

**IMPLEMENTATION EXECUTIVE**

**10 DECEMBER 2008**

**JOINT OVERVIEW & SCRUTINY TRANSITION BOARD**

**19 DECEMBER 2008**

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**COUNCIL TAX BASE FOR WILTSHIRE COUNCIL 2009-2010**

**Executive Summary**

The Council's tax base is the number of 'Band D Equivalent' households liable to pay council tax at the standard rate to be set through the budget process. The tax base therefore directly impacts both the rate of tax to be set and the total budget yield from council tax:

- If an outline acceptable level of council tax is indicated, the tax base drives the total budget available;
- If the total budget requirement is indicated, the tax base drives the level of council tax to be set.

The tax base is not the same as the actual number of households in the county. It has to be calculated from the number of households in each council tax band A-H adjusted for various discounts, exemptions and disabled relief. The total for each tax band is then converted to a 'Band D Equivalent' – for example, because band A dwellings are charged 6/9 of the council tax, 9 Band A households provide 6 Band D equivalents.

The Council is required to approve its council tax base annually, in accordance with the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) Regulations 1992, with the calculation to be made between the 1 December and 31 January in the financial year preceding that for which the calculation is made.

Under the Local Government (Structural Changes) (Finance) Regulations 2008, the IE has the power to set the tax base for Wiltshire Council.

**Proposals**

a) That the calculation of the council tax base for the year 2009/10 is agreed and the council tax base is approved as 177,085.7 for 2009/10.

a) That the Chief Financial Officer is given delegated authority to determine on 15 January 2009 the Council's estimated Collection Fund balance as at 31 March 2009, in conjunction with the respective Districts' Chief Financial Officers.

**Reason for Proposal**

To meet statutory requirements.

**Sandra Farrington**

Chief Financial Officer

## **COUNCIL TAX BASE FOR WILTSHIRE COUNCIL 2009-2010**

### **Purpose of Report**

1. To set out the method of calculating the council tax base for 2009-10 and approve the council tax base for 2009-2010.

### **Background**

2. The Council's tax base is the number of 'Band D Equivalent' households liable to pay council tax at the standard rate to be set through the budget process. The tax base therefore directly impacts both the rate of tax to be set and the total budget yield from council tax.
  - 2.1 The council tax base has to be approved by the Council before 31 January 2009, therefore the final decision has to be taken at the Implementation Executive Meeting on 10 December 2008.
  - 2.2 The 2009-10 tax base in summary for Wiltshire Council is 177,085.7 Band D equivalent households (2008-09 175,838.66).
  - 2.3 Further information on the full council tax base calculation is set out in Appendix 1, which also shows the individual calculations for each parish within the county.
  - 2.4 The stages in the calculation of the tax base are:-
    - i) Calculate the "relevant amount" for the year for each of the valuation bands listed by each District. This is the estimated full year equivalent number of chargeable dwellings listed in each band, after taking into account households entitled to disabled relief, exemptions, and discounts.
    - ii) Convert the "relevant amount" into the equivalent number of Band D dwellings using the following ratios:

Band	A disabled	A	B	C	D	E	F	G	H
Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

- iii) Total the "relevant amounts" for each band.
  - iv) Multiply this total of all relevant amounts by the estimated collection rate for the year – to give the council tax base.

The collection rate is the percentage of council tax due for the current and previous years that the Council expects to collect after allowing for bad debts and tax that cannot be collected. Collection rates vary across Districts according to the particular circumstances of each District, and for the short term at least, the differences will remain across areas, with a view that these will be harmonised during transition. (Members are asked to note that the collection rate for this purpose is not the same as the

‘percentage of council tax collected’ reported as a key performance indicator.)

- v) Calculate the individual council tax base for the parts of the county subject to a special item e.g. a parish precept.
- vi) The final calculations have been rounded to one decimal place to agree with the statutory requirement for tax base returns to CLG. For consistency it is intended to use this format in future years.

2.5 There are a number of variables and adjustments which have been considered before finally determining the Council Tax Base:

- Losses on collection (an estimate of non-payment by tax payers);
- Estimated property completions and deletions in 2009-10 and the remaining part of 2008-09 (particularly difficult to estimate in the current economic environment);
- Possible variations in the number of discounts payable, property exemptions, or changes to the number of MoD occupied properties (Districts have advised that the MoD has no statutory obligation to pay but makes a discretionary payment each year based on the number of homes occupied by service personnel);
- Estimated reductions in property bandings as a result of successful appeals against bandings to the District Valuer.

2.6 For the purposes of this report, it has been assumed that Wiltshire Council will charge 90% of council tax on property that has been empty for more than six months. This 10% discount is current policy in all Wiltshire’s Districts except Salisbury. (Members may wish to note that under national regulations council tax is not charged on substantially empty properties for up to six months from the date the property was last occupied; at that point the property becomes “long term empty” and councils have discretion to set a discount between 0% and 50%.)

2.7 In addition to the council tax base calculation, an estimate has to be made of the surplus or deficit on the Council Tax Collection Fund. This is the difference between the amount actually collected in previous years and the amount forecast to have been collected. This can arise from movements in the actual number of houses built in a given period, the level of non payment and the number of properties attracting relief and discounts compared to the original estimate when setting the council tax base in earlier years. The estimate of Collection Fund deficit or surplus has to be made, by law, on or before 15 January 2009 and Implementation Executive is asked to agree a delegated power to the Chief Financial Officer to set an estimated surplus or deficit as at 31 March 2009 in January. The Council Tax surplus or deficit will be credited or charged to Wiltshire Council, Wiltshire Police Authority and Wiltshire Fire Authority in proportion to their precepts and will be taken into account in setting 2009-10 Council Tax levels.

2.8 The council tax base has two different effects on budget discussions, depending on how the budget envelope is being set:

- If an outline acceptable level of council tax is indicated, the tax base drives the total budget available;
- If the total budget requirement is indicated, the tax base drives the level of council tax to be set.

### **Main Considerations for the Council / Proposals**

3. In respect of the Council Tax Base, it is recommended that:
  - 3.1 The calculation of the council tax base for the year 2009/10 be approved as 177,085.7 Band D equivalent households, an increase of 1,247.0 (0.7%) on 2008-09.
  - 3.2 The Chief Financial Officer is given delegated authority to determine on 15 January 2009 the Council's estimated Collection Fund balance as at 31 March 2009, in conjunction with the respective Districts' Chief Financial Officers.

### **Environmental Impact of the Proposal**

4. None

### **Equalities Impact of the Proposal**

5. None

### **Risk Assessment**

6. There is a low risk that the Council has overestimated the number of Band D properties in the county. One particular variable in the current economic climate is the number of new-build properties that will be completed and occupied during the year. The estimates used have been set at realistic and prudent levels based on experience to date.
7. There is a low risk that the actual collection rate of Council Tax due is lower than the anticipated level. Again, one particular variable in the current economic climate is the number of bankruptcies that mean households will be unable to pay council tax and enforcement action would be ineffective.
8. In either of these situations, this could lead to a deficit in the Collection Fund which would result in additional funds having to be added in the following financial year. The risks are managed through regular monitoring by the Revenues and Benefits managers and teams, then either taking appropriate corrective action or informing the Chief Finance Officer of the potential budget risk for 2010-11.
9. There is a low 'upside risk' that the Council has underestimated either the number of Band D properties in the county or the successful collection rate. This would improve the budget situation and would be identified through the Revenues and Benefits monitoring noted above.

## **Financial Implications**

10. The council tax base is used to calculate the level of council tax for the financial year 2009-10. Changes in the tax base will directly affect the council's budget, as outlined throughout this report.

## **Legal Implications**

11. The legal implications are outlined in the report.

## **Options Considered**

12. The council tax base is calculated using a formula set out by law, and the only variable is the adjustment in the collection rate. This has been set at an appropriate level for each District for 2009-10, following careful review of District and County experience to date, and giving an overall collection rate of 99.4%.

## **Conclusion**

13. Having taken all of the above into account, the council tax base for 2009/10 be approved and set as 177,085.7 Band D Equivalent properties.

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Report Author: Mike Beaven

Date of report : 02 December 2008

## **Background Papers**

The following unpublished documents have been relied on in the preparation of this report: None

## **Appendices**

Appendix 1: Council tax base Calculation

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## Appendix 1 Council Tax Base Calculation

WILTSHIRE COUNCIL TAX BASE 2009-10	2008-09 Band D	2009-10 Band D	+ / -	Collection
				Rate based on previous years:
KDC	31,546.00	31,762.0	216.00	99.50%
WWDC	47,580.78	47,770.4	189.61	99.75%
NWDC	51,188.00	51,839.6	651.64	99.25%
SDC	45,513.60	45,713.7	200.08	99.00%
<b>TOTAL WILTSHIRE COUNCIL</b>	<b>175,838.66</b>	<b>177,085.7</b>	<b>1,247.05</b>	<b>Average 99.40%</b>

		<i>increased:</i>		86
		<i>no change:</i>		4
		<i>decreased:</i>		168
258	Parishes			
<u>District</u>	<u>Parish / Town</u>	<u>2008-09 Band D</u>	<u>2009-10 Band D</u>	<u>+ / -</u>
KDC	Aldbourne	804.36	805.80	+ 1.44
KDC	All Cannings	269.55	269.50	- 0.05
KDC	Alton	113.23	113.90	+ 0.67
KDC	Avebury	242.37	248.80	+ 6.43
KDC	Baydon	284.65	274.30	- 10.35
KDC	Beechingstoke	66.37	71.50	+ 5.13
KDC	Berwick Bassett & W/Bourne Monkton	96.32	94.40	- 1.92
KDC	Bishops Cannings	616.40	643.10	+ 26.70
KDC	Broad Hinton & W/Bourne Bassett	384.55	392.90	+ 8.35
KDC	Bromham	789.04	800.10	+ 11.07
KDC	Burbage	765.59	771.70	+ 6.11
KDC	Buttermere	29.25	29.60	+ 0.35
KDC	Charlton St Peter & Wilsford	85.24	88.10	+ 2.86
KDC	Chilton Foliat	188.19	189.40	+ 1.21
KDC	Chirton	178.30	185.60	+ 7.30
KDC	Chute	161.45	168.20	+ 6.75
KDC	Chute Forest	81.29	82.80	+ 1.51
KDC	Collingbourne Ducis	362.41	367.50	+ 5.09
KDC	Collingbourne Kingston	216.91	218.40	+ 1.49
KDC	Devizes	4,345.83	4,313.50	- 32.33
KDC	Easterton	239.72	243.00	+ 3.28
KDC	East Kennett	52.83	52.60	- 0.23
KDC	Easton Royal	138.08	137.20	- 0.88
KDC	Enford	264.26	264.40	+ 0.14
KDC	Erlestoke	89.95	92.90	+ 2.95
KDC	Etchilhampton	76.19	74.90	- 1.29
KDC	Everleigh	88.81	86.90	- 1.91
KDC	Fittleton	107.43	109.70	+ 2.27
KDC	Froxfield	159.27	161.70	+ 2.43
KDC	Fyfield & West Overton	389.57	391.00	+ 1.43
KDC	Grafton	329.98	329.00	- 0.98
KDC	Great Bedwyn	589.61	594.90	+ 5.29
KDC	Great Cheverell	244.39	247.40	+ 3.01
KDC	Ham	95.48	95.90	+ 0.42
KDC	Little Bedwyn	133.90	130.00	- 3.90
KDC	Little Cheverell	81.29	79.90	- 1.39
KDC	Ludgershall	1,467.49	1,476.20	+ 8.71

## Appendix 1 Council Tax Base Calculation

		<i>increased:</i>		86
		<i>no change:</i>		4
258 Parishes		<i>decreased:</i>		168
<u>District</u>	<u>Parish / Town</u>	<u>2008-09 Band D</u>	<u>2009-10 Band D</u>	<u>+ / -</u>
KDC	Manningford	189.59	184.20	- 5.39
KDC	Marden	60.36	58.60	- 1.76
KDC	Market Lavington	789.63	800.70	+ 11.07
KDC	Marlborough	3,179.51	3,195.10	+ 15.59
KDC	Marston	80.40	79.50	- 0.90
KDC	Mildenhall	215.69	218.90	+ 3.21
KDC	Milton Lilbourne	252.29	252.90	+ 0.61
KDC	Netheravon	413.83	413.10	- 0.73
KDC	North Newnton	196.35	198.40	+ 2.05
KDC	Ogbourne St Andrew	187.63	185.20	- 2.43
KDC	Ogbourne St George	210.44	208.50	- 1.94
KDC	Patney	68.66	69.60	+ 0.94
KDC	Pewsey	1,452.92	1,478.10	+ 25.18
KDC	Potterne	626.95	623.70	- 3.25
KDC	Poulshot	151.34	156.60	+ 5.26
KDC	Preshute	78.25	77.60	- 0.65
KDC	Ramsbury	930.84	933.10	+ 2.26
KDC	Roundway	1,785.71	1,843.10	+ 57.39
KDC	Rowde	490.83	511.00	+ 20.17
KDC	Rushall	68.66	75.10	+ 6.44
KDC	Savernake	117.20	137.60	+ 20.40
KDC	Seend	524.45	525.40	+ 0.95
KDC	Shalbourne	295.43	295.00	- 0.43
KDC	Stanton St Bernard	81.27	82.80	+ 1.53
KDC	Stert	90.02	91.00	+ 0.98
KDC	Tidcombe & Fosbury	51.94	49.30	- 2.64
KDC	Tidworth	2,088.61	2,069.90	- 18.71
KDC	Upavon	485.25	483.30	- 1.95
KDC	Urchfont	495.60	498.00	+ 2.40
KDC	West Lavington	460.87	454.10	- 6.77
KDC	Wilcot & Huish	264.11	270.60	+ 6.49
KDC	Woodborough	140.99	142.80	+ 1.81
KDC	Wootton Rivers	126.85	128.50	+ 1.65
KDC	Worton	274.26	274.00	- 0.26
WWDC	Bradford On Avon	3,912.42	3,916.50	+ 4.08
WWDC	Melksham	4,878.31	4,876.50	- 1.81
WWDC	Trowbridge	10,653.54	10,790.90	+ 137.36
WWDC	Warminster	6,190.83	6,152.70	- 38.13
WWDC	Westbury	4,800.72	4,877.80	+ 77.08
WWDC	Atworth	507.77	505.50	- 2.27
WWDC	Broughton Gifford	348.10	347.60	- 0.50
WWDC	Hilperton	1,858.08	1,847.20	- 10.88
WWDC	Holt	691.16	673.20	- 17.96
WWDC	Limpley Stoke	296.74	299.90	+ 3.16
WWDC	Melksham Without	2,698.83	2,681.60	- 17.23
WWDC	Monkton Farleigh	193.63	195.20	+ 1.57
WWDC	Semington	379.90	386.10	+ 6.20
WWDC	South Wraxhall	210.46	212.00	+ 1.54
WWDC	Staverton	564.77	617.20	+ 52.43
WWDC	Westwood	500.18	499.80	- 0.38

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<b>District</b>	<b>Parish / Town</b>	<b>2008-09 Band D</b>	<b>2009-10 Band D</b>	<b>+ / -</b>
WWDC	Wingfield	187.16	189.20	+ 2.04
WWDC	Winsley	939.43	923.00	- 16.43
WWDC	Bishopstrow	65.27	63.80	- 1.47
WWDC	Boyton	90.69	93.60	+ 2.91
WWDC	Bratton	526.61	522.60	- 4.01
WWDC	Brixton Deverills (Upper Deverills)	45.20	46.40	+ 1.20
WWDC	Bulkington	124.70	123.00	- 1.70
WWDC	Chapmanslade	315.47	309.40	- 6.07
WWDC	Chitterne	140.74	140.10	- 0.64
WWDC	Codford	353.36	361.90	+ 8.54
WWDC	Corsley	348.79	344.00	- 4.79
WWDC	Dilton Marsh	736.64	732.70	- 3.94
WWDC	Coulston	81.43	81.50	+ 0.07
WWDC	Edington	352.98	352.20	- 0.78
WWDC	Great Hinton	101.77	99.00	- 2.77
WWDC	Heytesbury & Knook	355.22	355.60	+ 0.38
WWDC	Heywood	305.97	307.20	+ 1.23
WWDC	Horningsham	170.08	170.50	+ 0.42
WWDC	Keevil	223.40	226.30	+ 2.90
WWDC	Kingston Deverill (Upper Deverills)	123.90	123.50	- 0.40
WWDC	Longbridge Deverill	396.71	402.60	+ 5.89
WWDC	North Bradley	709.39	703.40	- 5.99
WWDC	Norton Bavant	56.08	55.40	- 0.68
WWDC	Sherrington	36.03	36.30	+ 0.27
WWDC	Southwick	713.26	722.50	+ 9.24
WWDC	Steeple Ashton	456.06	453.10	- 2.96
WWDC	Stockton	91.30	92.80	+ 1.50
WWDC	Sutton Veny	329.57	329.00	- 0.57
WWDC	Upton Lovell	92.06	93.80	+ 1.74
WWDC	Upton Scudamore	141.37	144.30	+ 2.93
WWDC	West Ashton	284.70	292.00	+ 7.30
NWDC	Ashton Keynes	653.00	657.10	+ 4.10
NWDC	Biddestone	245.00	245.10	+ 0.10
NWDC	Box	1,498.00	1,517.60	+ 19.60
NWDC	Braydon	26.00	26.90	+ 0.90
NWDC	Bremhill	448.00	456.20	+ 8.20
NWDC	Brinkworth	582.00	583.30	+ 1.30
NWDC	Broad Town	257.00	264.80	+ 7.80
NWDC	Brokenborough	100.00	100.10	+ 0.10
NWDC	Calne	5,441.00	5,469.30	+ 28.30
NWDC	Calne Without	1,433.00	1,439.70	+ 6.70
NWDC	Castle Combe	171.00	171.30	+ 0.30
NWDC	Charlton	229.00	229.20	+ 0.20
NWDC	Cherhill	343.00	347.60	+ 4.60
NWDC	Chippenham	10,221.00	10,379.30	+ 158.30
NWDC	Chippenham Without	1,518.00	1,521.50	+ 3.50
NWDC	Christian Malford	332.00	332.80	+ 0.80
NWDC	Clyffe Pypard	139.00	140.30	+ 1.30
NWDC	Colerne	951.00	953.50	+ 2.50
NWDC	Compton Bassett	122.00	122.30	+ 0.30

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258 Parishes		<i>increased:</i>		86
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<u>District</u>	<u>Parish / Town</u>	<u>2008-09 Band D</u>	<u>2009-10 Band D</u>	<u>+ / -</u>
NWDC	Corsham	4,725.00	4,808.90	+ 83.90
NWDC	Cricklade	1,587.00	1,599.90	+ 12.90
NWDC	Crudwell	491.00	492.90	+ 1.90
NWDC	Dauntsey	234.00	244.20	+ 10.20
NWDC	Easton Grey	42.00	42.60	+ 0.60
NWDC	Great Somerford	367.00	368.80	+ 1.80
NWDC	Grittleton	271.00	271.30	+ 0.30
NWDC	Hankerton	145.00	146.90	+ 1.90
NWDC	Heddington	192.00	192.30	+ 0.30
NWDC	Hilmarton	308.00	313.80	+ 5.80
NWDC	Hullavington	472.00	482.10	+ 10.10
NWDC	Kington Langley	361.00	367.20	+ 6.20
NWDC	Kington St Michael	305.00	311.50	+ 6.50
NWDC	Lacock	490.00	498.90	+ 8.90
NWDC	Langley Burrell	791.00	802.40	+ 11.40
NWDC	Latton	235.00	235.50	+ 0.50
NWDC	Lea & Cleverton	387.00	390.30	+ 3.30
NWDC	Leigh	146.00	145.90	- 0.10
NWDC	Little Somerford	184.00	184.60	+ 0.60
NWDC	Luckington	287.00	290.70	+ 3.70
NWDC	Lydiard Millicent	734.00	744.80	+ 10.80
NWDC	Lydiard Tregoze	217.00	217.50	+ 0.50
NWDC	Lyneham	1,516.00	1,540.30	+ 24.30
NWDC	Malmesbury	1,901.00	1,953.60	+ 52.60
NWDC	Marston Meysey	103.00	105.70	+ 2.70
NWDC	Minety	653.00	662.20	+ 9.20
NWDC	Nettleton	323.00	324.20	+ 1.20
NWDC	North Wraxall	192.00	201.80	+ 9.80
NWDC	Norton	60.00	62.20	+ 2.20
NWDC	Oaksey	230.00	230.10	+ 0.10
NWDC	Purton	1,586.00	1,601.10	+ 15.10
NWDC	St Paul Without	811.00	839.40	+ 28.40
NWDC	Seagry	157.00	157.80	+ 0.80
NWDC	Sherston	695.00	704.80	+ 9.80
NWDC	Sopworth	58.00	58.40	+ 0.40
NWDC	Stanton St Quintin	264.00	264.50	+ 0.50
NWDC	Sutton Benger	413.00	416.80	+ 3.80
NWDC	Tockenham	108.00	108.00	+ 0.00
NWDC	Wootton Bassett	4,092.00	4,139.90	+ 47.90
NWDC	Yatton Keynell	346.00	357.90	+ 11.90
SDC	Alderbury	942.83	937.60	- 5.23
SDC	Allington	195.61	188.60	- 7.01
SDC	Alvediston	46.89	48.40	+ 1.51
SDC	Amesbury	3,299.32	3,391.50	+ 92.18
SDC	Ansty	68.04	70.90	+ 2.86
SDC	Barford St Martin	221.22	220.70	- 0.52
SDC	Berwick St James	76.86	77.50	+ 0.64
SDC	Berwick St John	131.18	127.80	- 3.38
SDC	Berwick St Leonard	17.32	17.40	+ 0.08
SDC	Bishopstone	277.35	278.30	+ 0.95

## Appendix 1 Council Tax Base Calculation

		<i>increased:</i>		86
		<i>no change:</i>		4
258 Parishes		<i>decreased:</i>		168
<b>District</b>	<b>Parish / Town</b>	<b>2008-09 Band D</b>	<b>2009-10 Band D</b>	<b>+ / -</b>
SDC	Bowerchalke	176.63	177.30	+ 0.67
SDC	Britford	178.55	184.80	+ 6.25
SDC	Broadchalke	314.17	309.80	- 4.37
SDC	Bulford	1,201.01	1,199.30	- 1.71
SDC	Burcombe	61.77	62.00	+ 0.23
SDC	Chicklade	37.87	36.50	- 1.37
SDC	Chilmark	240.07	239.20	- 0.87
SDC	Cholderton	94.57	89.70	- 4.87
SDC	Clarendon Park	113.34	110.70	- 2.64
SDC	Compton Chamberlayne	59.09	60.70	+ 1.61
SDC	Coombe Bissett	359.07	359.30	+ 0.23
SDC	Dinton	280.39	278.40	- 1.99
SDC	Donhead St Andrew	238.78	237.80	- 0.98
SDC	Donhead St Mary	474.06	474.30	+ 0.24
SDC	Downton	1,297.88	1,296.10	- 1.78
SDC	Downton S / C	0.00	0.00	+ 0.00
SDC	Durnford	178.42	181.60	+ 3.18
SDC	Durrington	2,113.86	2,125.30	+ 11.44
SDC	East Knoyle	337.32	336.90	- 0.42
SDC	Ebbesbourne Wake	103.24	103.90	+ 0.66
SDC	Figheledean	231.06	230.10	- 0.96
SDC	Firsdon	277.17	275.70	- 1.47
SDC	Fonthill Bishop	46.11	44.40	- 1.71
SDC	Fonthill Gifford	60.91	59.40	- 1.51
SDC	Fovant	333.46	338.30	+ 4.84
SDC	Great Wishford	138.17	142.10	+ 3.93
SDC	Grimstead	263.29	266.40	+ 3.11
SDC	Hindon	234.40	241.70	+ 7.30
SDC	Idmiston	895.27	889.60	- 5.67
SDC	Kilminster	130.22	139.80	+ 9.58
SDC	Landford	564.85	569.50	+ 4.65
SDC	Laverstock & Ford	1,996.05	2,019.50	+ 23.45
SDC	Maiden Bradley	136.83	130.90	- 5.93
SDC	Mere	1,161.38	1,180.30	+ 18.92
SDC	Mere	0.00	0.00	+ 0.00
SDC	Milston	55.12	54.20	- 0.92
SDC	Netherhampton	196.87	191.70	- 5.17
SDC	Newton Toney	172.13	174.00	+ 1.87
SDC	Odstock	262.74	261.90	- 0.84
SDC	Orcheston	106.77	104.60	- 2.17
SDC	Pitton & Farley	359.74	358.60	- 1.14
SDC	Quidhampton	157.88	157.70	- 0.18
SDC	Redlynch	1,538.30	1,540.40	+ 2.10
SDC	Salisbury	15,002.97	15,048.50	+ 45.53
SDC	Salisbury Charter Trustees	0.00	0.00	+ 0.00
SDC	Sedgehill & Semley	288.87	284.20	- 4.67
SDC	Shrewton	755.64	764.30	+ 8.66
SDC	South Newton	245.51	247.40	+ 1.89
SDC	Stapleford	133.52	134.60	+ 1.08
SDC	Steeple Langford	250.79	244.10	- 6.69

## Appendix 1 Council Tax Base Calculation

258 Parishes		<i>increased:</i>		86
		<i>no change:</i>		4
		<i>decreased:</i>		168
<u>District</u>	<u>Parish / Town</u>	<b>2008-09 Band D</b>	<b>2009-10 Band D</b>	<b>+ / -</b>
SDC	Stourton	96.89	95.60	- 1.29
SDC	Stratford Toney	30.84	31.10	+ 0.26
SDC	Sutton Mandeville	128.51	129.50	+ 0.99
SDC	Swallowcliffe	101.09	101.60	+ 0.51
SDC	Teffont	133.74	138.30	+ 4.56
SDC	Tilshead	132.25	135.40	+ 3.15
SDC	Tisbury	874.80	886.30	+ 11.50
SDC	Tollard Royal	64.85	64.00	- 0.85
SDC	West Dean	104.50	106.40	+ 1.90
SDC	West Knoyle	62.43	67.50	+ 5.07
SDC	West Tisbury	279.07	278.10	- 0.97
SDC	Whiteparish	686.44	683.90	- 2.54
SDC	Wilsford-cum-Lake	60.72	62.50	+ 1.78
SDC	Wilton	1,350.89	1,344.70	- 6.19
SDC	Winterbourne	575.12	574.10	- 1.02
SDC	Winterbourne Stoke	85.71	84.30	- 1.41
SDC	Winterslow	877.57	877.30	- 0.27
SDC	Woodford	231.40	237.00	+ 5.60
SDC	Wylve	210.05	211.50	+ 1.45
SDC	Zeals	294.00	288.40	- 5.60