1,544,554,000		1,504,016,726	
<b>Net Budget</b>	523,783,816	2,449.71	496,378,012	2,274.18
<i>Add:</i>				
Parish Precepts	1,536,369	7.19	1,657,859	7.60
	525,320,185	2,456.90	498,035,871	2,281.78
<i>Less:</i>				
Leeds RSG	124,308,126	581.38	93,047,867	426.30
Leeds Business Rates	186,846,047	873.87	192,389,672	881.44
	214,166,012	1,001.65	212,598,332	974.04
<i>Add:</i>				
Tariff to Central Government	32,876,878	153.76	33,150,852	151.88
Basic amount needed from Council Tax	247,042,890	1,155.41	245,749,184	1,125.92
<i>Adjust for:</i>				
Business Rates Collection Fund (Surplus)/Deficit	6,428,100	30.06	23,035,065	105.53
Council Tax Collection Fund (Surplus)/Deficit	-2,028,000	-9.48	-1,814,000	-8.31
<b>COUNCIL TAX REQUIREMENT (Including Parishes)</b>	251,442,990	1,175.99	266,970,249	1,223.14
<i>Less:</i>				
Parish Precepts	1,536,369	7.19	1,657,859	7.60
<b>COUNCIL TAX REQUIREMENT (Excluding Parishes)</b>	249,906,621	1,168.80	265,312,390	1,215.54
<i>Add:</i>				
Police Precept	30,137,032	140.95	31,855,930	145.95
Fire Precept	12,517,147	58.54	13,032,078	59.71
<b>TOTAL BAND D TAX (Non Parished Areas)</b>	<b>292,560,800</b>	<b>1,368.29</b>	<b>310,200,398</b>	<b>1,421.20</b>
Total including parishes	294,097,169	1,375.48	311,858,257	1,428.80

**Table 3**

**Notes:**

- a) The council tax base for 2016/17 as agreed by Council on 13<sup>th</sup> January 2016 and expressed as the number of Band D equivalent properties is 218,267.1.
- b) The precepts for individual parish and town councils and their parish Band D council taxes are set out in Appendix I.
- c) "Per Band D equivalents" shown in the table may not add due to rounding.
- d) The Fire precept is subject to final approval by the Fire & Rescue Authority at their meeting on 19<sup>th</sup> February 2016.

## **4. Corporate Considerations**

### **4.1 Consultation and Engagement**

4.1.1 The setting of council taxes is the final step in a budget setting process which has been underway for a number of months. Leeds City Council's initial budget proposals have been the subject of extensive consultation with key stakeholders as set out in section 5 of the 2016/17 Revenue Budget and Council Tax report.

### **4.2 Equality and Diversity/Cohesion and Integration**

4.2.1 The Council is fully committed to assessing and understanding the impact of its decisions on equality and diversity issues. In order to achieve this, the Council has an agreed process in place and has particularly promoted the importance of the process when taking forward key policy or budgetary changes.

4.2.2 A specific Equality Impact Assessment of the budget at a strategic level has been carried out and this is attached to the 2016/17 Revenue Budget and Council Tax report included in the pack of papers available at this meeting. Separate equality impact assessments have been undertaken in respect to specific actions included in the budget where appropriate and a summary of the position is also included.

4.2.3 A view from colleagues in Legal Services has been sought on the process adopted for equality impact assessing the budget and the associated decisions. Their considered view is that the process developed is robust and evidences that 'due regard' has been given to equality related issues.

### **4.3 Council policies and Best Council Plan**

4.3.1 The council tax recommendations detailed in this report have been developed to ensure that appropriate financial resources are provided to support Council policies and the Best Council Plan, as set out in the 2016/17 Revenue Budget and Council Tax report referred to earlier.

### **4.4 Resources and value for money**

4.4.1 This is a financial report and the financial implications are outlined in main body of the report and set out in detail in the 2016/17 Revenue Budget and Council Tax report.

### **4.5 Legal Implications, Access to Information and Call In**

4.5.1 In accordance with the Council's Budget and Policy Framework decisions as to the Council's budget and council tax are reserved to Council. Agreement of the recommendations contained in this report implies the Council's agreement to the actions necessary to deliver the budget described in the 2016/17 Revenue Budget and Council Tax report.

## 4.6 Risk Management

- 4.6.1 A full assessment of budget risks both at directorate level and corporately has been made and is explained in paragraph 12.3 of the 2016/17 Revenue Budget and Council Tax report.

## 5. Recommendations

- 5.1. That it be noted that at the meeting on 13<sup>th</sup> January 2016, Council agreed the following amounts for the year 2016/17, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-

- a) 218,267.1 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) as its council tax base for the year.

b)

PARISH OF	Taxbase Numbers 2016/17
Aberford and District	769.1
Allerton Bywater	1,372.6
Alwoodley	3,630.6
Arthington	285.9
Austhorpe	25.4
Bardsey cum Rigton	1,118.8
Barwick in Elmet and Scholes	1,961.0
Boston Spa	1,955.6
Bramham cum Oglethorpe	728.5
Bramhope and Carlton	1,808.9
Clifford	726.3
Collingham with Linton	1,689.4
Drighlington	1,824.9
East Keswick	584.5
Gildersome	1,793.8
Great and Little Preston	559.8
Harewood	1,837.0
Horsforth	7,015.5
Kippax	2,851.2
Ledsham	96.1
Ledston	156.1
Micklefield	490.3
Morley	10,237.3
Otley	4,788.2
Pool in Wharfedale	937.2
Rawdon	2,668.0
Scarcroft	801.3
Shadwell	960.8
Swillington	945.5
Thorner	747.7
Thorp Arch	371.7
Walton	115.7
Wetherby	4,492.8
Wothersome	9.2

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.

- 5.2 That the following amounts be now calculated by the Council for the year 2016/17 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-
- a) **£2,058,238,514** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2)(a) to (f) of the Act.
  - b) **£1,791,268,265** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3)(a) to (d) of the Act.
  - c) **£266,970,249** being the amount by which the aggregate at 5.2(a) above exceeds the aggregate at 5.2(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **council tax requirement** for the year.
  - d) **£1,223.135548** being the amount at 5.2(c) above, divided by the amount at 5.1(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**.
  - e) **£1,657,859.00** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
  - f) **£1,215.54** being the amount at 5.2(d) above, less the result given by dividing the amount at 5.2(e) above by the amount at 5.1(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**.



g)

<b>Parish</b>	<b>Band D £ p</b>
Aberford and District	1,235.04
Allerton Bywater	1,238.12
Alwoodley	1,225.65
Arthington	1,222.54
Bardsey cum Rigton	1,244.37
Barwick in Elmet and Scholes	1,234.48
Boston Spa	1,234.32
Bramham cum Oglethorpe	1,248.42
Bramhope and Carlton	1,246.33
Clifford	1,245.83
Collingham with Linton	1,260.53
Drighlington	1,238.01
East Keswick	1,246.34
Gildersome	1,227.60
Great and Little Preston	1,236.98
Harewood	1,216.08
Horsforth	1,231.16
Kippax	1,230.23
Ledsham	1,257.68
Ledston	1,236.65
Micklefield	1,307.05
Morley	1,234.73
Otley	1,286.73
Pool in Wharfedale	1,256.54
Rawdon	1,230.56
Scarcroft	1,247.99
Shadwell	1,251.97
Swillington	1,245.26
Thorner	1,252.99
Thorp Arch	1,251.05
Walton	1,264.98
Wetherby	1,269.02

being the amounts given by adding to the amount at 5.2(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 5.1(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)

	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
LEEDS EXCEPT PARTS BELOW:	810.36	945.42	1,080.48	1,215.54	1,485.66	1,755.78	2,025.90	2,431.08
<b>Parish of:</b>								
Aberford and District	823.36	960.59	1,097.81	1,235.04	1,509.49	1,783.95	2,058.40	2,470.08
Allerton Bywater	825.41	962.98	1,100.55	1,238.12	1,513.26	1,788.40	2,063.53	2,476.24
Alwoodley	817.10	953.28	1,089.47	1,225.65	1,498.02	1,770.38	2,042.75	2,451.30
Arthington	815.03	950.86	1,086.70	1,222.54	1,494.22	1,765.89	2,037.57	2,445.08
Bardsey cum Rigton	829.58	967.84	1,106.11	1,244.37	1,520.90	1,797.42	2,073.95	2,488.74
Barwick in Elmet and Scholes	822.99	960.15	1,097.32	1,234.48	1,508.81	1,783.14	2,057.47	2,468.96
Boston Spa	822.88	960.03	1,097.17	1,234.32	1,508.61	1,782.91	2,057.20	2,468.64
Bramham cum Oglethorpe	832.28	970.99	1,109.71	1,248.42	1,525.85	1,803.27	2,080.70	2,496.84
Bramhope and Carlton	830.89	969.37	1,107.85	1,246.33	1,523.29	1,800.25	2,077.22	2,492.66
Clifford	830.55	968.98	1,107.40	1,245.83	1,522.68	1,799.53	2,076.38	2,491.66
Collingham with Linton	840.35	980.41	1,120.47	1,260.53	1,540.65	1,820.77	2,100.88	2,521.06
Drighlington	825.34	962.90	1,100.45	1,238.01	1,513.12	1,788.24	2,063.35	2,476.02
East Keswick	830.89	969.38	1,107.86	1,246.34	1,523.30	1,800.27	2,077.23	2,492.68
Gildersome	818.40	954.80	1,091.20	1,227.60	1,500.40	1,773.20	2,046.00	2,455.20
Great and Little Preston	824.65	962.10	1,099.54	1,236.98	1,511.86	1,786.75	2,061.63	2,473.96
Harewood	810.72	945.84	1,080.96	1,216.08	1,486.32	1,756.56	2,026.80	2,432.16
Horsforth	820.77	957.57	1,094.36	1,231.16	1,504.75	1,778.34	2,051.93	2,462.32
Kippax	820.15	956.85	1,093.54	1,230.23	1,503.61	1,777.00	2,050.38	2,460.46
Ledsham	838.45	978.20	1,117.94	1,257.68	1,537.16	1,816.65	2,096.13	2,515.36
Ledston	824.43	961.84	1,099.24	1,236.65	1,511.46	1,786.27	2,061.08	2,473.30
Micklefield	871.37	1,016.59	1,161.82	1,307.05	1,597.51	1,887.96	2,178.42	2,614.10
Morley	823.15	960.35	1,097.54	1,234.73	1,509.11	1,783.50	2,057.88	2,469.46
Otley	857.82	1,000.79	1,143.76	1,286.73	1,572.67	1,858.61	2,144.55	2,573.46
Pool in Wharfedale	837.69	977.31	1,116.92	1,256.54	1,535.77	1,815.00	2,094.23	2,513.08
Rawdon	820.37	957.10	1,093.83	1,230.56	1,504.02	1,777.48	2,050.93	2,461.12
Scarcroft	831.99	970.66	1,109.32	1,247.99	1,525.32	1,802.65	2,079.98	2,495.98
Shadwell	834.65	973.75	1,112.86	1,251.97	1,530.19	1,808.40	2,086.62	2,503.94
Swillington	830.17	968.54	1,106.90	1,245.26	1,521.98	1,798.71	2,075.43	2,490.52
Thornor	835.33	974.55	1,113.77	1,252.99	1,531.43	1,809.87	2,088.32	2,505.98
Thorp Arch	834.03	973.04	1,112.04	1,251.05	1,529.06	1,807.07	2,085.08	2,502.10
Walton	843.32	983.87	1,124.43	1,264.98	1,546.09	1,827.19	2,108.30	2,529.96
Wetherby	846.01	987.02	1,128.02	1,269.02	1,551.02	1,833.03	2,115.03	2,538.04

being the amounts given by multiplying the amounts at 5.2(f) and 5.2(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.

5.3 That it be noted for the year 2016/17 that the Police and Crime Commissioner has issued the following precept and the **West Yorkshire Fire & Rescue Authority are expected to issue** the following precept 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	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
Police & Crime Commissioner West Yorkshire	97.2995	113.5161	129.7327	145.9493	178.3825	210.8157	243.2488	291.8986
West Yorkshire Fire and Rescue Authority	39.804680	46.438793	53.072906	59.707019	72.975246	86.243473	99.511699	119.414039

5.4 That, having calculated the aggregate in each case of the amounts at 5.2(h) and 5.3 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, **and subject to the confirmation of the Fire & Rescue Authority precept**, hereby sets the following amounts as the amounts of council tax for the year 2016/17 for each of the categories of dwellings shown below:

	Band A £ p	Band B £ p	Band C £ p	Band D £ p	Band E £ p	Band F £ p	Band G £ p	Band H £ p
LEEDS EXCEPT PARTS BELOW:	947.46	1,105.38	1,263.28	1,421.20	1,737.02	2,052.84	2,368.66	2,842.39
<b>Parish of:</b>								
Aberford and District	960.46	1,120.55	1,280.61	1,440.70	1,760.85	2,081.01	2,401.16	2,881.39
Allerton Bywater	962.51	1,122.94	1,283.35	1,443.78	1,764.62	2,085.46	2,406.29	2,887.55
Alwoodley	954.20	1,113.24	1,272.27	1,431.31	1,749.38	2,067.44	2,385.51	2,862.61
Arthington	952.13	1,110.82	1,269.50	1,428.20	1,745.58	2,062.95	2,380.33	2,856.39
Bardsey cum Rigton	966.68	1,127.80	1,288.91	1,450.03	1,772.26	2,094.48	2,416.71	2,900.05
Barwick in Elmet and Scholes	960.09	1,120.11	1,280.12	1,440.14	1,760.17	2,080.20	2,400.23	2,880.27
Boston Spa	959.98	1,119.99	1,279.97	1,439.98	1,759.97	2,079.97	2,399.96	2,879.95
Bramham cum Oglethorpe	969.38	1,130.95	1,292.51	1,454.08	1,777.21	2,100.33	2,423.46	2,908.15
Bramhope and Carlton	967.99	1,129.33	1,290.65	1,451.99	1,774.65	2,097.31	2,419.98	2,903.97
Clifford	967.65	1,128.94	1,290.20	1,451.49	1,774.04	2,096.59	2,419.14	2,902.97
Collingham with Linton	977.45	1,140.37	1,303.27	1,466.19	1,792.01	2,117.83	2,443.64	2,932.37
Drighlington	962.44	1,122.86	1,283.25	1,443.67	1,764.48	2,085.30	2,406.11	2,887.33
East Keswick	967.99	1,129.34	1,290.66	1,452.00	1,774.66	2,097.33	2,419.99	2,903.99
Gildersome	955.50	1,114.76	1,274.00	1,433.26	1,751.76	2,070.26	2,388.76	2,866.51
Great and Little Preston	961.75	1,122.06	1,282.34	1,442.64	1,763.22	2,083.81	2,404.39	2,885.27
Harewood	947.82	1,105.80	1,263.76	1,421.74	1,737.68	2,053.62	2,369.56	2,843.47
Horsforth	957.87	1,117.53	1,277.16	1,436.82	1,756.11	2,075.40	2,394.69	2,873.63
Kippax	957.25	1,116.81	1,276.34	1,435.89	1,754.97	2,074.06	2,393.14	2,871.77
Ledsham	975.55	1,138.16	1,300.74	1,463.34	1,788.52	2,113.71	2,438.89	2,926.67
Ledston	961.53	1,121.80	1,282.04	1,442.31	1,762.82	2,083.33	2,403.84	2,884.61
Micklefield	1,008.47	1,176.55	1,344.62	1,512.71	1,848.87	2,185.02	2,521.18	3,025.41
Morley	960.25	1,120.31	1,280.34	1,440.39	1,760.47	2,080.56	2,400.64	2,880.77
Otley	994.92	1,160.75	1,326.56	1,492.39	1,824.03	2,155.67	2,487.31	2,984.77
Pool in Wharfedale	974.79	1,137.27	1,299.72	1,462.20	1,787.13	2,112.06	2,436.99	2,924.39
Rawdon	957.47	1,117.06	1,276.63	1,436.22	1,755.38	2,074.54	2,393.69	2,872.43
Scarcroft	969.09	1,130.62	1,292.12	1,453.65	1,776.68	2,099.71	2,422.74	2,907.29
Shadwell	971.75	1,133.71	1,295.66	1,457.63	1,781.55	2,105.46	2,429.38	2,915.25
Swillington	967.27	1,128.50	1,289.70	1,450.92	1,773.34	2,095.77	2,418.19	2,901.83
Thornor	972.43	1,134.51	1,296.57	1,458.65	1,782.79	2,106.93	2,431.08	2,917.29
Thorp Arch	971.13	1,133.00	1,294.84	1,456.71	1,780.42	2,104.13	2,427.84	2,913.41
Walton	980.42	1,143.83	1,307.23	1,470.64	1,797.45	2,124.25	2,451.06	2,941.27
Wetherby	983.11	1,146.98	1,310.82	1,474.68	1,802.38	2,130.09	2,457.79	2,949.35

5.5 That, in accordance with section 52ZB of the Local Government Finance Act 1992, following the principles set out by the Secretary of State and in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2016/17, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2016/17 is not excessive.

5.6 That the schedule of instalments for 2016/17 for transfers to Leeds City Council and payments to the Police and Crime Commissioner and the Fire & Rescue Authority out of the Collection Fund be determined as set out in Appendix II of this report.

**6. Background documents**

6.1 There are no background documents associated with this report.

APPENDIX I

PARISH PRECEPTS & COUNCIL TAX BAND D CHARGES 2016/17

Parish	2015/16		2016/17	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	13,500.00	17.92	15,000.00	19.50
Allerton Bywater	31,000.00	23.78	31,000.00	22.58
Alwoodley	36,720.00	10.16	36,720.00	10.11
Arthington	2,000.00	6.98	2,000.00	7.00
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	31,500.00	28.87	32,250.00	28.83
Barwick in Elmet and Scholes	37,148.00	19.08	37,148.00	18.94
Boston Spa	36,000.00	18.85	36,720.00	18.78
Bramham cum Oglethorpe	20,000.00	27.88	23,953.00	32.88
Bramhope and Carlton	55,410.00	30.79	55,700.00	30.79
Clifford	21,000.00	28.91	22,000.00	30.29
Collingham with Linton	51,500.00	30.76	76,000.00	44.99
Drighlington	31,000.00	17.26	41,000.00	22.47
East Keswick	17,000.00	29.03	18,000.00	30.80
Gildersome	21,000.00	11.81	21,630.00	12.06
Great and Little Preston	10,500.00	20.41	12,000.00	21.44
Harewood	1,000.00	0.55	1,000.00	0.54
Horsforth	104,000.00	15.62	109,550.00	15.62
Kippax	41,060.00	14.49	41,881.00	14.69
Ledsham	3,119.00	32.66	4,050.00	42.14
Ledston	3,200.00	20.24	3,296.00	21.11
Micklefield	44,869.00	90.79	44,869.00	91.51
Morley	192,591.00	19.16	196,443.00	19.19
Otley	296,039.00	64.32	340,854.00	71.19
Pool in Wharfedale	38,426.00	40.91	38,426.00	41.00
Rawdon	39,950.00	15.03	40,075.00	15.02
Scarcroft	21,603.00	26.94	26,000.00	32.45
Shadwell	30,000.00	31.28	35,000.00	36.43
Swillington	27,550.00	29.46	28,101.00	29.72
Thorner	27,000.00	36.04	28,000.00	37.45
Thorp Arch	12,000.00	32.90	13,200.00	35.51
Walton	5,720.00	48.85	5,720.00	49.44
Wetherby	232,964.00	52.40	240,273.00	53.48
Wothersome	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>1,536,369.00</b>		<b>1,657,859.00</b>	

## LEEDS COLLECTION FUND

## SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS 2016/17

15th April 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th May 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th June 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th July 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th August 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th September 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th October 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th November 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th December 2016	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th January 2017	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th February 2017	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th March 2017	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority

The amount of each instalment will be the amount of the billing authority's undischarged liability, divided by the number of instalments remaining to be paid or transferred.