

Report of the Chief Officer – Financial Services

Report to Council

Agenda Item 7(ii)

Date: 21st February 2018

Subject: Council Tax 2018/19

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 2018/19 including the precepts issued by the Police and Crime Commissioner for West Yorkshire, 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 4.99% to £1,339.89, an increase of 2.99% to the Leeds element plus a 2% increase for the Adult Social Care precept.

Recommendations

3. Council is requested to adopt the resolutions set out in Section 5.

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 2018/19.

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 1st 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:

Table 1: Valuation Bands

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

- 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's net budget is funded through a combination of business rates income, council tax income and government grant. Council tax income comes via the Leeds Collection Fund, a separate account from the City Council's General Fund, set up in accordance with Section 89 of the Local Government Finance Act 1988. The Collection Fund collects council tax income and pays out the demands

and precepts made upon it by the City Council, the Police and Crime Commissioner for West Yorkshire and the West Yorkshire Fire & Rescue Authority.

- 3.1.2 Leeds City Council is both a precepting and 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 until 2019-20, with a requirement that the extra money raised will be spent exclusively on adult social care. In the provisional 2017-18 Local Government Finance Settlement, local authorities were offered the flexibility to increase this element of council tax by an additional 1% in 2017-18 and 2018-19, but not to exceed 6% in total over the three year period to 2019-20.
- 3.1.4 For 2018/19 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 up to 6%, comprising of up to 3% for the Leeds element of the tax (an increase of 1% on the limit of up to 2% in recent years) plus the Adult Social Care precept of 3%. The referendum limit for the Police and Crime Commissioner is £12 per Band D property and the limit for the Fire & Rescue Authority is up to 3%.
- 3.1.5 The proposed council taxes (including Police and Fire elements) for a two-adult household in Leeds are shown below. A 2.99% council tax increase is proposed to the Leeds element of the tax plus an additional 2% increase in council tax for the Adult Social Care precept. The Police and Crime Commissioner has approved an increase of £12.00 per Band D property and **the Fire & Rescue Authority are expected to approve a precept increase of 2.99% at their meeting on 16th February 2018.**

Table 2: 2018/19 Council Tax by Band

	2017/18 £	2018/19 £	Increase %
Band A	992.03	1043.70	5.21%
Band B	1,157.37	1,217.66	5.21%
Band C	1,322.71	1,391.60	5.21%
Band D	1,488.05	1,565.56	5.21%
Band E	1,818.72	1,913.45	5.21%
Band F	2,149.40	2,261.36	5.21%
Band G	2,480.07	2,609.26	5.21%
Band H	2,976.09	3,131.11	5.21%

3.1.6 Council will be assured that 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 process of calculating and setting council tax is 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 10th January 2018) 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 Table 3 includes the precept and Band D amount for the Police and Crime Commissioner **and the proposed precept for the Fire & Rescue Authority.**

3.2.3 Table 3 includes **the total of parish precepts, which is not yet finalised. No precept request has yet been received from either Rawdon Parish Council or Ledston Parish Council. Rawdon Parish Council has provided an indicative precept amount which has been reflected.**

Table 3: Council Tax Requirement 2018/19

	2017/18		2018/19	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	1,989,530,003		1,991,808,231	
Less:				
Gross Income (inc. trans. from reserves)	1,496,862,003		1,480,924,231	
Net Budget	492,668,000	2,219.85	510,884,000	2,270.04
Add:				
Parish Precepts	1,837,651	8.28	1,919,686	8.53
	494,505,651	2,228.13	512,803,686	2,278.57
Less:				
Leeds RSG	65,016,705	292.95	0	0.00
Leeds Business Rates	178,067,489	802.33	359,378,600	1,596.85
	251,421,457	1,132.85	153,425,086	681.72
Add:				
Tariff to Central Government	13,389,534	60.33	136,934,781	608.45
Basic amount needed from Council Tax	264,810,991	1,193.18	290,359,867	1,290.17
Adjust for:				
Business Rates Collection Fund (Surplus)/Deficit	21,763,376	98.06	13,335,036	59.25
Council Tax Collection Fund (Surplus)/Deficit	-1,500,000	-6.76	-226,000	-1.00
COUNCIL TAX REQUIREMENT (Including Parishes)	285,074,367	1,284.48	303,468,903	1,348.42
Less:				
Parish Precepts	1,837,651	8.28	1,919,686	8.53
COUNCIL TAX REQUIREMENT (Excluding Parishes)	283,236,716	1,276.20	301,549,217	1,339.89
Add:				
Police Precept	33,501,340	150.95	36,672,587	162.95
Fire Precept	13,514,939	60.90	14,114,553	62.72
TOTAL BAND D TAX (Non Parished Areas)	330,252,995	1,488.05	352,336,357	1,565.56
Total including parishes	332,090,646	1,496.33	354,256,043	1,574.09

Notes:

- The council tax base for 2018/19 as agreed by Council on 10th January 2018 and expressed as the number of Band D equivalent properties is 225,055.2.
- The precepts for individual parish and town councils and their parish Band D council taxes are set out in Appendix I. **The total of parish precepts is not yet finalised.**
- "Per Band D equivalents" shown in the table may not add due to rounding.
- The Fire Precept is subject to final approval by the Fire & Rescue Authority at their meeting on 16th February 2018.**

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 consultation with key stakeholders as set out in section 15 of the 2018/19 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 2018/19 Revenue Budget and Council Tax report included in the pack of papers available at this meeting. Separate equality impact assessments will be undertaken in respect to specific actions included in the budget where appropriate.

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 2018/19 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 the main body of the report and set out in detail in the 2018/19 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 2018/19 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 of the 2018/19 Revenue Budget and Council Tax report.

5. **Recommendations**

5.1. Council is asked to adopt the following resolutions.

5.2 That it be noted that at the meeting on 10th January 2018, Council agreed the following amounts for the year 2018/19, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-

a) 225,055.2 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) **Table 4: Taxbase Numbers 2018/19**

PARISH OF	Taxbase Numbers 2018/19
Aberford and District	773.8
Allerton Bywater	1,429.3
Alwoodley	3,650.9
Arthington	284.7
Austhorpe	25.4
Bardsey cum Rigton	1,126.5
Barwick in Elmet and Scholes	1,985.4
Boston Spa	2,015.4
Bramham cum Oglethorpe	732.6
Bramhope and Carlton	1,815.3
Clifford	742.9
Collingham with Linton	1,704.1
Drighlington	1,865.4
East Keswick	585.3
Gildersome	1,832.7
Great and Little Preston	603.3
Harewood	1,833.2
Horsforth	7,239.2
Kippax	2,884.6
Ledsham	96.1
Ledston	159.2
Micklefield	510.2
Morley	10,642.8
Otley	4,979.0
Pool in Wharfedale	955.7
Rawdon	2,750.0
Scarcroft	811.5
Shadwell	970.9
Swillington	954.5
Thorner	754.1
Thorp Arch	375.5
Walton	116.9
Wetherby	4,707.4
Wothersome	8.2

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.

5.3 That the following amounts be now calculated by the Council for the year 2018/19 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- a) **£2,143,997,734** 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) **£1,840,528,831** 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) **£303,468,903** being the amount by which the aggregate at 5.3(a) above exceeds the aggregate at 5.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **council tax requirement** for the year.
- d) **£1,348.419868** being the amount at 5.3(c) above, divided by the amount at 5.2(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) **£1,919,686.00** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- f) **£1,339.89** being the amount at 5.3(d) above, less the result given by dividing the amount at 5.3(e) above by the amount at 5.2(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**.

The total of parish precepts, included in the figures above, is not yet finalised. Precepts to be confirmed are indicated in the table below.

g) Table 5: Band D Precept by Parish

Parish	Band D £ p	
Aberford and District	1,361.28	
Allerton Bywater	1,365.78	
Alwoodley	1,353.89	
Arthington	1,347.79	
Bardsey cum Rigton	1,369.41	
Barwick in Elmet and Scholes	1,358.60	
Boston Spa	1,359.40	
Bramham cum Oglethorpe	1,373.13	
Bramhope and Carlton	1,370.70	
Clifford	1,372.20	
Collingham with Linton	1,393.29	
Drighlington	1,366.16	
East Keswick	1,371.50	
Gildersome	1,352.17	
Great and Little Preston	1,369.73	
Harewood	1,348.62	
Horsforth	1,355.74	
Kippax	1,372.17	
Ledsham	1,392.96	
Ledston	1,339.89	No precept received to date
Micklefield	1,445.87	
Morley	1,359.09	
Otley	1,425.02	
Pool in Wharfedale	1,382.51	
Rawdon	1,355.22	Indicative precept received
Scarcroft	1,371.93	
Shadwell	1,377.76	
Swillington	1,370.80	
Thornor	1,379.01	
Thorp Arch	1,399.81	
Walton	1,390.79	
Wetherby	1,394.16	

being the amounts given by adding to the amount at 5.3(f) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 5.2(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) Table 6: Leeds and Parish Precepts Excluding Police and Fire 2018/19

	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:	893.26	1,042.14	1,191.01	1,339.89	1,637.64	1,935.40	2,233.15	2,679.78	
Parish of:									
Aberford and District	907.52	1,058.77	1,210.03	1,361.28	1,663.79	1,966.29	2,268.80	2,722.56	
Allerton Bywater	910.52	1,062.27	1,214.03	1,365.78	1,669.29	1,972.79	2,276.30	2,731.56	
Alwoodley	902.59	1,053.03	1,203.46	1,353.89	1,654.75	1,955.62	2,256.48	2,707.78	
Arthington	898.53	1,048.28	1,198.04	1,347.79	1,647.30	1,946.81	2,246.32	2,695.58	
Bardsey cum Rigton	912.94	1,065.10	1,217.25	1,369.41	1,673.72	1,978.04	2,282.35	2,738.82	
Barwick in Elmet and Scholes	905.73	1,056.69	1,207.64	1,358.60	1,660.51	1,962.42	2,264.33	2,717.20	
Boston Spa	906.27	1,057.31	1,208.36	1,359.40	1,661.49	1,963.58	2,265.67	2,718.80	
Bramham cum Oglethorpe	915.42	1,067.99	1,220.56	1,373.13	1,678.27	1,983.41	2,288.55	2,746.26	
Bramhope and Carlton	913.80	1,066.10	1,218.40	1,370.70	1,675.30	1,979.90	2,284.50	2,741.40	
Clifford	914.80	1,067.27	1,219.73	1,372.20	1,677.13	1,982.07	2,287.00	2,744.40	
Collingham with Linton	928.86	1,083.67	1,238.48	1,393.29	1,702.91	2,012.53	2,322.15	2,786.58	
Drighlington	910.77	1,062.57	1,214.36	1,366.16	1,669.75	1,973.34	2,276.93	2,732.32	
East Keswick	914.33	1,066.72	1,219.11	1,371.50	1,676.28	1,981.06	2,285.83	2,743.00	
Gildersome	901.45	1,051.69	1,201.93	1,352.17	1,652.65	1,953.13	2,253.62	2,704.34	
Great and Little Preston	913.15	1,065.35	1,217.54	1,369.73	1,674.11	1,978.50	2,282.88	2,739.46	
Harewood	899.08	1,048.93	1,198.77	1,348.62	1,648.31	1,948.01	2,247.70	2,697.24	
Horsforth	903.83	1,054.46	1,205.10	1,355.74	1,657.02	1,958.29	2,259.57	2,711.48	
Kippax	914.78	1,067.24	1,219.71	1,372.17	1,677.10	1,982.02	2,286.95	2,744.34	
Ledsham	928.64	1,083.41	1,238.19	1,392.96	1,702.51	2,012.05	2,321.60	2,785.92	
Ledston	893.26	1,042.14	1,191.01	1,339.89	1,637.64	1,935.40	2,233.15	2,679.78	TBC
Micklefield	963.91	1,124.57	1,285.22	1,445.87	1,767.17	2,088.48	2,409.78	2,891.74	
Morley	906.06	1,057.07	1,208.08	1,359.09	1,661.11	1,963.13	2,265.15	2,718.18	
Otley	950.01	1,108.35	1,266.68	1,425.02	1,741.69	2,058.36	2,375.03	2,850.04	
Pool in Wharfedale	921.67	1,075.29	1,228.90	1,382.51	1,689.73	1,996.96	2,304.18	2,765.02	
Rawdon	903.48	1,054.06	1,204.64	1,355.22	1,656.38	1,957.54	2,258.70	2,710.44	TBC
Scarcroft	914.62	1,067.06	1,219.49	1,371.93	1,676.80	1,981.68	2,286.55	2,743.86	
Shadwell	918.51	1,071.59	1,224.68	1,377.76	1,683.93	1,990.10	2,296.27	2,755.52	
Swillington	913.87	1,066.18	1,218.49	1,370.80	1,675.42	1,980.04	2,284.67	2,741.60	
Thorncliffe	919.34	1,072.56	1,225.79	1,379.01	1,685.46	1,991.90	2,298.35	2,758.02	
Thorp Arch	933.21	1,088.74	1,244.28	1,399.81	1,710.88	2,021.95	2,333.02	2,799.62	
Walton	927.19	1,081.73	1,236.26	1,390.79	1,699.85	2,008.92	2,317.98	2,781.58	
Wetherby	929.44	1,084.35	1,239.25	1,394.16	1,703.97	2,013.79	2,323.60	2,788.32	

being the amounts given by multiplying the amounts at 5.3(f) and 5.3(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in Valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 5.4 That it be noted for the year 2018/19 that the Police and Crime Commissioner has issued the following precept and **the 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.

Table 7: Police and Fire Precepts 2018/19

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	108.6329	126.7383	144.8438	162.9493	199.1603	235.3712	271.5822	325.8986
West Yorkshire Fire and Rescue Authority	41.810639	48.779078	55.747519	62.715959	76.652838	90.589718	104.526597	125.431918

5.5 That, having calculated the aggregate in each case of the amounts at 5.3(h) and 5.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, **and subject to confirmation of the Fire & Rescue Authority precept**, hereby sets the following amounts as the amounts of council tax for the year 2018/19 for each of the categories of dwellings shown below:

Table 8: Leeds and Parish Precepts Including Police and Fire 2018/19

	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:	1,043.70	1,217.66	1,391.60	1,565.56	1,913.45	2,261.36	2,609.26	3,131.11
Parish of:								
Aberford and District	1,057.96	1,234.29	1,410.62	1,586.95	1,939.60	2,292.25	2,644.91	3,173.89
Allerton Bywater	1,060.96	1,237.79	1,414.62	1,591.45	1,945.10	2,298.75	2,652.41	3,182.89
Alwoodley	1,053.03	1,228.55	1,404.05	1,579.56	1,930.56	2,281.58	2,632.59	3,159.11
Arthington	1,048.97	1,223.80	1,398.63	1,573.46	1,923.11	2,272.77	2,622.43	3,146.91
Bardsey cum Rigton	1,063.38	1,240.62	1,417.84	1,595.08	1,949.53	2,304.00	2,658.46	3,190.15
Barwick in Elmet and Scholes	1,056.17	1,232.21	1,408.23	1,584.27	1,936.32	2,288.38	2,640.44	3,168.53
Boston Spa	1,056.71	1,232.83	1,408.95	1,585.07	1,937.30	2,289.54	2,641.78	3,170.13
Bramham cum Oglethorpe	1,065.86	1,243.51	1,421.15	1,598.80	1,954.08	2,309.37	2,664.66	3,197.59
Bramhope and Carlton	1,064.24	1,241.62	1,418.99	1,596.37	1,951.11	2,305.86	2,660.61	3,192.73
Clifford	1,065.24	1,242.79	1,420.32	1,597.87	1,952.94	2,308.03	2,663.11	3,195.73
Collingham with Linton	1,079.30	1,259.19	1,439.07	1,618.96	1,978.72	2,338.49	2,698.26	3,237.91
Drighlington	1,061.21	1,238.09	1,414.95	1,591.83	1,945.56	2,299.30	2,653.04	3,183.65
East Keswick	1,064.77	1,242.24	1,419.70	1,597.17	1,952.09	2,307.02	2,661.94	3,194.33
Gildersome	1,051.89	1,227.21	1,402.52	1,577.84	1,928.46	2,279.09	2,629.73	3,155.67
Great and Little Preston	1,063.59	1,240.87	1,418.13	1,595.40	1,949.92	2,304.46	2,658.99	3,190.79
Harewood	1,049.52	1,224.45	1,399.36	1,574.29	1,924.12	2,273.97	2,623.81	3,148.57
Horsforth	1,054.27	1,229.98	1,405.69	1,581.41	1,932.83	2,284.25	2,635.68	3,162.81
Kippax	1,065.22	1,242.76	1,420.30	1,597.84	1,952.91	2,307.98	2,663.06	3,195.67
Ledsham	1,079.08	1,258.93	1,438.78	1,618.63	1,978.32	2,338.01	2,697.71	3,237.25
Ledston	1,043.70	1,217.66	1,391.60	1,565.56	1,913.45	2,261.36	2,609.26	3,131.11
Micklefield	1,114.35	1,300.09	1,485.81	1,671.54	2,042.98	2,414.44	2,785.89	3,343.07
Morley	1,056.50	1,232.59	1,408.67	1,584.76	1,936.92	2,289.09	2,641.26	3,169.51
Otley	1,100.45	1,283.87	1,467.27	1,650.69	2,017.50	2,384.32	2,751.14	3,301.37
Pool in Wharfedale	1,072.11	1,250.81	1,429.49	1,608.18	1,965.54	2,322.92	2,680.29	3,216.35
Rawdon	1,053.92	1,229.58	1,405.23	1,580.89	1,932.19	2,283.50	2,634.81	3,161.77
Scarcroft	1,065.06	1,242.58	1,420.08	1,597.60	1,952.61	2,307.64	2,662.66	3,195.19
Shadwell	1,068.95	1,247.11	1,425.27	1,603.43	1,959.74	2,316.06	2,672.38	3,206.85
Swillington	1,064.31	1,241.70	1,419.08	1,596.47	1,951.23	2,306.00	2,660.78	3,192.93
Thorner	1,069.78	1,248.08	1,426.38	1,604.68	1,961.27	2,317.86	2,674.46	3,209.35
Thorp Arch	1,083.65	1,264.26	1,444.87	1,625.48	1,986.69	2,347.91	2,709.13	3,250.95
Walton	1,077.63	1,257.25	1,436.85	1,616.46	1,975.66	2,334.88	2,694.09	3,232.91
Wetherby	1,079.88	1,259.87	1,439.84	1,619.83	1,979.78	2,339.75	2,699.71	3,239.65

TBC

TBC

- 5.6 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 2018/19, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2018/19 is not excessive.
- 5.7 That the schedule of instalments for 2018/19 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 2018/19

Parish	2017/18		2018/19	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	15,750.00	20.48	16,550.00	21.39
Allerton Bywater	37,000.00	26.76	37,000.00	25.89
Alwoodley	43,835.00	12.00	51,113.00	14.00
Arthington	2,250.00	7.89	2,250.00	7.90
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	32,250.00	28.62	33,250.00	29.52
Barwick in Elmet and Scholes	37,148.00	18.73	37,148.00	18.71
Boston Spa	37,450.00	19.13	39,320.00	19.51
Bramham cum Oglethorpe	24,240.00	32.74	24,350.00	33.24
Bramhope and Carlton	55,922.00	30.79	55,921.00	30.81
Clifford	23,000.00	31.25	24,000.00	32.31
Collingham with Linton	76,000.00	44.54	91,000.00	53.40
Drighlington	49,000.00	26.47	49,000.00	26.27
East Keswick	18,000.00	30.64	18,500.00	31.61
Gildersome	22,063.00	12.20	22,504.00	12.28
Great and Little Preston	14,000.00	24.13	18,000.00	29.84
Harewood	8,000.00	4.37	16,000.00	8.73
Horsforth	109,950.00	15.53	114,710.00	15.85
Kippax	97,000.00	33.87	93,120.00	32.28
Ledsham	4,451.00	47.00	5,100.00	53.07
Ledston	3,296.00	20.97	0.00	0.00
Micklefield	47,385.00	94.88	54,070.00	105.98
Morley	200,372.00	19.16	204,379.00	19.20
Otley	407,627.00	82.70	423,850.00	85.13
Pool in Wharfedale	38,426.00	40.68	40,732.00	42.62
Rawdon	40,240.00	15.03	42,150.00	15.33
Scarcroft	26,000.00	31.93	26,000.00	32.04
Shadwell	35,700.00	36.70	36,771.00	37.87
Swillington	28,500.00	30.01	29,500.00	30.91
Thorner	29,500.00	39.43	29,500.00	39.12
Thorp Arch	17,020.00	45.37	22,500.00	59.92
Walton	5,812.00	50.15	5,950.00	50.90
Wetherby	250,464.00	53.91	255,448.00	54.27
Wothersome	0.00	0.00	0.00	0.00
TOTAL	1,837,651.00		1,919,686.00	

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS 2018/19

16th April 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th May 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th June 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th July 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th August 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th September 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th October 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th November 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th December 2018	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th January 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th February 2019	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th March 2019	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.