

Report of the Director of Resources

Report to Council

Date: 27th February 2013

Subject: Council Tax 2013/14

| | | |
|--|---|--|
| 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 2013/14 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 area.
2. It is proposed that the Leeds City Council's element of the Band D council tax remains unchanged at £1123.49.
3. The Local Government Finance Act 2012 has introduced major changes to the funding arrangements for local government. These changes affect the way the council tax bases are calculated and have removed certain categories of council tax exemptions and replaced them with discretionary powers to give discounts. The regulations also give billing authorities powers to charge a premium on long term empty properties within their areas.
4. The details of the changes to the calculation of the tax base introduced as part of the Local Government Finance Act 2012 were outlined in the '*Calculation of the Council Tax and Business Rates tax bases for 2013/14 and determinations in relation to Council Tax premiums and discounts*' report agreed by Council on 16th January 2013.

Recommendations

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

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 2013/14.

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 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.

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.

- 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. No changes are proposed to the Leeds element of the tax. **The figures assume that the Band D council taxes for the Police and the Fire and Rescue Authority will increase by £5.00 and £4.99 respectively, but at the time of writing neither figure has been finalised.** If confirmed, the overall increase will be £9.99 which is equivalent to 0.76%.

| | 2012/13 | 2013/14 |
|---------------|----------|----------|
| | £ | £ |
| Band A | 870.93 | 877.60 |
| Band B | 1,016.08 | 1,023.85 |
| Band C | 1,161.25 | 1,170.13 |
| Band D | 1,306.40 | 1,316.39 |
| Band E | 1,596.71 | 1,608.92 |
| Band F | 1,887.02 | 1,901.46 |
| Band G | 2,177.33 | 2,193.99 |
| Band H | 2,612.81 | 2,632.79 |

Table 2

- 3.1.4 For 2013/14 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% (excluding levies). 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 Local Government Finance Settlement

- 3.2.1 Information about the Local Government Finance Settlement was included in the “*Revenue Budget and Council Tax 2013/14*” report to Executive Board on 15th February 2013. 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 settlement puts into effect a number of major changes to local government finance and is undoubtedly one of the most complex of modern times. The long-established formula grant system under which funding depended on the balance between local needs and resources is being replaced by a system based upon the

capacity to deliver housing and business growth. At the same time council tax benefit is being replaced by a system of local council tax discounts under which government funding is being reduced by 10%.

- 3.2.3 Possibly the most significant change is the introduction of the new Business Rates Retention scheme, the details of which were reported to Executive Board on 17th October 2012. Under the new system local authorities will be able to retain a proportion of any growth in business rates locally, but will also see their funding reduce if that local growth does not materialise.
- 3.2.4 Under the scheme, the Government has set a business rates baseline and a spending baseline for each authority. Leeds' business rates baseline exceeds its spending baseline, so Leeds will be required to pay a tariff to Central Government. In addition, Leeds' forecast retained business rates income under the scheme is higher than the business rates baseline, and the excess amount is subject to a levy. Normally the levy would be paid back to the Government, but Leeds has agreed to form a Business Rates Pool with the other West Yorkshire districts plus Harrogate and York. Under the pooling arrangements the levy will be retained locally and used to support the City Region.

3.3 Calculation and Setting of Council Tax

- 3.3.1 Despite the changes outlined above, the actual process of calculating and setting council tax is essentially the same as for 2012/13. The stages 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.
 - ii) Divide the council tax requirement by the tax base (as agreed by Council on 16th January 2013) 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 precepts and Band D amounts for the Police and Crime Commissioner and for the Fire and Rescue Authority. **As explained in 3.1.3 (above), at the time of writing neither the Police nor the Fire and Rescue Authority have finalised their budgets, so the amounts shown for Police and Fire should be treated as indicative at this stage. There is also one Parish that has not yet finalised its local parish precept. The parish precepts amount shown in the table is therefore also indicative.** The final figures will be set out in the Summons and/or the Order Paper distributed to members before the meeting on 27th February.

| | 2012/2013 | | 2013/14 | |
|---|--------------------|---------------------------------|--------------------|---------------------------------|
| | TOTAL £ | Per Band D Equivalent £ p | TOTAL £ | Per Band D Equivalent £ p |
| Leeds City Council | | | | |
| Gross Expenditure (inc. trans. to reserves) | 1,989,869,000 | | 1,941,688,000 | |
| Less: | | | | |
| Gross Income (inc. trans. From reserves) | 1,426,755,000 | | 1,357,763,000 | |
| Net Budget | 563,114,000 | 2,345.81 | 583,925,000 | 2,800.21 |
| Add: | | | | |
| Parish Precepts | 1,432,642 | 5.97 | 1,523,142 | 7.30 |
| | 564,546,642 | 2,351.78 | 585,448,142 | 2,807.51 |
| Less: | | | | |
| Leeds RSG | 5,605,545 | 23.35 | 208,043,706 | 997.67 |
| Leeds NNDR | 289,172,729 | 1,204.63 | 175,296,170 | 840.63 |
| | 269,768,368 | 1,123.80 | 202,108,266 | 969.21 |
| Add: | | | | |
| Tariff to Central Government | | | 31,643,995 | 151.75 |
| Levy to the LCR Pool | | | 976,283 | 4.68 |
| Basic amount needed from | | | | |
| Council Tax | 269,768,368 | 1,123.80 | 234,728,544 | 1,125.64 |
| Add: | | | | |
| Collection Fund Deficit | 1,359,000 | 5.66 | 1,074,000 | 5.15 |
| COUNCIL TAX REQUIREMENT (Including Parishes) | 271,127,368 | 1,129.46 | 235,802,544 | 1,130.79 |
| Less: | | | | |
| Parish Precepts | 1,432,642 | 5.97 | 1,523,142 | 7.30 |
| COUNCIL TAX REQUIREMENT (Excluding Parishes) | 269,694,726 | 1,123.49 | 234,279,402 | 1,123.49 |
| Add: | | | | |
| Police Precept | 31,327,280 | 130.50 | 28,256,222 | 135.50 |
| Fire Precept | 12,580,916 | 52.41 | 11,969,575 | 57.40 |
| TOTAL BAND D TAX (Non Parished Areas) | 313,602,922 | 1,306.40 | 274,505,199 | 1,316.39 |
| Total including parishes | 315,035,564 | 1,312.37 | 276,028,341 | 1,323.69 |

Table 3

Notes:

- a) The council tax base for 2013/14 as agreed by Council on 16th January 2013 and expressed as the number of Band D equivalent properties is 208,529.
- 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.

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 consultation as set out in section 4 of the Revenue Budget and Council Tax 2013/14 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 2013/14 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, including development of the civic enterprise concept, as set out in the Revenue Budget and Council Tax 2013/14 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 2013/14 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 2013/14 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 paragraphs 8.3 and 8.4 of the Revenue Budget and Council Tax 2013/14 report.

5. Recommendations

- 5.1. That it be noted that at the meeting on 16th January 2013, Council agreed the following amounts for the year 2013/14, in accordance with regulations made under Sections 31B(3) and 34(4) of the Local Government Finance Act 1992:-
- a) 208,529 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 OF | Taxbase Numbers 2013/2014 |
|------------------------------|--|
| Aberford and District | 742 |
| Allerton Bywater | 1,230 |
| Alwoodley | 3,606 |
| Arthington | 282 |
| Austhorpe | 22 |
| Bardsey cum Rigton | 1,147 |
| Barwick in Elmet and Scholes | 1,949 |
| Boston Spa | 1,749 |
| Bramham cum Oglethorpe | 712 |
| Bramhope and Carlton | 1,784 |
| Clifford | 729 |
| Collingham with Linton | 1,660 |
| Drighlington | 1,763 |
| Gildersome | 1,757 |
| Great and Little Preston | 454 |
| Harewood | 1,793 |
| Horsforth | 6,523 |
| East Keswick | 577 |
| Kippax | 2,795 |
| Ledsham | 94 |
| Ledston | 155 |
| Micklefield | 477 |
| Morley | 8,802 |
| Otley | 4,528 |
| Pool in Wharfedale | 941 |
| Rawdon | 2,499 |
| Scarcroft | 682 |
| Shadwell | 952 |
| Swillington | 908 |
| Thorner | 739 |
| Thorp Arch | 361 |
| Walton | 117 |
| Wetherby | 4,376 |
| 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.

The above list includes the new parish of Rawdon.

PLEASE NOTE: The recommendations set out in sections 5.2, 5.3 and 5.4 (below) are subject to budget decisions still to be taken by the Police and Crime Commissioner, the Fire and Rescue authority and parish councils and should be treated as indicative at this stage. Final figures and tables will be set out in the Summons and/or the Order Paper made available to members at the meeting.

5.2 That the following amounts be now calculated by the Council for the year 2013/14 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:-

- a) **£1,976,905,419.85** 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) **£1,741,102,876.00** 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) **£235,802,543.85** 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) **£1,130.790172** 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) **£1,523,141.85** 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 | 1,138.99 |
| Allerton Bywater | 1,148.69 |
| Alwoodley | 1,133.70 |
| Arthington | 1,130.58 |
| Bardsey cum Rigton | 1,150.43 |
| Barwick in Elmet and Scholes | 1,142.55 |
| Boston Spa | 1,143.50 |
| Bramham cum Oglethorpe | 1,151.58 |
| Bramhope and Carlton | 1,154.32 |
| Clifford | 1,150.92 |
| Collingham with Linton | 1,154.21 |
| Drighlington | 1,137.10 |
| Gildersome | 1,135.44 |
| Great and Little Preston | 1,142.21 |
| Harewood | 1,124.05 |
| Horsforth | 1,140.97 |
| East Keswick | 1,152.95 |
| Kippax | 1,138.13 |
| Ledsham | 1,151.35 |
| Ledston | 1,144.14 |
| Micklefield | 1,213.58 |
| Morley | 1,143.38 |
| Otley | 1,193.39 |
| Pool in Wharfedale | 1,163.92 |
| Rawdon | 1,139.50 |
| Scarcroft | 1,146.95 |
| Shadwell | 1,155.00 |
| Swillington | 1,152.65 |
| Thorner | 1,160.03 |
| Thorp Arch | 1,151.19 |
| Walton | 1,170.50 |
| Wetherby | 1,176.73 |

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 | 759.33 | 885.88 | 1,012.44 | 1,138.99 | 1,392.10 | 1,645.21 | 1,898.32 | 2,277.98 |
| Allerton Bywater | 765.79 | 893.43 | 1,021.06 | 1,148.69 | 1,403.95 | 1,659.22 | 1,914.48 | 2,297.38 |
| Alwoodley | 755.80 | 881.77 | 1,007.73 | 1,133.70 | 1,385.63 | 1,637.57 | 1,889.50 | 2,267.40 |
| Arthington | 753.72 | 879.34 | 1,004.96 | 1,130.58 | 1,381.82 | 1,633.06 | 1,884.30 | 2,261.16 |
| Bardsey cum Rigton | 766.95 | 894.78 | 1,022.60 | 1,150.43 | 1,406.08 | 1,661.73 | 1,917.38 | 2,300.86 |
| 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 | 762.33 | 889.39 | 1,016.44 | 1,143.50 | 1,397.61 | 1,651.72 | 1,905.83 | 2,287.00 |
| Bramham cum Oglethorpe | 767.72 | 895.67 | 1,023.63 | 1,151.58 | 1,407.49 | 1,663.39 | 1,919.30 | 2,303.16 |
| Bramhope and Carlton | 769.55 | 897.80 | 1,026.06 | 1,154.32 | 1,410.84 | 1,667.35 | 1,923.87 | 2,308.64 |
| Clifford | 767.28 | 895.16 | 1,023.04 | 1,150.92 | 1,406.68 | 1,662.44 | 1,918.20 | 2,301.84 |
| Collingham with Linton | 769.47 | 897.72 | 1,025.96 | 1,154.21 | 1,410.70 | 1,667.19 | 1,923.68 | 2,308.42 |
| Drighlington | 758.07 | 884.41 | 1,010.76 | 1,137.10 | 1,389.79 | 1,642.48 | 1,895.17 | 2,274.20 |
| Gildersome | 756.96 | 883.12 | 1,009.28 | 1,135.44 | 1,387.76 | 1,640.08 | 1,892.40 | 2,270.88 |
| Great and Little Preston | 761.47 | 888.39 | 1,015.30 | 1,142.21 | 1,396.03 | 1,649.86 | 1,903.68 | 2,284.42 |
| Harewood | 749.37 | 874.26 | 999.16 | 1,124.05 | 1,373.84 | 1,623.63 | 1,873.42 | 2,248.10 |
| Horsforth | 760.65 | 887.42 | 1,014.20 | 1,140.97 | 1,394.52 | 1,648.07 | 1,901.62 | 2,281.94 |
| East Keswick | 768.63 | 896.74 | 1,024.84 | 1,152.95 | 1,409.16 | 1,665.37 | 1,921.58 | 2,305.90 |
| Kippax | 758.75 | 885.21 | 1,011.67 | 1,138.13 | 1,391.05 | 1,643.97 | 1,896.88 | 2,276.26 |
| Ledsham | 767.57 | 895.49 | 1,023.42 | 1,151.35 | 1,407.21 | 1,663.06 | 1,918.92 | 2,302.70 |
| Ledston | 762.76 | 889.89 | 1,017.01 | 1,144.14 | 1,398.39 | 1,652.65 | 1,906.90 | 2,288.28 |
| Micklefield | 809.05 | 943.90 | 1,078.74 | 1,213.58 | 1,483.26 | 1,752.95 | 2,022.63 | 2,427.16 |
| Morley | 762.25 | 889.30 | 1,016.34 | 1,143.38 | 1,397.46 | 1,651.55 | 1,905.63 | 2,286.76 |
| Otley | 795.59 | 928.19 | 1,060.79 | 1,193.39 | 1,458.59 | 1,723.79 | 1,988.98 | 2,386.78 |
| Pool in Wharfedale | 775.95 | 905.27 | 1,034.60 | 1,163.92 | 1,422.57 | 1,681.22 | 1,939.87 | 2,327.84 |
| Rawdon | 759.67 | 886.28 | 1,012.89 | 1,139.50 | 1,392.72 | 1,645.94 | 1,899.17 | 2,279.00 |
| Scarcroft | 764.63 | 892.07 | 1,019.51 | 1,146.95 | 1,401.83 | 1,656.71 | 1,911.58 | 2,293.90 |
| Shadwell | 770.00 | 898.33 | 1,026.67 | 1,155.00 | 1,411.67 | 1,668.33 | 1,925.00 | 2,310.00 |
| Swillington | 768.43 | 896.51 | 1,024.58 | 1,152.65 | 1,408.79 | 1,664.94 | 1,921.08 | 2,305.30 |
| Thornor | 773.35 | 902.25 | 1,031.14 | 1,160.03 | 1,417.81 | 1,675.60 | 1,933.38 | 2,320.06 |
| Thorp Arch | 767.46 | 895.37 | 1,023.28 | 1,151.19 | 1,407.01 | 1,662.83 | 1,918.65 | 2,302.38 |
| Walton | 780.33 | 910.39 | 1,040.44 | 1,170.50 | 1,430.61 | 1,690.72 | 1,950.83 | 2,341.00 |
| Wetherby | 784.49 | 915.23 | 1,045.98 | 1,176.73 | 1,438.23 | 1,699.72 | 1,961.22 | 2,353.46 |

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 2013/14 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:

| 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 | 90.3351 | 105.3909 | 120.4468 | 135.5026 | 165.6143 | 195.7260 | 225.8377 | 271.0052 |
| 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 2013/14 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: | 877.60 | 1,023.85 | 1,170.13 | 1,316.39 | 1,608.92 | 1,901.46 | 2,193.99 | 2,632.79 |
| Parish of: | | | | | | | | |
| Aberford and District | 887.94 | 1,035.91 | 1,183.91 | 1,331.89 | 1,627.87 | 1,923.85 | 2,219.83 | 2,663.79 |
| Allerton Bywater | 894.40 | 1,043.46 | 1,192.53 | 1,341.59 | 1,639.72 | 1,937.86 | 2,235.99 | 2,683.19 |
| Alwoodley | 884.41 | 1,031.80 | 1,179.20 | 1,326.60 | 1,621.40 | 1,916.21 | 2,211.01 | 2,653.21 |
| Arthington | 882.33 | 1,029.37 | 1,176.43 | 1,323.48 | 1,617.59 | 1,911.70 | 2,205.81 | 2,646.97 |
| Bardsey cum Rigton | 895.56 | 1,044.81 | 1,194.07 | 1,343.33 | 1,641.85 | 1,940.37 | 2,238.89 | 2,686.67 |
| Barwick in Elmet and Scholes | 890.31 | 1,038.68 | 1,187.07 | 1,335.45 | 1,632.22 | 1,928.99 | 2,225.76 | 2,670.91 |
| Boston Spa | 890.94 | 1,039.42 | 1,187.91 | 1,336.40 | 1,633.38 | 1,930.36 | 2,227.34 | 2,672.81 |
| Bramham cum Oglethorpe | 896.33 | 1,045.70 | 1,195.10 | 1,344.48 | 1,643.26 | 1,942.03 | 2,240.81 | 2,688.97 |
| Bramhope and Carlton | 898.16 | 1,047.83 | 1,197.53 | 1,347.22 | 1,646.61 | 1,945.99 | 2,245.38 | 2,694.45 |
| Clifford | 895.89 | 1,045.19 | 1,194.51 | 1,343.82 | 1,642.45 | 1,941.08 | 2,239.71 | 2,687.65 |
| Collingham with Linton | 898.08 | 1,047.75 | 1,197.43 | 1,347.11 | 1,646.47 | 1,945.83 | 2,245.19 | 2,694.23 |
| Drighlington | 886.68 | 1,034.44 | 1,182.23 | 1,330.00 | 1,625.56 | 1,921.12 | 2,216.68 | 2,660.01 |
| Gildersome | 885.57 | 1,033.15 | 1,180.75 | 1,328.34 | 1,623.53 | 1,918.72 | 2,213.91 | 2,656.69 |
| Great and Little Preston | 890.08 | 1,038.42 | 1,186.77 | 1,335.11 | 1,631.80 | 1,928.50 | 2,225.19 | 2,670.23 |
| Harewood | 877.98 | 1,024.29 | 1,170.63 | 1,316.95 | 1,609.61 | 1,902.27 | 2,194.93 | 2,633.91 |
| Horsforth | 889.26 | 1,037.45 | 1,185.67 | 1,333.87 | 1,630.29 | 1,926.71 | 2,223.13 | 2,667.75 |
| East Keswick | 897.24 | 1,046.77 | 1,196.31 | 1,345.85 | 1,644.93 | 1,944.01 | 2,243.09 | 2,691.71 |
| Kippax | 887.36 | 1,035.24 | 1,183.14 | 1,331.03 | 1,626.82 | 1,922.61 | 2,218.39 | 2,662.07 |
| Ledsham | 896.18 | 1,045.52 | 1,194.89 | 1,344.25 | 1,642.98 | 1,941.70 | 2,240.43 | 2,688.51 |
| Ledston | 891.37 | 1,039.92 | 1,188.48 | 1,337.04 | 1,634.16 | 1,931.29 | 2,228.41 | 2,674.09 |
| Micklefield | 937.66 | 1,093.93 | 1,250.21 | 1,406.48 | 1,719.03 | 2,031.59 | 2,344.14 | 2,812.97 |
| Morley | 890.86 | 1,039.33 | 1,187.81 | 1,336.28 | 1,633.23 | 1,930.19 | 2,227.14 | 2,672.57 |
| Otley | 924.20 | 1,078.22 | 1,232.26 | 1,386.29 | 1,694.36 | 2,002.43 | 2,310.49 | 2,772.59 |
| Pool in Wharfedale | 904.56 | 1,055.30 | 1,206.07 | 1,356.82 | 1,658.34 | 1,959.86 | 2,261.38 | 2,713.65 |
| Rawdon | 888.28 | 1,036.31 | 1,184.36 | 1,332.40 | 1,628.49 | 1,924.58 | 2,220.68 | 2,664.81 |
| Scarcroft | 893.24 | 1,042.10 | 1,190.98 | 1,339.85 | 1,637.60 | 1,935.35 | 2,233.09 | 2,679.71 |
| Shadwell | 898.61 | 1,048.36 | 1,198.14 | 1,347.90 | 1,647.44 | 1,946.97 | 2,246.51 | 2,695.81 |
| Swillington | 897.04 | 1,046.54 | 1,196.05 | 1,345.55 | 1,644.56 | 1,943.58 | 2,242.59 | 2,691.11 |
| Thornor | 901.96 | 1,052.28 | 1,202.61 | 1,352.93 | 1,653.58 | 1,954.24 | 2,254.89 | 2,705.87 |
| Thorp Arch | 896.07 | 1,045.40 | 1,194.75 | 1,344.09 | 1,642.78 | 1,941.47 | 2,240.16 | 2,688.19 |
| Walton | 908.94 | 1,060.42 | 1,211.91 | 1,363.40 | 1,666.38 | 1,969.36 | 2,272.34 | 2,726.81 |
| Wetherby | 913.10 | 1,065.26 | 1,217.45 | 1,369.63 | 1,674.00 | 1,978.36 | 2,282.73 | 2,739.27 |

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) Report (England) 2013/2014, it be determined that Leeds City Council's relevant basic amount of council tax for the year 2013/14 is not excessive.

5.6 That the schedule of instalments for 2013/14 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 documents¹

6.1 There are no background documents associated with this report.

¹ The background documents listed in this section are available to download from the Council's website, unless they contain confidential or exempt information. The list of background documents does not include published works.

APPENDIX I

PARISH PRECEPTS & COUNCIL TAX BAND D CHARGES 2013/14

| Parish | 2012/2013 | 2013/2014 | |
|------------------------------|---------------------|---------------------|---------------------------|
| | Parish Precept | Parish Precept | Parish Band D Council Tax |
| | £ | £ | £ p |
| Aberford and District | 11,000.00 | 11,500.00 | 15.50 |
| Allerton Bywater | 28,000.00 | 31,000.00 | 25.20 |
| Alwoodley | 36,720.00 | 36,820.00 | 10.21 |
| Arthington | 2,000.00 | 2,000.00 | 7.09 |
| Austhorpe | 0.00 | 0.00 | 0.00 |
| Bardsey cum Rigton | 30,000.00 | 30,900.00 | 26.94 |
| Barwick in Elmet and Scholes | 39,000.00 | 37,148.00 | 19.06 |
| Boston Spa | 38,000.00 | 35,000.00 | 20.01 |
| Bramham cum Oglethorpe | 20,000.00 | 20,000.00 | 28.09 |
| Bramhope and Carlton | 55,000.00 | 55,000.00 | 30.83 |
| Clifford | 21,000.00 | 20,000.00 | 27.43 |
| Collingham with Linton | 51,500.00 | 51,000.00 | 30.72 |
| Drighlington | 22,000.00 | 24,000.00 | 13.61 |
| Gildersome | 21,000.00 | 21,000.00 | 11.95 |
| Great and Little Preston | 8,500.00 | 8,500.00 | 18.72 |
| Harewood | 1,000.00 | 1,000.00 | 0.56 |
| Horsforth | 104,000.00 | 114,000.00 | 17.48 |
| East Keswick | 16,500.00 | 17,000.00 | 29.46 |
| Kippax | 45,250.00 | 40,918.00 | 14.64 |
| Ledsham | 2,550.00 | 2,618.85 | 27.86 |
| Ledston | 3,200.00 | 3,200.00 | 20.65 |
| Micklefield | 40,925.00 | 42,971.00 | 90.09 |
| Morley | 175,083.00 | 175,083.00 | 19.89 |
| Otley | 276,425.00 | 316,500.00 | 69.90 |
| Pool in Wharfedale | 38,046.00 | 38,046.00 | 40.43 |
| Rawdon | 0.00 | 40,000.00 | 16.01 |
| Scarcroft | 16,000.00 | 16,000.00 | 23.46 |
| Shadwell | 30,000.00 | 30,000.00 | 31.51 |
| Swillington | 25,979.40 | 26,473.00 | 29.16 |
| Thornor | 27,000.00 | 27,000.00 | 36.54 |
| Thorp Arch | 9,000.00 | 10,000.00 | 27.70 |
| Walton | 5,000.00 | 5,500.00 | 47.01 |
| Wetherby | 232,964.00 | 232,964.00 | 53.24 |
| Wothersome | 0.00 | 0.00 | 0.00 |
| TOTAL | 1,432,642.40 | 1,523,141.85 | |

Please note that the above amounts should be treated as indicative at this stage.

The 2013/14 amounts shown for Rawdon have been anticipated by Leeds City Council for the parish for its first year of operation.

LEEDS COLLECTION FUND

SCHEDULE OF INSTALMENTS OF PAYMENTS OR TRANSFERS 2013/14

| | |
|---------------------|--|
| 15th April 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 15th May 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 17th June 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 15th July 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 15th August 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 16th September 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 15th October 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 15th November 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 16th December 2013 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 15th January 2014 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 17th February 2014 | Transfer to Leeds City Council Payment to Police & Crime Commissioner West Yorkshire Payment to West Yorkshire Fire & Rescue Authority |
| 17th March 2014 | 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.