

Report of the Deputy Chief Executive

Report to Council

Date: 26th February 2014

Subject: Council Tax 2014/15

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 2014/15 including the precepts issued by the West Yorkshire Police and Crime Commissioner, the West Yorkshire Fire and 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 1.99% to £1,145.89.
3. The financial year 2014/15 is the second year since major changes to the funding arrangements for local government came into effect¹. The changes affected the way the council tax bases were calculated and removed certain discounts and exemptions and replaced them with discretionary powers to give discounts and charge a premium on long term empty properties.

Recommendations

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

¹ Introduced in the Local Government Finance Act 2012

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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 2014/15.

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:

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.

3. Main issues

3.1 Council Taxes and the Collection Fund

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

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- 3.1.2 Leeds City Council is a “billing authority”. This means that the Council is responsible for maintaining the Collection Fund, setting the council tax, sending out council tax bills and collecting council tax. Leeds City Council, the Police and Crime Commissioner and the Fire and 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 proposed council taxes for a two-adult household in Leeds are shown below. A 1.99% increase is proposed to the Leeds element of the tax, **however at the time of writing the Police and Fire precepts have not been finalised.** The amounts below are based on the assumption of no increase for the Fire & Rescue Authority, and an increase of 1.99% for the Police and Crime Commissioner. The overall increase in the Band D charge would therefore be £25.10 which is equivalent to 1.9%.

	2013/14 £	2014/15 £
Band A	877.60	894.33
Band B	1,023.85	1,043.38
Band C	1,170.13	1,192.43
Band D	1,316.39	1,341.49
Band E	1,608.92	1,639.60
Band F	1,901.46	1,937.70
Band G	2,193.99	2,235.82
Band H	2,632.79	2,682.98

Table 2

- 3.1.4 For 2014/15 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 for authorities like Leeds is 2.0%. The council taxes proposed for the Leeds area as set out in Table 2 will not exceed the referendum limits set by the Secretary of State.

3.2 Calculation and Setting of Council Tax

- 3.2.1 The changes introduced last year did not alter the actual process of calculating and setting council tax. The stages remain as follows:
- i) Calculate the “council tax requirement” following the steps set out in Section 31A of the Local Government Finance Act 1992. This takes the Council’s gross budget and gross income as a starting point and is shown in abbreviated form in Table 3.
 - ii) Divide the council tax requirement by the tax base (as agreed by Council on 15th January 2014) 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.

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- iv) Calculate the taxes for each property band for non-parished areas and for parishes.

3.2.2 Table 3 also includes precepts and assumed Band D amounts for the Police and Crime Commissioner and for the Fire and Rescue Authority.

	2013/14		2014/15	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council				
Gross Expenditure (inc. trans. to reserves)	1,941,688,000		2,003,834,000	
<i>Less:</i>				
Gross Income (inc. trans. From reserves)	1,357,763,000		1,438,057,000	
Net Budget	583,925,000	2,800.21	565,777,000	2,671.70
<i>Add:</i>				
Parish Precepts	1,524,142	7.30	1,489,802	7.03
	585,449,142	2,807.51	567,266,802	2,678.73
<i>Less:</i>				
Leeds RSG	208,043,706	997.67	172,318,720	813.72
Leeds Business Rates	175,296,170	840.63	182,320,039	860.95
	202,109,266	969.21	212,628,043	1,004.06
<i>Add:</i>				
Tariff to Central Government	31,643,995	151.75	32,260,437	152.34
Levy to the LCR Pool	976,283	4.68	2,232,987	10.54
Basic amount needed from Council Tax	234,729,544	1,125.64	247,121,467	1,166.94
<i>Adjust for:</i>				
Business Rates Collection Fund (Surplus)/Deficit			-541,002	-2.55
Council Tax Collection Fund (Surplus)/Deficit	1,074,000	5.15	-2,429,000	-11.47
COUNCIL TAX REQUIREMENT (Including Parishes)	235,803,544	1,130.63	244,151,465	1,152.92
<i>Less:</i>				
Parish Precepts	1,524,142	7.30	1,489,802	7.03
COUNCIL TAX REQUIREMENT (Excluding Parishes)	234,279,402	1,123.49	242,661,663	1,145.89
<i>Add:</i>				
Police Precept	28,256,222	135.50	29,266,009	138.20
Fire Precept	11,969,575	57.40	12,155,432	57.40
TOTAL BAND D TAX (Non Parished Areas)	274,505,199	1,316.39	284,083,104	1,341.49
Total including parishes	276,029,341	1,323.69	285,572,906	1,348.52

Table 3

Notes:

- a) The council tax base for 2014/15 as agreed by Council on 15th January 2014 and expressed as the number of Band D equivalent properties is 211,767.

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- b) The parish precepts figure is shown rounded to the nearest £.
- c) The precepts for individual parish and town councils and their parish Band D council taxes are set out in Appendix I.
- d) "Per Band D equivalents" shown in the table may not add due to rounding.

4. Corporate Considerations

4.1 Consultation and Engagement

- 4.1.1 The setting of council taxes is the final step in a budget setting process which has been underway for a number of months. Leeds City Council's initial budget proposals have been the subject of extensive consultation with key stakeholders as set out in section 4 of the Revenue Budget and Council Tax 2014/15 report referred to earlier.

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 2014/15 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, as set out in the Revenue Budget and Council Tax 2014/15 report referred to earlier.

4.4 Resources and value for money

- 4.4.1 This is a financial report and the financial implications are outlined in main body of the report and set out in detail in the Revenue Budget and Council Tax 2014/15 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

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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 2014/15 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 8.3 of the Revenue Budget and Council Tax 2014/15 report.

5. Recommendations

- 5.1. That it be noted that at the meeting on 15th January 2014, Council agreed the following amounts for the year 2014/15, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-
- a) 211,767 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.

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b)

PARISH OF	Taxbase Numbers 2014/15
Aberford and District	754
Allerton Bywater	1,282
Alwoodley	3,601
Arthington	286
Austhorpe	26
Bardsey cum Rigton	1,073
Barwick in Elmet and Scholes	1,949
Boston Spa	1,846
Bramham cum Oglethorpe	716
Bramhope and Carlton	1,786
Clifford	737
Collingham with Linton	1,679
Drighlington	1,776
Gildersome	1,769
Great and Little Preston	458
Harewood	1,815
Horsforth	6,614
East Keswick	586
Kippax	2,820
Ledsham	94
Ledston	157
Micklefield	490
Morley	9,814
Otley	4,570
Pool in Wharfedale	942
Rawdon	2,660
Scarcroft	787
Shadwell	958
Swillington	933
Thorner	749
Thorp Arch	362
Walton	119
Wetherby	4,413
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.

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- 5.2 That the following amounts be now calculated by the Council for the year 2014/15 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-
- a) **£2,039,817,225.85** 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) **£1,795,665,761.00** 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) **£244,151,464.85** 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) **£1,152.924983** 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) **£1,489,801.85** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
 - f) **£1,145.89** 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**.

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Parish	Band D £ p
Aberford and District	1,162.47
Allerton Bywater	1,167.42
Alwoodley	1,156.09
Arthington	1,152.88
Bardsey cum Rigton	1,174.69
Barwick in Elmet and Scholes	1,164.95
Boston Spa	1,165.12
Bramham cum Oglethorpe	1,173.82
Bramhope and Carlton	1,176.69
Clifford	1,174.38
Collingham with Linton	1,176.56
Drighlington	1,160.53
Gildersome	1,157.76
Great and Little Preston	1,164.60
Harewood	1,146.44
Horsforth	1,161.61
East Keswick	1,174.90
Kippax	1,160.53
Ledsham	1,173.75
Ledston	1,166.27
Micklefield	1,235.19
Morley	1,165.51
Otley	1,203.87
Pool in Wharfedale	1,186.68
Rawdon	1,160.93
Scarcroft	1,172.83
Shadwell	1,176.64
Swillington	1,175.05
Thorner	1,181.94
Thorp Arch	1,179.04
Walton	1,193.79
Wetherby	1,198.68

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.

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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:	763.93	891.25	1,018.57	1,145.89	1,400.53	1,655.17	1,909.82	2,291.78
Parish of:								
Aberford and District	774.98	904.14	1,033.31	1,162.47	1,420.80	1,679.12	1,937.45	2,324.94
Allerton Bywater	778.28	907.99	1,037.71	1,167.42	1,426.85	1,686.27	1,945.70	2,334.84
Alwoodley	770.73	899.18	1,027.64	1,156.09	1,413.00	1,669.91	1,926.82	2,312.18
Arthington	768.59	896.68	1,024.78	1,152.88	1,409.08	1,665.27	1,921.47	2,305.76
Bardsey cum Rigton	783.13	913.65	1,044.17	1,174.69	1,435.73	1,696.77	1,957.82	2,349.38
Barwick in Elmet and Scholes	776.63	906.07	1,035.51	1,164.95	1,423.83	1,682.71	1,941.58	2,329.90
Boston Spa	776.75	906.20	1,035.66	1,165.12	1,424.04	1,682.95	1,941.87	2,330.24
Bramham cum Oglethorpe	782.55	912.97	1,043.40	1,173.82	1,434.67	1,695.52	1,956.37	2,347.64
Bramhope and Carlton	784.46	915.20	1,045.95	1,176.69	1,438.18	1,699.66	1,961.15	2,353.38
Clifford	782.92	913.41	1,043.89	1,174.38	1,435.35	1,696.33	1,957.30	2,348.76
Collingham with Linton	784.37	915.10	1,045.83	1,176.56	1,438.02	1,699.48	1,960.93	2,353.12
Drighlington	773.69	902.63	1,031.58	1,160.53	1,418.43	1,676.32	1,934.22	2,321.06
Gildersome	771.84	900.48	1,029.12	1,157.76	1,415.04	1,672.32	1,929.60	2,315.52
Great and Little Preston	776.40	905.80	1,035.20	1,164.60	1,423.40	1,682.20	1,941.00	2,329.20
Harewood	764.29	891.68	1,019.06	1,146.44	1,401.20	1,655.97	1,910.73	2,292.88
Horsforth	774.41	903.47	1,032.54	1,161.61	1,419.75	1,677.88	1,936.02	2,323.22
East Keswick	783.27	913.81	1,044.36	1,174.90	1,435.99	1,697.08	1,958.17	2,349.80
Kippax	773.69	902.63	1,031.58	1,160.53	1,418.43	1,676.32	1,934.22	2,321.06
Ledsham	782.50	912.92	1,043.33	1,173.75	1,434.58	1,695.42	1,956.25	2,347.50
Ledston	777.51	907.10	1,036.68	1,166.27	1,425.44	1,684.61	1,943.78	2,332.54
Micklefield	823.46	960.70	1,097.95	1,235.19	1,509.68	1,784.16	2,058.65	2,470.38
Morley	777.01	906.51	1,036.01	1,165.51	1,424.51	1,683.51	1,942.52	2,331.02
Otley	802.58	936.34	1,070.11	1,203.87	1,471.40	1,738.92	2,006.45	2,407.74
Pool in Wharfedale	791.12	922.97	1,054.83	1,186.68	1,450.39	1,714.09	1,977.80	2,373.36
Rawdon	773.95	902.95	1,031.94	1,160.93	1,418.91	1,676.90	1,934.88	2,321.86
Scarcroft	781.89	912.20	1,042.52	1,172.83	1,433.46	1,694.09	1,954.72	2,345.66
Shadwell	784.43	915.16	1,045.90	1,176.64	1,438.12	1,699.59	1,961.07	2,353.28
Swillington	783.37	913.93	1,044.49	1,175.05	1,436.17	1,697.29	1,958.42	2,350.10
Thormer	787.96	919.29	1,050.61	1,181.94	1,444.59	1,707.25	1,969.90	2,363.88
Thorp Arch	786.03	917.03	1,048.04	1,179.04	1,441.05	1,703.06	1,965.07	2,358.08
Walton	795.86	928.50	1,061.15	1,193.79	1,459.08	1,724.36	1,989.65	2,387.58
Wetherby	799.12	932.31	1,065.49	1,198.68	1,465.05	1,731.43	1,997.80	2,397.36

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 2014/15 that the Police and Crime Commissioner 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:

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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	92.1327	107.4882	122.8436	138.1991	168.9100	199.6209	230.3318	276.3982
West Yorkshire Fire and Rescue Authority	38.266700	44.644483	51.022266	57.400050	70.155616	82.911183	95.666749	114.800099

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 2014/15 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:	894.33	1,043.38	1,192.43	1,341.49	1,639.60	1,937.70	2,235.82	2,682.98
Parish of:								
Aberford and District	905.38	1,056.27	1,207.17	1,358.07	1,659.87	1,961.65	2,263.45	2,716.14
Allerton Bywater	908.68	1,060.12	1,211.57	1,363.02	1,665.92	1,968.80	2,271.70	2,726.04
Alwoodley	901.13	1,051.31	1,201.50	1,351.69	1,652.07	1,952.44	2,252.82	2,703.38
Arthington	898.99	1,048.81	1,198.64	1,348.48	1,648.15	1,947.80	2,247.47	2,696.96
Bardsey cum Rigton	913.53	1,065.78	1,218.03	1,370.29	1,674.80	1,979.30	2,283.82	2,740.58
Barwick in Elmet and Scholes	907.03	1,058.20	1,209.37	1,360.55	1,662.90	1,965.24	2,267.58	2,721.10
Boston Spa	907.15	1,058.33	1,209.52	1,360.72	1,663.11	1,965.48	2,267.87	2,721.44
Bramham cum Oglethorpe	912.95	1,065.10	1,217.26	1,369.42	1,673.74	1,978.05	2,282.37	2,738.84
Bramhope and Carlton	914.86	1,067.33	1,219.81	1,372.29	1,677.25	1,982.19	2,287.15	2,744.58
Clifford	913.32	1,065.54	1,217.75	1,369.98	1,674.42	1,978.86	2,283.30	2,739.96
Collingham with Linton	914.77	1,067.23	1,219.69	1,372.16	1,677.09	1,982.01	2,286.93	2,744.32
Drighlington	904.09	1,054.76	1,205.44	1,356.13	1,657.50	1,958.85	2,260.22	2,712.26
Gildersome	902.24	1,052.61	1,202.98	1,353.36	1,654.11	1,954.85	2,255.60	2,706.72
Great and Little Preston	906.80	1,057.93	1,209.06	1,360.20	1,662.47	1,964.73	2,267.00	2,720.40
Harewood	894.69	1,043.81	1,192.92	1,342.04	1,640.27	1,938.50	2,236.73	2,684.08
Horsforth	904.81	1,055.60	1,206.40	1,357.21	1,658.82	1,960.41	2,262.02	2,714.42
East Keswick	913.67	1,065.94	1,218.22	1,370.50	1,675.06	1,979.61	2,284.17	2,741.00
Kippax	904.09	1,054.76	1,205.44	1,356.13	1,657.50	1,958.85	2,260.22	2,712.26
Ledsham	912.90	1,065.05	1,217.19	1,369.35	1,673.65	1,977.95	2,282.25	2,738.70
Ledston	907.91	1,059.23	1,210.54	1,361.87	1,664.51	1,967.14	2,269.78	2,723.74
Micklefield	953.86	1,112.83	1,271.81	1,430.79	1,748.75	2,066.69	2,384.65	2,861.58
Morley	907.41	1,058.64	1,209.87	1,361.11	1,663.58	1,966.04	2,268.52	2,722.22
Otley	932.98	1,088.47	1,243.97	1,399.47	1,710.47	2,021.45	2,332.45	2,798.94
Pool in Wharfedale	921.52	1,075.10	1,228.69	1,382.28	1,689.46	1,996.62	2,303.80	2,764.56
Rawdon	904.35	1,055.08	1,205.80	1,356.53	1,657.98	1,959.43	2,260.88	2,713.06
Scarcroft	912.29	1,064.33	1,216.38	1,368.43	1,672.53	1,976.62	2,280.72	2,736.86
Shadwell	914.83	1,067.29	1,219.76	1,372.24	1,677.19	1,982.12	2,287.07	2,744.48
Swillington	913.77	1,066.06	1,218.35	1,370.65	1,675.24	1,979.82	2,284.42	2,741.30
Thornor	918.36	1,071.42	1,224.47	1,377.54	1,683.66	1,989.78	2,295.90	2,755.08
Thorp Arch	916.43	1,069.16	1,221.90	1,374.64	1,680.12	1,985.59	2,291.07	2,749.28
Walton	926.26	1,080.63	1,235.01	1,389.39	1,698.15	2,006.89	2,315.65	2,778.78
Wetherby	929.52	1,084.44	1,239.35	1,394.28	1,704.12	2,013.96	2,323.80	2,788.56

5.5 That, in accordance with section 52ZB of the Local Government Finance Act 1992, following the principles set out by the Secretary of State and in the Referendums Relating to Council Tax Increases (Principles) (England) Report 2014/2015, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2014/15 is not excessive.

Item 5(ii)

5.6 That the schedule of instalments for 2014/15 for transfers to Leeds City Council and payments to the Police and Crime Commissioner and the Fire and 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.

PARISH PRECEPTS & COUNCIL TAX BAND D CHARGES 2014/15

Parish	2013/14		2014/15	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	11,500.00	15.50	12,500.00	16.58
Allerton Bywater	31,000.00	25.20	27,597.00	21.53
Alwoodley	36,820.00	10.21	36,720.00	10.20
Arthington	2,000.00	7.09	2,000.00	6.99
Austhorpe	0.00	0.00	0.00	0.00
Bardsey cum Rigton	30,900.00	26.94	30,900.00	28.80
Barwick in Elmet and Scholes	37,148.00	19.06	37,148.00	19.06
Boston Spa	35,000.00	20.01	35,500.00	19.23
Bramham cum Oglethorpe	20,000.00	28.09	20,000.00	27.93
Bramhope and Carlton	55,000.00	30.83	55,000.00	30.80
Clifford	21,000.00	28.81	21,000.00	28.49
Collingham with Linton	51,000.00	30.72	51,500.00	30.67
Drighlington	24,000.00	13.61	26,000.00	14.64
Gildersome	21,000.00	11.95	21,000.00	11.87
Great and Little Preston	8,500.00	18.72	8,570.00	18.71
Harewood	1,000.00	0.56	1,000.00	0.55
Horsforth	114,000.00	17.48	104,000.00	15.72
East Keswick	17,000.00	29.46	17,000.00	29.01
Kippax	40,918.00	14.64	41,284.00	14.64
Ledsham	2,618.85	27.86	2,618.85	27.86
Ledston	3,200.00	20.65	3,200.00	20.38
Micklefield	42,971.00	90.09	43,756.00	89.30
Morley	175,083.00	19.89	192,591.00	19.62
Otley	316,500.00	69.90	264,956.00	57.98
Pool in Wharfedale	38,046.00	40.43	38,426.00	40.79
Rawdon	40,000.00	16.01	40,000.00	15.04
Scarcroft	16,000.00	23.46	21,202.00	26.94
Shadwell	30,000.00	31.51	29,463.00	30.75
Swillington	26,473.00	29.16	27,206.00	29.16
Thorner	27,000.00	36.54	27,000.00	36.05
Thorp Arch	10,000.00	27.70	12,000.00	33.15
Walton	5,500.00	47.01	5,700.00	47.90
Wetherby	232,964.00	53.24	232,964.00	52.79
Wothersome	0.00	0.00	0.00	0.00
TOTAL	1,524,141.85		1,489,801.85	

LEEDS COLLECTION FUND**SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS 2014/15**

15th April 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th May 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th June 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th July 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th August 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th September 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th October 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
17th November 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th December 2014	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
15th January 2015	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th February 2015	Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority
16th March 2015	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.