

COUNCIL TAX 2009-10**Executive Summary**

This report sets out, in the complex format prescribed by law, the resolutions required from the Implementation Executive and Council to set council tax for the year 2009-10. The report has been prepared using examples in previous years from other unitary authorities and from district authorities.

Using the tax base of 177,085.7 Band D equivalent households approved by the Implementation Executive on 10 December 2008 (minute 157a) and the draft net budget requirement of £332.232 million (paragraph 14 of budget booklet item no. 1, Budget Booklet 2009-10) gives a basic council tax for 2009-10 of:

	2008-09	2009-10	Increase £p	Increase %
Salisbury	£1,148.91	£1,192.61	+ £43.70	+ 3.80%
North Wilts	£1,150.52	£1,192.61	+ £42.09	+ 3.66%
Kennet	£1,153.77	£1,192.61	+ £38.84	+ 3.37%
West Wilts	£1,162.88	£1,200.88	+ £38.00	+ 3.27%
Wiltshire average		£1,194.80	+ £40.84	+ 3.54%

Fire, police and parish precepts are in addition to this basic council tax. (The 2008-09 amount shown for comparison is the total of basic tax for Wiltshire County Council and each District Council.)

The main body of the report sets out the statutory calculations, and shows the fire, police and parish precepts for every parish in Wiltshire along with the total tax figures.

Proposal

That the Implementation Executive approves the resolutions as set out in paragraph 9 in the main body of this report.

Reason for Proposal

To meet the statutory requirement to set council tax.

Sandra Farrington
Chief Financial Officer

COUNCIL TAX 2009-10

Purpose of Report

1. To make the statutory resolutions to set the Council Tax for 2009/10, in the complex format prescribed by law.

Background

2. The Local Government Act 1992 sets out the calculations a council must make to set its council tax for the coming year.
 - 2.1. Council tax each year is calculated in two steps. First, the equivalent number of Band D households is calculated (“the tax base”). Then, the Council follows a series of steps laid down by law to identify the amount required to be raised from council tax. This comes from the Council’s net revenue expenditure less income from Revenue Support Grant, share of National Non Domestic Rating Pool (NNDR – “business rates”) and surplus or deficit from the Collection Fund. Dividing this amount by the “tax base” gives the basic amount of Council Tax payable by a Band D household before major and local precepts.

Major precepts are charges from police and fire authorities; local precepts are charges from parishes (town and parish councils).
 - 2.2. By law the Council must set its council tax before 11 March each year and cannot set council tax before the earlier of the following:
 - 1st March in the financial year before the year for which council tax is set;
 - or the date of issue of the last major precept.
 - 2.3. The Department for Communities and Local Government has written to all authorities providing information on the practical aspects of council tax capping, advising that capping comparisons for any excessive increase could apply to any one or more predecessor district areas. The letter states that the government intends to determine any capping principles after all authorities have set their 2009-10 budget.
 - 2.4. The Society of County Treasurers issues a closed-circulation council tax survey each year. The 2009-10 initial survey shows indicated tax levels of:

New unitary:	Cornwall	Durham	Northumberland	Shropshire	Wiltshire
Predecessor districts	6	7	6	5	4
Equalised 2009-10?	Yes		No (not stated)	No (3 yrs)	No (2 yrs)
Maximum increase %	4.20%		4.85%	3.50%	3.80%
Average increase %	2.08%		4.78%	1.10%	3.52%
Maximum council tax	£1,200.45		£1,363.65	£1,216.62	£1,200.88
Average council tax	£1,200.45		£1,349.57	£1,185.45	£1,194.68

Main Considerations for the Implementation Executive

3. The Implementation Executive will be aware that the various resolutions needed to formally set the council tax for Wiltshire residents must be as defined by law.

As the new billing authority, Wiltshire Council must follow the same statutory requirements as did the demising Districts (previous billing authorities) in 2008-09.

4. The budget proposal is for council tax across the county to be harmonised over two years, as allowed by CLG regulations, giving two levels of council tax for 2009-10 with an average increase of 3.54%:
 - the same level for households in the previous Kennet, Salisbury and North Wilts areas;
 - a marginally higher level for households in the West Wilts area, which had the highest level of council tax in 2008-09 (and so, as the 'ceiling' predecessor area, has the lowest increase for 2009-10).

This would give levels and increases of:

	2008-09		2009-10		Increase £p	Increase %
Salisbury	£1,148.91		£1,192.61		+ £43.70	+ 3.80%
North Wilts	£1,150.52		£1,192.61		+ £42.09	+ 3.66%
Kennet	£1,153.77		£1,192.61		+ £38.84	+ 3.37%
West Wilts	£1,162.88		£1,200.88		+ £38.00	+ 3.27%
Wiltshire average			£1,194.80		+ £40.84	+ 3.54%

There are minor differences between the overall average figures quoted and those previously advised to IE due to alignment with statutory requirements.

Information

5. The Implementation Executive of Wiltshire Council is the body responsible for recommending the Council's budget requirement to Wiltshire County Council.
6. The Wiltshire County Council has responsibility for debating and approving the budget and setting the Council Tax. However, the regulations direct that the County Council can only alter the proposals from the Implementation Executive if there is a two thirds majority for the change.
7. Rents for the Council's housing tenants in the Salisbury District Council Area have been proposed as item VIII of the Budget 2009-10.
8. The proposals set out in paragraph 9 follow the complex requirements and wording of the relevant Acts. To help readers not familiar with the Acts, a simpler description of each element in plainer language is:
 - 8.1. 9.1(b) is a list of the number of Band D households in each parish across the county. These include the boundary changes in the predecessor North Wiltshire district to take effect from 1 April 2009;
 - 8.2. 9.3(g) explains that new rules allow unitary authorities to set different rates of basic council tax within their areas.
 - 8.3. 9.3(h) is a list of the amounts set by each parish or town council to be paid by a Band D household in their area;

- 8.4. 9.3(i) is a list adding up the Wiltshire Council and parish or town council amounts for each parish – this does not include charges for fire or police services;
- 8.5. 9.6 is a list adding up the Wiltshire Council, parish or town council amounts for each parish, and charges for fire or police services. This is the amount that will be shown on Council Tax bills.
- 8.6. Appendix E of this report is an analysis of Wiltshire’s parish and town precepts, and shows:
- Almost 60% of parishes have precepts of £25 or less, with a total budget of under £0.7m and an average budget of a little over £5k;
 - 227 of the 255 parishes (89%) have precepts of £50 or less;
 - 18 parishes (7%) set no budget at all;
 - Although the parishes’ total budget is almost £12m, the largest 10 councils alone have a combined budget of £7.9m;
 - Only 5 councils set budgets of over £0.75m, and 4 of those (Calne, Chippenham, Salisbury, Trowbridge) each have budgets over £1m.
- 8.7. Appendix F is a glossary explaining some specialist terms used in this report.

Proposals

9. The Implementation Executive is asked to approve and recommend to the County Council the following resolutions:
- 9.1. That it be noted that at its meeting on 10 December 2008 the Implementation Executive calculated the following amounts for the year 2009-10 in accordance with The Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 2003 made under Section 33(5) of the Local Government Finance Act 1992 (“the Act”):
- a) **177,085.7** being the amount calculated by the Council, in accordance with The Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 2003, as its council tax base for the year;
- (b) Part of the Council's Area (Council Tax Base for each parish) as shown in the table at Appendix A (updated as 8.1 above).
- 9.2. That it be noted the revenue and capital budget proposals for 2009-10 are as approved elsewhere on the agenda for these meetings.
- 9.3. That the following amounts be now calculated by the Council for the year 2009-10 in accordance with sections 32 to 36 of the Local Government and Finance Act 1992:
- (a) £844,642,428 (Gross Revenue Expenditure including parish precepts) 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) £500,539,258 (Revenue Income) 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) £344,103,170 (Net Revenue Expenditure including parish precepts) being the amount by which the aggregate at 9.3(a) above exceeds the aggregate at 9.3(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year;
- (d) £120,641,220 (Total of Revenue Support Grant, share of National Non Domestic Rating Pool and Estimated Balance on the Collection Fund to be refunded to council tax payers) 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 and increased by the amount of any sum 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 under section 98(4) of the Local Government Finance Act 1988;
- (e) £1,261.89 (Wiltshire Council Band D tax plus average parish councils Band D Tax) being the amount at 9.3(c) above less the amount at 9.3(d) above, all divided by the amount at 9.1(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) £11,881,543.51 (Aggregate of parish and town council precepts) being the aggregate amount of all special items referred to in section 34(1) of the Act;
- (g) £1,194.80 (Band D tax for Wiltshire Council purposes only) being the amount at 9.3(e) above less the result given by dividing the amount at 9.3(f) above by the amount at 9.1(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;

The amount at 9.3(g) above is as shown in the Wiltshire Council Budget 2009-10 pack at Appendix B Revenue Budget 2009-10 – Spending and Council Tax. Part 4 paragraph 12 of the Local Government (Structural Changes) (Finance) Regulations 2008 SI No. 3022 allows single-tier councils to set lower rates of council tax for predecessor areas other than the principal area; the amounts to be charged to households are therefore:

£1,200.88 (Band D tax for Wiltshire Council purposes only for the principal area of Wiltshire Council as defined by paragraph 12 (1) (a) of the Local Government (Structural Changes) (Finance) Regulations 2008 SI No. 3022)

£1,192.61 (Band D tax for Wiltshire Council purposes only for the predecessor areas other than the principal area of Wiltshire Council as defined by paragraph 12 (1) of the Local Government (Structural Changes) (Finance) Regulations 2008 SI No. 3022)

(h) Part of the Council's Area (List of each Parish's Council Band D tax)

That the table at Appendix B shows the amounts being 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 9.1(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) Part of the Council's Area (List of Wiltshire Council and Parish Council taxes in Bands A to H for each parish)

That the table at Appendix C shows the amounts being the amounts given by multiplying the aggregate of the amounts at 9.3(g) and 9.3(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.

- 9.4. That it be noted that for the year 2009-10 the **Wiltshire Police Authority** has stated the following amounts in precepts issued to the Authority, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Expected to be updated on 19/2/09 - 2008-09 figures shown as 'placeholders'.

Band A (08-09)	£96.89	Band E	£177.64
Band B	£113.04	Band F	£209.94
Band C	£129.19	Band G	£242.23
Band D	£145.34	Band H	£290.68

- 9.5. That it be noted that for the year 2009-10 the **Wiltshire & Swindon Fire Authority** has stated the following amounts in precepts issued to the Authority, in accordance with Section 40 of the Local Government Finance Act 1992 and Section 83 of the Local Government Act 2003, for each of the categories of dwellings shown below:-

Band A	£40.38	Band E	£74.03
Band B	£47.11	Band F	£87.49
Band C	£53.84	Band G	£100.95
Band D	£60.57	Band H	£121.14

- 9.6. That, having calculated the aggregate in each case of the amounts at 9.3(i) 9.4 and 9.5 above, the Council, in accordance with section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in the table at Appendix D as the amounts of council tax for the year 2009-10 for each of the categories of dwellings shown in the table:-

Part of the Council's Area (List of total tax figures for all bands of property for all parishes within Wiltshire – including Parish, Wiltshire Council, Wiltshire Police Authority and Wiltshire and Swindon Fire Authority elements).

Environmental Impact of the Proposal

10. None.

Equalities Impact of the Proposal

- 10.1. None have been identified as directly arising from this report, although equality aspects have been considered by officers and portfolio holders when preparing budget proposals.

Risk Assessment

11. A full risk assessment of the budget proposals has been provided by the Chief Finance Officer in Budget Booklet Item No. 9 Robustness of estimates and adequacy of reserves – Revenue Budget 2009-10 resolved as noted in Implementation Executive Minute 187 28 January 2009.

Financial Implications

12. These are explicit within the report.

Legal Implications

13. The legal implications are outlined in the report.

Options Considered

14. The calculations are as defined by law, and the figures will change only if the budget proposal is amended.

Conclusion

15. The information and resolutions in this report should be considered in conjunction with the reports on the agendas for meetings in 2009 of the Implementation Executive (28 January, 11 February and 24 February) Special Joint Overview and Scrutiny Transition Board (17 February) and County Council (24 February) regarding budget context and key issues for 2009-10, robustness of estimates and adequacy of reserves, and supplementary budget information on consultation, performance, and One Council for Wiltshire expenditure.

Report Author: Adrian Rutter, 1C4W Finance Project Officer

The following unpublished documents have been relied on in the preparation of this report:

Wiltshire Council Budget 2009-10 budget booklet

The following published documents set out the statutory requirements and powers relevant to the subject of this report:

Local Government and Finance Act 1992
Local Government and Finance Act 1988
Local Government Act 2003
Local Government (Structural Changes) (Finance) Regulations 2008 SI
No. 3022
The North Wiltshire (Parishes) Order 2008 No. 3141

The following published documents have been used as guidance during the preparation of this report:

CIPFA Technical Information Service "Guide to the Council Tax / Setting of Council Tax" www.tisonline.net/counciltax
Kennet District Council Report of the Head of Financial Services "Council Tax 2008/2009" 26 February 2008
Salisbury District Council Report of the Head of Financial Services "Revenue Budget 2008/2009 and Council Tax Resolution" 18 February 2008
North Wilts District Council Report of the Head of Finance & Resources "Council Tax Proposals 2008-09" 26 February 2008
West Wiltshire District Council Report of the Head of Finance "Council Tax Setting – Council Tax Resolution" 20 February 2008
City of Plymouth (unitary authority) Report of the Director for Corporate Resources "Revenue Budget 2008/09" 3 March 2008
Brighton and Hove (unitary authority) Report of the Interim Director of Finance & Resources "Council Tax Base 2009/10" 15 January 2009
Bath and North East Somerset (unitary authority) report to Cabinet "Budget and Council Tax 2009/10" 4 February 2009 referenced online at http://www.bathnes.gov.uk/committee_papers/Executive/Exec090204/13E1931BudgetReport.htm
Society of County Treasurers "Council Tax 2009-10 survey results" http://www.sctnet.org.uk/council_tax_survey.asp
Department for Communities and Local Government letter and annex A from Richard Harries 19 December 2008

Appendices:

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|------------|--|
| Appendix A | 9.1(b) <u>Part of the Council's Area</u>
(Council Tax Base for each parish) |
| Appendix B | 9.3(h) <u>Part of the Council's Area</u>
(List of each Parish's Council Band D tax) |
| Appendix C | 9.3(i) <u>Part of the Council's Area</u>
(List of Wiltshire Council and Parish Council taxes in Bands A to H for each parish) |
| Appendix D | 9.6 <u>Part of the Council's Area</u> |

(List of total tax figures for all bands of property for all parishes within Wiltshire – including Parish, Wiltshire Council, Wiltshire Police Authority and Wiltshire and Swindon Fire Authority elements);

or, the amounts of council tax for the year 2009-10 for each of the categories of dwellings shown in the table.

Appendix E

Appendix F

Background analysis of parish precepts across Wiltshire

Glossary of some technical terms used in the report

Appendix A 9.1(b) Part of the Council's Area		Council Tax base for each parish
District	Parish / Town	Band D Households
KDC	Aldbourn	805.8
SDC	Alderbury	937.6
KDC	All Cannings	269.5
SDC	Allington	188.6
KDC	Alton	113.9
SDC	Alvediston	48.4
SDC	Amesbury	3,391.5
SDC	Ansty	70.9
NWDC	Ashton Keynes	657.1
WWDC	Atworth	505.5
KDC	Avebury	248.8
SDC	Barford St Martin	220.7
KDC	Baydon	274.3
KDC	Beechingstoke	71.5
KDC	Berwick Bassett & W/Bourne Monkton	94.4
SDC	Berwick St James	77.5
SDC	Berwick St John	127.8
SDC	Berwick St Leonard	17.4
NWDC	Biddestone	245.1
KDC	Bishops Cannings	643.1
SDC	Bishopstone	278.3
WWDC	Bishopstrow	63.8
SDC	Bowerchalke	177.3
NWDC	Box	1,517.6
WWDC	Boyton	93.6
WWDC	Bradford On Avon	3,916.5
WWDC	Bratton	522.6
NWDC	Braydon	26.9
NWDC	Bremhill	456.2
NWDC	Brinkworth	583.3
SDC	Britford	184.8
KDC	Broad Hinton & W/Bourne Bassett	392.9
NWDC	Broad Town	264.8
SDC	Broadchalke	309.8
NWDC	Brokenborough	100.1
KDC	Bromham	800.1
WWDC	Broughton Gifford	347.6
SDC	Bulford	1,199.3
WWDC	Bulkington	123.0
KDC	Burbage	771.7
SDC	Burcombe	62.0
KDC	Buttermere	29.6
NWDC	Calne	5,789.0
NWDC	Calne Without	1,120.0
NWDC	Castle Combe	171.3
WWDC	Chapmanslade	309.4

Appendix A 9.1(b) Part of the Council's Area		Council Tax base for each parish
District	Parish / Town	Band D Households
NWDC	Charlton	229.2
KDC	Charlton St Peter & Wilsford	88.1
NWDC	Cherhill	347.6
SDC	Chicklade	36.5
SDC	Chilmark	239.2
KDC	Chilton Foliat	189.4
NWDC	Chippenham	12,277.2
NWDC	Chippenham Without	196.0
KDC	Chirton	185.6
WWDC	Chitterne	140.1
SDC	Cholderton	89.7
NWDC	Christian Malford	332.8
KDC	Chute	168.2
KDC	Chute Forest	82.8
SDC	Clarendon Park	110.7
NWDC	Clyffe Pypard	140.3
WWDC	Codford	361.9
NWDC	Colerne	953.5
KDC	Collingbourne Ducis	367.5
KDC	Collingbourne Kingston	218.4
NWDC	Compton Bassett	122.3
SDC	Compton Chamberlayne	60.7
SDC	Coombe Bissett	359.3
NWDC	Corsham	4,808.9
WWDC	Corsley	344.0
WWDC	Coulston	81.5
NWDC	Cricklade	1,599.9
NWDC	Crudwell	492.9
NWDC	Dauntsey	244.2
KDC	Devizes	4,313.5
WWDC	Dilton Marsh	732.7
SDC	Dinton	278.4
SDC	Donhead St Andrew	237.8
SDC	Donhead St Mary	474.3
SDC	Downton	1,296.1
SDC	Durnford	181.6
SDC	Durrington	2,125.3
KDC	East Kennett	52.6
SDC	East Knoyle	336.9
KDC	Easterton	243.0
NWDC	Easton Grey	42.6
KDC	Easton Royal	137.2
SDC	Ebbesbourne Wake	103.9
WWDC	Edington	352.2
KDC	Enford	264.4
KDC	Erlestoke	92.9

Appendix A 9.1(b) Part of the Council's Area		Council Tax base for each parish
District	Parish / Town	Band D Households
KDC	Etchilhampton	74.9
KDC	Everleigh	86.9
SDC	Figheldean	230.1
SDC	Firsdown	275.7
KDC	Fittleton	109.7
SDC	Fonthill Bishop	44.4
SDC	Fonthill Gifford	59.4
SDC	Fovant	338.3
KDC	Froxfield	161.7
KDC	Fyfield & West Overton	391.0
KDC	Grafton	329.0
KDC	Great Bedwyn	594.9
KDC	Great Cheverell	247.4
WWDC	Great Hinton	99.0
NWDC	Great Somerford	368.8
SDC	Great Wishford	142.1
SDC	Grimstead	266.4
NWDC	Grittleton	271.3
KDC	Ham	95.9
NWDC	Hankerton	146.9
NWDC	Heddington	192.3
WWDC	Heytesbury & Knook	355.6
WWDC	Heywood	307.2
NWDC	Hilmarton	313.8
WWDC	Hilperton	1,847.2
SDC	Hindon	241.7
WWDC	Holt	673.2
WWDC	Horningsham	170.5
NWDC	Hullavington	482.1
SDC	Idmiston	889.6
WWDC	Keevil	226.3
SDC	Kilminster	139.8
NWDC	Kington Langley	367.2
NWDC	Kington St Michael	311.5
NWDC	Lacock	498.9
SDC	Landford	569.5
NWDC	Langley Burrell	230.0
NWDC	Latton	235.5
SDC	Laverstock & Ford	2,019.5
NWDC	Lea & Cleverton	390.3
NWDC	Leigh	145.9
WWDC	Limpley Stoke	299.9
KDC	Little Bedwyn	130.0
KDC	Little Cheverell	79.9
NWDC	Little Somerford	184.6
WWDC	Longbridge Deverill	402.6

Appendix A		Council Tax base for each parish
9.1(b) <u>Part of the Council's Area</u>		
District	Parish / Town	Band D Households
NWDC	Luckington	290.7
KDC	Ludgershall	1,476.2
NWDC	Lydiard Millicent	744.8
NWDC	Lydiard Tregoze	217.5
NWDC	Lyneham	1,540.3
SDC	Maiden Bradley	130.9
NWDC	Malmesbury	1,953.6
KDC	Manningford	184.2
KDC	Marden	58.6
KDC	Market Lavington	800.7
KDC	Marlborough	3,195.1
KDC	Marston	79.5
NWDC	Marston Meysey	105.7
WWDC	Melksham	4,876.5
WWDC	Melksham Without	2,681.6
SDC	Mere	1,180.3
KDC	Mildenhall	218.9
SDC	Milston	54.2
KDC	Milton Lilbourne	252.9
NWDC	Minety	662.2
WWDC	Monkton Farleigh	195.2
KDC	Netheravon	413.1
SDC	Netherhampton	191.7
NWDC	Nettleton	324.2
SDC	Newton Toney	174.0
WWDC	North Bradley	703.4
KDC	North Newnton	198.4
NWDC	North Wraxall	201.8
NWDC	Norton	62.2
WWDC	Norton Bavant	55.4
NWDC	Oaksey	230.1
SDC	Odstock	261.9
KDC	Ogbourne St Andrew	185.2
KDC	Ogbourne St George	208.5
SDC	Orcheston	104.6
KDC	Patney	69.6
KDC	Pewsey	1,478.1
SDC	Pitton & Farley	358.6
KDC	Potterne	623.7
KDC	Poulshot	156.6
KDC	Preshute	77.6
NWDC	Purton	1,601.1
SDC	Quidhampton	157.7
KDC	Ramsbury	933.1
SDC	Redlynch	1,540.4
KDC	Roundway	1,843.1

Appendix A 9.1(b) Part of the Council's Area		Council Tax base for each parish
District	Parish / Town	Band D Households
KDC	Rowde	511.0
KDC	Rushall	75.1
SDC	Salisbury	15,048.5
SDC	Salisbury Charter Trustees	0.0
KDC	Savernake	137.6
NWDC	Seagry	157.8
SDC	Sedgehill & Semley	284.2
KDC	Seend	525.4
WWDC	Semington	386.1
KDC	Shalbourne	295.0
WWDC	Sherrington	36.3
NWDC	Sherston	704.8
SDC	Shrewton	764.3
NWDC	Sopworth	58.4
SDC	South Newton	247.4
WWDC	South Wraxhall	212.0
WWDC	Southwick	722.5
NWDC	St Paul Without	839.4
KDC	Stanton St Bernard	82.8
NWDC	Stanton St Quintin	264.5
SDC	Stapleford	134.6
WWDC	Staverton	617.2
WWDC	Steeple Ashton	453.1
SDC	Steeple Langford	244.1
KDC	Stert	91.0
WWDC	Stockton	92.8
SDC	Stourton	95.6
SDC	Stratford Toney	31.1
NWDC	Sutton Benger	416.8
SDC	Sutton Mandeville	129.5
WWDC	Sutton Veny	329.0
SDC	Swallowcliffe	101.6
SDC	Teffont	138.3
KDC	Tidcombe & Fosbury	49.3
KDC	Tidworth	2,069.9
SDC	Tilshead	135.4
SDC	Tisbury	886.3
NWDC	Tockenham	108.0
SDC	Tollard Royal	64.0
WWDC	Trowbridge	10,790.9
KDC	Upavon	483.3
WWDC	Upper Deverills (Brixton Deverills)	46.4
WWDC	Upper Deverills (Kingston Deverill)	123.5
WWDC	Upton Lovell	93.8
WWDC	Upton Scudamore	144.3
KDC	Urchfont	498.0

Appendix A 9.1(b) Part of the Council's Area		Council Tax base for each parish
District	Parish / Town	Band D Households
WWDC	Warminster	6,152.7
WWDC	West Ashton	292.0
SDC	West Dean	106.4
SDC	West Knoyle	67.5
KDC	West Lavington	454.1
SDC	West Tisbury	278.1
WWDC	Westbury	4,877.8
WWDC	Westwood	499.8
SDC	Whiteparish	683.9
KDC	Wilcot & Huish	270.6
SDC	Wilsford-cum-Lake	62.5
SDC	Wilton	1,344.7
WWDC	Wingfield	189.2
WWDC	Winsley	923.0
SDC	Winterbourne	574.1
SDC	Winterbourne Stoke	84.3
SDC	Winterslow	877.3
KDC	Woodborough	142.8
SDC	Woodford	237.0
NWDC	Wootton Bassett	4,139.9
KDC	Wootton Rivers	128.5
KDC	Worton	274.0
SDC	Wylye	211.5
NWDC	Yatton Keynell	357.9
SDC	Zeals	288.4
		177,085.7

Appendix B		List of each parish's Council Band D tax	
9.3(h) Part of the Council's Area			
District	Parish / Town	Band D £p	Precept £p
KDC	Aldbourn	30.40	24,500.00
SDC	Alderbury	26.86	25,185.50
KDC	All Cannings	35.81	9,650.00
SDC	Allington	40.30	7,600.00
KDC	Alton	17.56	2,000.00
SDC	Alvediston	0.00	0.00
SDC	Amesbury	46.44	157,500.00
SDC	Ansty	13.75	975.00
NWDC	Ashton Keynes	49.74	32,685.00
WWDC	Atworth	29.67	15,000.00
KDC	Avebury	39.59	9,850.00
SDC	Barford St Martin	33.39	7,370.00
KDC	Baydon	45.42	12,460.00
KDC	Beechingstoke	0.00	0.00
KDC	Berwick Bassett & W/Bourne Monkton	6.36	600.00
SDC	Berwick St James	9.68	750.00
SDC	Berwick St John	23.47	3,000.00
SDC	Berwick St Leonard	0.00	0.00
NWDC	Biddestone	28.56	7,000.00
KDC	Bishops Cannings	21.61	13,900.00
SDC	Bishopstone	14.37	4,000.00
WWDC	Bishopstrow	12.54	800.00
SDC	Bowerchalke	5.64	1,000.00
NWDC	Box	71.61	108,677.00
WWDC	Boyton	4.27	400.00
WWDC	Bradford On Avon	86.17	337,504.00
WWDC	Bratton	45.92	24,000.00
NWDC	Braydon	0.00	0.00
NWDC	Bremhill	10.96	5,000.00
NWDC	Brinkworth	25.72	15,000.00
SDC	Britford	2.98	550.00
KDC	Broad Hinton & W/Bourne Bassett	14.00	5,500.00
NWDC	Broad Town	11.90	3,150.00
SDC	Broadchalke	19.37	6,000.00
NWDC	Brokenborough	11.54	1,155.00
KDC	Bromham	37.50	30,000.00
WWDC	Broughton Gifford	15.20	5,285.00
SDC	Bulford	37.50	44,973.00
WWDC	Bulkington	36.59	4,500.00
KDC	Burbage	17.23	13,300.00
SDC	Burcombe	16.13	1,000.00
KDC	Buttermere	0.00	0.00
NWDC	Calne	184.32	1,067,043.00
NWDC	Calne Without	7.14	8,000.00
NWDC	Castle Combe	12.41	2,125.00

Appendix B		List of each parish's Council Band D tax	
9.3(h) <u>Part of the Council's Area</u>			
District	Parish / Town	Band D £p	Precept £p
WWDC	Chapmanslade	16.16	5,000.00
NWDC	Charlton	20.07	4,600.00
KDC	Charlton St Peter & Wilsford	9.08	800.00
NWDC	Cherhill	15.10	5,250.00
SDC	Chicklade	0.00	0.00
SDC	Chilmark	20.90	5,000.00
KDC	Chilton Foliat	29.91	5,665.00
NWDC	Chippenham	129.10	1,585,028.00
NWDC	Chippenham Without	38.27	7,500.00
KDC	Chirton	8.08	1,500.00
WWDC	Chitterne	35.15	4,924.00
SDC	Cholderton	33.44	3,000.00
NWDC	Christian Malford	24.64	8,200.00
KDC	Chute	33.89	5,700.00
KDC	Chute Forest	22.95	1,900.00
SDC	Clarendon Park	9.94	1,100.00
NWDC	Clyffe Pypard	15.32	2,150.00
WWDC	Codford	13.36	4,835.00
NWDC	Colerne	42.25	40,287.00
KDC	Collingbourne Ducis	44.37	16,306.00
KDC	Collingbourne Kingston	43.50	9,500.00
NWDC	Compton Bassett	15.54	1,900.00
SDC	Compton Chamberlayne	37.07	2,250.00
SDC	Coombe Bissett	47.59	17,100.00
NWDC	Corsham	89.67	431,204.00
WWDC	Corsley	13.08	4,500.00
WWDC	Coulston	24.05	1,960.00
NWDC	Cricklade	131.43	210,282.00
NWDC	Crudwell	28.60	14,095.00
NWDC	Dauntsey	34.81	8,500.00
KDC	Devizes	103.31	445,610.00
WWDC	Dilton Marsh	26.61	19,500.00
SDC	Dinton	35.13	9,780.00
SDC	Donhead St Andrew	7.57	1,800.00
SDC	Donhead St Mary	26.35	12,500.00
SDC	Downton	28.35	36,745.00
SDC	Durnford	8.54	1,550.00
SDC	Durrington	41.63	88,480.00
KDC	East Kennett	0.00	0.00
SDC	East Knoyle	23.15	7,800.00
KDC	Easterton	42.39	10,300.00
NWDC	Easton Grey	0.00	0.00
KDC	Easton Royal	36.41	4,995.00
SDC	Ebbesbourne Wake	7.94	825.00
WWDC	Edington	17.04	6,000.00

Appendix B		List of each parish's Council Band D tax	
9.3(h) <u>Part of the Council's Area</u>			
District	Parish / Town	Band D £p	Precept £p
KDC	Enford	25.87	6,839.00
KDC	Erlestoke	44.35	4,120.00
KDC	Etchilhampton	13.35	1,000.00
KDC	Everleigh	35.67	3,100.00
SDC	Figheldean	60.84	14,000.00
SDC	Firsdown	20.36	5,612.00
KDC	Fittleton	18.23	2,000.00
SDC	Fonthill Bishop	0.00	0.00
SDC	Fonthill Gifford	23.57	1,400.00
SDC	Fovant	19.18	6,490.00
KDC	Froxfield	24.43	3,950.00
KDC	Fyfield & West Overton	23.02	9,000.00
KDC	Grafton	17.48	5,750.00
KDC	Great Bedwyn	21.85	13,000.00
KDC	Great Cheverell	31.12	7,700.00
WWDC	Great Hinton	18.18	1,800.00
NWDC	Great Somerford	18.94	6,985.00
SDC	Great Wishford	17.59	2,500.00
SDC	Grimstead	13.14	3,500.00
NWDC	Grittleton	14.50	3,934.00
KDC	Ham	15.64	1,500.00
NWDC	Hankerton	23.83	3,500.00
NWDC	Heddington	14.30	2,750.00
WWDC	Heytesbury & Knook	26.25	9,335.00
WWDC	Heywood	11.78	3,620.00
NWDC	Hilmarton	24.54	7,700.00
WWDC	Hilperton	10.99	20,301.00
SDC	Hindon	31.03	7,500.00
WWDC	Holt	21.83	14,693.00
WWDC	Horningsham	38.12	6,500.00
NWDC	Hullavington	37.34	18,000.00
SDC	Idmiston	24.73	22,000.00
WWDC	Keevil	25.41	5,750.00
SDC	Kilmington	24.93	3,485.00
NWDC	Kington Langley	51.85	19,038.00
NWDC	Kington St Michael	31.96	9,954.00
NWDC	Lacock	22.85	11,400.00
SDC	Landford	33.36	19,000.00
NWDC	Langley Burrell	21.74	5,000.00*
NWDC	Latton	23.35	5,500.00
SDC	Laverstock & Ford	10.55	21,300.00
NWDC	Lea & Cleverton	21.74	8,485.00
NWDC	Leigh	25.70	3,750.00
WWDC	Limpley Stoke	28.81	8,640.00
KDC	Little Bedwyn	16.15	2,100.00

Appendix B		List of each parish's Council Band D tax	
9.3(h) <u>Part of the Council's Area</u>			
District	Parish / Town	Band D £p	Precept £p
KDC	Little Cheverell	20.03	1,600.00
NWDC	Little Somerford	24.38	4,500.00
WWDC	Longbridge Deverill	9.94	4,000.00
NWDC	Luckington	16.51	4,800.00
KDC	Ludgershall	64.35	95,000.00
NWDC	Lydiard Millicent	18.80	14,000.00
NWDC	Lydiard Tregoze	13.79	3,000.00
NWDC	Lyneham	19.48	30,000.00
SDC	Maiden Bradley	72.42	9,479.31
NWDC	Malmesbury	161.61	315,728.00
KDC	Manningford	32.57	6,000.00
KDC	Marden	5.97	350.00
KDC	Market Lavington	49.96	40,000.00
KDC	Marlborough	116.03	370,731.00
KDC	Marston	31.45	2,500.00
NWDC	Marston Meysey	19.49	2,060.00
WWDC	Melksham	66.66	325,070.00
WWDC	Melksham Without	35.43	95,000.00
SDC	Mere	65.22	76,978.00
KDC	Mildenhall	25.13	5,500.00
SDC	Milston	14.76	800.00
KDC	Milton Lilbourne	23.72	6,000.00
NWDC	Minety	18.12	12,000.00
WWDC	Monkton Farleigh	21.00	4,100.00
KDC	Netheravon	48.41	20,000.00
SDC	Netherhampton	9.13	1,750.00
NWDC	Nettleton	12.34	4,000.00
SDC	Newton Toney	38.05	6,620.00
WWDC	North Bradley	11.34	7,980.00
KDC	North Newnton	18.85	3,740.00
NWDC	North Wraxall	9.79	1,975.00
NWDC	Norton	0.00	0.00
WWDC	Norton Bavant	0.00	0.00
NWDC	Oaksey	50.58	11,639.00
SDC	Odstock	34.36	9,000.00
KDC	Ogbourne St Andrew	12.96	2,400.00
KDC	Ogbourne St George	21.58	4,500.00
SDC	Orcheston	16.73	1,750.00
KDC	Patney	5.75	400.00
KDC	Pewsey	58.18	86,000.00
SDC	Pitton & Farley	14.80	5,309.00
KDC	Potterne	25.09	15,646.00
KDC	Poulshot	38.31	6,000.00
KDC	Preshute	26.42	2,050.00
NWDC	Purton	87.17	139,562.00

Appendix B		List of each parish's Council Band D tax	
9.3(h) <u>Part of the Council's Area</u>			
District	Parish / Town	Band D £p	Precept £p
SDC	Quidhampton	23.79	3,751.50
KDC	Ramsbury	35.64	33,255.00
SDC	Redlynch	16.23	25,000.00
KDC	Roundway	25.50	47,000.00
KDC	Rowde	56.23	28,735.00
KDC	Rushall	25.30	1,900.00
SDC	Salisbury	80.00	1,203,880.00
SDC	Salisbury Charter Trustees	0.00	0.00
KDC	Savernake	7.27	1,000.00
NWDC	Seagry	25.35	4,000.00
SDC	Sedgehill & Semley	16.19	4,600.00
KDC	Seend	21.02	11,042.00
WWDC	Semington	19.43	7,500.00
KDC	Shalbourne	44.07	13,000.00
WWDC	Sherrington	0.00	0.00
NWDC	Sherston	31.78	22,400.00
SDC	Shrewton	19.63	15,000.00
NWDC	Sopworth	8.56	500.00
SDC	South Newton	18.67	4,620.00
WWDC	South Wraxhall	14.15	3,000.00
WWDC	Southwick	19.38	14,000.00
NWDC	St Paul Without	11.73	9,848.00
KDC	Stanton St Bernard	18.12	1,500.00
NWDC	Stanton St Quintin	0.00	0.00
SDC	Stapleford	27.79	3,741.20
WWDC	Staverton	31.37	19,364.00
WWDC	Steeple Ashton	44.14	20,000.00
SDC	Steeple Langford	18.44	4,500.00
KDC	Stert	9.89	900.00
WWDC	Stockton	0.00	0.00
SDC	Stourton	12.24	1,170.00
SDC	Stratford Toney	0.00	0.00
NWDC	Sutton Benger	15.60	6,500.00
SDC	Sutton Mandeville	10.04	1,300.00
WWDC	Sutton Veny	47.11	15,500.00
SDC	Swallowcliffe	9.84	1,000.00
SDC	Teffont	39.77	5,500.00
KDC	Tidcombe & Fosbury	0.00	0.00
KDC	Tidworth	47.35	98,000.00
SDC	Tilshead	42.10	5,700.00
SDC	Tisbury	38.78	34,373.00
NWDC	Tockenham	25.46	2,750.00
SDC	Tollard Royal	51.56	3,300.00
WWDC	Trowbridge	109.36	1,180,077.00
KDC	Upavon	31.04	15,000.00

Appendix B		List of each parish's Council Band D tax	
9.3(h) <u>Part of the Council's Area</u>			
District	Parish / Town	Band D £p	Precept £p
WWDC	Upper Deverills (Brixton Deverills)	0.00	0.00
WWDC	Upper Deverills (Kingston Deverill)	31.78	5,400.00
WWDC	Upton Lovell	30.01	2,815.00
WWDC	Upton Scudamore	22.18	3,200.00
KDC	Urchfont	52.73	26,260.00
WWDC	Warminster	70.58	434,245.00
WWDC	West Ashton	12.33	3,600.00
SDC	West Dean	37.59	4,000.00
SDC	West Knoyle	30.81	2,080.00
KDC	West Lavington	29.91	13,580.00
SDC	West Tisbury	15.87	4,414.00
WWDC	Westbury	67.24	328,000.00
WWDC	Westwood	20.01	10,000.00
SDC	Whiteparish	36.56	25,000.00
KDC	Wilcot & Huish	14.78	3,999.00
SDC	Wilsford-cum-Lake	6.40	400.00
SDC	Wilton	60.77	81,714.00
WWDC	Wingfield	27.75	5,250.00
WWDC	Winsley	15.17	14,000.00
SDC	Winterbourne	27.00	15,500.00
SDC	Winterbourne Stoke	23.39	1,972.00
SDC	Winterslow	25.34	22,232.00
KDC	Woodborough	12.61	1,800.00
SDC	Woodford	16.88	4,000.00
NWDC	Wootton Bassett	190.73	789,590.00
KDC	Wootton Rivers	19.46	2,500.00
KDC	Worton	24.29	6,655.00
SDC	Wylde	16.55	3,500.00
NWDC	Yatton Keynell	24.45	8,750.00
SDC	Zeals	17.25	4,974.00
			£11,881,543.51

* As a result of the North Wiltshire Parish boundary changes Langley Burrell's precept is to be discussed on 16/02/09. The stated figures should therefore be treated as provisional.

Appendix C

9.3(i) Part of the Council's Area

(List of Wiltshire Council and Parish Council taxes in Bands A to H for each parish)

This table will be supplied separately as soon as the 3 local precepts currently under review by their town and parish are confirmed.

Appendix D

9.6 Part of the Council's Area

(List of total tax figures for all bands of property for all parishes within Wiltshire – including Parish, Wiltshire Council, Wiltshire Police Authority and Wiltshire and Swindon Fire Authority elements);

or, the amounts of council tax for the year 2009-10 for each of the categories of dwellings shown in the table.

This table will be supplied separately as soon as the Fire and Police precepts are notified by each Authority.

Appendix E Background analysis of parish precepts across Wiltshire

	Parish budgets 2008-09;		Parish budgets 2009-10;	
	indicative:		actual:	
Parish precept; net budget requirement:				
<=£10k	174	68%	175	68%
10 < 25k	44	17%	43	16%
25k < 100k	16	6%	15	6%
101k < 140k	6	2%	7	3%
141k < 500k	10	4%	10	4%
501k < £750k	1	1%	0	0%
751k <£1m	2	1%	1	1%
£1m +	2	1%	4	2%
	255	100%	255	100%
Maximum	£1,462,420.68		£1,585,028.00	
Minimum	£0.00		£0.00	
Lowest greater than 0	£350.07		£350.00	
Average	£42,091.16		£46,594.29	
Median (middle)	£5,249.84		£5,500.00	
Mode (most frequent)	£0.00		£0.00	
No. of 'nil' budgets			18	
Parish precept; Band D equivalent:				
< £25	156	61%	144	56%
£25.01 < £50	69	27%	84	33%
£50.01 < £75	19	7%	15	6%
£75.01 < £100	4	2%	4	2%
£100.01 < £125	2	1%	3	1%
£125.01 < £150	3	1%	2	1%
£150.01 < £175	1	0%	1	0%
£175.01 < £200	1	0%	2	1%
> £200	0	0%	0	0%
	255	100%	255	100%
Maximum	£192.96		£190.73	
Minimum	£0.00		£0.00	
Lowest greater than 0	£4.41		£2.98	
Average	£60.61		£67.09	
Median (middle)	£22.29		£23.15	
Mode (most frequent)	£0.00		£0.00	
No. of 'nil' precepts	17		18	

Appendix F

GLOSSARY of terms

<i>These explanations of some common specialist terms are not precise definitions but may help the general reader.</i>	
Band D Household	The council tax for private households was introduced in 1993. It is a local tax set by councils to help pay for the cost of local services, and applies to all domestic properties. When the council tax system was introduced, all properties were valued and put into one of ten 'valuation bands' (A-H). Band D is the 'standard' band used for all council tax calculations.
Basic council tax	The amount of council tax payable by a Band D household, before any discounts or banding adjustments.
Billing authority	A local authority that has the power to issue bills for NNDR and Council tax – usually a district or unitary council. Authorities without the power to issue bills for NNDR and Council tax instead issue 'precepts' to their local billing authorities.
Collection Fund	District, unitary and borough councils collect local taxes for their own spending and for other local authorities. They pay all these receipts from taxpayers into a separate "collection fund". They then pay county, police, town and parish councils a share of the fund, and transfer their own share into their General Fund.
Contingency	A reserve set aside to meet any unexpected costs.
General Fund	The main revenue fund of the Council, summarising the costs of all its services. Precept income, National Non-Domestic Rate income and government grants are paid into the fund, which then covers the cost of providing services.
Gross revenue expenditure	Spending from revenue accounts on services, revenue contingencies and reserves, and any payment into the collection fund. {Local Government and Finance Act 1992 section 32(2) (a) to (e)}
National Non-Domestic Rates (NNDR)	Rates set nationally and paid by local businesses, collected by local authorities and paid into a national pool, then shared by local authorities in proportion to their resident population.
Net revenue expenditure	Gross revenue expenditure less revenue income, which includes fees and charges for council services. {Local Government and Finance Act 1992 section 32(2) less section 32(3)}
Precepts	A charge made by one public authority that is collected by another authority with the legal power to issue council tax bills. The Police Authority, Fire Authority and Town/Parish Councils precept the collection fund run by Wiltshire Council.
Predecessor area or district	Any district which is wound up and dissolved because of the move to single-tier (unitary) authorities.
Principal area	The predecessor area which had the highest basic amount of council tax in the year before moving to a unitary authority.
Revenue expenditure	The day-to-day costs paid by the Council in providing its whole range of services to the public.
Revenue income	Generally, income to support day to day services, contingencies and short-term reserves. It can be from grants, fees and charges, council tax, business rates and so on.
Revenue Support Grant (RSG)	Grant paid by the Government for general local authority spending on day-to-day services and activities.
Special charge	A charge paid by only some of the households in a billing authority's area – for example, a parish precept.

These explanations of some common specialist terms are not precise definitions but may help the general reader.

Tax base	The number of Band D equivalent households who pay Council Tax. It is not the same as the actual number of properties in the area, because households in other valuation bands are counted as a proportion of Band D. Band A, for example, counts as 6/9; Band H counts as 18/9.
Valuation band	To work out how much council tax each household pays, all properties are placed in one of ten 'valuation bands' (A-H). The valuation for homes in England is based on their value at 1 April 1991, not on their current value. Valuations are done by the Valuation Office Agency. The Agency is an executive agency of HM Revenue and Customs and so is completely independent from local councils.