

Report of the Director of Resources

Council

Date: 25th February 2009

Subject : Council Tax 2009/2010

Electoral Wards Affected :

Specific Implications For :

Equality and Diversity	<input type="checkbox"/>
Community Cohesion	<input type="checkbox"/>
Narrowing the Gap	<input type="checkbox"/>

1. INTRODUCTION

- 1.1 This section of the report sets out the background to the Council Tax to be levied in 2009/2010 in the Leeds Metropolitan area. Each householder pays a tax based on the capital value of the property at 1st April 1991. Properties have been placed in one of eight valuation bands by the Listing Officer of HM Revenues and Customs, as follows:

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

- 1.2 When the consultation paper relating to the 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. (For further details see the table in 3.3.1 below). Amounts of tax are calculated in the first instance for households with two or more adults; single adult households will receive a 25% discount.
- 1.3 Section 30 of the Local Government Finance Act 1992 imposes upon the City Council the duty to set the Council Tax within its area. The proposed Leeds Council Tax elements for a two-adult household are shown below. The taxes for 2008/09 are shown for comparison.

	2008/09 £	2009/10 £
Band A	825.27	849.55
Band B	962.81	991.13
Band C	1,100.37	1,132.72
Band D	1,237.90	1,274.31
Band E	1,513.00	1,557.49
Band F	1,788.08	1,840.68
Band G	2,063.18	2,123.86
Band H	2,475.81	2,548.63

The proposed increase both in the Leeds element and overall is 2.9%.

- 1.4 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 and the Police and Fire Authorities.
- 1.5 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 and the Police and Fire & Rescue authorities each calculate their own element of Council Tax and the billing authority then formally sets the overall tax by adding these elements together.
- 1.6 This report sets out how the Council Tax is calculated and makes recommendations regarding the calculation of the Leeds' and parish elements of the Council Tax and regarding the setting of the overall tax.

2. LOCAL GOVERNMENT FINANCE SETTLEMENT 2009/10

- 2.1 Information about the Local Government Finance Settlement was included in the "Revenue Budget 2009/10" report to Executive Board on 13th February. A copy of that report is included in the pack of papers supplied to councillors to facilitate consideration of the budget and related matters at this meeting.

3. CALCULATION & SETTING OF COUNCIL TAX

- 3.1. As explained in Paragraph 1.5 above, Leeds City Council and the Police and Fire & Rescue authorities are each responsible for calculating their own element of Council Tax and the City Council is then responsible for formally setting the overall level of Council Tax by adding these elements together. This section of the report sets out how these figures are calculated.

3.2. Steps in the Calculation of Leeds' Element of Council Tax

The various steps in this process are as follows:

- i) Calculate the "budget requirement". This is the sum of Leeds City Council's net budget (as reported on separately on this agenda) and Parish Precepts.
- ii) Deduct Formula Grant from the budget requirement. Also deduct any estimated surplus on the Collection Fund (or add any deficits). This gives the amount to be raised by the Leeds element of Council Tax.

- iii) Divide the above by the tax base (as agreed by Council on 28th January 2009) to give a Band D Tax that includes amounts for parishes.
- iv) Calculate separately the Band D Taxes for non-parished areas (by removing parish precepts) and for each parish.
- v) Calculate the taxes for each property band for non-parished areas and for parishes.

3.3 Levels of Tax

3.3.1 The following table sets out the main steps of the calculation described in 3.2 above including the Police Authority and Fire & Rescue Authority Band D amounts.

	2008/09		2009/2010	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council Revenue Estimates	540,509,000	2,317.76	556,808,000	2,366.23
Add:				
Parish Precepts	1,354,296	5.81	1,407,536	5.98
Budget Requirement	541,863,296	2,323.57	558,215,536	2,372.21
Less:				
Leeds RSG	35,700,417	153.09	55,913,902	237.61
Leeds NNDR	256,453,534	1,099.70	242,247,730	1,029.47
Total Formula Grant	292,153,951	1,252.79	298,161,632	1,267.08
Basic amount needed from Council tax	249,709,345	1,070.78	260,053,904	1,105.13
Less:				
Collection Fund Surpluses	139,365	0.60	834,050	3.54
TO BE RAISED FROM LEEDS ELEMENT OF COUNCIL TAX (Including Parishes)	249,569,980	1,070.18	259,219,854	1,101.59
Less:				
Parish Precepts	1,354,296	5.81	1,407,536	5.98
TO BE RAISED FROM LEEDS ELEMENT OF COUNCIL TAX (Excluding Parishes)	248,215,684	1,064.37	257,812,318	1,095.61
Add:				
Police Precept	28,829,448	123.62	29,960,084	127.32
Fire Precept	11,639,583	49.91	12,091,117	51.38
TOTAL BAND D TAX (Non Parished Areas)	288,684,715	1,237.90	299,863,519	1,274.31
Total including parishes	290,039,011	1,243.71	301,271,055	1,280.29

NOTE

The taxbase for 2009/10, as agreed by Council on 28th January 2009, expressed as the number of Band D equivalent properties is 235,314.

3.3.2 Amounts of parish precepts for 2008/09 and 2009/10 are shown in Appendix I.

4. SCHEDULE OF PAYMENTS FROM THE COLLECTION FUND

- 4.1 The amounts to be transferred or paid from the Collection Fund in respect of precepts to Leeds City Council and West Yorkshire Police and Fire & Rescue Authorities have to be made in accordance with an agreed schedule and this is attached at Appendix II.

5. **RECOMMENDATIONS**

5.1. That it be noted that at the meeting on 28th January 2009, Council agreed the following amounts for the year 2009/10, in accordance with regulations made under Sections 33(5) and 34(4) of the Local Government Finance Act 1992:-

a) 235,314 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	TAXBASE
Aberford and District	782
Allerton Bywater	1,298
Alwoodley	3,676
Arthington	294
Austhorpe	26
Bardsey cum Rigton	1,162
Barwick in Elmet and Scholes	2,023
Boston Spa	1,862
Bramham cum Oglethorpe	720
Bramhope and Carlton	1,812
Clifford	759
Collingham with Linton	1,654
Drighlington	1,899
Gildersome	1,961
Great and Little Preston	490
Harewood	1,818
Horsforth	6,939
East Keswick	583
Kippax	3,089
Ledsham	94
Ledston	160
Micklefield	554
Morley	9,774
Otley	4,913
Pool in Wharfedale	969
Scarcroft	676
Shadwell	948
Swillington	1,072
Thorner	752
Thorp Arch	360
Walton	122
Wetherby	4,627
Wothersome	8

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 2009/10 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- a) **£1,987,030,535.51** 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) **£1,428,815,000** 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) **£558,215,535.51** 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 32(4) of the Act, as its budget requirement for the year.
- d) **£298,995,682** 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 which the Council estimates will be transferred from its Collection Fund into its General Fund under Section 97(3) of the Local Government Finance Act 1988 and reduced by the amount which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund (Community Charges) (England) Directions 1994.
- e) **£1,101.591293** being the amount at 5.2(c) above, less the amount at 5.2.(d) above, all divided by the amount at 5.1(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) **£1,407,535.51** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- g) **£1,095.61** being the amount at 5.2(e) above, less the result given by dividing the amount at 5.2(f) 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.

h)

Parish	Band D £ p
Aberford and District	1,105.84
Allerton Bywater	1,115.06
Alwoodley	1,105.60
Arthington	1,102.41
Bardsey cum Rigton	1,118.33
Barwick in Elmet and Scholes	1,114.39
Boston Spa	1,114.41
Bramham cum Oglethorpe	1,120.61
Bramhope and Carlton	1,131.59
Clifford	1,121.96
Collingham with Linton	1,126.75
Drighlington	1,105.92
Gildersome	1,106.32
Great and Little Preston	1,110.92
Harewood	1,096.16
Horsforth	1,110.16
East Keswick	1,122.20
Kippax	1,110.26
Ledsham	1,121.67
Ledston	1,115.61
Micklefield	1,158.16
Morley	1,113.52
Otley	1,154.99
Pool in Wharfedale	1,127.76
Scarcroft	1,111.88
Shadwell	1,127.26
Swillington	1,118.00
Thorner	1,131.51
Thorp Arch	1,116.44
Walton	1,132.50
Wetherby	1,144.96

being the amounts given by adding to the amount at 5.2(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 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.

i)

	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:	730.41	852.14	973.88	1,095.61	1,339.08	1,582.55	1,826.02	2,191.22
Parish of:								
Aberford and District	737.23	860.10	982.97	1,105.84	1,351.58	1,597.32	1,843.07	2,211.68
Allerton Bywater	743.37	867.27	991.16	1,115.06	1,362.85	1,610.64	1,858.43	2,230.12
Alwoodley	737.07	859.91	982.76	1,105.60	1,351.29	1,596.98	1,842.67	2,211.20
Arthington	734.94	857.43	979.92	1,102.41	1,347.39	1,592.37	1,837.35	2,204.82
Bardsey cum Rigton	745.55	869.81	994.07	1,118.33	1,366.85	1,615.37	1,863.88	2,236.66
Barwick in Elmet and Scholes	742.93	866.75	990.57	1,114.39	1,362.03	1,609.67	1,857.32	2,228.78
Boston Spa	742.94	866.76	990.59	1,114.41	1,362.06	1,609.70	1,857.35	2,228.82
Bramham cum Oglethorpe	747.07	871.59	996.10	1,120.61	1,369.63	1,618.66	1,867.68	2,241.22
Bramhope and Carlton	754.39	880.13	1,005.86	1,131.59	1,383.05	1,634.52	1,885.98	2,263.18
Clifford	747.97	872.64	997.30	1,121.96	1,371.28	1,620.61	1,869.93	2,243.92
Collingham with Linton	751.17	876.36	1,001.56	1,126.75	1,377.14	1,627.53	1,877.92	2,253.50
Drighlington	737.28	860.16	983.04	1,105.92	1,351.68	1,597.44	1,843.20	2,211.84
Gildersome	737.55	860.47	983.40	1,106.32	1,352.17	1,598.02	1,843.87	2,212.64
Great and Little Preston	740.61	864.05	987.48	1,110.92	1,357.79	1,604.66	1,851.53	2,221.84
Harewood	730.77	852.57	974.36	1,096.16	1,339.75	1,583.34	1,826.93	2,192.32
Horsforth	740.11	863.46	986.81	1,110.16	1,356.86	1,603.56	1,850.27	2,220.32
East Keswick	748.13	872.82	997.51	1,122.20	1,371.58	1,620.96	1,870.33	2,244.40
Kippax	740.17	863.54	986.90	1,110.26	1,356.98	1,603.71	1,850.43	2,220.52
Ledsham	747.78	872.41	997.04	1,121.67	1,370.93	1,620.19	1,869.45	2,243.34
Ledston	743.74	867.70	991.65	1,115.61	1,363.52	1,611.44	1,859.35	2,231.22
Micklefield	772.11	900.79	1,029.48	1,158.16	1,415.53	1,672.90	1,930.27	2,316.32
Morley	742.35	866.07	989.80	1,113.52	1,360.97	1,608.42	1,855.87	2,227.04
Otley	769.99	898.33	1,026.66	1,154.99	1,411.65	1,668.32	1,924.98	2,309.98
Pool in Wharfedale	751.84	877.15	1,002.45	1,127.76	1,378.37	1,628.99	1,879.60	2,255.52
Scarcroft	741.25	864.80	988.34	1,111.88	1,358.96	1,606.05	1,853.13	2,223.76
Shadwell	751.51	876.76	1,002.01	1,127.26	1,377.76	1,628.26	1,878.77	2,254.52
Swillington	745.33	869.56	993.78	1,118.00	1,366.44	1,614.89	1,863.33	2,236.00
Thornor	754.34	880.06	1,005.79	1,131.51	1,382.96	1,634.40	1,885.85	2,263.02
Thorp Arch	744.29	868.34	992.39	1,116.44	1,364.54	1,612.64	1,860.73	2,232.88
Walton	755.00	880.83	1,006.67	1,132.50	1,384.17	1,635.83	1,887.50	2,265.00
Wetherby	763.31	890.52	1,017.74	1,144.96	1,399.40	1,653.83	1,908.27	2,289.92

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

- 5.3 That it be noted for the year 2009/10 that the West Yorkshire Police Authority and West Yorkshire Fire & Rescue Authority have issued the following precepts 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
West Yorkshire Police Authority	84.8797	99.0264	113.1730	127.3196	155.6128	183.9061	212.1993	254.6392
West Yorkshire Fire and Rescue Authority	34.255269	39.964481	45.673693	51.382904	62.801327	74.219750	85.638174	102.765808

- 5.4 That, having calculated the aggregate in each case of the amounts at 5.2(i) and 5.3 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 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:	849.55	991.13	1,132.72	1,274.31	1,557.49	1,840.68	2,123.86	2,548.63
Parish of:								
Aberford and District	856.37	999.09	1,141.81	1,284.54	1,569.99	1,855.45	2,140.91	2,569.09
Allerton Bywater	862.51	1,006.26	1,150.00	1,293.76	1,581.26	1,868.77	2,156.27	2,587.53
Alwoodley	856.21	998.90	1,141.60	1,284.30	1,569.70	1,855.11	2,140.51	2,568.61
Arthington	854.08	996.42	1,138.76	1,281.11	1,565.80	1,850.50	2,135.19	2,562.23
Bardsey cum Rigton	864.69	1,008.80	1,152.91	1,297.03	1,585.26	1,873.50	2,161.72	2,594.07
Barwick in Elmet and Scholes	862.07	1,005.74	1,149.41	1,293.09	1,580.44	1,867.80	2,155.16	2,586.19
Boston Spa	862.08	1,005.75	1,149.43	1,293.11	1,580.47	1,867.83	2,155.19	2,586.23
Bramham cum Oglethorpe	866.21	1,010.58	1,154.94	1,299.31	1,588.04	1,876.79	2,165.52	2,598.63
Bramhope and Carlton	873.53	1,019.12	1,164.70	1,310.29	1,601.46	1,892.65	2,183.82	2,620.59
Clifford	867.11	1,011.63	1,156.14	1,300.66	1,589.69	1,878.74	2,167.77	2,601.33
Collingham with Linton	870.31	1,015.35	1,160.40	1,305.45	1,595.55	1,885.66	2,175.76	2,610.91
Drighlington	856.42	999.15	1,141.88	1,284.62	1,570.09	1,855.57	2,141.04	2,569.25
Gildersome	856.69	999.46	1,142.24	1,285.02	1,570.58	1,856.15	2,141.71	2,570.05
Great and Little Preston	859.75	1,003.04	1,146.32	1,289.62	1,576.20	1,862.79	2,149.37	2,579.25
Harewood	849.91	991.56	1,133.20	1,274.86	1,558.16	1,841.47	2,124.77	2,549.73
Horsforth	859.25	1,002.45	1,145.65	1,288.86	1,575.27	1,861.69	2,148.11	2,577.73
East Keswick	867.27	1,011.81	1,156.35	1,300.90	1,589.99	1,879.09	2,168.17	2,601.81
Kippax	859.31	1,002.53	1,145.74	1,288.96	1,575.39	1,861.84	2,148.27	2,577.93
Ledsham	866.92	1,011.40	1,155.88	1,300.37	1,589.34	1,878.32	2,167.29	2,600.75
Ledston	862.88	1,006.69	1,150.49	1,294.31	1,581.93	1,869.57	2,157.19	2,588.63
Micklefield	891.25	1,039.78	1,188.32	1,336.86	1,633.94	1,931.03	2,228.11	2,673.73
Morley	861.49	1,005.06	1,148.64	1,292.22	1,579.38	1,866.55	2,153.71	2,584.45
Otley	889.13	1,037.32	1,185.50	1,333.69	1,630.06	1,926.45	2,222.82	2,667.39
Pool in Wharfedale	870.98	1,016.14	1,161.29	1,306.46	1,596.78	1,887.12	2,177.44	2,612.93
Scarcroft	860.39	1,003.79	1,147.18	1,290.58	1,577.37	1,864.18	2,150.97	2,581.17
Shadwell	870.65	1,015.75	1,160.85	1,305.96	1,596.17	1,886.39	2,176.61	2,611.93
Swillington	864.47	1,008.55	1,152.62	1,296.70	1,584.85	1,873.02	2,161.17	2,593.41
Thorner	873.48	1,019.05	1,164.63	1,310.21	1,601.37	1,892.53	2,183.69	2,620.43
Thorp Arch	863.43	1,007.33	1,151.23	1,295.14	1,582.95	1,870.77	2,158.57	2,590.29
Walton	874.14	1,019.82	1,165.51	1,311.20	1,602.58	1,893.96	2,185.34	2,622.41
Wetherby	882.45	1,029.51	1,176.58	1,323.66	1,617.81	1,911.96	2,206.11	2,647.33

- 5.5 That the schedule of instalments for 2009/10 for payments to the principal authorities out of the Collection Fund be determined as set out in Appendix II of this report.

Background Papers

Local Government Finance Act 1992.

Local Government Finance 2009/10 RSG Settlement Information, DCLG, January 2009.

Leeds City Council Budget Report 2009/10.

West Yorkshire Police and West Yorkshire Fire & Rescue Authority precepts for 2009/10

APPENDIX I

PARISH PRECEPTS & COUNCIL TAX BAND D LEVIES 2009/10

Parish	2008/2009		2009/2010	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	8,000	10.24	8,000	10.23
Allerton Bywater	16,000	11.35	25,240	19.45
Alwoodley	36,720	10.00	36,720	9.99
Arthington	2,000	6.94	2,000	6.80
Austhorpe	0	0.00	0	0.00
Bardsey cum Rigton	25,200	22.14	26,400	22.72
Barwick in Elmet and Scholes	38,000	18.83	38,000	18.78
Boston Spa	32,500	17.60	35,000	18.80
Bramham cum Oglethorpe	18,000	25.64	18,000	25.00
Bramhope and Carlton	55,100	30.59	65,200	35.98
Clifford	20,000	27.03	20,000	26.35
Collingham with Linton	51,500	32.19	51,500	31.14
Drighlington	18,654	9.93	19,587	10.31
Gildersome	21,000	10.81	21,000	10.71
Great and Little Preston	7,000	14.14	7,500	15.31
Harewood	1,000	0.55	1,000	0.55
Horsforth	100,989	14.68	100,989	14.55
East Keswick	15,000	25.73	15,500	26.59
Kippax	45,250	14.81	45,250	14.65
Ledsham	2,350	25.82	2,450	26.06
Ledston	3,200	19.51	3,200	20.00
Micklefield	33,350	58.10	34,650	62.55
Morley	175,083	18.10	175,083	17.91
Otley	282,441	57.68	291,750	59.38
Pool in Wharfedale	30,250	31.38	31,157	32.15
Scarcroft	11,000	16.49	11,000	16.27
Shadwell	26,000	27.46	30,000	31.65
Swillington	17,681	16.54	24,000	22.39
Thorner	27,000	36.44	27,000	35.90
Thorp Arch	7,115	19.60	7,500	20.83
Walton	4,000	33.33	4,500	36.89
Wetherby	222,914	48.36	228,360	49.35
Wothersome	0	0.00	0	0.00
TOTAL	1,354,296		1,407,536	

* Precepts shown rounded to the nearest £.

APPENDIX II

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS TO PRINCIPAL AUTHORITIES 2009/10

15th April 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th May 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th June 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th July 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
17th August 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th September 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th October 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
16th November 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th December 2009	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th January 2010	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th February 2010	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th March 2010	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority

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