## URGENT BUSINESS AND SUPPLEMENTARY INFORMATION

## Council

## 21 February 2011

| Agenda <br> Item <br> Number | Page | Title | Officer <br> Responsible | Reason Not <br> Included with <br> Original Agenda |
| :--- | :--- | :--- | :--- | :--- |
| 13. | (Pages <br> $1-16)$ | Calculating the amounts of Council Tax for <br> $2011 / 2012$ and setting the Council Tax for <br> $2011 / 2012$ - Revised Report and <br> Appendices | Head of Finance, <br> Chief Finance <br> Officer / Section <br> 151 Officer, <br> Corporate <br> System <br> Accountant | This report <br> replaces the <br> version included <br> in the agenda <br> pack |
| The report has <br> been updated <br> from the original <br> version published <br> as a late <br> amendment from <br> Sibford Gower <br> Parish Council to <br> change their <br> precept request <br> was received. |  |  |  |  |

If you need any further information about the meeting please contact James Doble, Legal and Democratic Services james.doble@cherwell-dc.gov.uk, (01295) 221587

This page is intentionally left blank

## Council

## Calculating the amounts of Council Tax for 2011/2012 and setting the Council Tax for 2011/2012

## 21 February 2011 <br> Report of the Chief Finance Officer and Head of Finance

## PURPOSE OF REPORT

To detail the Calculations for the amounts of Council Tax for 2011/12 and the setting of Council Tax for 2011/2012

## This report is public

## Recommendations

The Council is recommended:
(1) To approve the Calculations for the amount of Council Tax for 2011/12 as detailed in Annex 1.
(2) To recommend the Setting of Council Tax for 2011/2012 as per the detailed recommendations set out in section 8 of Annex 1.

## Executive Summary

Introduction
1.1 Sections 32 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, reflecting its budget requirement.
1.2 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.
1.3 Section 35 provides for (amongst other things) any expenses incurred in performing in part of the District a function performed elsewhere in the District by a parish council or the Chairman of a parish meeting to be the authority's special expenses unless a resolution to the contrary is in force.

## Proposals

1.4 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.

## Conclusion

1.5 By approving the Council's budget requirement and calculating the effect in Council Tax terms, this determines the Council's spending plans for 2011/12.

## Background Information

2.1 Annex 1 to this report details all calculations in respect of calculation and setting of Council Tax for 2011/2012 and detailed recommendations which must be considered.
2.2 The precept figures included for Oxfordshire County Council are subject to approval on 15 February 2011 and the precept figures included for Thames Valley Police Authority are subject to approval on 18 February 2011. If these precept figures are altered then this will change the total council tax payable in each band and an update will be circulated.

## Key Issues for Consideration and Options

2.3 Section 32 of the Local Government Finance Act 1992 requires a billing authority to calculate its budget requirement before 11 March in the year preceding the financial year, to which the budget applies.
2.4 The following options have been identified :-

Option One To consider this report and agree the Setting of Council Tax as detailed in Annex 1

Option Two To consider this report, but make alternative recommendation on the amount of council tax to be set.

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

| None | This is a statutory report calculating and setting the <br> Council Tax for Cherwell Cherwell District Council for |
| :--- | :--- |
| $2011 / 2012$. |  |

## Implications

Financial: | Financial effects - by 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 Thames Valley Police Authority 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.

Comments checked by Eric Meadows, Service Accountant. 01295221552
\(\left.$$
\begin{array}{ll}\text { Legal: } & \begin{array}{l}\text { It is the legal responsibility for the Council to set an } \\
\text { agreed Council Tax by 11 March under section 32 of } \\
\text { the Local Government Finance Act 1992 }\end{array}
$$ <br>
Comments checked by Liz Howlett, Head of Legal <br>

and Democratic Services, 01295 221587\end{array}\right\}\)| Risk assessment - this report assumes that the |
| :--- |
| estimates recommended for approval by the |
| Executive, at its meeting held on 21 February 2011, |
| are adopted by the Council. |
| Comments checked by Eric Meadows, Service |

## Wards Affected

An Accessible, Value for Money Council.

## Executive Portfolio

## Councillor Macnamara

Portfolio Holder for Resources and Communication
Document Information

| Appendix No | Title |  |
| :---: | :--- | :---: |
| 1 | Calculating the amount of Council Tax for 2011/2012 and <br> Setting the Council Tax for 2011/2012. |  |
| 2a | Calculations Required by Sections 32 of 36 of the Local <br> Government Finance Act 1992. |  |
| 2b | Council Tax Setting required by Section 30 of the 1992 <br> Act. |  |
| Background Papers |  |  |
| Various Estimates 2011/2012 Working Papers Files <br> Local Government Finance Settlement 2011/2012 <br> Provisional Precept Calculations from Oxfordshire County Council and <br> Thames Valley Police Authority |  |  |
| Report Author | Karen Curtin Head of Finance |  |
| Contact <br> Information | 01295221551 martin.henry@cherwell-dc.gov.uk <br> 01295221551 karen.curtin@cherwell-dc.gov.uk <br> 01295221559 karen.muir@cherwell-dc.gov.uk |  |

## CALCULATING THE AMOUNTS OF COUNCIL TAX AND SETTING THE COUNCIL TAX FOR 2011/2012

## 1 The Tax Base

1.1 At its meeting on 10 January 2011, the Executive calculated the following amounts for 2011/2012 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992, as amended:-
a. 50337 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its council tax base for the year;
b. the amounts in the Tax Base for 2011/12 column of Annex 2 (attached) being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.

## 2 The Budget Requirement

2.1 Section 32 of the Local Government Finance Act 1992 requires a billing authority to calculate its budget requirement before 11th March in the year preceding the financial year, to which the budget applies.
2.2 In calculating its budget requirement, the billing authority must take into account the amount of special items, which includes local precepts (for parish and town councils). The budget requirement, which also takes into account movements in reserves, is as follows:-

## Approved Estimates $£$

Special Items
£

72,598,987

668,834

73,267,821
Estimated expenditure 2011/2012

Estimated General Fund income for 2011/2012

To be taken from reserves
Estimated income 2011/2012

BUDGET REQUIREMENT
BUDGET REQUIREMENT

57,772,675
358,614
58,131,289
$15,136,532$
4,012,799
19,149,331

## 3 Calculation of the Basic Amount of Tax

3.1 Section 33 of the 1992 Act provides the following formula to calculate the basic amount of tax:-

The basic amount of Council Tax $=\frac{R-P}{T}$
Where -
R is the budget requirement
$P$ is the aggregate of the sums, which the authority estimates will be receivable in respect of redistributed non-domestic rates, revenue support grant and additional grant as well as transfers from the Collection Fund
$\mathrm{T} \quad$ is the Council Tax base for the year
3.2 The budget requirement is that calculated at 2.2 above, which is $£ 19,149,331$.
3.3 The Department for Communities and Local Government notified local authorities of the amount of external financial support the Secretary of State has included in the Local Government Finance Report. In addition the Executive has approved the budget allowing for an amount of $£ 130,417$ transferred from the Collection Fund to the General Fund, representing this Council's share of the projected surplus of council tax for 2011/2012. The amounts to be applied as item P are shown below:-

|  | $£$ |
| :--- | ---: |
| Transfer from the Collection Fund (Council Tax) | 130,417 |
| Redistributed non-domestic rates | $6,595,706$ |
| Revenue support grant | $2,038,752$ |
| Council tax compensation Grant | 155,037 |
|  | $8,919,912$ |

3.4 As referred to in paragraph 1.1.a, the tax base for the District Council is 50,337 .
3.5 By substituting the above amounts for the formula in 3.1 above,
the basic amount of Council Tax $=\frac{19,149,331-8,919,912}{50,337}$

$$
10,229,419
$$

50,337
THE BASIC AMOUNT OF TAX $=£ 203.22$

## 4 Additional Calculations for Special Items

4.1 Section 34 of the 1992 Act provides for additional calculations to take into account special items.
4.2 Section 35 lists those items to be classed as special items, and includes any precept (local precepts) and any expenses which are the Council's special expenses included in the budget requirement.
4.3 Paragraph 9.1 contains the necessary formal resolution so that the Council can have a general "opt out" resolution in place with regard to special expenses. Without such a resolution any General Fund expenditure incurred in performing functions that a parish council performs

Page 6
somewhere in the District has to be regarded as special expenses.
4.4 Section 34(2) requires each billing authority to calculate the basic amount of its Council Tax for dwellings in a part (or parts) of its area, to which no special item relates, by applying the following formula:-

$$
B \quad-\frac{A}{T}
$$

Where
B is the basic amount of tax
A is the aggregate of all special items
T is the taxbase used to calculate the basic amount of tax
4.5 The basic amount of tax calculated at 3.5 above is $£ 203.22$
4.6 The aggregate of all special items is $£ 4,012,799$ being the total amount of precepts issued by local precepting authorities.
4.7 The tax base is 50,337 .
4.8 By substituting the above amounts for the formula in 4.4 above,

| the basic amount of tax in | $=$ | $£ 203.22$ | - | $£ 4,012,799$ |
| :--- | :--- | :--- | :--- | :---: |
| Areas without special items |  |  | 50337 |  |
|  | $=\quad £ 203.22$ | - | $£ 79.72$ |  |
|  |  |  |  |  |
| SIC AMOUNT OF TAX FOR PARTS OF |  |  |  |  |
| EA TO WHICH NO SPECIAL ITEM RELATES | $=$ | $£ 123.50$ |  |  |

4.9 Section 34 (3) requires each billing authority to add to the figure calculated under Section 34 (2) an amount calculated from the following formula:-

$$
\frac{\mathrm{S}}{\mathrm{~T}}
$$

Where -
$S \quad$ is the special item for that part of the area
TP is the tax base for that part of the area
4.10 The special items for each part of the area are shown in Annex 2 in the column titled "Parish Precept 2011/12".
4.11 The value of TP is shown in Annex 2, in the column entitled "Tax Base 2011/12".
4.12 The result of the formula $\underline{S}$ is to be found in the column of Annex 2, entitled "Parish Needs" TP
4.13 The amount in the Parish Needs column is then added to the amount calculated at 4.8 above (shown in the column titled "Cherwell Needs") to show the basic total amount of tax calculated for each part of the area, appropriate to a band D property (shown in the column titled "Total Tax Calculated").
5.1 Section 36 of the 1992 Act provides the following formula to calculate the tax applicable to each band:-

$$
A \quad x \quad \frac{N}{D}
$$

## Where -

A is the amount calculated under Section 34 (3).
N is the proportion relevant to the valuation band (see Section 5(1) of the 1992 Act).
$D \quad$ is the proportion relevant to band $D$, i.e. 9.
5.2 As there are 78 parts to the area (parishes and town councils), each with 8 valuation bands, there are 624 calculations to be performed and these are shown in the columns headed by a valuation band A to H in Annex 2.

## 6 Setting the Council Tax

6.1 Section 30 of the 1992 Act requires each billing authority to set an amount of Council Tax for each category of dwellings in its area before 11th March.
6.2 Such an amount set is the aggregate of:-
a. the amount calculated under Sections 32 to 36 of the Act, and
b. the amount calculated under Sections 43 to 47 by each major precepting authority and issued as a precept under Section 40 of the Act.
6.3 Oxfordshire County Council is one of the two relevant major precepting authorities as far as this Council is concerned and has issued a precept of $£ 58,476,996$, which represents a basic amount of tax at band $D$ of $£ 1,161.71$. The amount of tax calculated for each band is as follows:-

| A | B | C | D | E | F | G | H |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $£ 774.47$ | $£ 903.55$ | $£ 1,032.63$ | $£ 1,161.71$ | $£ 1,419.87$ | $£ 1,678.03$ | $£ 1,936.18$ | $£ 2,323.42$ |

6.4 Thames Valley Police Authority is the other relevant major precepting authority as far as this Council is concerned. It has issued a precept of $£ 7,766,999$ which represents a basic amount of tax at band $D$ of $£ 154.30$. The amount of tax calculated for each band is as follows:

| A | B | C | D | E | F | G | H |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $£ 102.87$ | $£ 120.01$ | $£ 137.17$ | $£ 154.30$ | $£ 188.59$ | $£ 222.88$ | $£ 257.17$ | $£ 308.60$ |

6.5 There are again 624 calculations to be performed and these are shown in the columns headed by a valuation band $A$ to $H$ in Annex 2b.

## 7 The Calculation of the Council's Demand on the Collection Fund

7.1 Section 97 of the Local Government Finance Act 1988, as amended by paragraph 22 of Schedule 10 of the Local Government Finance Act 1992, provides for the calculation of each billing authority's demand on the Collection Fund.

Page 8
7.2 The formula $B \times T$ is to be used,

Where -
$B=$ the amount of Council Tax calculated by the billing authority under Section 33 of the 1992 Act
$T=$ the Council tax base
7.3 The basic amount of tax calculated under Section 33 is $£ 203.22$ and the value of T is 50,337 , which gives an amount of $£ 10,229,419$ being the amount to be transferred from the Council's Collection Fund to the Council's General Fund.

## 8 Recommendation

8.1 It is RECOMMENDED that the Council resolves:-

That pursuant to Section 35 of the Local Government Finance Act 1992, any expenses incurred by the Council chargeable to its General Fund, in performing functions and providing services undertaken elsewhere within the District by a parish council shall be a general expense falling upon the whole district.
8.2 That it be noted that at its meeting on 10 January 2011 the Executive calculated the following amounts for the year 2011/2012 in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992:-
a. 50,337 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its council tax base for the year.
b. the amounts in the Tax Base 2011/12 column of Annex 1, being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for the year for dwellings in those parts of its area to which one or more special items relate.
8.3 That the following amounts be now calculated by the Council for the year 2011/2012 in accordance with Sections 32 to 36 of the Local Government Finance Act 1992:-
a. $£ 77,280,620$ 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. $£ 58,131,289$ 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. $£ 19,149,331$ being the amount by which the aggregate at $8.3(\mathrm{a})$ above exceeds the aggregate at 8.3(b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year;
d. $£ 8,919,912$ 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, revenue support grant and additional grant or as a transfer from or to its collection fund being a reduction or increase in its provision for estimated surplus of council tax.
e. $£ 203.22$ being the amount at 8.3 (c) above less the amount at 8.3(d) above, all divided by the amount at 8.2(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. £4,012,799 being the aggregate amount of all special items referred to in Section 34(1) of
the Act;
g. $£ 123.50$ being the amount at $8.3(\mathrm{e})$ above less the result given by dividing the amount at $8.3(\mathrm{f})$ above by the amount at $8.2(\mathrm{a})$ above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no special item relates;
h. the amounts in the column of Annex 2a, headed Total Tax Calculated, being the amount given by adding to the amount at $8.3(\mathrm{~g})$ above, the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amounts at $8.2(\mathrm{~b})$ 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. the amounts in the final eight columns of Annex 2a (headed Tax Calculated for Each Valuation Band by Cherwell and each column headed with its appropriate band title A to H ) being the amounts given by multiplying the amounts at $8.3(\mathrm{~g})$ and $8.3(\mathrm{~h})$ above by the number which, in the proportion set out in Section 5(1) of the Act (6 to 18), 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 $D(9)$, 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;
8.4

That it be noted that for the year 2011/2012 the Oxfordshire County Council and the Thames Valley Police Authority, being major precepting authorities, have stated the following amounts as precepts to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown overleaf -

Oxfordshire County Council _ Provisional

| A | B | C | D | E | F | G | H |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $£ 774.47$ | $£ 903.55$ | $£ 1,032.63$ | $£ 1,161.71$ | $£ 1,419.87$ | $£ 1,678.03$ | $£ 1,936.18$ | $£ 2,323.42$ |

Thames Valley Police Authority - Provisional

| A | B | C | D | E | F | G | H |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $£ 102.87$ | $£ 120.01$ | $£ 137.17$ | $£ 154.30$ | $£ 188.59$ | $£ 222.88$ | $£ 257.17$ | $£ 308.60$ |

8.5 That, having calculated the aggregate in each case of the amounts at 8.3 (i) and 8.4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts of council tax for the year 2011/2012 for each of the categories of dwellings shown in Annex 2b.
8.6 That having calculated the basic amount of council tax in 8.3(e) above to be £203.22 and the tax base for the district, as noted at 8.2(a) above is 50,337 ; the Council hereby determines that its demand on the collection fund for the year 2011/2012 shall be $£ 10,229,419$

| CALCL | S REQU | BY SECTIO | AT | CAL GOVER | ENT FINANCE AC |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2011/12 |  | CALCU | NS AT B | AND D |  |  | TAX | ULATE | EACH | TION B | Y CHER |  |  |
|  | Tax | PARISH |  | 2011/12 |  |  |  | ATION B | AND APP | RIATE PR | RTION |  |  |
|  | Base | PRECEPT | PARISH | CHERWELL | TOTAL TAX | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 |
|  | 2011/12 | 2011/12 | NEEDS | NEEDS | CALCULATED | A | B | C | D | E | F | G | H |
|  |  | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Adderbury | 1,188 | 33,875 | 28.51 | 123.50 | 152.01 | 101.34 | 118.23 | 135.12 | 152.01 | 185.79 | 219.57 | 253.35 | 304.02 |
| Ambrosden | 588 | 8,800 | 14.97 | 123.50 | 138.47 | 92.31 | 107.70 | 123.08 | 138.47 | 169.24 | 200.01 | 230.78 | 276.94 |
| Ardley | 260 | 11,320 | 43.54 | 123.50 | 167.04 | 111.36 | 129.92 | 148.48 | 167.04 | 204.16 | 241.28 | 278.40 | 334.08 |
| Arncott | 302 | 11,600 | 38.41 | 123.50 | 161.91 | 107.94 | 125.93 | 143.92 | 161.91 | 197.89 | 233.87 | 269.85 | 323.82 |
| Banbury | 14,607 | 1,783,807 | 122.12 | 123.50 | 245.62 | 163.75 | 191.04 | 218.33 | 245.62 | 300.20 | 354.78 | 409.37 | 491.24 |
| Barford | 261 | 7,000 | 26.82 | 123.50 | 150.32 | 100.21 | 116.92 | 133.62 | 150.32 | 183.72 | 217.13 | 250.53 | 300.64 |
| Begbroke | 362 | 23,631 | 65.28 | 123.50 | 188.78 | 125.85 | 146.83 | 167.80 | 188.78 | 230.73 | 272.68 | 314.63 | 377.56 |
| Bicester | 10,261 | 998,595 | 97.32 | 123.50 | 220.82 | 147.21 | 171.75 | 196.28 | 220.82 | 269.89 | 318.96 | 368.03 | 441.64 |
| Blackthorn | 142 | 9,876 | 69.55 | 123.50 | 193.05 | 128.70 | 150.15 | 171.60 | 193.05 | 235.95 | 278.85 | 321.75 | 386.10 |
| Bletehingdon | 340 | 13,000 | 38.24 | 123.50 | 161.74 | 107.83 | 125.80 | 143.77 | 161.74 | 197.68 | 233.62 | 269.57 | 323.48 |
| Bleyham | 1,356 | 57,000 | 42.04 | 123.50 | 165.54 | 110.36 | 128.75 | 147.15 | 165.54 | 202.33 | 239.11 | 275.90 | 331.08 |
| Bedicote | 834 | 23,266 | 27.90 | 123.50 | 151.40 | 100.93 | 117.76 | 134.58 | 151.40 | 185.04 | 218.69 | 252.33 | 302.80 |
| Babton | 294 | 8,000 | 27.21 | 123.50 | 150.71 | 100.47 | 117.22 | 133.96 | 150.71 | 184.20 | 217.69 | 251.18 | 301.42 |
| Broughton | 128 | 3,500 | 27.34 | 123.50 | 150.84 | 100.56 | 117.32 | 134.08 | 150.84 | 184.36 | 217.88 | 251.40 | 301.68 |
| Bucknell | 110 | 4,000 | 36.36 | 123.50 | 159.86 | 106.57 | 124.34 | 142.10 | 159.86 | 195.38 | 230.91 | 266.43 | 319.72 |
| Caversfield | 409 | 2,500 | 6.11 | 123.50 | 129.61 | 86.41 | 100.81 | 115.21 | 129.61 | 158.41 | 187.21 | 216.02 | 259.22 |
| Charlton on Otmoor | 199 | 5,500 | 27.64 | 123.50 | 151.14 | 100.76 | 117.55 | 134.35 | 151.14 | 184.73 | 218.31 | 251.90 | 302.28 |
| Chesterton | 345 | 10,000 | 28.99 | 123.50 | 152.49 | 101.66 | 118.60 | 135.55 | 152.49 | 186.38 | 220.26 | 254.15 | 304.98 |
| Claydon | 136 | 3,800 | 27.94 | 123.50 | 151.44 | 100.96 | 117.79 | 134.61 | 151.44 | 185.09 | 218.75 | 252.40 | 302.88 |
| Cottisford | 73 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Cropredy | 310 | 8,500 | 27.42 | 123.50 | 150.92 | 100.61 | 117.38 | 134.15 | 150.92 | 184.46 | 218.00 | 251.53 | 301.84 |
| Deddington | 914 | 35,010 | 38.30 | 123.50 | 161.80 | 107.87 | 125.84 | 143.82 | 161.80 | 197.76 | 233.71 | 269.67 | 323.60 |
| Drayton | 92 | 3,000 | 32.61 | 123.50 | 156.11 | 104.07 | 121.42 | 138.76 | 156.11 | 190.80 | 225.49 | 260.18 | 312.22 |
| Duns Tew | 221 | 13,000 | 58.82 | 123.50 | 182.32 | 121.55 | 141.80 | 162.06 | 182.32 | 222.84 | 263.35 | 303.87 | 364.64 |
| Epwell | 139 | 3,375 | 24.28 | 123.50 | 147.78 | 98.52 | 114.94 | 131.36 | 147.78 | 180.62 | 213.46 | 246.30 | 295.56 |
| Fencott and Murcott | 127 | 2,000 | 15.75 | 123.50 | 139.25 | 92.83 | 108.31 | 123.78 | 139.25 | 170.19 | 201.14 | 232.08 | 278.50 |
| Finmere | 214 | 5,500 | 25.70 | 123.50 | 149.20 | 99.47 | 116.04 | 132.62 | 149.20 | 182.36 | 215.51 | 248.67 | 298.40 |
| Fringford | 265 | 8,000 | 30.19 | 123.50 | 153.69 | 102.46 | 119.54 | 136.61 | 153.69 | 187.84 | 222.00 | 256.15 | 307.38 |
| Fritwell | 282 | 6,500 | 23.05 | 123.50 | 146.55 | 97.70 | 113.98 | 130.27 | 146.55 | 179.12 | 211.68 | 244.25 | 293.10 |


| CALCULAT | REQUIR | BY SEC | 36 OF THE L | OVE | ENT FINANCE |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2011/12 |  | CALCU | ONS AT B | AND D |  |  | TA | ULAT | EACH | TION | CHER |  |  |
|  | Tax | PARISH |  | 2011/12 |  |  |  | ATION | AND A | IATE | RTION |  |  |
|  | Base | PRECEPT | PARISH | CHERWELL | TOTAL TAX | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 |
|  | 2011/12 | 2011/12 | NEEDS | NEEDS | CALCULATED | A | B | C | D | E | F | G | H |
|  |  |  | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Godington | 21 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Gosford and Water Eaton | 555 | 17,200 | 30.99 | 123.50 | 154.49 | 102.99 | 120.16 | 137.32 | 154.49 | 188.82 | 223.15 | 257.48 | 308.98 |
| Hampton Gay and Poyle | 73 | 750 | 10.27 | 123.50 | 133.77 | 89.18 | 104.04 | 118.91 | 133.77 | 163.50 | 193.22 | 222.95 | 267.54 |
| Hanwell | 128 | 5,000 | 39.06 | 123.50 | 162.56 | 108.37 | 126.44 | 144.50 | 162.56 | 198.68 | 234.81 | 270.93 | 325.12 |
| Hardwick with Tusmore | 36 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Hethe | 117 | 3,800 | 32.48 | 123.50 | 155.98 | 103.99 | 121.32 | 138.65 | 155.98 | 190.64 | 225.30 | 259.97 | 311.96 |
| Hook Norton | 925 | 52,000 | 56.22 | 123.50 | 179.72 | 119.81 | 139.78 | 159.75 | 179.72 | 219.66 | 259.60 | 299.53 | 359.44 |
| Horley | 158 | 3,755 | 23.77 | 123.50 | 147.27 | 98.18 | 114.54 | 130.91 | 147.27 | 180.00 | 212.72 | 245.45 | 294.54 |
| Hornton | 157 | 5,500 | 35.03 | 123.50 | 158.53 | 105.69 | 123.30 | 140.92 | 158.53 | 193.76 | 228.99 | 264.22 | 317.06 |
| Horton cum Studley | 247 | 6,000 | 24.29 | 123.50 | 147.79 | 98.53 | 114.95 | 131.37 | 147.79 | 180.63 | 213.47 | 246.32 | 295.58 |
| Islip | 316 | 14,845 | 46.98 | 123.50 | 170.48 | 113.65 | 132.60 | 151.54 | 170.48 | 208.36 | 246.25 | 284.13 | 340.96 |
| Kiamgan | 4,948 | 549,102 | 110.97 | 123.50 | 234.47 | 156.31 | 182.37 | 208.42 | 234.47 | 286.57 | 338.68 | 390.78 | 468.94 |
| Kidibington | 445 | 16,000 | 35.96 | 123.50 | 159.46 | 106.31 | 124.02 | 141.74 | 159.46 | 194.90 | 230.33 | 265.77 | 318.92 |
| LGPlon | 495 | 15,000 | 30.30 | 123.50 | 153.80 | 102.53 | 119.62 | 136.71 | 153.80 | 187.98 | 222.16 | 256.33 | 307.60 |
| Lomber Heyford | 221 | 7,190 | 32.53 | 123.50 | 156.03 | 104.02 | 121.36 | 138.69 | 156.03 | 190.70 | 225.38 | 260.05 | 312.06 |
| Merion | 140 | 7,000 | 50.00 | 123.50 | 173.50 | 115.67 | 134.94 | 154.22 | 173.50 | 212.06 | 250.61 | 289.17 | 347.00 |
| MNOUle Aston | 61 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Middleton Stoney | 149 | 3,200 | 21.48 | 123.50 | 144.98 | 96.65 | 112.76 | 128.87 | 144.98 | 177.20 | 209.42 | 241.63 | 289.96 |
| Milcombe | 222 | 9,000 | 40.54 | 123.50 | 164.04 | 109.36 | 127.59 | 145.81 | 164.04 | 200.49 | 236.95 | 273.40 | 328.08 |
| Milton | 118 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Mixbury | 116 | 464 | 4.00 | 123.50 | 127.50 | 85.00 | 99.17 | 113.33 | 127.50 | 155.83 | 184.17 | 212.50 | 255.00 |
| Mollington | 213 | 8,250 | 38.73 | 123.50 | 162.23 | 108.15 | 126.18 | 144.20 | 162.23 | 198.28 | 234.33 | 270.38 | 324.46 |
| Newton Purcell | 44 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Noke | 78 | 2,000 | 25.64 | 123.50 | 149.14 | 99.43 | 116.00 | 132.57 | 149.14 | 182.28 | 215.42 | 248.57 | 298.28 |
| North Aston | 88 | 600 | 6.82 | 123.50 | 130.32 | 86.88 | 101.36 | 115.84 | 130.32 | 159.28 | 188.24 | 217.20 | 260.64 |
| North Newington | 152 | 4,000 | 26.32 | 123.50 | 149.82 | 99.88 | 116.53 | 133.17 | 149.82 | 183.11 | 216.41 | 249.70 | 299.64 |
| Oddington | 62 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Piddington | 173 | 6,000 | 34.68 | 123.50 | 158.18 | 105.45 | 123.03 | 140.60 | 158.18 | 193.33 | 228.48 | 263.63 | 316.36 |
| Prescote | 6 | 0 | 0.00 | 123.50 | 123.50 | 82.33 | 96.06 | 109.78 | 123.50 | 150.94 | 178.39 | 205.83 | 247.00 |
| Shenington | 214 | 4,000 | 18.69 | 123.50 | 142.19 | 94.79 | 110.59 | 126.39 | 142.19 | 173.79 | 205.39 | 236.98 | 284.38 |
| Shipton on Cherwell | 144 | 5,000 | 34.72 | 123.50 | 158.22 | 105.48 | 123.06 | 140.64 | 158.22 | 193.38 | 228.54 | 263.70 | 316.44 |
| Shutford | 205 | 6,000 | 29.27 | 123.50 | 152.77 | 101.85 | 118.82 | 135.80 | 152.77 | 186.72 | 220.67 | 254.62 | 305.54 |
| Sibford Ferris | 193 | 4,913 | 25.46 | 123.50 | 148.96 | 99.31 | 115.86 | 132.41 | 148.96 | 182.06 | 215.16 | 248.27 | 297.92 |
| Sibford Gower | 249 | 9,000 | 36.14 | 123.50 | 159.64 | 106.43 | 124.16 | 141.90 | 159.64 | 195.12 | 230.59 | 266.07 | 319.28 |
| Somerton | 136 | 3,000 | 22.06 | 123.50 | 145.56 | 97.04 | 113.21 | 129.39 | 145.56 | 177.91 | 210.25 | 242.60 | 291.12 |

$\propto$


2，399．18

1，759．40
$2,323.42$
H
308.60
2，879．02 てがとても＇て
$H$
$\stackrel{ }{\odot}$
$\begin{array}{r}\circ \stackrel{\circ}{\dot{+}} \\ \text { N } \\ \hline\end{array}$ $\stackrel{\text { N }}{\sim}_{\stackrel{\infty}{+}}$
$\begin{array}{lll}1,759.40 & 2,079.30 & 2,399.18\end{array}$


Noke
North Aston
North Newington
Oddington
Piddington
Prescote
Shenington
Shipton on Cherwell
Shutford
Sibford Ferris
Sibford Gower
Somerton
Souldern
South Newington
Steeple Aston
Stoke Lyne
Stratton Audley
Swalcliffe
Tadmarton
Upper Heyford
Wardington
Wendlebury
Weston on the Green
Wiggington
Wroxton
Yarnton

| 976.77 | $1,139.56$ | $1,302.37$ | $1,465.15$ | $1,790.74$ | $2,116.33$ | $2,441.92$ | $2,930.30$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| 964.22 | $1,124.92$ | $1,285.64$ | $1,446.33$ | $1,767.74$ | $2,089.15$ | $2,410.55$ | $2,892.66$ |
| 977.22 | $1,140.09$ | $1,302.97$ | $1,465.83$ | $1,791.57$ | $2,117.32$ | $2,443.05$ | $2,931.66$ |
| 959.67 | $1,119.62$ | $1,279.58$ | $1,439.51$ | $1,759.40$ | $2,079.30$ | $2,399.18$ | $2,879.02$ |
| 982.79 | $1,146.59$ | $1,310.40$ | $1,474.19$ | $1,801.79$ | $2,129.39$ | $2,456.98$ | $2,948.38$ |
| 959.67 | $1,119.62$ | $1,279.58$ | $1,439.51$ | $1,759.40$ | $2,079.30$ | $2,399.18$ | $2,879.02$ |
| 972.13 | $1,134.15$ | $1,296.19$ | $1,458.20$ | $1,782.25$ | $2,106.30$ | $2,430.33$ | $2,916.40$ |
| 982.82 | $1,146.62$ | $1,310.44$ | $1,474.23$ | $1,801.84$ | $2,129.45$ | $2,457.05$ | $2,948.46$ |
| 979.19 | $1,142.38$ | $1,305.60$ | $1,468.78$ | $1,795.18$ | $2,121.58$ | $2,447.97$ | $2,937.56$ |
| 976.65 | $1,139.42$ | $1,302.21$ | $1,464.97$ | $1,790.52$ | $2,116.07$ | $2,441.62$ | $2,929.94$ |
| 983.77 | $1,147.72$ | $1,311.70$ | $1,475.65$ | $1,803.58$ | $2,131.50$ | $2,459.42$ | $2,951.30$ |
| 974.38 | $1,136.77$ | $1,299.19$ | $1,461.57$ | $1,786.37$ | $2,111.16$ | $2,435.95$ | $2,923.14$ |
| 979.38 | $1,142.61$ | $1,305.85$ | $1,469.07$ | $1,795.53$ | $2,122.00$ | $2,448.45$ | $2,938.14$ |
| 979.63 | $1,142.90$ | $1,306.19$ | $1,469.45$ | $1,796.00$ | $2,122.55$ | $2,449.08$ | $2,938.90$ |
| 992.91 | $1,158.39$ | $1,323.89$ | $1,489.36$ | $1,820.33$ | $2,151.30$ | $2,482.27$ | $2,978.72$ |
| 977.30 | $1,140.18$ | $1,303.08$ | $1,465.95$ | $1,791.72$ | $2,117.49$ | $2,443.25$ | $2,931.90$ |
| 978.28 | $1,141.32$ | $1,304.39$ | $1,467.42$ | $1,793.52$ | $2,119.61$ | $2,445.70$ | $2,934.84$ |
| 993.63 | $1,159.23$ | $1,324.85$ | $1,490.44$ | $1,821.65$ | $2,152.86$ | $2,484.07$ | $2,980.88$ |
| 972.49 | $1,134.57$ | $1,296.67$ | $1,458.74$ | $1,782.91$ | $2,107.08$ | $2,431.23$ | $2,917.48$ |
| 985.12 | $1,149.30$ | $1,313.51$ | $1,477.68$ | $1,806.06$ | $2,134.43$ | $2,462.80$ | $2,955.36$ |
| 986.89 | $1,151.36$ | $1,315.86$ | $1,480.33$ | $1,809.30$ | $2,138.26$ | $2,467.22$ | $2,960.66$ |
| 974.09 | $1,136.44$ | $1,298.80$ | $1,461.14$ | $1,785.84$ | $2,110.54$ | $2,435.23$ | $2,922.28$ |
| 982.17 | $1,145.86$ | $1,309.57$ | $1,473.25$ | $1,800.64$ | $2,128.03$ | $2,455.42$ | $2,946.50$ |
| 975.39 | $1,137.96$ | $1,300.54$ | $1,463.09$ | $1,788.22$ | $2,113.36$ | $2,438.48$ | $2,926.18$ |
| 973.81 | $1,136.10$ | $1,298.42$ | $1,460.71$ | $1,785.32$ | $2,109.92$ | $2,434.52$ | $2,921.42$ |
| 987.43 | $1,152.00$ | $1,316.59$ | $1,481.15$ | $1,810.30$ | $2,139.45$ | $2,468.58$ | $2,962.30$ |

This page is intentionally left blank

