



Report of the Director of Corporate Services

Council

Date: 21st February 2007

Subject: Council Tax 2007 / 08

Electoral Wards Affected:

Specific Implications For:

Equality and Diversity

Community Cohesion

Narrowing the Gap

1. INTRODUCTION

- 1.1. This section of the report sets out the background to the Council Tax to be levied in 2007/2008 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

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 tables in 3.3.1. and 3.3.2. 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.

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 overall Council Taxes for a two-adult household are shown below. The taxes for 2006/07 are shown for comparison. **The 2007/08 Council Taxes shown include proposed figures for the Police and Fire & Civil Defence authorities but, at the time of writing, those figures are still to be confirmed.**

	2006/07 £	2007/08 £
Band A	753.48	788.13
Band B	879.06	919.49
Band C	1,004.65	1,050.83
Band D	1,130.23	1,182.20
Band E	1,381.39	1,444.90
Band F	1,632.56	1,707.62
Band G	1,883.71	1,970.33
Band H	2,260.46	2,364.39

The proposed increase in the Leeds element is 4.5%. The proposed increases for the Police Authority and the Fire and Civil Defence Authority are 5.0% and 4.8% respectively. **Both authorities will meet on 16th February 2007 to finalise their budgets and council taxes.**

- 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.
- 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 & Civil Defence authorities each calculate their own element of Council Tax and the billing authority then formally sets the overall tax by adding these elements together.
- 1.4. 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 2007/08

- 2.1 Information about the Local Government Finance Settlement was included in the "Revenue Budget and Council Tax 2007/08" report to Executive Board on 9th 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 1.3. above, Leeds City Council and the Police and Fire & Civil Defence 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 17th January 2007) 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 and adds on the Police and Fire Band D amounts:

	2006/07		2007/2008	
	TOTAL £	Per Band D Equivalent £ p	TOTAL £	Per Band D Equivalent £ p
Leeds City Council Revenue Estimates	486,492,000	2,130.67	505,223,000	2,195.54
<i>Add:</i> Parish Precepts	1,225,448	5.37	1,272,223	5.53
Budget Requirement	487,717,448	2,136.04	506,495,223	2,201.07
<i>Less:</i> Leeds RSG	42,806,146	187.48	38,999,956	169.48
Leeds NNDR	221,752,587	971.20	232,390,715	1,009.90
Total Formula Grant	264,558,733	1,158.68	271,390,671	1,179.38
Basic amount needed from Council tax	223,158,715	977.36	235,104,552	1,021.69
<i>Less:</i> Collection Fund Surpluses	0	0.00	0	0.00
TO BE RAISED FROM LEEDS ELEMENT OF COUNCIL TAX (Including Parishes)	223,158,715	977.36	235,104,552	1,021.69
<i>Less:</i> Parish Precepts	1,225,448	5.37	1,272,223	5.53
TO BE RAISED FROM LEEDS ELEMENT OF COUNCIL TAX (Excluding Parishes)	221,933,267	971.99	233,832,329	1,016.16
<i>Add:</i> Police Precept	25,663,632	112.40	27,157,361	118.02
Fire Precept	10,466,998	45.84	11,049,176	48.02
TOTAL BAND D TAX (Non Parished Areas)	258,063,897	1,130.23	272,038,866	1,182.20

NOTE

The taxbase for 2007/08, as agreed by Council on 17th January 2007, expressed as the number of Band D equivalent properties is 230,113.

3.3.2 The table below shows what the overall Council Tax will then be for each Band and how many properties fall into each Band:

Band	Proportion of Band D Tax	Tax for 2 Adult Household £ p	Tax for 1 Adult Household £ p	Number of Properties in Band No.	Proportion of Total Properties %	Cumulative Proportion %
A	6 / 9	788.13	591.09	131,007	40.4	40.4
B	7 / 9	919.49	689.61	66,737	20.6	61.0
C	8 / 9	1,050.83	788.12	61,585	19.0	80.0
D	1	1,182.20	886.65	29,713	9.2	89.2
E	11 / 9	1,444.90	1,083.67	18,817	5.8	95.0
F	13 / 9	1,707.62	1,280.71	9,131	2.8	97.8
G	15 / 9	1,970.33	1,477.74	6,374	2.0	99.8
H	18 / 9	2,364.39	1,773.29	603	0.2	100.0
Total				323,967	100.0	

3.3.3. Parishes

The table in 3.3.2. above gives the level of tax for areas where there are no parish councils. For people living in parished areas, the amounts will be those detailed in Recommendation 5.4. Amounts of parish precepts for 2006/07 and 2007/08 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 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 17th January 2007, Council agreed the following amounts for the year 2007/08, in accordance with regulations made under Sections 33(5) and 34(4) of the Local Government Finance Act 1992:-

a) 230,113 being the amount calculated by the Council, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) as its Council Tax base for the year.

b)

PARISH	TAXBASE
Aberford and District	771
Allerton Bywater	1,238
Arthington	290
Austhorpe	26
Bardsey cum Rigton	1,135
Barwick in Elmet and Scholes	1,987
Boston Spa	1,833
Bramham cum Oglethorpe	708
Bramhope and Carlton	1,795
Clifford	732
Collingham with Linton	1,646
Drighlington	1,876
Gildersome	1,940
Great and Little Preston	473
Harewood	1,803
Horsforth	6,823
East Keswick	577
Kippax	3,056
Ledsham	93
Ledston	162
Micklefield	546
Morley	9,616
Otley	4,844
Pool in Wharfedale	967
Scarcroft	664
Shadwell	941
Swillington	1,064

Thorner	742
Thorp Arch	352
Walton	124
Wetherby	4,557
Wothersome	7

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 2007/08 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-

- a) **£2,357,617,222.50** 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) **£1,851,122,000** 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) **£506,495,222.50** 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) **£271,390,671** being the aggregate of the sums which the Council estimates will be payable for the year into its general fund in respect of redistributed Non-Domestic Rates and Revenue Support Grant, increased by the amount which the Council estimates will be transferred from its Collection Fund into its General Fund under Section 97(3) of the Local Government Finance Act 1988 and reduced by the amount which the Council estimates will be transferred from its Collection Fund to its General Fund pursuant to the Collection Fund (Community Charges) (England) Directions 1994.
- e) **£1,021.691741** 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) **£1,272,222.50** being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- g) **£1,016.16** 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	1,026.54
Allerton Bywater	1,028.28
Arthington	1,023.06
Bardsey cum Rigton	1,037.31
Barwick in Elmet and Scholes	1,036.79
Boston Spa	1,033.34
Bramham cum Oglethorpe	1,041.58
Bramhope and Carlton	1,045.97
Clifford	1,042.80
Collingham with Linton	1,046.54
Drighlington	1,025.77
Gildersome	1,026.19
Great and Little Preston	1,029.90
Harewood	1,016.71
Horsforth	1,030.26
East Keswick	1,041.29
Kippax	1,030.49
Ledsham	1,040.35
Ledston	1,032.83
Micklefield	1,074.22
Morley	1,034.01
Otley	1,072.25
Pool in Wharfedale	1,044.55
Scarcroft	1,032.73
Shadwell	1,042.73
Swillington	1,032.45
Thorner	1,047.16
Thorp Arch	1,036.37
Walton	1,048.42
Wetherby	1,063.42

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:	677.44	790.35	903.25	1,016.16	1,241.97	1,467.79	1,693.60	2,032.32
Parish of:								
Aberford and District	684.36	798.42	912.48	1,026.54	1,254.66	1,482.78	1,710.90	2,053.08
Allerton Bywater	685.52	799.77	914.03	1,028.28	1,256.79	1,485.29	1,713.80	2,056.56
Arthington	682.04	795.71	909.39	1,023.06	1,250.41	1,477.75	1,705.10	2,046.12
Bardsey cum Rigton	691.54	806.80	922.05	1,037.31	1,267.82	1,498.34	1,728.85	2,074.62
Barwick in Elmet and Scholes	691.19	806.39	921.59	1,036.79	1,267.19	1,497.59	1,727.98	2,073.58
Boston Spa	688.89	803.71	918.52	1,033.34	1,262.97	1,492.60	1,722.23	2,066.68
Bramham cum Oglethorpe	694.39	810.12	925.85	1,041.58	1,273.04	1,504.50	1,735.97	2,083.16
Bramhope and Carlton	697.31	813.53	929.75	1,045.97	1,278.41	1,510.85	1,743.28	2,091.94
Clifford	695.20	811.07	926.93	1,042.80	1,274.53	1,506.27	1,738.00	2,085.60
Collingham with Linton	697.69	813.98	930.26	1,046.54	1,279.10	1,511.67	1,744.23	2,093.08
Drighlington	683.85	797.82	911.80	1,025.77	1,253.72	1,481.67	1,709.62	2,051.54
Gildersome	684.13	798.15	912.17	1,026.19	1,254.23	1,482.27	1,710.32	2,052.38
Great and Little Preston	686.60	801.03	915.47	1,029.90	1,258.77	1,487.63	1,716.50	2,059.80
Harewood	677.81	790.77	903.74	1,016.71	1,242.65	1,468.58	1,694.52	2,033.42
Horsforth	686.84	801.31	915.79	1,030.26	1,259.21	1,488.15	1,717.10	2,060.52
East Keswick	694.19	809.89	925.59	1,041.29	1,272.69	1,504.09	1,735.48	2,082.58
Kippax	686.99	801.49	915.99	1,030.49	1,259.49	1,488.49	1,717.48	2,060.98
Ledsham	693.57	809.16	924.76	1,040.35	1,271.54	1,502.73	1,733.92	2,080.70
Ledston	688.55	803.31	918.07	1,032.83	1,262.35	1,491.87	1,721.38	2,065.66
Micklefield	716.15	835.50	954.86	1,074.22	1,312.94	1,551.65	1,790.37	2,148.44
Morley	689.34	804.23	919.12	1,034.01	1,263.79	1,493.57	1,723.35	2,068.02
Otley	714.83	833.97	953.11	1,072.25	1,310.53	1,548.81	1,787.08	2,144.50
Pool in Wharfedale	696.37	812.43	928.49	1,044.55	1,276.67	1,508.79	1,740.92	2,089.10
Scarcroft	688.49	803.23	917.98	1,032.73	1,262.23	1,491.72	1,721.22	2,065.46
Shadwell	695.15	811.01	926.87	1,042.73	1,274.45	1,506.17	1,737.88	2,085.46
Swillington	688.30	803.02	917.73	1,032.45	1,261.88	1,491.32	1,720.75	2,064.90
Thorner	698.11	814.46	930.81	1,047.16	1,279.86	1,512.56	1,745.27	2,094.32
Thorp Arch	690.91	806.07	921.22	1,036.37	1,266.67	1,496.98	1,727.28	2,072.74
Walton	698.95	815.44	931.93	1,048.42	1,281.40	1,514.38	1,747.37	2,096.84
Wetherby	708.95	827.10	945.26	1,063.42	1,299.74	1,536.05	1,772.37	2,126.84

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 2007/08 that the West Yorkshire Police and West Yorkshire Fire and Civil Defence Authorities **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. **Both authorities meet to finalise their budgets and Council Taxes on 16th February 2007.**

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	78.6783	91.7914	104.9044	118.0175	144.2436	170.4697	196.6958	236.0350
West Yorkshire Fire and Civil Defence Authority	32.010871	37.346016	42.681162	48.016307	58.686597	69.356888	80.027178	96.032614

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 2007/08 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:	788.13	919.49	1,050.83	1,182.20	1,444.90	1,707.62	1,970.33	2,364.39
Parish of:								
Aberford and District	795.05	927.56	1,060.06	1,192.58	1,457.59	1,722.61	1,987.63	2,385.15
Allerton Bywater	796.21	928.91	1,061.61	1,194.32	1,459.72	1,725.12	1,990.53	2,388.63
Arthington	792.73	924.85	1,056.97	1,189.10	1,453.34	1,717.58	1,981.83	2,378.19
Bardsey cum Rigton	802.23	935.94	1,069.63	1,203.35	1,470.75	1,738.17	2,005.58	2,406.69
Barwick in Elmet and Scholes	801.88	935.53	1,069.17	1,202.83	1,470.12	1,737.42	2,004.71	2,405.65
Boston Spa	799.58	932.85	1,066.10	1,199.38	1,465.90	1,732.43	1,998.96	2,398.75
Bramham cum Oglethorpe	805.08	939.26	1,073.43	1,207.62	1,475.97	1,744.33	2,012.70	2,415.23
Bramhope and Carlton	808.00	942.67	1,077.33	1,212.01	1,481.34	1,750.68	2,020.01	2,424.01
Clifford	805.89	940.21	1,074.51	1,208.84	1,477.46	1,746.10	2,014.73	2,417.67
Collingham with Linton	808.38	943.12	1,077.84	1,212.58	1,482.03	1,751.50	2,020.96	2,425.15
Drighlington	794.54	926.96	1,059.38	1,191.81	1,456.65	1,721.50	1,986.35	2,383.61
Gildersome	794.82	927.29	1,059.75	1,192.23	1,457.16	1,722.10	1,987.05	2,384.45
Great and Little Preston	797.29	930.17	1,063.05	1,195.94	1,461.70	1,727.46	1,993.23	2,391.87
Harewood	788.50	919.91	1,051.32	1,182.75	1,445.58	1,708.41	1,971.25	2,365.49
Horsforth	797.53	930.45	1,063.37	1,196.30	1,462.14	1,727.98	1,993.83	2,392.59
East Keswick	804.88	939.03	1,073.17	1,207.33	1,475.62	1,743.92	2,012.21	2,414.65
Kippax	797.68	930.63	1,063.57	1,196.53	1,462.42	1,728.32	1,994.21	2,393.05
Ledsham	804.26	938.30	1,072.34	1,206.39	1,474.47	1,742.56	2,010.65	2,412.77
Ledston	799.24	932.45	1,065.65	1,198.87	1,465.28	1,731.70	1,998.11	2,397.73
Micklefield	826.84	964.64	1,102.44	1,240.26	1,515.87	1,791.48	2,067.10	2,480.51
Morley	800.03	933.37	1,066.70	1,200.05	1,466.72	1,733.40	2,000.08	2,400.09
Otley	825.52	963.11	1,100.69	1,238.29	1,513.46	1,788.64	2,063.81	2,476.57
Pool in Wharfedale	807.06	941.57	1,076.07	1,210.59	1,479.60	1,748.62	2,017.65	2,421.17
Scarcroft	799.18	932.37	1,065.56	1,198.77	1,465.16	1,731.55	1,997.95	2,397.53
Shadwell	805.84	940.15	1,074.45	1,208.77	1,477.38	1,746.00	2,014.61	2,417.53
Swillington	798.99	932.16	1,065.31	1,198.49	1,464.81	1,731.15	1,997.48	2,396.97
Thorner	808.80	943.60	1,078.39	1,213.20	1,482.79	1,752.39	2,022.00	2,426.39
Thorp Arch	801.60	935.21	1,068.80	1,202.41	1,469.60	1,736.81	2,004.01	2,404.81
Walton	809.64	944.58	1,079.51	1,214.46	1,484.33	1,754.21	2,024.10	2,428.91
Wetherby	819.64	956.24	1,092.84	1,229.46	1,502.67	1,775.88	2,049.10	2,458.91

5.5 That the schedule of instalments for 2007/08 for payments to the principal authorities out of the Collection Fund be determined as set out in Appendix II of this report.

Background Papers

Local Government Finance Act 1992.

Local Government Finance 2007/08 RSG Settlement Information, DCLG, January 2007.

Leeds City Council Budget Report 2007/08.

APPENDIX I

**PARISH PRECEPTS & COUNCIL TAX
BAND D LEVIES 2007/08**

Parish	2006/2007		2007/2008	
	Parish Precept	Parish Band D Council Tax	Parish Precept	Parish Band D Council Tax
	£	£ p	£	£ p
Aberford and District	8,000	10.44	8,000	10.38
Allerton Bywater	12,000	10.75	15,000	12.12
Arthington	2,000	6.83	2,000	6.90
Austhorpe	0	0.00	0	0.00
Bardsey cum Rigton	22,880	20.05	24,000	21.15
Barwick in Elmet and Schole	38,000	19.06	41,000	20.63
Boston Spa	31,500	17.25	31,500	17.18
Bramham cum Oglethorpe	18,000	25.53	18,000	25.42
Bramhope and Carlton	52,000	29.26	53,500	29.81
Clifford	17,000	23.55	19,500	26.64
Collingham with Linton	50,000	30.56	50,000	30.38
Drighlington	17,178	9.57	18,023	9.61
Gildersome	19,460	10.07	19,460	10.03
Great and Little Preston	6,000	12.88	6,500	13.74
Harewood	4,000	2.20	1,000	0.55
Horsforth	91,600	13.48	96,180	14.10
East Keswick	13,000	22.26	14,500	25.13
Kippax	42,806	14.07	43,800	14.33
Ledsham	2,000	22.22	2,250	24.19
Ledston	2,500	16.45	2,700	16.67
Micklefield	28,000	51.66	31,700	58.06
Morley	171,650	18.08	171,650	17.85
Otley	265,959	55.09	271,690	56.09
Pool in Wharfedale ¹	26,650	27.82	27,450	28.39
Scarcroft	9,000	13.33	11,000	16.57
Shadwell	20,000	21.05	25,000	26.57
Swillington	16,830	15.98	17,334	16.29
Thorner	17,000	23.07	23,000	31.00
Thorp Arch	7,253	20.84	7,115	20.21
Walton	4,000	35.40	4,000	32.26
Wetherby	209,182	45.84	215,371	47.26
Wothersome	0	0.00	0	0.00
TOTAL	1,225,448		1,272,223	

¹ The 2007/08 precept for Pool in Wharfedale is shown rounded to the nearest £
(The actual precept is £27,449.50)

APPENDIX II

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS TO PRINCIPAL AUTHORITIES 2007/08

16th April 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
15th May 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
15th June 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
16th July 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
15th August 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
17th September 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
15th October 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
15th November 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
17th December 2007	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
15th January 2008	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
15th February 2008	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence Authority
17th March 2008	Transfer to Leeds City Council Payment to West Yorkshire Police Authority Payment to West Yorkshire Fire & Civil Defence 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.