

Report of the Director of Resources

Report to Council

Date: 22nd February 2012

Subject: Council Tax 2012/13

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 2012/13 including the precepts issued by the Police and Fire & Rescue authorities and the parish and town councils within the area.
2. It is proposed that the Leeds City Council's element of the Band D council tax is unchanged for 2012/13 and is set at £1,123.49.
3. The Localism Act 2011 has made some technical changes to the calculations of council taxes which are explained in Section 2.4. The Act also requires certain authorities to undertake referendums if they increase their relevant basic amount of council tax for 2012/13 by more than a set percentage, which for Leeds would be 3.5%. The proposed council tax for Leeds would not exceed that limit, so Leeds would not be required to hold a referendum in 2012/13.

Recommendations

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

1 Purpose of this report

- 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 2012/13.

2 Background information

- 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 1st April 1991 prices.
- 2.2 Properties are placed in one of eight valuation bands by the Listing Officer of H.M. Revenue 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

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.
- 2.4 The Localism Act 2011 has made some technical changes to the way council taxes are calculated for 2012/13 onwards. Local authorities no longer have a legal duty to calculate a "budget requirement ". Instead, they are required to calculate a "council tax requirement". The "council tax requirement" takes totals from the Council's budget (as summarised in Table 2 in the Revenue Budget and Council Tax 2012/13 report approved by Executive Board on 10th February and available in the pack of papers available at this meeting) and is calculated by adjusting for any surplus or deficit and deducting amounts received from redistributed business rates and Revenue Support Grant as shown in Table 3 below. The steps in the calculation are set out in Section 3.3 and in the recommendations listed in Section 5 of this report.

- 2.5 The Localism Act 2011 also introduces a requirement for council tax referendums to be held if an authority increases its council tax by an amount exceeding principles determined by the Secretary of State for Communities and Local Government and ratified by Parliament. For 2012/13, an authority like Leeds would be required to seek the approval of their local electorate in a referendum if, compared to 2011/12 the authority set a council tax increase (after deducting levies) that exceeds 3.5%.

3. Main issues

3.1 Council Taxes and the Collection Fund

- 3.1.1 The proposed Leeds council taxes for a two-adult household are shown below. No changes are proposed to the Leeds element of the tax. **The figures assume that the council taxes for the West Yorkshire Fire and Rescue Authority and the West Yorkshire Police Authority will not change, but the two authorities do not meet to finalise their budgets and council taxes until 16th and 17th February respectively.**

	2011/12 £	2012/13 £
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

Table 2

- 3.1.2 If finalised, these council taxes would not exceed the principles set out by the Secretary of State with regard to council tax referendums.
- 3.1.2 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.
- 3.1.3 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 Leeds as the billing authority then formally sets the overall tax by adding these elements together.

3.2 Local Government Finance Settlement

- 3.2.1 Information about the Local Government Finance Settlement was included in the “Revenue Budget and Council Tax 2012/13” report to Executive Board on 10th February. As indicated earlier, a copy of that report is included in the pack of papers supplied to members to facilitate consideration of the budget and related matters at this meeting.
- 3.2.2 The main element of the Finance Settlement is Formula Grant which is made up of Revenue Support Grant (RSG) and Business Rates (NNDR). The split between RSG and NNDR is markedly different for 2012/13 compared to 2011/12. This is due to an increase in the national total of NNDR receipts coupled with an overall fall in Formula Grant so that proportion coming from RSG in 2012/13 is much smaller.

3.3 Calculation and Setting of Council Tax

- 3.3.1 The stages in this process are 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. As indicated in section 2.4 above, it is no longer strictly necessary to calculate a “net budget” but this step is included in Table 3 to aid cross reference to the Revenue Budget and Council Tax 2012/13 report referred to previously.
 - ii) Divide the council tax requirement by the tax base (as agreed by Council on 18th January 2012) 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.
- 3.3.2 **Table 3 also includes Band D amounts for the Police Authority and Fire and Rescue Authority. As explained in 3.1.1 (above), it should be noted that at the time of writing neither the Police Authority nor the Fire and Rescue have finalised their budgets. The Band D amounts shown for the two authorities assume that there are no increases for 2012/13.**

	2011/2012		2012/13	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council Gross Expenditure (inc. trans to reserves)	2,019,298,000		1,989,869,000	
Less: Gross Income (inc. trans. from reserves)	1,437,070,000		1,426,755,000	
Net Budget	582,228,000	2,443.80	563,114,000	2,345.81
Add:				
Parish Precepts	1,447,851	6.07	1,432,642	5.97
Collection Fund Deficit	500,000	2.10	1,359,000	5.66
	584,175,851	2,451.97	565,905,642	2,357.44
Less:				
Leeds RSG	74,391,553	312.25	5,605,545	23.35
Leeds NNDR	240,669,222	1,010.16	289,172,729	1,204.63
Total Formula Grant	315,060,775	1,322.41	294,778,274	1,227.98
COUNCIL TAX REQUIREMENT (Including Parishes)	269,115,076	1,129.56	271,127,368	1,129.46
Less:				
Parish Precepts	1,447,851	6.07	1,432,642	5.97
COUNCIL TAX REQUIREMENT (Excluding Parishes)	267,667,225	1,123.49	269,694,726	1,123.49
Add:				
Police Precept	31,091,853	130.50	Not Known	130.50
Fire Precept	12,486,372	52.41	Not Known	52.41
TOTAL BAND D TAX (Non Parished Areas)	311,245,450	1,306.40	-	1,306.40
Total including parishes	312,693,301	1,312.47	-	1,312.37

Table 3

Note:

- a) The council tax base for 2012/13 as agreed by Council on 18th January 2012 and expressed as the number of Band D equivalent properties is 240,051.
- b) The Parish Precepts figure is shown rounded to the nearest £.
- c) **The 2012/13 Police and Fire and Rescue authority council taxes are indicative only. (See 3.3.2 above)**

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 budget proposals, on which the council tax recommendations in this report are based, have been the subject of extensive consultations as set out in Section 3 of the Revenue Budget and Council Tax 2012/13 report referred to previously.

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 Revenue Budget and Council Tax 2012/13 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 City Priorities

- 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 city priorities during 2012/13 as set out in the Revenue Budget and Council Tax 2012/13 report already referred to.

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 Revenue Budget and Council Tax 2012/13 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 Revenue Budget and Council Tax 2012/13 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 Section 8.3 of the Revenue Budget and Council Tax 2012/13 report.

5. Recommendations

5.1. That it be noted that at the meeting on 18th January 2012, Council agreed the following amounts for the year 2012/13, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-

a) 240,051 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	785
Allerton Bywater	1,382
Alwoodley	3,696
Arthington	294
Austhorpe	26
Bardsey cum Rigton	1,173
Barwick in Elmet and Scholes	2,046
Boston Spa	1,865
Bramham cum Oglethorpe	732
Bramhope and Carlton	1,805
Clifford	751
Collingham with Linton	1,672
Drighlington	1,912
Gildersome	1,971
Great and Little Preston	494
Harewood	1,806
Horsforth	7,006
East Keswick	586
Kippax	3,090
Ledsham	97
Ledston	164
Micklefield	565
Morley	9,911
Otley	4,973
Pool in Wharfedale	977
Scarcroft	679
Shadwell	962
Swillington	1,077
Thorner	765
Thorp Arch	356
Walton	123
Wetherby	4,639
Wothersome	9

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 2012/13 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- a) **£1,992,660,642.40** 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) **£1,721,533,274.00** 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) **£271,127,368.40** 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) **£1,129.457359** 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) **£1,432,642.40** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) **£1,123.49** 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)

Parish	Band D £ p
Aberford and District	1,137.50
Allerton Bywater	1,143.75
Alwoodley	1,133.43
Arthington	1,130.29
Bardsey cum Rigton	1,149.07
Barwick in Elmet and Scholes	1,142.55
Boston Spa	1,143.87
Bramham cum Oglethorpe	1,150.81
Bramhope and Carlton	1,153.96
Clifford	1,151.45
Collingham with Linton	1,154.29
Drighlington	1,135.00
Gildersome	1,134.14
Great and Little Preston	1,140.70
Harewood	1,124.04
Horsforth	1,138.33
East Keswick	1,151.65
Kippax	1,138.13
Ledsham	1,149.78
Ledston	1,143.00
Micklefield	1,195.92
Morley	1,141.16
Otley	1,179.08
Pool in Wharfedale	1,162.43
Scarcroft	1,147.05
Shadwell	1,154.68
Swillington	1,147.61
Thorner	1,158.78
Thorp Arch	1,148.77
Walton	1,164.14
Wetherby	1,173.71

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:	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	758.33	884.72	1,011.11	1,137.50	1,390.28	1,643.06	1,895.83	2,275.00
Allerton Bywater	762.50	889.58	1,016.67	1,143.75	1,397.92	1,652.08	1,906.25	2,287.50
Alwoodley	755.62	881.56	1,007.49	1,133.43	1,385.30	1,637.18	1,889.05	2,266.86
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	766.05	893.72	1,021.40	1,149.07	1,404.42	1,659.77	1,915.12	2,298.14
Barwick in Elmet and Scholes	761.70	888.65	1,015.60	1,142.55	1,396.45	1,650.35	1,904.25	2,285.10
Boston Spa	762.58	889.68	1,016.77	1,143.87	1,398.06	1,652.26	1,906.45	2,287.74
Bramham cum Oglethorpe	767.21	895.07	1,022.94	1,150.81	1,406.55	1,662.28	1,918.02	2,301.62
Bramhope and Carlton	769.31	897.52	1,025.74	1,153.96	1,410.40	1,666.83	1,923.27	2,307.92
Clifford	767.63	895.57	1,023.51	1,151.45	1,407.33	1,663.21	1,919.08	2,302.90
Collingham with Linton	769.53	897.78	1,026.04	1,154.29	1,410.80	1,667.31	1,923.82	2,308.58
Drighlington	756.67	882.78	1,008.89	1,135.00	1,387.22	1,639.44	1,891.67	2,270.00
Gildersome	756.09	882.11	1,008.12	1,134.14	1,386.17	1,638.20	1,890.23	2,268.28
Great and Little Preston	760.47	887.21	1,013.96	1,140.70	1,394.19	1,647.68	1,901.17	2,281.40
Harewood	749.36	874.25	999.15	1,124.04	1,373.83	1,623.61	1,873.40	2,248.08
Horsforth	758.89	885.37	1,011.85	1,138.33	1,391.29	1,644.25	1,897.22	2,276.66
East Keswick	767.77	895.73	1,023.69	1,151.65	1,407.57	1,663.49	1,919.42	2,303.30
Kippax	758.75	885.21	1,011.67	1,138.13	1,391.05	1,643.97	1,896.88	2,276.26
Ledsham	766.52	894.27	1,022.03	1,149.78	1,405.29	1,660.79	1,916.30	2,299.56
Ledston	762.00	889.00	1,016.00	1,143.00	1,397.00	1,651.00	1,905.00	2,286.00
Micklefield	797.28	930.16	1,063.04	1,195.92	1,461.68	1,727.44	1,993.20	2,391.84
Morley	760.77	887.57	1,014.36	1,141.16	1,394.75	1,648.34	1,901.93	2,282.32
Otley	786.05	917.06	1,048.07	1,179.08	1,441.10	1,703.12	1,965.13	2,358.16
Pool in Wharfedale	774.95	904.11	1,033.27	1,162.43	1,420.75	1,679.07	1,937.38	2,324.86
Scarcroft	764.70	892.15	1,019.60	1,147.05	1,401.95	1,656.85	1,911.75	2,294.10
Shadwell	769.79	898.08	1,026.38	1,154.68	1,411.28	1,667.87	1,924.47	2,309.36
Swillington	765.07	892.59	1,020.10	1,147.61	1,402.63	1,657.66	1,912.68	2,295.22
Thorner	772.52	901.27	1,030.03	1,158.78	1,416.29	1,673.79	1,931.30	2,317.56
Thorp Arch	765.85	893.49	1,021.13	1,148.77	1,404.05	1,659.33	1,914.62	2,297.54
Walton	776.09	905.44	1,034.79	1,164.14	1,422.84	1,681.54	1,940.23	2,328.28
Wetherby	782.47	912.89	1,043.30	1,173.71	1,434.53	1,695.36	1,956.18	2,347.42

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 2012/13 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. **The actual precept amounts are not available at the time of writing, so the figures shown are indicative only and assume no change from 2011/12. The final figures will be set out in the Council Summons and/or the Order Paper available at the meeting.**

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(h) 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 2012/13 for each of the categories of dwellings shown below. **As the amounts for the Police Authority and the Fire and Rescue authority are not available at the time of writing, the figures shown below are indicative only. A final version of this table will be available in the Council Summons and/or the Order Paper available at the meeting.**

	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	880.27	1,026.98	1,173.70	1,320.41	1,613.84	1,907.26	2,200.68	2,640.83
Allerton Bywater	884.44	1,031.84	1,179.26	1,326.66	1,621.48	1,916.28	2,211.10	2,653.33
Alwoodley	877.56	1,023.82	1,170.08	1,316.34	1,608.86	1,901.38	2,193.90	2,632.69
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	887.99	1,035.98	1,183.99	1,331.98	1,627.98	1,923.97	2,219.97	2,663.97
Barwick in Elmet and Scholes	883.64	1,030.91	1,178.19	1,325.46	1,620.01	1,914.55	2,209.10	2,650.93
Boston Spa	884.52	1,031.94	1,179.36	1,326.78	1,621.62	1,916.46	2,211.30	2,653.57
Bramham cum Oglethorpe	889.15	1,037.33	1,185.53	1,333.72	1,630.11	1,926.48	2,222.87	2,667.45
Bramhope and Carlton	891.25	1,039.78	1,188.33	1,336.87	1,633.96	1,931.03	2,228.12	2,673.75
Clifford	889.57	1,037.83	1,186.10	1,334.36	1,630.89	1,927.41	2,223.93	2,668.73
Collingham with Linton	891.47	1,040.04	1,188.63	1,337.20	1,634.36	1,931.51	2,228.67	2,674.41
Drighlington	878.61	1,025.04	1,171.48	1,317.91	1,610.78	1,903.64	2,196.52	2,635.83
Gildersome	878.03	1,024.37	1,170.71	1,317.05	1,609.73	1,902.40	2,195.08	2,634.11
Great and Little Preston	882.41	1,029.47	1,176.55	1,323.61	1,617.75	1,911.88	2,206.02	2,647.23
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	880.83	1,027.63	1,174.44	1,321.24	1,614.85	1,908.45	2,202.07	2,642.49
East Keswick	889.71	1,037.99	1,186.28	1,334.56	1,631.13	1,927.69	2,224.27	2,669.13
Kippax	880.69	1,027.47	1,174.26	1,321.04	1,614.61	1,908.17	2,201.73	2,642.09
Ledsham	888.46	1,036.53	1,184.62	1,332.69	1,628.85	1,924.99	2,221.15	2,665.39
Ledston	883.94	1,031.26	1,178.59	1,325.91	1,620.56	1,915.20	2,209.85	2,651.83
Micklefield	919.22	1,072.42	1,225.63	1,378.83	1,685.24	1,991.64	2,298.05	2,757.67
Morley	882.71	1,029.83	1,176.95	1,324.07	1,618.31	1,912.54	2,206.78	2,648.15
Otley	907.99	1,059.32	1,210.66	1,361.99	1,664.66	1,967.32	2,269.98	2,723.99
Pool in Wharfedale	896.89	1,046.37	1,195.86	1,345.34	1,644.31	1,943.27	2,242.23	2,690.69
Scarcroft	886.64	1,034.41	1,182.19	1,329.96	1,625.51	1,921.05	2,216.60	2,659.93
Shadwell	891.73	1,040.34	1,188.97	1,337.59	1,634.84	1,932.07	2,229.32	2,675.19
Swillington	887.01	1,034.85	1,182.69	1,330.52	1,626.19	1,921.86	2,217.53	2,661.05
Thorner	894.46	1,043.53	1,192.62	1,341.69	1,639.85	1,937.99	2,236.15	2,683.39
Thorp Arch	887.79	1,035.75	1,183.72	1,331.68	1,627.61	1,923.53	2,219.47	2,663.37
Walton	898.03	1,047.70	1,197.38	1,347.05	1,646.40	1,945.74	2,245.08	2,694.11
Wetherby	904.41	1,055.15	1,205.89	1,356.62	1,658.09	1,959.56	2,261.03	2,713.25

5.5 That, in accordance with the principles determined by the Secretary of State and set out in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2012-13, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2012/13 is not excessive.

- 5.6 That the schedule of instalments for 2012/13 for payments to the principal authorities out of the Collection Fund be determined as set out in Appendix II of this report.

6. Background documents

- 6.1 Local Government Finance Acts 1988 and 1992.
Localism Act 2011
Referendums Relating to Council Tax Increases (Principles) (England) Report 2012-13
2012/13 Local Government Finance Settlement Information, DCLG, December 2011 and January 2012.
Leeds City Council Budget and Council Tax Report 2012/13.
West Yorkshire Police and West Yorkshire Fire & Rescue Authority precepts for 2012/13.

APPENDIX I

PARISH PRECEPTS & COUNCIL TAX BAND D LEVIES 2012/13

Parish	2011/2012		2012/2013	
	Parish Precept	Parish Band D	Parish Precept	Parish Band D
	£	Council Tax £ p	£	Council Tax £ p
Aberford and District	9,000.00	11.44	11,000.00	14.01
Allerton Bywater	27,000.00	19.64	28,000.00	20.26
Alwoodley	36,720.00	9.91	36,720.00	9.94
Arthington	2,000.00	6.80	2,000.00	6.80
Austhorpe		0.00	0.00	0.00
Bardsey cum Rigton	28,500.00	24.26	30,000.00	25.58
Barwick in Elmet and Scholes	39,000.00	19.15	39,000.00	19.06
Boston Spa	35,000.00	18.76	38,000.00	20.38
Bramham cum Oglethorpe	20,000.00	27.21	20,000.00	27.32
Bramhope and Carlton	65,000.00	35.83	55,000.00	30.47
Clifford	21,000.00	27.89	21,000.00	27.96
Collingham with Linton	51,500.00	31.42	51,500.00	30.80
Drighlington	22,000.00	11.48	22,000.00	11.51
Gildersome	21,000.00	10.64	21,000.00	10.65
Great and Little Preston	8,500.00	17.07	8,500.00	17.21
Harewood	1,000.00	0.55	1,000.00	0.55
Horsforth	102,002.00	14.55	104,000.00	14.84
East Keswick	15,500.00	26.32	16,500.00	28.16
Kippax	45,250.00	14.59	45,250.00	14.64
Ledsham	2,550.00	26.56	2,550.00	26.29
Ledston	3,200.00	19.16	3,200.00	19.51
Micklefield	40,925.00	72.69	40,925.00	72.43
Morley	175,083.00	17.64	175,083.00	17.67
Otley	299,950.00	60.63	276,425.00	55.59
Pool in Wharfedale	33,777.00	34.71	38,046.00	38.94
Scarcroft	11,000.00	16.32	16,000.00	23.56
Shadwell	33,000.00	34.38	30,000.00	31.19
Swillington	25,470.00	23.94	25,979.40	24.12
Thorner	27,000.00	35.67	27,000.00	35.29
Thorp Arch	8,460.00	23.97	9,000.00	25.28
Walton	4,500.00	37.50	5,000.00	40.65
Wetherby	232,964.00	50.34	232,964.00	50.22
Wothersome	0.00	0.00	0.00	0.00
TOTAL	1,447,851.00		1,432,642.40	

APPENDIX II

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS TO PRINCIPAL AUTHORITIES 2012/13

16th April 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th May 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th June 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
16th July 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th August 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
17th September 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th October 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th November 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
17th December 2012	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th January 2013	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th February 2013	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Rescue Authority
15th March 2013	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.

