

REPORT OF THE DIRECTOR OF RESOURCES

COMMITTEE : COUNCIL

DATE : 23rd February 2011

SUBJECT : COUNCIL TAX 2011/2012

Electoral Wards Affected :

Specific Implications For :

- Ethnic Minorities
- Women
- Disabled People

1. **INTRODUCTION**

1.1 This section of the report sets out the background to the Council Tax to be levied in 2011/2012 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 Taxes for a two-adult household are shown below. The figures include the **proposed** council taxes for the West Yorkshire Police Authority and the West Yorkshire Fire and Rescue Authority. Both Authorities meet to finalise their budgets and council taxes on 18th

February 2011. No changes are proposed for 2011/12 either in the Leeds element or overall.

	2010/11 £	2011/12 £
Band A	870.93	870.93
Band B	1,016.08	1,016.08
Band C	1,161.25	1,161.25
Band D	1,306.40	1,306.40
Band E	1,596.71	1,596.71
Band F	1,887.02	1,887.02
Band G	2,177.33	2,177.33
Band H	2,612.81	2,612.81

- 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 2011/12

- 2.1 Information about the Local Government Finance Settlement was included in the "Revenue Budget and Council Tax 2011/12" report to Executive Board on 11th 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 19th January 2011) 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.

	2010/2011		2011/12	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council Revenue Estimates	569,295,000	2,405.84	582,228,000	2,443.80
<i>Add:</i>				
Parish Precepts	1,428,271	6.04	1,447,851	6.07
Budget Requirement	570,723,271	2,411.88	583,675,851	2,449.87
<i>Less:</i>				
Leeds RSG	38,475,803	162.60	74,391,553	312.25
Leeds NNDR	264,967,930	1,119.75	240,669,222	1,010.16
Total Formula Grant	303,443,733	1,282.35	315,060,775	1,322.41
Basic amount needed from Council tax	267,279,538	1,129.53	268,615,076	1,127.46
<i>Add:</i>				
Collection Fund Deficit	0	0.00	500,000	2.10
TO BE RAISED FROM LEEDS ELEMENT OF COUNCIL TAX (Including Parishes)	267,279,538	1,129.53	269,115,076	1,129.56
<i>Less:</i>				
Parish Precepts	1,428,271	6.04	1,447,851	6.07
TO BE RAISED FROM LEEDS ELEMENT OF COUNCIL TAX (Excluding Parishes)	265,851,267	1,123.49	267,667,225	1,123.49
<i>Add:</i>				
Police Precept	30,880,830	130.50	31,091,853	130.50
Fire Precept	12,401,626	52.41	12,486,372	52.41
TOTAL BAND D TAX (Non Parished Areas)	309,133,723	1,306.40	311,245,450	1,306.40
Total including parishes	310,561,994	1,312.44	312,693,301	1,312.47

NOTE

The taxbase for 2011/12, as agreed by Council on 19th January 2011, expressed as the number of Band D equivalent properties is 238,247.

3.3.2 Amounts of parish precepts for 2010/11 and 2011/12 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 19th January 2011, Council agreed the following amounts for the year 2011/12, in accordance with regulations made under Sections 33(5) and 34(4) of the Local Government Finance Act 1992:-

a) 238,247 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	TAX BASE
Aberford and District	787
Allerton Bywater	1,375
Alwoodley	3,704
Arthington	294
Austhorpe	26
Bardsey cum Rigton	1,175
Barwick in Elmet and Scholes	2,037
Boston Spa	1,866
Bramham cum Oglethorpe	735
Bramhope and Carlton	1,814
Clifford	753
Collingham with Linton	1,639
Drighlington	1,917
Gildersome	1,974
Great and Little Preston	498
Harewood	1,826
Horsforth	7,012
East Keswick	589
Kippax	3,101
Ledsham	96
Ledston	167
Micklefield	563
Morley	9,927
Otley	4,947
Pool in Wharfedale	973
Scarcroft	674
Shadwell	960
Swillington	1,064
Thorner	757
Thorp Arch	353
Walton	120
Wetherby	4,628
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 2011/12 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-
- a) **£2,020,745,851** 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) **£1,437,070,000** 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) **£583,675,851** 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) **£314,560,775** 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, reduced by the amount which the Council estimates will be transferred from its General Fund into its Collection Fund under Section 97(4) of the Local Government Finance Act 1988.
 - e) **£1,129.563336** 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) **£1,447,851** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
 - g) **£1,123.49** 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	1,134.93
Allerton Bywater	1,143.13
Alwoodley	1,133.40
Arthington	1,130.29
Bardsey cum Rigton	1,147.75
Barwick in Elmet and Scholes	1,142.64
Boston Spa	1,142.25
Bramham cum Oglethorpe	1,150.70
Bramhope and Carlton	1,159.32
Clifford	1,151.38
Collingham with Linton	1,154.91
Drighlington	1,134.97
Gildersome	1,134.13
Great and Little Preston	1,140.56
Harewood	1,124.04
Horsforth	1,138.04
East Keswick	1,149.81
Kippax	1,138.08
Ledsham	1,150.05
Ledston	1,142.65
Micklefield	1,196.18
Morley	1,141.13
Otley	1,184.12
Pool in Wharfedale	1,158.20
Scarcroft	1,139.81
Shadwell	1,157.87
Swillington	1,147.43
Thorner	1,159.16
Thorp Arch	1,147.46
Walton	1,160.99
Wetherby	1,173.83

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:	748.99	873.82	998.66	1,123.49	1,373.15	1,622.82	1,872.48	2,246.98
Parish of:								
Aberford and District	756.62	882.72	1,008.83	1,134.93	1,387.14	1,639.34	1,891.55	2,269.86
Allerton Bywater	762.09	889.10	1,016.12	1,143.13	1,397.16	1,651.19	1,905.22	2,286.26
Alwoodley	755.60	881.53	1,007.47	1,133.40	1,385.27	1,637.13	1,889.00	2,266.80
Arthington	753.53	879.11	1,004.70	1,130.29	1,381.47	1,632.64	1,883.82	2,260.58
Bardsey cum Rigton	765.17	892.69	1,020.22	1,147.75	1,402.81	1,657.86	1,912.92	2,295.50
Barwick in Elmet and Scholes	761.76	888.72	1,015.68	1,142.64	1,396.56	1,650.48	1,904.40	2,285.28
Boston Spa	761.50	888.42	1,015.33	1,142.25	1,396.08	1,649.92	1,903.75	2,284.50
Bramham cum Oglethorpe	767.13	894.99	1,022.84	1,150.70	1,406.41	1,662.12	1,917.83	2,301.40
Bramhope and Carlton	772.88	901.69	1,030.51	1,159.32	1,416.95	1,674.57	1,932.20	2,318.64
Clifford	767.59	895.52	1,023.45	1,151.38	1,407.24	1,663.10	1,918.97	2,302.76
Collingham with Linton	769.94	898.26	1,026.59	1,154.91	1,411.56	1,668.20	1,924.85	2,309.82
Drighlington	756.65	882.75	1,008.86	1,134.97	1,387.19	1,639.40	1,891.62	2,269.94
Gildersome	756.09	882.10	1,008.12	1,134.13	1,386.16	1,638.19	1,890.22	2,268.26
Great and Little Preston	760.37	887.10	1,013.83	1,140.56	1,394.02	1,647.48	1,900.93	2,281.12
Harewood	749.36	874.25	999.15	1,124.04	1,373.83	1,623.61	1,873.40	2,248.08
Horsforth	758.69	885.14	1,011.59	1,138.04	1,390.94	1,643.84	1,896.73	2,276.08
East Keswick	766.54	894.30	1,022.05	1,149.81	1,405.32	1,660.84	1,916.35	2,299.62
Kippax	758.72	885.17	1,011.63	1,138.08	1,390.99	1,643.89	1,896.80	2,276.16
Ledsham	766.70	894.48	1,022.27	1,150.05	1,405.62	1,661.18	1,916.75	2,300.10
Ledston	761.77	888.73	1,015.69	1,142.65	1,396.57	1,650.49	1,904.42	2,285.30
Micklefield	797.45	930.36	1,063.27	1,196.18	1,462.00	1,727.82	1,993.63	2,392.36
Morley	760.75	887.55	1,014.34	1,141.13	1,394.71	1,648.30	1,901.88	2,282.26
Otley	789.41	920.98	1,052.55	1,184.12	1,447.26	1,710.40	1,973.53	2,368.24
Pool in Wharfedale	772.13	900.82	1,029.51	1,158.20	1,415.58	1,672.96	1,930.33	2,316.40
Scarcroft	759.87	886.52	1,013.16	1,139.81	1,393.10	1,646.39	1,899.68	2,279.62
Shadwell	771.91	900.57	1,029.22	1,157.87	1,415.17	1,672.48	1,929.78	2,315.74
Swillington	764.95	892.45	1,019.94	1,147.43	1,402.41	1,657.40	1,912.38	2,294.86
Thorner	772.77	901.57	1,030.36	1,159.16	1,416.75	1,674.34	1,931.93	2,318.32
Thorp Arch	764.97	892.47	1,019.96	1,147.46	1,402.45	1,657.44	1,912.43	2,294.92
Walton	773.99	902.99	1,031.99	1,160.99	1,418.99	1,676.99	1,934.98	2,321.98
Wetherby	782.55	912.98	1,043.40	1,173.83	1,434.68	1,695.53	1,956.38	2,347.66

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 2011/12 that the West Yorkshire Police Authority and the West Yorkshire Fire & Rescue Authority are expected to issue 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	87.0017	101.5020	116.0023	130.5026	159.5032	188.5037	217.5043	261.0052
West Yorkshire Fire and Rescue Authority	34.939570	40.762832	46.586094	52.409355	64.055879	75.702402	87.348926	104.818711

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 2011/12 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:	870.93	1,016.08	1,161.25	1,306.40	1,596.71	1,887.02	2,177.33	2,612.81
Parish of:								
Aberford and District	878.56	1,024.98	1,171.42	1,317.84	1,610.70	1,903.54	2,196.40	2,635.69
Allerton Bywater	884.03	1,031.36	1,178.71	1,326.04	1,620.72	1,915.39	2,210.07	2,652.09
Alwoodley	877.54	1,023.79	1,170.06	1,316.31	1,608.83	1,901.33	2,193.85	2,632.63
Arthington	875.47	1,021.37	1,167.29	1,313.20	1,605.03	1,896.84	2,188.67	2,626.41
Bardsey cum Rigton	887.11	1,034.95	1,182.81	1,330.66	1,626.37	1,922.06	2,217.77	2,661.33
Barwick in Elmet and Scholes	883.70	1,030.98	1,178.27	1,325.55	1,620.12	1,914.68	2,209.25	2,651.11
Boston Spa	883.44	1,030.68	1,177.92	1,325.16	1,619.64	1,914.12	2,208.60	2,650.33
Bramham cum Oglethorpe	889.07	1,037.25	1,185.43	1,333.61	1,629.97	1,926.32	2,222.68	2,667.23
Bramhope and Carlton	894.82	1,043.95	1,193.10	1,342.23	1,640.51	1,938.77	2,237.05	2,684.47
Clifford	889.53	1,037.78	1,186.04	1,334.29	1,630.80	1,927.30	2,223.82	2,668.59
Collingham with Linton	891.88	1,040.52	1,189.18	1,337.82	1,635.12	1,932.40	2,229.70	2,675.65
Drighlington	878.59	1,025.01	1,171.45	1,317.88	1,610.75	1,903.60	2,196.47	2,635.77
Gildersome	878.03	1,024.36	1,170.71	1,317.04	1,609.72	1,902.39	2,195.07	2,634.09
Great and Little Preston	882.31	1,029.36	1,176.42	1,323.47	1,617.58	1,911.68	2,205.78	2,646.95
Harewood	871.30	1,016.51	1,161.74	1,306.95	1,597.39	1,887.81	2,178.25	2,613.91
Horsforth	880.63	1,027.40	1,174.18	1,320.95	1,614.50	1,908.04	2,201.58	2,641.91
East Keswick	888.48	1,036.56	1,184.64	1,332.72	1,628.88	1,925.04	2,221.20	2,665.45
Kippax	880.66	1,027.43	1,174.22	1,320.99	1,614.55	1,908.09	2,201.65	2,641.99
Ledsham	888.64	1,036.74	1,184.86	1,332.96	1,629.18	1,925.38	2,221.60	2,665.93
Ledston	883.71	1,030.99	1,178.28	1,325.56	1,620.13	1,914.69	2,209.27	2,651.13
Micklefield	919.39	1,072.62	1,225.86	1,379.09	1,685.56	1,992.02	2,298.48	2,758.19
Morley	882.69	1,029.81	1,176.93	1,324.04	1,618.27	1,912.50	2,206.73	2,648.09
Otley	911.35	1,063.24	1,215.14	1,367.03	1,670.82	1,974.60	2,278.38	2,734.07
Pool in Wharfedale	894.07	1,043.08	1,192.10	1,341.11	1,639.14	1,937.16	2,235.18	2,682.23
Scarcroft	881.81	1,028.78	1,175.75	1,322.72	1,616.66	1,910.59	2,204.53	2,645.45
Shadwell	893.85	1,042.83	1,191.81	1,340.78	1,638.73	1,936.68	2,234.63	2,681.57
Shillington	886.89	1,034.71	1,182.53	1,330.34	1,625.97	1,921.60	2,217.23	2,660.69
Thorner	894.71	1,043.83	1,192.95	1,342.07	1,640.31	1,938.54	2,236.78	2,684.15
Thorp Arch	886.91	1,034.73	1,182.55	1,330.37	1,626.01	1,921.64	2,217.28	2,660.75
Walton	895.93	1,045.25	1,194.58	1,343.90	1,642.55	1,941.19	2,239.83	2,687.81
Wetherby	904.49	1,055.24	1,205.99	1,356.74	1,658.24	1,959.73	2,261.23	2,713.49

5.5 That the schedule of instalments for 2011/12 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 Acts 1988 and 1992.

2011/12 Local Government Finance Settlement Information, DCLG, December 2010 and January 2011.

Leeds City Council Budget and Council Tax Report 2011/12.

West Yorkshire Police and West Yorkshire Fire & Rescue Authority precepts for 2011/12

APPENDIX I

**PARISH PRECEPTS & COUNCIL TAX
BAND D LEVIES 2011/12**

Parish	2010/2011		2011/2012	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	9,000	11.51	9,000	11.44
Allerton Bywater	26,000	18.88	27,000	19.64
Alwoodley	36,720	9.92	36,720	9.91
Arthington	2,000	6.73	2,000	6.80
Austhorpe	0	0.00	0	0.00
Bardsey cum Rigton	27,600	23.73	28,500	24.26
Barwick in Elmet and Scholes	39,000	19.29	39,000	19.15
Boston Spa	35,000	19.02	35,000	18.76
Bramham cum Oglethorpe	20,000	27.43	20,000	27.21
Bramhope and Carlton	65,000	35.83	65,000	35.83
Clifford	20,500	27.22	21,000	27.89
Collingham with Linton	51,500	31.25	51,500	31.42
Drighlington	21,000	11.00	22,000	11.48
Gildersome	21,000	10.65	21,000	10.64
Great and Little Preston	8,500	17.17	8,500	17.07
Harewood	1,000	0.55	1,000	0.55
Horsforth	101,494	14.54	102,002	14.55
East Keswick	15,500	26.23	15,500	26.32
Kippax	45,250	14.63	45,250	14.59
Ledsham	2,550	28.02	2,550	26.56
Ledston	3,200	19.75	3,200	19.16
Micklefield	37,650	66.17	40,925	72.69
Morley	175,083	17.80	175,083	17.64
Otley	299,950	60.87	299,950	60.63
Pool in Wharfedale	31,157	32.02	33,777	34.71
Scarcroft	11,000	16.20	11,000	16.32
Shadwell	30,000	31.48	33,000	34.38
Swillington	24,490	22.78	25,470	23.94
Thornor	27,000	36.05	27,000	35.67
Thorp Arch	8,460	23.83	8,460	23.97
Walton	4,500	37.50	4,500	37.50
Wetherby	227,167	48.93	232,964	50.34
Wothersome	0	0.00	0	0.00
TOTAL	1,428,271		1,447,851	

APPENDIX II

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS TO PRINCIPAL AUTHORITIES 2011/12

15th April 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
16th May 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th June 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th July 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th August 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th September 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
17th October 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th November 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th December 2011	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
16th January 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th February 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th March 2012	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.