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URGENT BUSINESS AND SUPPLEMENTARY INFORMATION

| Council |
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25 February 2019

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|--------|---------|--|-------------|------------------|
| Agenda | Page | Title | Officer | Reason Not |
| Item | | | Responsible | Included with |
| Number | | | | Original Agenda |
| 14. | (Pages | Calculating the amounts of Council Tax | Executive | Minor updates to |
| | 1 - 10) | for 2019/20 and setting the Council Tax | Director: | cover report and |
| | , | for 2019/20. | Finance and | appendices. |
| | | | Governance | ' ' |
| | | Updated cover report: 3a to 3e. The rest | (Interim) & | |
| | | of the report is unchanged. | Section 151 | |
| | | | Officer | |
| | | Appendices 1 and 2 - parish precept for | | |
| | | Wigginton amended impacting on totals | | |
| | | in both appendices and 3a to 3e in cover | | |
| | | report. | | |
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If you need any further information about the meeting please contact Natasha Clark, Democratic and Elections natasha.clark@cherwellandsouthnorthants.gov.uk, 01295 221589



Agenda Item 14

Cherwell District Council

Council

25 February 2019

Calculating the amounts of Council Tax for 2019/20 and setting the Council Tax for 2019/20

Report of the Executive Director of Finance and Governance

This report is public

Purpose of report

To detail the Calculations for the amounts of Council Tax for 2019/20 and the setting of Council Tax for 2019/20.

1.0 Recommendations

It is recommended that the Council resolves:-

- (1) That it be noted that at the Executive meeting held on 7 January 2019 the Council calculated the Council Tax Base 2019/20:
 - a) for the whole Council area as 53,876.9 [item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the "Act")]; and
 - b) For dwellings in those parts of its area to which a Parish Precept relates as in the attached Appendix 1.
- (2) That the Council Tax requirement for the Council's own purposes for 2019/20 (excluding Parish Precepts and Special Expenses) is £6,923,182.
- (3) That the following amounts be calculated for the year 2019/20 in accordance with Sections 31 to 36 of the Act:-
 - £117,445,270 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act, taking into account all precepts issued to it by Parish Councils and any additional special expenses.
 - b) £105,391,470 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act.
 - c) £12,053,800 being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax Page 1

- requirement for the year (Item R in the formula in Section 31B of the Act).
- £223.73 being the amount at 3(c) above (Item R), all divided by Item T (6(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts and Special Expenses);
- e) £5,130,618 being the aggregate amount of all special items (Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act as per the attached Schedule 2.
- f) £128.50 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by Item T(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 Parish Precept or special item relates;
- (4) It be noted that for the year 2019/20 the Oxfordshire County Council and the Police and Crime Commissioner for Thames Valley have issued precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each category of dwellings in the Council's area as indicated below:-

| <u>Valuation</u> <u>Band</u> | Oxfordshire County Council | Police and Crime Commissioner for Thames Valley | | | |
|---------------------------------|-------------------------------|---|--|--|--|
| | £ | £ | | | |
| Α | 979.22 | 137.52 | | | |
| В | 1,142.42 | 160.44 | | | |
| С | 1,305.63 | 183.36 | | | |
| D | 1,468.83 | 206.28 | | | |
| E | 1,795.24 | 252.12 | | | |
| F | 2,121.64 | 297.96 | | | |
| G | 2,448.05 | 343.80 | | | |
| Н | 2,937.66 | 412.56 | | | |

- (5) The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the amounts shown in Appendix 2 as the amounts of Council Tax for the year 2019/20 for each part of its area and for each of the categories of dwellings.
- (6) The Council's basic amount of Council Tax for 2019/20 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.
- (7) To approve the discounts and exemption set out below:
 - Agree that in respect of properties within Class A and B as defined by the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 (furnished chargeable dwelling that are not the sole or a mage decidence of an individual) the discount

- provided by Section 11a of the Local Government Finance Act 1992 shall be zero.
- Agree that in respect of properties within Class C as defined by the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 (a property that is unoccupied and substantially unfurnished) the discount provided by the Section 11A of the said Act shall be 25% for a period of 6 months and thereafter zero.
- Agree that in respect of properties within Class D as defined by the said Regulations (chargeable dwellings that are vacant and undergoing major repair work to render them habitable) the discount provided by Section 11A of the said Act shall be 25%
- Agree no council tax discount shall be applied to dwellings that are unoccupied and unfurnished for more than two years and that council tax payable on such properties is 200% (except for those properties which fall into prescribed Classes E and F).

2.0 Introduction

- 2.1 Sections 31 to 36 of the Local Government Finance Act 1992 require each billing authority to calculate its own amount of tax for each category of dwellings in its area.
- 2.2 Section 30 of the 1992 Act requires each billing authority to set the amounts of tax for its area, including the amounts levied on it by way of precept from major precepting authorities.
- 2.3 It is proposed that Members consider the contents of this report and associated Appendices when making their decisions on the Council Tax setting at this meeting.

3.0 Report Details

Background Information

- 3.1 The Localism Act 2011 made significant changes to the Local Government Finance Act 1992, and now requires:
 - a) the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.
 - b) the Council to confirm that its basic amount of Council Tax for 2019/20 is not excessive. This covers the requirements of Chapter 4ZA Local Government Finance Act 1992 Referendums relating to Council Tax increases.
- 3.2 The Executive at its 4 February 2019 meeting recommended a Council Tax of £128.50 at Band D.
- 3.3 The Council is required to make resolutions in respect of the tax base (Appendix 1) and aggregate levels of Council Tax. The aggregate levels of Council Tax comprise the "basic amount" i.e. parish and Requiret Bevy and inclusion of Oxfordshire County

Council and Police and Crime Commissioner for Thames Valley (Appendix 1), amounts for each band (Appendix 2) The recommendations to give effect to the legal resolution of these items are necessarily framed

- 3.4 The average parish council tax levy is £95.23. This compares to £93.20 in 2018/19, an increase of 2.2%.
- 3.5 The precept figures included for Police and Crime Commissioner for Thames Valley were approved on 13 February 2019 and the precept figures included for Oxfordshire County Council were approved on 12 February 2019.

4.0 Conclusion and Reasons for Recommendations

4.1 This is a statutory report calculating and setting the Council Tax for Cherwell District Council for 2019/20.

5.0 Consultation

5.1 Cllr Tony Ilott – Portfolio Holder for Financial Management and Governance has been consulted on the report.

6.0 Alternative Options and Reasons for Rejection

6.1 It is the legal responsibility for the Council to set an agreed Council Tax by 11 March under section 32 of the Local Government Finance Act 1992.

The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: To fail to consider this report and fail to meet the deadline prescribed in the Local Government Finance Act 1992 as detailed above.

7.0 Implications

Financial and Resource Implications

7.1 Through setting tax levels in accordance with the recommendations, the tax set should raise the amount required to be met from the Collection Fund to pay the precepts to Oxfordshire County Council and Police and Crime Commissioner for Thames Valley as well as to meet this Council's demand, which includes local precepting authority precepts.

Members should be aware that Section 106 of the Local Government Finance Act 1992 applies to decisions made in accordance with this report.

Accordingly, any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

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Legal Implications

7.2 Under the Local Government Finance Act 1992, local authorities must set a council tax that takes into account its budget requirement, and any authority proposing an excessive increase in council tax must hold a local referendum and obtain a 'yes' vote before implementing the increase. An authority proposing an excessive increase must also make substitute calculations, based on a non-excessive council tax level. This takes effect if the excessive increase is rejected in the referendum. Accordingly, authorities must raise less than the threshold to avoid a referendum. Council tax setting legally requires a recorded vote.

Comments checked by: Richard Hawtin, Team Leader - Non-contentious Business 01295 221695 richard.hawtin@cherwellsouthnorthants.gov.uk

Risk management

7.3 Risk assessment – this report assumes that the estimates recommended for approval by the Executive, at its meeting held on 4 February 2019, are adopted by the Council. This risk will be managed as part of the services operational risk and escalated the Leadership risk register as and when necessary.

Comments checked by: Louise Tustian, Team Leader - Strategic Intelligence and Insight Team 01295 221786 louise.tustian@cherwellandsouthnorthants.gov.uk

8.0 Decision Information

Wards Affected

ΑII

Links to Corporate Plan and Policy Framework

ΑII

Lead Councillor

Councillor Tony Ilott – Lead Member for Financial Management and Governance

| Appendix No | Title | | | | | | |
|---|--|--|--|--|--|--|--|
| 1 | Calculations Required by Sections 32 of 36 of the Local | | | | | | |
| | Government Finance Act 1992. | | | | | | |
| 2 | Council Tax Setting required by Section 30 of the 1992 Act. | | | | | | |
| Background Pape | Background Papers | | | | | | |
| Approved Precept Calculations from Oxfordshire County Council and Police and Crime Commissioner for Thames Valley | | | | | | | |
| Report Author | Adele Taylor, Executive Director of Finance and Governance (Interim) | | | | | | |
| Contact Information | 0300 0030103 adele.taylor@cherwellandsouthnorthants.gov.uk | | | | | | |

| | CALCULATIONS REQUIRED BY SECTIONS 32 to 36 OF THE LOCAL GOVERNMENT FINANCE ACT 1992 | | | | | | | | |
|----------------------------------|---|---------------------------|-----------------|------------------|------------------|----------------------|------------------|----------------------|--|
| 2019/20 | CALCULATIONS AT BAND D | | | | | | | | |
| - | Tax | PARISH | | | 2 | 2019/20 | | | |
| | Base | PRECEPT | PARISH | CHERWELL | PARISH & | COUNTY | POLICE | TOTAL | |
| | 2019/20 | 2019/20 | NEEDS | NEEDS | CHERWELL | BAND D | BAND D | COUNCIL TAX | |
| Adderbury | 1.321.3 | £ 48,350.00 | £ 36.59 | £ 128.50 | £ 165.09 | £ 1.468.83 | £ 206.28 | £ 1,840.20 | |
| Ambrosden | 762.6 | 25,500.00 | 33.44 | 128.50 | 161.94 | 1,468.83 | 206.28 | 1,837.05 | |
| Ardley | 264.5 | 13,167.00 | 49.78 | 128.50 | 178.28 | 1,468.83 | 206.28 | 1,853.39 | |
| Arncott | 313.7 15,114.1 | 16,000.00 1,846,320.00 | 51.00 122.16 | 128.50 128.50 | 179.50 | 1,468.83 1,468.83 | 206.28 | 1,854.61 1,925.77 | |
| Banbury Barford | 263.7 | 9,000.00 | 34.13 | 128.50 | 250.66 162.63 | 1,468.83 | 206.28 | 1,925.77 | |
| Begbroke | 357.8 | 28,575.32 | 79.86 | 128.50 | 208.36 | 1,468.83 | 206.28 | 1,883.47 | |
| Bicester | 11,575.9 | 1,468,070.00 | 126.82 | 128.50 | 255.32 | 1,468.83 | 206.28 | 1,930.43 | |
| Blackthorn | 148.3 | 11,664.00 | 78.65 | 128.50 | 207.15 | 1,468.83 | 206.28 | 1,882.26 | |
| Bletchingdon Bloxham | 379.3 1,505.9 | 21,420.00 £92,448.03 | 56.47 61.39 | 128.50 128.50 | 184.97 189.89 | 1,468.83 1,468.83 | 206.28 206.28 | 1,860.08 1,865.00 | |
| Bodicote | 924.3 | 31,900.00 | 34.51 | 128.50 | 163.01 | 1,468.83 | 206.28 | 1,838.12 | |
| Bourton | 311.2 | 11,845.00 | 38.06 | 128.50 | 166.56 | 1,468.83 | 206.28 | 1,841.67 | |
| Broughton | 122.2 | 5,407.50 | 44.25 | 128.50 | 172.75 | 1,468.83 | 206.28 | 1,847.86 | |
| Bucknell Caversfield | 103.3 559.6 | 5,545.00 5,962.00 | 53.68 10.65 | 128.50 128.50 | 182.18 139.15 | 1,468.83 1,468.83 | 206.28 206.28 | 1,857.29 1,814.26 | |
| Charlton on Otmoor | 200.9 | 8,000.00 | 39.82 | 128.50 | 168.32 | 1,468.83 | 206.28 | 1,843.43 | |
| Chesterton | 434.0 | 24,500.00 | 56.45 | 128.50 | 184.95 | 1,468.83 | 206.28 | 1,860.06 | |
| Claydon | 138.8 | 10,961.00 | 78.97 | 128.50 | 207.47 | 1,468.83 | 206.28 | 1,882.58 | |
| Croprody | 72.8 | 0.00 | 0.00 | 128.50 | 128.50 | 1,468.83 | 206.28 | 1,803.61 | |
| Cropredy Deddington | 304.6 989.2 | 11,622.84 47,256.00 | 38.16 47.77 | 128.50 128.50 | 166.66 176.27 | 1,468.83 1,468.83 | 206.28 | 1,841.77 | |
| Drayton | 97.3 | 5,000.00 | 51.39 | 128.50 | 179.89 | 1,468.83 | 206.28 | 1,855.00 | |
| Duns Tew | 230.8 | 23,000.00 | 99.65 | 128.50 | 228.15 | 1,468.83 | 206.28 | 1,903.26 | |
| Epwell | 138.6 | 4,437.00 | 32.01 | 128.50 | 160.51 | 1,468.83 | 206.28 | 1,835.62 | |
| Fencot and Murcott Finmere | 124.5 215.8 | 3,000.00 11,330.00 | 24.10 52.50 | 128.50 128.50 | 152.60 181.00 | 1,468.83 1,468.83 | 206.28 206.28 | 1,827.71 | |
| Fringford | 266.1 | 13,023.00 | 48.94 | 128.50 | 177.44 | 1,468.83 | 206.28 | 1,852.55 | |
| Fritwell | 272.4 | 6,600.00 | 24.23 | 128.50 | 152.73 | 1,468.83 | 206.28 | 1,827.84 | |
| Godington | 20.7 | 0.00 | 0.00 | 128.50 | 128.50 | 1,468.83 | 206.28 | 1,803.61 | |
| Gosford and Water Eaton | 538.7 | 59,937.00 | 111.26 | 128.50 | 239.76 | 1,468.83 | 206.28 | 1,914.87 | |
| Hampton Gay and Poyle Hanwell | 80.9 122.3 | 3,000.00 5,000.00 | 37.08 40.88 | 128.50 128.50 | 165.58 169.38 | 1,468.83 1,468.83 | 206.28 206.28 | 1,840.69 1,844.49 | |
| Hardwick with Tusmore | 37.8 | 0.00 | 0.00 | 128.50 | 128.50 | 1,468.83 | 206.28 | 1,803.61 | |
| Hethe | 112.6 | 4,200.00 | 37.30 | 128.50 | 165.80 | 1,468.83 | 206.28 | 1,840.91 | |
| Hook Norton | 997.8 | 80,000.00 | 80.18 | 128.50 | 208.68 | 1,468.83 | 206.28 | 1,883.79 | |
| Horley Hornton | 161.3 163.5 | 6,750.00 10.000.00 | 41.85 61.16 | 128.50 128.50 | 170.35 189.66 | 1,468.83 1,468.83 | 206.28 206.28 | 1,845.46 1,864.77 | |
| Horton cum Studley | 247.1 | 8,072.00 | 32.67 | 128.50 | 161.17 | 1,468.83 | 206.28 | 1,836.28 | |
| Islip | 319.0 | 19,434.00 | 60.92 | 128.50 | 189.42 | 1,468.83 | 206.28 | 1,864.53 | |
| Kidlington | 4,924.4 | 697,515.00 | 141.64 | 128.50 | 270.14 | 1,468.83 | 206.28 | 1,945.25 | |
| Kirtlington Launton | 443.1 543.4 | 24,000.00 20,840.00 | 54.16 38.35 | 128.50 128.50 | 182.66 166.85 | 1,468.83 1,468.83 | 206.28 206.28 | 1,857.77 1,841.96 | |
| Lower Heyford | 213.1 | 8,113.00 | 38.07 | 128.50 | 166.57 | 1,468.83 | 206.28 | 1,841.68 | |
| Merton | 145.2 | 15,000.00 | 103.31 | 128.50 | 231.81 | 1,468.83 | 206.28 | 1,906.92 | |
| Middle Aston | 63.7 | 0.00 | 0.00 | 128.50 | 128.50 | 1,468.83 | 206.28 | 1,803.61 | |
| Middleton Stoney | 147.6 | 3,850.00 | 26.08 | 128.50 | 154.58 | 1,468.83 | 206.28 | 1,829.69 | |
| Milcombe Milton | 244.9 84.3 | 13,200.00 170.00 | 53.90 2.02 | 128.50 128.50 | 182.40 130.52 | 1,468.83 1,468.83 | 206.28 206.28 | 1,857.51 1,805.63 | |
| Mixbury | 114.5 | 178.00 | 1.55 | 128.50 | 130.05 | 1,468.83 | 206.28 | 1,805.16 | |
| Mollington | 232.2 | 11,000.00 | 47.37 | 128.50 | 175.87 | 1,468.83 | 206.28 | 1,850.98 | |
| Newton Purcell | 41.5 | 0.00 | 0.00 | 128.50 | 128.50 | 1,468.83 | 206.28 | 1,803.61 | |
| Noke North Aston | 78.2 92.4 | 2,814.00 2,000.00 | 35.98 21.65 | 128.50 128.50 | 164.48 150.15 | 1,468.83 1,468.83 | 206.28 206.28 | 1,839.59 1,825.26 | |
| North Aston North Newington | 153.1 | 4,500.00 | 29.39 | 128.50 | 150.15 | 1,468.83 | 206.28 | 1,823.26 | |
| Oddington | 65.3 | 0.00 | 0.00 | 128.50 | 128.50 | 1,468.83 | 206.28 | 1,803.61 | |
| Piddington | 178.4 | 9,442.00 | 52.93 | 128.50 | 181.43 | 1,468.83 | 206.28 | 1,856.54 | |
| Prescote | 6.2 | 0.00 | 0.00 | 128.50 | 128.50 | 1,468.83 | 206.28 | 1,803.61 | |
| Shenington Shipton on Cherwell | 223.3 145.0 | 5,179.00 6,000.00 | 23.19 41.38 | 128.50 128.50 | 151.69 169.88 | 1,468.83 1,468.83 | 206.28 206.28 | 1,826.80 1,844.99 | |
| Shutford | 205.4 | 7,500.00 | 36.51 | 128.50 | 165.01 | 1,468.83 | 206.28 | 1,840.12 | |
| Sibford Ferris | 194.5 | 6,858.00 | 35.26 | 128.50 | 163.76 | 1,468.83 | 206.28 | 1,838.87 | |
| Sibford Gower | 249.7 | 9,150.00 | 36.64 | 128.50 | 165.14 | 1,468.83 | 206.28 | 1,840.25 | |
| Somerton Souldern | 141.1 203.7 | 12,328.00 5,700.00 | 87.37 27.98 | 128.50 128.50 | 215.87 156.48 | 1,468.83 1,468.83 | 206.28 206.28 | 1,890.98 1,831.59 | |
| South Newington | 153.5 | 6,934.00 | 45.17 | 128.50 | 173.67 | 1,468.83 | 206.28 | 1,848.78 | |
| Steeple Aston | 429.6 | 29,505.00 | 68.68 | 128.50 | 197.18 | 1,468.83 | 206.28 | 1,872.29 | |
| Stoke Lyne | 104.9 | 4,479.00 | 42.70 | 128.50 | 171.20 | 1,468.83 | 206.28 | 1,846.31 | |
| Stratton Audley | 207.2 | 11,171.00 | 53.91 | 128.50 | 182.41 | 1,468.83 | 206.28 | 1,857.52 | |
| Swalcliffe Tadmarton | 106.8 251.5 | 7,436.00 10,300.00 | 69.63 40.95 | 128.50 128.50 | 198.13 169.45 | 1,468.83 1,468.83 | 206.28 206.28 | 1,873.24 1,844.56 | |
| Upper Heyford | 157.9 | 8,526.60 | 54.00 | 128.50 | 182.50 | 1,468.83 | 206.28 | 1,857.61 | |
| Wardington | 242.6 | 12,000.00 | 49.46 | 128.50 | 177.96 | 1,468.83 | 206.28 | 1,853.07 | |
| Wendlebury | 186.8 | 5,185.00 | 27.76 | 128.50 | 156.26 | 1,468.83 | 206.28 | 1,831.37 | |
| Weston on the Green | 240.9 | 22,697.69 | 94.22 | 128.50 | 222.72 | 1,468.83 | 206.28 | 1,897.83 | |
| Wigginton Wroxton | 107.2 278.4 | 3,276.00 10,000.00 | 30.56 35.92 | 128.50 128.50 | 159.06 164.42 | 1,468.83 1,468.83 | 206.28 206.28 | 1,834.17 1,839.53 | |
| Yarnton | 1,161.1 | 91,194.00 | 78.54 | 128.50 | 207.04 | 1,468.83 | 206.28 | 1,882.15 | |
| Heyford Park | 799.1 | 36,280.00 | 45.40 | 128.50 | 173.90 | 1,468.83 | 206.28 | 1,849.01 | |
| Heyford Park | 799.1 | 36,280.00 | 45.40 | 128.50 | 173.90 | 1,468.83 | 206.28 | 1,84 | |

Total of special items 53,876.9 5,130,617.98 95.23 128.50 223.73 1,468.83 206.28 1,898.84

| 2019/20 | TAX CALCULATED FOR EACH VALUATION BAND BY CHERWELL | | | | | | | | |
|--------------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|--|
| | | | VALUATION | BAND AND AP | PROPRIATE PROP | ORTION | | | |
| | 6 | 7 | 8 | 9 | П | 13 | 15 | 18 | |
| | A | В | С | D | E | F | G | н | |
| | £ | £ | £ | £ | £ | £ | £ | £ | |
| Adderbury Ambrosden | 110.06 | 128.40 | 146.75 143.95 | 165.09 161.94 | 201.78 197.93 | 238.46 233.91 | 275.15 269.90 | 330.1 323.8 | |
| Ardley | 118.85 | 138.66 | 158.47 | 178.28 | 217.90 | 257.52 | 297.13 | 356.5 | |
| Arncott | 119.67 | 139.61 | 159.56 | 179.50 | 219.39 | 259.28 | 299.17 | 359.0 | |
| Banbury | 167.11 | 194.96 | 222.81 | 250.66 | 306.36 | 362.06 | 417.77 | 501.3 | |
| Barford | 108.42 | 126.49 | 144.56 | 162.63 | 198.77 | 234.91 | 271.05 | 325.2 | |
| Begbroke Bicester | 138.91 | 162.06 198.58 | 185.21 226.95 | 208.36 255.32 | 254.66 312.06 | 300.96 368.80 | 347.27 425.53 | 416.7 510.6 | |
| Blackthorn | 138.10 | 161.12 | 184.13 | 207.15 | 253.18 | 299.22 | 345.25 | 414.3 | |
| Bletchingdon | 123.31 | 143.87 | 164.42 | 184.97 | 226.07 | 267.18 | 308.28 | 369.9 | |
| Bloxham | 126.59 | 147.69 | 168.79 | 189.89 | 232.09 | 274.29 | 316.48 | 379.7 | |
| Bodicote | 108.67 | 126.79 | 144.90 | 163.01 | 199.23 | 235.46 | 271.68 | 326.0 | |
| Bourton Broughton | 111.04 | 129.55 | 148.05 153.56 | 166.56 172.75 | 203.57 | 240.59 249.53 | 277.60 287.92 | 333.1 345.5 | |
| Bucknell | 121.45 | 141.70 | 161.94 | 182.18 | 222.66 | 263.15 | 303.63 | 364.3 | |
| Caversfield | 92.77 | 108.23 | 123.69 | 139.15 | 170.07 | 200.99 | 231.92 | 278.3 | |
| Charlton on Otmoor | 112.21 | 130.92 | 149.62 | 168.32 | 205.72 | 243.13 | 280.53 | 336.6 | |
| Chesterton | 123.30 | 143.85 | 164.40 184.42 | 184.95 207.47 | 226.05 | 267.15 | 308.25 345.78 | 369.9 | |
| Claydon Cottisford | 85.67 | 161.37 99.94 | 114.22 | 128.50 | 253.57 157.06 | 299.68 185.61 | 345./8 214.17 | 414.9 257.0 | |
| Cropredy | 111.11 | 129.62 | 148.14 | 166.66 | 203.70 | 240.73 | 277.77 | 333.3 | |
| Deddington | 117.51 | 137.10 | 156.68 | 176.27 | 215.44 | 254.61 | 293.78 | 352.5 | |
| Drayton | 119.93 | 139.91 | 159.90 | 179.89 | 219.87 | 259.84 | 299.82 | 359.7 | |
| Duns Tew Epwell | 152.10 | 177.45 124.84 | 202.80 142.68 | 228.15 160.51 | 278.85 196.18 | 329.55 231.85 | 380.25 267.52 | 456.3 321.0 | |
| Fencot and Murcott | 107.01 | 118.69 | 135.64 | 152.60 | 186.51 | 220.42 | 254.33 | 305.2 | |
| Finmere | 120.67 | 140.78 | 160.89 | 181.00 | 221.22 | 261.44 | 301.67 | 362.0 | |
| Fringford | 118.29 | 138.01 | 157.72 | 177.44 | 216.87 | 256.30 | 295.73 | 354.8 | |
| Fritwell | 101.82 | 118.79 | 135.76 | 152.73 | 186.67 | 220.61 | 254.55 | 305.4 | |
| Godington Gosford and Water Eaton | 85.67 159.84 | 99.94 186.48 | 213.12 | 128.50 239.76 | 157.06 293.04 | 185.61 346.32 | 214.17 399.60 | 257.0 479.5 | |
| Hampton Gay and Poyle | 110.39 | 128.78 | 147.18 | 165.58 | 202.38 | 239.17 | 275.97 | 331.1 | |
| Hanwell | 112.92 | 131.74 | 150.56 | 169.38 | 207.02 | 244.66 | 282.30 | 338.7 | |
| Hardwick with Tusmore | 85.67 | 99.94 | 114.22 | 128.50 | 157.06 | 185.61 | 214.17 | 257.0 | |
| Hethe | 110.53 | 128.96 | 147.38 185.49 | 165.80 208.68 | 202.64 | 239.49 301.43 | 276.33 347.80 | 331.6 | |
| Hook Norton Horley | 139.12 | 162.31 | 151.42 | 170.35 | 255.05 208.21 | 246.06 | 283.92 | 417.3 340.7 | |
| Hornton | 126.44 | 147.51 | 168.59 | 189.66 | 231.81 | 273.95 | 316.10 | 379.3 | |
| Horton cum Studley | 107.45 | 125.35 | 143.26 | 161.17 | 196.99 | 232.80 | 268.62 | 322.3 | |
| Islip | 126.28 | 147.33 | 168.37 | 189.42 | 231.51 | 273.61 | 315.70 | 378.8 | |
| Kidlington | 180.09 121.77 | 210.11 142.07 | 240.12 162.36 | 270.14 182.66 | 330.17 223.25 | 390.20 263.84 | 450.23 304.43 | 540.2 365.3 | |
| Kirtlington Launton | 111.23 | 142.07 | 148.31 | 166.85 | 203.93 | 241.01 | 278.08 | 333.7 | |
| Lower Heyford | 111.05 | 129.55 | 148.06 | 166.57 | 203.59 | 240.60 | 277.62 | 333. | |
| Merton | 154.54 | 180.30 | 206.05 | 231.81 | 283.32 | 334.84 | 386.35 | 463.6 | |
| Middle Aston | 85.67 | 99.94 | 114.22 | 128.50 | 157.06 | 185.61 | 214.17 | 257.0 | |
| Middleton Stoney Milcombe | 103.05 | 120.23 | 137.40 162.13 | 154.58 182.40 | 188.93 222.93 | 223.28 263.47 | 257.63 304.00 | 309. 364.8 | |
| Milton | 87.01 | 101.52 | 116.02 | 130.52 | 159.52 | 188.53 | 217.53 | 261.0 | |
| Mixbury | 86.70 | 101.15 | 115.60 | 130.05 | 158.95 | 187.85 | 216.75 | 260.1 | |
| Mollington | 117.25 | 136.79 | 156.33 | 175.87 | 214.95 | 254.03 | 293.12 | 351.7 | |
| Newton Purcell | 85.67 | 99.94 | 114.22 | 128.50 | 157.06 | 185.61 | 214.17 | 257.0 | |
| Noke North Aston | 109.65 | 127.93 | 146.20 133.47 | 164.48 150.15 | 201.03 183.52 | 237.58 216.88 | 274.13 250.25 | 328.9 300.3 | |
| North Newington | 105.26 | 122.80 | 140.35 | 157.89 | 192.98 | 228.06 | 263.15 | 315.7 | |
| Oddington | 85.67 | 99.94 | 114.22 | 128.50 | 157.06 | 185.61 | 214.17 | 257.0 | |
| Piddington | 120.95 | 141.11 | 161.27 | 181.43 | 221.75 | 262.07 | 302.38 | 362.8 | |
| Prescote | 85.67 101.13 | 99.94 | 114.22 | 128.50 | 157.06 | 185.61 | 214.17 252.82 | 257.0 | |
| Shenington Shipton on Cherwell | 101.13 | 117.98 | 134.84 151.00 | 151.69 169.88 | 185.40 207.63 | 219.11 245.38 | 283.13 | 303.3 339.3 | |
| Shutford | 110.01 | 128.34 | 146.68 | 165.01 | 201.68 | 238.35 | 275.02 | 330.0 | |
| Sibford Ferris | 109.17 | 127.37 | 145.56 | 163.76 | 200.15 | 236.54 | 272.93 | 327. | |
| Sibford Gower | 110.09 | 128.44 | 146.79 | 165.14 | 201.84 | 238.54 | 275.23 | 330.2 | |
| Somerton Souldern | 143.91 | 167.90 121.71 | 191.88 | 215.87 156.48 | 263.84 191.25 | 311.81 226.03 | 359.78 260.80 | 431.3 312.9 | |
| South Newington | 115.78 | 135.08 | 154.37 | 173.67 | 212.26 | 250.86 | 289.45 | 347.3 | |
| Steeple Aston | 131.45 | 153.36 | 175.27 | 197.18 | 241.00 | 284.82 | 328.63 | 394.3 | |
| Stoke Lyne | 114.13 | 133.16 | 152.18 | 171.20 | 209.24 | 247.29 | 285.33 | 342.4 | |
| Stratton Audley | 121.61 | 141.87 | 162.14 | 182.41 | 222.95 | 263.48 | 304.02 | 364.8 | |
| Swalcliffe Tadmarton | 132.09 | 154.10 131.79 | 176.12 150.62 | 198.13 169.45 | 242.16 | 286.19 244.76 | 330.22 282.42 | 396.2 338.9 | |
| Ladmarton Upper Heyford | 112.97 | 131.79 | 162.22 | 182.50 | 223.06 | 263.61 | 304.17 | 365.0 | |
| Wardington | 118.64 | 138.41 | 158.19 | 177.96 | 217.51 | 257.05 | 296.60 | 355. | |
| Wendlebury | 104.17 | 121.54 | 138.90 | 156.26 | 190.98 | 225.71 | 260.43 | 312. | |
| Weston on the Green | 148.48 | 173.23 | 197.97 | 222.72 | 272.21 | 321.71 | 371.20 | 445.4 | |
| Wigginton | 106.04 | 123.71 | 141.39 | 159.06 | 194.41 | 229.75 | 265.10 | 318. | |
| Wroxton Yarnton | 109.61 | 127.88 | 146.15 184.04 | 164.42 207.04 | 200.96 253.05 | 237.50 299.06 | 274.03 345.07 | 328.8 414.0 | |
| 116011 | 130.03 | 101.03 | 10-7.07 | 207.07 | 233.03 | 277.00 | J7J.U/ | 717.0 | |

Total of special items 149.15 174.01 198.87 233.73 273.45 323.16 372.88 447.46

| | | COUNCIL | | G REQUIRED | | | 1992 ACT | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|
| 0040/00 | | | | X SET FOR E | | | | |
| 2019/20 | | \// | ALLIATION B | AND AND API | DDODDIATE I | | NI. | |
| | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 |
| | A | В | С | D | E | F | G | Н |
| Adderbury | £ 1,226.80 | £ 1,431.26 | £ 1,635.74 | £ 1,840.20 | £ 2,249.14 | £ 2,658.06 | £ 3,067.00 | £ 3,680.40 |
| Ambrosden | 1,224.70 | 1,428.81 | 1,632.94 | 1,837.05 | 2,245.29 | 2,653.51 | 3,061.75 | 3,674.10 |
| Ardley | 1,235.59 | 1,441.52 | 1,647.46 | 1,853.39 | 2,265.26 | 2,677.12 | 3,088.98 | 3,706.78 |
| Arncott | 1,236.41 | 1,442.47 | 1,648.55 | 1,854.61 | 2,266.75 | 2,678.88 | 3,091.02 | 3,709.22 |
| Banbury Barford | 1,283.85 1,225.16 | 1,497.82 1,429.35 | 1,711.80 1,633.55 | 1,925.77 1,837.74 | 2,353.72 2,246.13 | 2,781.66 2,654.51 | 3,209.62 3.062.90 | 3,851.54 3,675.48 |
| Begbroke | 1,255.65 | 1,464.92 | 1,674.20 | 1,883.47 | 2,302.02 | 2,720.56 | 3,139.12 | 3,766.94 |
| Bicester | 1,286.95 | 1,501.44 | 1,715.94 | 1,930.43 | 2,359.42 | 2,788.40 | 3,217.38 | 3,860.86 |
| Blackthorn | 1,254.84 | 1,463.98 | 1,673.12 | 1,882.26 | 2,300.54 | 2,718.82 | 3,137.10 | 3,764.52 |
| Bletchingdon | 1,240.05 | 1,446.73 | 1,653.41 | 1,860.08 | 2,273.43 | 2,686.78 | 3,100.13 | 3,720.16 |
| Bloxham Bodicote | 1,243.33 1,225.41 | 1,450.55 1,429.65 | 1,657.78 1,633.89 | 1,865.00 1,838.12 | 2,279.45 2,246.59 | 2,693.89 2,655.06 | 3,108.33 3,063.53 | 3,730.00 3,676.24 |
| Bourton | 1,227.78 | 1,432.41 | 1,637.04 | 1,841.67 | 2,250.93 | 2,660.19 | 3,069.45 | 3,683.34 |
| Broughton | 1,231.91 | 1,437.22 | 1,642.55 | 1,847.86 | 2,258.50 | 2,669.13 | 3,079.77 | 3,695.72 |
| Bucknell | 1,238.19 | 1,444.56 | 1,650.93 | 1,857.29 | 2,270.02 | 2,682.75 | 3,095.48 | 3,714.58 |
| Caversfield | 1,209.51 | 1,411.09 | 1,612.68 | 1,814.26 | 2,217.43 | 2,620.59 | 3,023.77 | 3,628.52 |
| Charlton on Otmoor Chesterton | 1,228.95 1,240.04 | 1,433.78 1,446.71 | 1,638.61 | 1,843.43 | 2,253.08 | 2,662.73 | 3,072.38 3,100.10 | 3,686.86 |
| Claydon | 1,240.04 | 1,446.71 | 1,653.39 1,673.41 | 1,860.06 1,882.58 | 2,273.41 2,300.93 | 2,686.75 2,719.28 | 3,100.10 | 3,720.12 3,765.16 |
| Cottisford | 1,202.41 | 1,402.80 | 1,603.21 | 1,803.61 | 2,204.42 | 2,605.21 | 3,006.02 | 3,607.22 |
| Cropredy | 1,227.85 | 1,432.48 | 1,637.13 | 1,841.77 | 2,251.06 | 2,660.33 | 3,069.62 | 3,683.54 |
| Deddington | 1,234.25 | 1,439.96 | 1,645.67 | 1,851.38 | 2,262.80 | 2,674.21 | 3,085.63 | 3,702.76 |
| Drayton Duns Tew | 1,236.67 1,268.84 | 1,442.77 1,480.31 | 1,648.89 1,691.79 | 1,855.00 1,903.26 | 2,267.23 2,326.21 | 2,679.44 2,749.15 | 3,091.67 3,172.10 | 3,710.00 3,806.52 |
| Epwell | 1,268.84 | 1,480.31 | 1,631.67 | 1,835.62 | 2,326.21 | 2,749.15 | 3,172.10 | 3,806.52 |
| Fencott and Murcott | 1,218.47 | 1,421.55 | 1,624.63 | 1,827.71 | 2,233.87 | 2,640.02 | 3,046.18 | 3,655.42 |
| Finmere | 1,237.41 | 1,443.64 | 1,649.88 | 1,856.11 | 2,268.58 | 2,681.04 | 3,093.52 | 3,712.22 |
| Fringford | 1,235.03 | 1,440.87 | 1,646.71 | 1,852.55 | 2,264.23 | 2,675.90 | 3,087.58 | 3,705.10 |
| Fritwell | 1,218.56 | 1,421.65 | 1,624.75 | 1,827.84 | 2,234.03 | 2,640.21 | 3,046.40 | 3,655.68 |
| Godington Gosford and Water Eaton | 1,202.41 1,276.58 | 1,402.80 1,489.34 | 1,603.21 1,702.11 | 1,803.61 1,914.87 | 2,204.42 2,340.40 | 2,605.21 2,765.92 | 3,006.02 3,191.45 | 3,607.22 3,829.74 |
| Hampton Gay and Poyle | 1,227.13 | 1,431.64 | 1,636.17 | 1,840.69 | 2,249.74 | 2,658.77 | 3,067.82 | 3,681.38 |
| Hanwell | 1,229.66 | 1,434.60 | 1,639.55 | 1,844.49 | 2,254.38 | 2,664.26 | 3,074.15 | 3,688.98 |
| Hardwick with Tusmore | 1,202.41 | 1,402.80 | 1,603.21 | 1,803.61 | 2,204.42 | 2,605.21 | 3,006.02 | 3,607.22 |
| Hethe | 1,227.27 | 1,431.82 | 1,636.37 | 1,840.91 | 2,250.00 | 2,659.09 | 3,068.18 | 3,681.82 |
| Hook Norton Horley | 1,255.86 1,230.31 | 1,465.17 1,435.35 | 1,674.48 1,640.41 | 1,883.79 1,845.46 | 2,302.41 2,255.57 | 2,721.03 2,665.66 | 3,139.65 3,075.77 | 3,767.58 |
| Hornton | 1,243.18 | 1,450.37 | 1,657.58 | 1,864.77 | 2,279.17 | 2,693.55 | 3,107.95 | 3,729.54 |
| Horton cum Studley | 1,224.19 | 1,428.21 | 1,632.25 | 1,836.28 | 2,244.35 | 2,652.40 | 3,060.47 | 3,672.56 |
| Islip | 1,243.02 | 1,450.19 | 1,657.36 | 1,864.53 | 2,278.87 | 2,693.21 | 3,107.55 | 3,729.06 |
| Kidlington | 1,296.83 | 1,512.97 | 1,729.11 | 1,945.25 | 2,377.53 | 2,809.80 | 3,242.08 | 3,890.50 |
| Kirtlington Launton | 1,238.51 1,227.97 | 1,444.93 1,432.63 | 1,651.35 1,637.30 | 1,857.77 1,841.96 | 2,270.61 2,251.29 | 2,683.44 2,660.61 | 3,096.28 3,069.93 | 3,715.5 ² 3,683.92 |
| Lower Heyford | 1,227.79 | 1,432.41 | 1,637.05 | 1,841.68 | 2,250.95 | 2,660.20 | 3,069.47 | 3,683.36 |
| Merton | 1,271.28 | 1,483.16 | 1,695.04 | 1,906.92 | 2,330.68 | 2,754.44 | 3,178.20 | 3,813.84 |
| Middle Aston | 1,202.41 | 1,402.80 | 1,603.21 | 1,803.61 | 2,204.42 | 2,605.21 | 3,006.02 | 3,607.22 |
| Middleton Stoney | 1,219.79 | 1,423.09 | 1,626.39 | 1,829.69 | 2,236.29 | 2,642.88 | 3,049.48 | 3,659.38 |
| Milcombe Milton | 1,238.34 1,203.75 | 1,444.73 1,404.38 | 1,651.12 1,605.01 | 1,857.51 1,805.63 | 2,270.29 2,206.88 | 2,683.07 2,608.13 | 3,095.85 3,009.38 | 3,715.02 3,611.26 |
| Mixbury | 1,203.44 | 1,404.01 | 1,604.59 | 1,805.16 | 2,206.31 | 2,607.45 | 3,008.60 | 3,610.32 |
| Mollington | 1,233.99 | 1,439.65 | 1,645.32 | 1,850.98 | 2,262.31 | 2,673.63 | 3,084.97 | 3,701.96 |
| Newton Purcell | 1,202.41 | 1,402.80 | 1,603.21 | 1,803.61 | 2,204.42 | 2,605.21 | 3,006.02 | 3,607.22 |
| Noke | 1,226.39 | 1,430.79 | 1,635.19 | 1,839.59 | 2,248.39 | 2,657.18 | 3,065.98 | 3,679.18 |
| North Aston North Newington | 1,216.84 1,222.00 | 1,419.64 1,425.66 | 1,622.46 1,629.34 | 1,825.26 1,833.00 | 2,230.88 2,240.34 | 2,636.48 2,647.66 | 3,042.10 3,055.00 | 3,650.52 3,666.00 |
| Oddington | 1,222.00 | 1,425.80 | 1,629.34 | 1,803.61 | 2,240.34 | 2,605.21 | 3,006.02 | 3,607.22 |
| Piddington | 1,237.69 | 1,443.97 | 1,650.26 | 1,856.54 | 2,269.11 | 2,681.67 | 3,094.23 | 3,713.08 |
| Prescote | 1,202.41 | 1,402.80 | 1,603.21 | 1,803.61 | 2,204.42 | 2,605.21 | 3,006.02 | 3,607.22 |
| Shenington | 1,217.87 | 1,420.84 | 1,623.83 | 1,826.80 | 2,232.76 | 2,638.71 | 3,044.67 | 3,653.60 |
| Shipton on Cherwell Shutford | 1,229.99 | 1,434.99 | 1,639.99 | 1,844.99 | 2,254.99 | 2,664.98 | 3,074.98 | 3,689.98 |
| Shutford Sibford Ferris | 1,226.75 1,225.91 | 1,431.20 1,430.23 | 1,635.67 1,634.55 | 1,840.12 1,838.87 | 2,249.04 2,247.51 | 2,657.95 2,656.14 | 3,066.87 3,064.78 | 3,680.2 ² 3,677.7 ² |
| Sibford Gower | 1,226.83 | 1,431.30 | 1,635.78 | 1,840.25 | 2,249.20 | 2,658.14 | 3,067.08 | 3,680.50 |
| Somerton | 1,260.65 | 1,470.76 | 1,680.87 | 1,890.98 | 2,311.20 | 2,731.41 | 3,151.63 | 3,781.96 |
| Souldern | 1,221.06 | 1,424.57 | 1,628.08 | 1,831.59 | 2,238.61 | 2,645.63 | 3,052.65 | 3,663.1 |
| South Newington | 1,232.52 | 1,437.94 | 1,643.36 | 1,848.78 | 2,259.62 | 2,670.46 | 3,081.30 | 3,697.5 |
| Steeple Aston Stoke Lyne | 1,248.19 1,230.87 | 1,456.22 1,436.02 | 1,664.26 1,641.17 | 1,872.29 1,846.31 | 2,288.36 2,256.60 | 2,704.42 2,666.89 | 3,120.48 3,077.18 | 3,744.5 |
| Stratton Audley | 1,238.35 | 1,444.73 | 1,651.13 | 1,857.52 | 2,270.31 | 2,683.08 | 3,095.87 | 3,715.04 |
| Swalcliffe | 1,248.83 | 1,456.96 | 1,665.11 | 1,873.24 | 2,289.52 | 2,705.79 | 3,122.07 | 3,746.48 |
| Tadmarton | 1,229.71 | 1,434.65 | 1,639.61 | 1,844.56 | 2,254.47 | 2,664.36 | 3,074.27 | 3,689.12 |
| Upper Heyford | 1,238.41 | 1,444.80 | 1,651.21 | 1,857.61 | 2,270.42 | 2,683.21 | 3,096.02 | 3,715.2 |
| Wardington Wendlebury | 1,235.38 1,220.91 | 1,441.27 1,424.40 | 1,647.18 1,627.89 | 1,853.07 1,831.37 | 2,264.87 2,238.34 | 2,676.65 2,645.31 | 3,088.45 3,052.28 | 3,706.14 3,662.74 |
| Weston on the Green | 1,220.91 | 1,424.40 | 1,686.96 | 1,831.37 | 2,238.34 | 2,741.31 | 3,052.28 | 3,795.66 |
| Wiggington | 1,222.78 | 1,426.57 | 1,630.38 | 1,834.17 | 2,241.77 | 2,649.35 | 3,056.95 | 3,668.34 |
| Wroxton | 1,226.35 | 1,430.74 | 1,635.14 | 1,839.53 | 2,248.32 | 2,657.10 | 3,065.88 | 3,679.06 |
| Yarnton | 1,254.77 | 1,463.89 | 1,673.03 | 1,882.15 | 2,300.41 | 2,718.66 | 3,136.92 | 3,764.30 |
| Heyford Park | 1,232.67 | 1,438.12 | 1,643.57 | 1,849.01 | 2,259.90 | 2,670.79 | 3,081.68 | 3,698.02 |

