

# Council Report



Listening Learning Leading

Report of Head of Finance

Author: Emma Creed

Tel: 01491 823847

E-mail: emma.creed@southandvale.gov.uk

Cabinet Member responsible: David Dodds

Tel: 01844 297714

E-mail: david.dodds@southoxon.gov.uk

To: COUNCIL

DATE: 23 February 2012

## AGENDA ITEM 9

## Council Tax 2012/13

### Recommendations

1. To **note** that at its meeting on 15 December 2011 the council calculated the council tax base 2012/13:
  - (a) for the whole council area as 55,652.2 [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 column 1 of appendix A.
2. To **resolve** that the council tax requirement for the council's own purposes for 2012/13 (excluding parish precepts) is £6,713,881
3. To **resolve** that the following amounts now be calculated for the year 2012/13 in accordance with Sections 31 to 36 of the Act:
  - (a) £63,638,999 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.
  - (b) £52,985,598 being the aggregate of the amounts which the council estimates for the items set out in Section 31A(3) of the Act.
  - (c) £10,653,401 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 requirement for the year. (Item R in the formula in Section 31 B of the Act).
  - (d) £191.43 being the amount at (3)(c) above (Item R), all divided by Item T (1)(a)

above), calculated by the council, in accordance with Section 31(B) of the Act as the basic amount of its council tax for the year (including parish precepts).

- (e) £3,939,520 being the aggregate amount of all special items referred to in Section 34(1) of the Act, as set out in column 2 of appendix A.
- (f) £120.64 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 relates.

4. To **note** that for the year 2012/13 Oxfordshire County Council has stated the following amounts in precepts issued to the council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

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

5. To **note** that for the year 2012/13 the Thames Valley Police Authority has stated the following amounts in precepts issued to the council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

Band A	£102.87
Band B	£120.01
Band C	£137.16
Band D	£154.30
Band E	£188.59
Band F	£222.88
Band G	£257.17
Band H	£308.60

6. To **resolve** that the council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in appendix C as the amounts of council tax for 2012/13 for each part of its area and for each of the categories of dwellings shown in appendix C.
7. Determine that the council's basic amount of council tax for 2012/13 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

## Purpose of report

1. The various parishes informed us of their 2012/13 precept requirements by 31 January 2012. Oxfordshire County Council set its council tax for 2012/13 on 10 February 2012 and the Thames Valley Police Authority set its council tax on 17 February 2012. This council finalised its revenue budget at its meeting of 23 February 2012. Following these decisions the council has to calculate and set the council tax to include the county council and the police authority as well as the district and parish taxes.
2. The council tax for 2012/13 is the result of calculations in accordance with the legislation and regulations which have been issued.
3. The recommendations are phrased to comply with the statutory requirements which may make them difficult to comprehend. The sequence of calculations leading to the council tax is therefore set out in detail in this report. In the tables comparable figures for 2011/12 are shown for information.
4. ***A summary of the calculation of the council tax is given in paragraph 37. The district council's element of the council tax for 2012/13 will be £120.64, which is 2.5 per cent less than in 2011/12.***

## Strategic objectives

5. Setting the council tax in accordance with a prescribed timetable enables the council to comply with its strategic objective of managing our business effectively.

## Council tax base

6. At its meeting on 15 December 2011 the council agreed the calculation of the tax base for its area and for each parish within the district. These figures are set out in column 1 of appendix A. **(recommendation (1))**.
7. The tax base is a measure of the taxable resources in the area, and is the number of taxable properties, expressed as band D equivalents (i.e. band A properties counting as 6/9ths through to band H properties counting as 18/9ths). The total amount to be raised divided by the tax base gives the tax for a band D property.
8. The tax base for the district has been calculated to be 55,652.2 (2011/12 55,359.7), which means that for each extra £1 of council tax a sum of £55,652.20 is expected to be raised. This calculation takes into account discounts, exemptions and non-payment and includes the reduction in discounts for second homes and long term empty homes. Whilst a band D property taxpayer would pay the extra £1, taxpayers in other bands would pay less (bands A to C) or more (bands E to H).

## District council expenditure

9. The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority to calculate a council tax requirement for the year, not its billing requirement as previously. At its meeting on

23 February 2012 the council set its own council tax requirement at £6,713,881 (2011/12 £6,849,656).

10. In order to comply with the legislation, district council expenditure and income met from or credited to all accounts, together with parish precepts, must be added. The resulting figures for gross expenditure and gross income are shown in table 1 below.

**Table 1: gross expenditure and gross income 2012/13**

	<b>2012/13</b> <b>£</b>
Gross expenditure	63,638,999
Gross income	52,985,598

11. The council is asked to approve these calculations. **(recommendations (3)(a) and (3)(b))**
12. The council tax requirement of the district council is therefore £10,653,401, as detailed in table 2 below.

**Table 2: district council tax requirement 2012/13**

	<b>2012/13</b> <b>£</b>	<b>2011/12</b> <b>£</b>
District council element	6,713,881	6,849,656
Parish council element	3,939,520	3,778,006
<b>Budget requirement</b>	<b>10,653,401</b>	<b>10,627,662</b>

13. The council is asked to approve this calculation. **(recommendation (3)(c)).**

## External finance

14. The government provides financial support to local authorities. This support is in the form of redistributed national non-domestic rates (NNDR) and the revenue support grant (RSG). The decrease of £628,613 from 2009/10 is 10.4 per cent. The total grant for 2012/13 is shown in table 3 below.

**Table 3: external finance 2012/13**

	<b>2012/13</b> <b>£</b>	<b>2011/12</b> <b>£</b>
Redistribution of NNDR	5,306,961	4,612,661
Government grant (RSG)	102,874	1,425,787
<b>Total external finance</b>	<b>5,409,835<sup>1</sup></b>	<b>6,038,448</b>

<sup>1</sup> This figure includes S31 Council Tax Freeze Compensation (2011/12) of £171,241

15. The total of £5,409,835 then has to be adjusted for the estimated balance on the council's collection fund at 31 March 2012.

## Collection fund balances

16. Two separate calculations are required, one arising from the community charges and the other from the council tax; however there is no longer any community charge element within the council tax. The calculations had to be made on or before 15 January 2012.
17. It has been estimated that there will be a surplus of £1,585,814.48 on the council tax collection fund at 31 March 2012 (2011/12 £1,407,049.80). This sum has to be split between the county council, the Thames Valley Police Authority and the district council in proportion to their precepts, as shown in table 4 below.

**Table 4: allocation of collection fund surplus**

	2012/13 £	2011/12 £
Oxfordshire County Council	1,221,667.92	1,084,371.98
Thames Valley Police Authority	162,263.70	144,027.28
South Oxfordshire District Council	201,882.86	178,650.54
<b>Total</b>	<b>1,585,814.48</b>	<b>1,407,049.80</b>

18. Each authority has to adjust its council tax to take these balances into account, as shown in table 5 below.

**Table 5: adjusted amount of external finance**

	2012/13 £	2011/12 £
Total external support	5,409,835	6,038,448
Collection fund balance (community charges)	0	0
Collection fund balance (council tax)	201,883	178,651
<b>Total</b>	<b>5,611,718</b>	<b>6,217,099</b>

## Basic amount of council tax

19. The next step is to calculate the basic amount of council tax for the district. This is an average which includes both district and parish expenditure and is for a band D property. The calculation is shown in table 6 below.

**Table 6: calculation of basic amount of council tax**

	2012/13 £	2011/12 £
Council tax requirement (inc. parishes)	10,653,401	10,627,662
Divided by tax base	55,652.2	55,359.7

The basic amount of council tax for 2012/13 is £191.43 (2011/12 £191.97). This is a reduction of 0.3 per cent from 2011/12. **(recommendation (3)(d)).**

## Special items

20. Having resolved in February 1993 that all the expenses of the District Council are to be treated as general expenses and therefore met by all taxpayers the only special items are parish precepts.
21. The parish precepts are set out in column 2 of appendix A and total £3,939,520 (2011/12 £3,778,006). The increase of £161,514 from 2011/12 is 4.3 per cent. **(recommendation (3)(e)).**

## Basic amount of council tax with no parish precept

22. The parish precepts total £3,939,520 and the average tax for parish purposes is £70.79 (2011/12 £68.24). The basic amount of tax applying where the parish precept is nil is £120.64 (2011/12 £123.73). This is the council tax required for the district council's own expenditure. **(recommendation (3)(f))**
23. S52ZB of the Local Government Finance Act 1992 sets out the duty on authorities to determine whether their basic amount of council tax for a financial year is excessive. Guidance from Communities and Local Government is that any increase greater than 3.5 per cent in the basic amount of council tax (for our class of authority) would generate the requirement under S52ZB to hold a referendum. For 2012/13 the council is proposing a reduction in council tax of 2.5 per cent. (Recommendation (7)).

## Basic amount of council tax by parish

24. Where there is a parish precept this is divided by the tax base for that parish and the result is added to the basic amount applying where there is no parish precept. This ensures that each parish precept is met only by taxpayers in that parish area.
25. The schedule of amounts for each parish is given in column 6 of appendix A.

## Amount of council tax by property band

26. The basic amount for each parish is then scaled up or down to give the tax applying to each property band. The factors laid down in the legislation are shown in table 7 below.

**Table 7: council tax property bands**

<b>Property band</b>	<b>Factor</b>
Band A	6/9
Band B	7/9
Band C	8/9
Band D	9/9
Band E	11/9
Band F	13/9
Band G	15/9
Band H	18/9

27. Applying these factors gives the council tax covering district and parish expenditure for each property band. These are given, parish by parish, in columns 3 to 10 of appendix B.

### **Council tax for Oxfordshire County Council**

28. The county council receives its own share of NNDR and government grant. Having deducted these from its own budget requirement it issues precepts to the district councils and calculates its own council tax for each band of property.

29. At its meeting on 10 February 2012 the county council set its council tax as shown in table 8 below.

**Table 8: Oxfordshire County Council, council tax 2012/13**

<b>Property band</b>	<b>2012/13 council tax £</b>	<b>2011/12 council tax £</b>
Band A	774.47	774.47
Band B	903.55	903.55
Band C	1,032.63	1,032.63
Band D	1,161.71	1,161.71
Band E	1,419.87	1,419.87
Band F	1,678.03	1,678.03
Band G	1,936.18	1,936.18
Band H	2,323.42	2,323.42

30. The council is asked to note these figures. The amount of money payable to the county council by way of a precept in 2012/13 is £64,651,717 (2011/12 £64,311,917). **(recommendation (4))**

## Council tax for Thames Valley Police Authority

31. The Thames Valley Police Authority receives its own share of NNDR and government grant. Having deducted these from its own budget requirement it issues precepts to the district councils and calculates its own council tax for each band of property.
32. At its meeting on 17 February 2012 the police authority set its council tax as shown in table 9 below.

**Table 9: Thames Valley Police Authority council tax 2012/13**

Property band	2012/13 council tax £	2011/12 council tax £
Band A	102.87	102.87
Band B	120.01	120.01
Band C	137.16	137.16
Band D	154.30	154.30
Band E	188.59	188.59
Band F	222.88	222.88
Band G	257.17	257.17
Band H	308.60	308.60

33. The council is asked to note these figures. The amount of money payable to the police authority by way of a precept in 2012/13 is £8,587,134 (2011/12 £8,542,002). **(recommendation (5))**

### The council tax for 2012/13

34. The county council's council tax, together with the Thames Valley Police Authority, and district and parish council tax figures, are shown in appendix C. The amounts are the aggregate council tax payable in 2012/13 for each band of property in each parish, assuming no discounts or exemptions apply. **(recommendation (6))**

### Legal implications

35. The Local Government Finance Act 1992 requires the council to set the council tax by 11 March preceding the start of the financial year. The Act sets out the calculations that must be made and this report is structured to meet those requirements.

### Financial implications

36. These are dealt with in the body of the report.



## Conclusion

37. In summary the council tax calculation is as shown in table 10 below.

**Table 10: summary council tax calculation 2012/13**

	2012/13		2011/12	
	Amount £	Band D council tax £	Amount £	Band D council tax £
District council expenditure	12,325,599 <sup>1</sup>	221.48	13,066,755	236.04
Less: redistributed NNDR to district	(5,306,961)	(95.36)	(4,612,661)	(83.33)
Less: government grant to district	(102,874)	(1.85)	(1,425,787)	(25.75)
Less: CTax surplus on collection fund	(201,883)	(3.63)	(178,651)	(3.23)
<b>District council requirement</b>	<b>6,713,881</b>	<b>120.64</b>	<b>6,849,656</b>	<b>123.73</b>
County council precept	64,651,717	1,161.71	64,311,917	1,161.71
Thames Valley Police precept	8,587,134	154.30	8,542,002	154.30
Parish precepts	3,939,520	70.79	3,778,006	68.24
<b>Total council tax (average)</b>	<b>83,892,252</b>	<b>1,507.44</b>	<b>83,481,581</b>	<b>1,507.98</b>

<sup>1</sup> This figure excludes S31 Council Tax Freeze Compensation (2011/12) of £171,241

38. The percentage increases in council tax are shown in table 11 below.

**Table 11: percentage increases in council tax 2012/13**

	2012/13 £	2011/12 £	Increase %
Oxfordshire County Council	1,161.71	1,161.71	0.00
Thames Valley Police Authority	154.30	154.30	0.00
South Oxfordshire District Council	120.64	123.73	(2.50)
Parish precepts	70.79	68.24	3.74
<b>Overall (average)</b>	<b>1,507.44</b>	<b>1,507.98</b>	<b>(0.04)</b>

## **Appendices**

Appendix A – parish and district council tax based on band D

Appendix B – 2012/13 South Oxfordshire District Council and parish council tax

Appendix C – 2012/13 total council tax

## **Background Papers**

Precepts from Town and Parish Councils

Local Government Finance Act 1992

Local Government Finance Act 2003

Revenue Support Grant Settlement 2012/2013 Papers

The Local Authorities (Funds)(England) Regulations 1992 (SI 2428/1992)  
(as amended)

ADC Circulars 1995/51 and 1994/73

The Local Authorities (Standing Orders) (England) Regulations 2001 (SI 3384/2001)

## APPENDIX A

<b>PARISH &amp; DISTRICT COUNCIL TAX BASED ON BAND D</b>					
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>Tax Base</b>	<b>2012/2013 Precept £</b>	<b>TOWN/PARISH</b>	<b>2012/2013 Parish Tax £</b>	<b>2012/2013 District Tax £</b>	<b>2012/2013 Total £</b>
13.6	0	<b>Adwell</b>	0.00	120.64	<b>120.64</b>
430.2	17,000	<b>Aston Rowant</b>	39.52	120.64	<b>160.16</b>
179.1	8,986	<b>Aston Tirrold</b>	50.17	120.64	<b>170.81</b>
86.0	5,014	<b>Aston Upthorpe</b>	58.30	120.64	<b>178.94</b>
283.5	33,670	<b>Beckley &amp; Stowood</b>	118.77	120.64	<b>239.41</b>
1,738.0	119,170	<b>Benson</b>	68.57	120.64	<b>189.21</b>
798.6	114,000	<b>Berinsfield</b>	142.75	120.64	<b>263.39</b>
164.1	6,000	<b>Berrick Salome</b>	36.56	120.64	<b>157.20</b>
316.7	9,000	<b>Binfield Heath</b>	28.42	120.64	<b>149.06</b>
328.0	7,000	<b>Bix &amp; Assendon</b>	21.34	120.64	<b>141.98</b>
99.4	1,000	<b>Brightwell Baldwin</b>	10.06	120.64	<b>130.70</b>
659.3	29,224	<b>Brightwell cum Sotwell</b>	44.33	120.64	<b>164.97</b>
103.0	500	<b>Britwell</b>	4.85	120.64	<b>125.49</b>
1,098.6	92,000	<b>Chalgrove</b>	83.74	120.64	<b>204.38</b>
235.0	9,500	<b>Checkendon</b>	40.43	120.64	<b>161.07</b>
2,342.5	256,542	<b>Chinnor</b>	109.52	120.64	<b>230.16</b>
1,362.8	84,188	<b>Cholsey</b>	61.78	120.64	<b>182.42</b>
286.0	7,500	<b>Clifton Hampden</b>	26.22	120.64	<b>146.86</b>
58.1	0	<b>Crowell</b>	0.00	120.64	<b>120.64</b>
652.0	36,500	<b>Crowmarsh</b>	55.98	120.64	<b>176.62</b>
171.2	7,000	<b>Cuddesdon &amp; Denton</b>	40.89	120.64	<b>161.53</b>
178.9	15,160	<b>Culham</b>	84.74	120.64	<b>205.38</b>
65.0	0	<b>Cuxham w Easington</b>	0.00	120.64	<b>120.64</b>
8,243.6	801,675	<b>Didcot</b>	97.25	120.64	<b>217.89</b>
554.8	39,900	<b>Dorchester</b>	71.92	120.64	<b>192.56</b>
131.2	2,850	<b>Drayton St Leonard</b>	21.72	120.64	<b>142.36</b>
752.8	35,500	<b>East Hagbourne</b>	47.16	120.64	<b>167.80</b>
56.7	1,000	<b>Elsfield</b>	17.64	120.64	<b>138.28</b>
367.4	16,600	<b>Ewelme</b>	45.18	120.64	<b>165.82</b>
178.4	9,700	<b>Eye &amp; Dunsden</b>	54.37	120.64	<b>175.01</b>
362.1	12,500	<b>Forest Hill with Shotover</b>	34.52	120.64	<b>155.16</b>
703.4	20,800	<b>Garsington</b>	29.57	120.64	<b>150.21</b>
1,698.2	87,800	<b>Goring</b>	51.70	120.64	<b>172.34</b>
594.8	17,500	<b>Goring Heath</b>	29.42	120.64	<b>150.06</b>
256.3	12,400	<b>Great Haseley</b>	48.38	120.64	<b>169.02</b>
329.3	14,450	<b>Great Milton</b>	43.88	120.64	<b>164.52</b>
303.2	5,000	<b>Harpsden</b>	16.49	120.64	<b>137.13</b>
5,839.2	487,500	<b>Henley</b>	83.49	120.64	<b>204.13</b>
162.0	5,000	<b>Highmoor</b>	30.86	120.64	<b>151.50</b>
236.9	13,974	<b>Holton</b>	58.99	120.64	<b>179.63</b>
612.0	33,000	<b>Horspath</b>	53.92	120.64	<b>174.56</b>
170.2	4,500	<b>Ipsden</b>	26.44	120.64	<b>147.08</b>
672.1	36,000	<b>Kidmore End</b>	53.56	120.64	<b>174.20</b>
306.6	13,300	<b>Lewknor</b>	43.38	120.64	<b>164.02</b>

## APPENDIX A

<b>PARISH &amp; DISTRICT COUNCIL TAX BASED ON BAND D</b>					
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
<b>Tax Base</b>	<b>2012/2013 Precept £</b>	<b>TOWN/PARISH</b>	<b>2012/2013 Parish Tax £</b>	<b>2012/2013 District Tax £</b>	<b>2012/2013 Total £</b>
224.1	10,500	Little Milton	46.85	120.64	167.49
34.1	0	Little Wittenham	0.00	120.64	120.64
356.4	16,153	Long Wittenham	45.32	120.64	165.96
134.4	5,000	Mapledurham	37.20	120.64	157.84
130.8	4,170	Marsh Baldon	31.88	120.64	152.52
253.7	12,000	Moulsford	47.30	120.64	167.94
371.0	11,000	Nettlebed	29.65	120.64	150.29
55.7	850	Newington	15.26	120.64	135.90
174.0	5,000	North Moreton	28.74	120.64	149.38
238.1	5,700	Nuffield	23.94	120.64	144.58
93.1	4,655	Nuneham Courtenay	50.00	120.64	170.64
188.7	4,800	Pishill with Stonor	25.44	120.64	146.08
112.8	800	Pyrton	7.09	120.64	127.73
200.3	7,788	Rotherfield Greys	38.88	120.64	159.52
907.6	22,547	Rotherfield Peppard	24.84	120.64	145.48
513.8	25,000	Sandford on Thames	48.66	120.64	169.30
908.7	25,000	Shiplake	27.51	120.64	148.15
60.4	600	Shirburn	9.93	120.64	130.57
1,648.1	66,000	Sonning Common	40.05	120.64	160.69
147.1	6,500	South Moreton	44.19	120.64	164.83
232.4	12,178	South Stoke	52.40	120.64	173.04
331.7	11,355	Stadhampton	34.23	120.64	154.87
219.5	9,500	Stanton St John	43.28	120.64	163.92
316.4	10,000	Stoke Row	31.61	120.64	152.25
27.1	0	Stoke Talmage	0.00	120.64	120.64
145.4	5,000	Swyncombe	34.39	120.64	155.03
156.5	8,000	Sydenham	51.12	120.64	171.76
307.5	11,000	Tetsworth	35.77	120.64	156.41
4,394.9	493,181	Thame	112.22	120.64	232.86
280.7	11,750	Tiddington with Albury	41.86	120.64	162.50
70.9	2,080	Toot Baldon	29.34	120.64	149.98
175.5	10,000	Towersey	56.98	120.64	177.62
2,941.2	281,355	Wallingford	95.66	120.64	216.30
479.5	30,000	Warborough	62.57	120.64	183.21
76.0	1,500	Waterperry with Thomley	19.74	120.64	140.38
44.3	600	Waterstock	13.54	120.64	134.18
1,197.2	86,105	Watlington	71.92	120.64	192.56
125.2	6,113	West Hagbourne	48.83	120.64	169.47
14.7	0	Wheatfield	0.00	120.64	120.64
1,673.0	104,609	Wheatley	62.53	120.64	183.17
405.9	24,217	Whitchurch on Thames	59.66	120.64	180.30
1,063.8	56,211	Woodcote	52.84	120.64	173.48
39.2	800	Woodeaton	20.41	120.64	141.05
55,652.2	3,939,520				

## APPENDIX B

<b>2012/2013 SOUTH OXFORDSHIRE DISTRICT COUNCIL + PARISH COUNCIL TAX</b>									
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>
<b>BAND</b>		<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>
<b>D</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
120.64	<b>Adwell</b>	80.43	93.83	107.24	120.64	147.45	174.26	201.07	241.28
160.16	<b>Aston Rowant</b>	106.77	124.57	142.36	160.16	195.75	231.34	266.93	320.32
170.81	<b>Aston Tirrold</b>	113.87	132.85	151.83	170.81	208.77	246.73	284.68	341.62
178.94	<b>Aston Upthorpe</b>	119.29	139.18	159.06	178.94	218.70	258.47	298.23	357.88
239.41	<b>Beckley &amp; Stowood</b>	159.61	186.21	212.81	239.41	292.61	345.81	399.02	478.82
189.21	<b>Benson</b>	126.14	147.16	168.19	189.21	231.26	273.30	315.35	378.42
263.39	<b>Berinsfield</b>	175.59	204.86	234.12	263.39	321.92	380.45	438.98	526.78
157.20	<b>Berrick Salome</b>	104.80	122.27	139.73	157.20	192.13	227.07	262.00	314.40
149.06	<b>Binfield Heath</b>	99.37	115.94	132.50	149.06	182.18	215.31	248.43	298.12
141.98	<b>Bix &amp; Assendon</b>	94.65	110.43	126.20	141.98	173.53	205.08	236.63	283.96
130.70	<b>Brightwell Baldwin</b>	87.13	101.66	116.18	130.70	159.74	188.79	217.83	261.40
164.97	<b>Brightwell cum Sotwell</b>	109.98	128.31	146.64	164.97	201.63	238.29	274.95	329.94
125.49	<b>Britwell</b>	83.66	97.60	111.55	125.49	153.38	181.26	209.15	250.98
204.38	<b>Chalgrove</b>	136.25	158.96	181.67	204.38	249.80	295.22	340.63	408.76
161.07	<b>Checkendon</b>	107.38	125.28	143.17	161.07	196.86	232.66	268.45	322.14
230.16	<b>Chinnor</b>	153.44	179.01	204.59	230.16	281.31	332.45	383.60	460.32
182.42	<b>Cholsey</b>	121.61	141.88	162.15	182.42	222.96	263.50	304.03	364.84
146.86	<b>Clifton Hampden</b>	97.91	114.22	130.54	146.86	179.50	212.13	244.77	293.72
120.64	<b>Crowell</b>	80.43	93.83	107.24	120.64	147.45	174.26	201.07	241.28
176.62	<b>Crowmarsh</b>	117.75	137.37	157.00	176.62	215.87	255.12	294.37	353.24
161.53	<b>Cuddesdon &amp; Denton</b>	107.69	125.63	143.58	161.53	197.43	233.32	269.22	323.06
205.38	<b>Culham</b>	136.92	159.74	182.56	205.38	251.02	296.66	342.30	410.76
120.64	<b>Cuxham w Easington</b>	80.43	93.83	107.24	120.64	147.45	174.26	201.07	241.28
217.89	<b>Didcot</b>	145.26	169.47	193.68	217.89	266.31	314.73	363.15	435.78
192.56	<b>Dorchester</b>	128.37	149.77	171.16	192.56	235.35	278.14	320.93	385.12
142.36	<b>Drayton St Leonard</b>	94.91	110.72	126.54	142.36	174.00	205.63	237.27	284.72
167.80	<b>East Hagbourne</b>	111.87	130.51	149.16	167.80	205.09	242.38	279.67	335.60
138.28	<b>Elsfield</b>	92.19	107.55	122.92	138.28	169.01	199.74	230.47	276.56
165.82	<b>Ewelme</b>	110.55	128.97	147.40	165.82	202.67	239.52	276.37	331.64
175.01	<b>Eye &amp; Dunsden</b>	116.67	136.12	155.56	175.01	213.90	252.79	291.68	350.02
155.16	<b>Forest Hill w Shotover</b>	103.44	120.68	137.92	155.16	189.64	224.12	258.60	310.32
150.21	<b>Garsington</b>	100.14	116.83	133.52	150.21	183.59	216.97	250.35	300.42
172.34	<b>Goring</b>	114.89	134.04	153.19	172.34	210.64	248.94	287.23	344.68
150.06	<b>Goring Heath</b>	100.04	116.71	133.39	150.06	183.41	216.75	250.10	300.12
169.02	<b>Great Haseley</b>	112.68	131.46	150.24	169.02	206.58	244.14	281.70	338.04
164.52	<b>Great Milton</b>	109.68	127.96	146.24	164.52	201.08	237.64	274.20	329.04
137.13	<b>Harpsden</b>	91.42	106.66	121.89	137.13	167.60	198.08	228.55	274.26
204.13	<b>Henley</b>	136.09	158.77	181.45	204.13	249.49	294.85	340.22	408.26
151.50	<b>Highmoor</b>	101.00	117.83	134.67	151.50	185.17	218.83	252.50	303.00
179.63	<b>Holton</b>	119.75	139.71	159.67	179.63	219.55	259.47	299.38	359.26
174.56	<b>Horspath</b>	116.37	135.77	155.16	174.56	213.35	252.14	290.93	349.12
147.08	<b>Ipsden</b>	98.05	114.40	130.74	147.08	179.76	212.45	245.13	294.16
174.20	<b>Kidmore End</b>	116.13	135.49	154.84	174.20	212.91	251.62	290.33	348.40
164.02	<b>Lewknor</b>	109.35	127.57	145.80	164.02	200.47	236.92	273.37	328.04

## APPENDIX B

<b>2012/2013 SOUTH OXFORDSHIRE DISTRICT COUNCIL + PARISH COUNCIL TAX</b>									
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>
<b>BAND</b>		<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>	<b>BAND</b>
<b>D</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
167.49	<b>Little Milton</b>	111.66	130.27	148.88	167.49	204.71	241.93	279.15	334.98
120.64	<b>Little Wittenham</b>	80.43	93.83	107.24	120.64	147.45	174.26	201.07	241.28
165.96	<b>Long Wittenham</b>	110.64	129.08	147.52	165.96	202.84	239.72	276.60	331.92
157.84	<b>Mapledurham</b>	105.23	122.76	140.30	157.84	192.92	227.99	263.07	315.68
152.52	<b>Marsh Baldon</b>	101.68	118.63	135.57	152.52	186.41	220.31	254.20	305.04
167.94	<b>Moulsford</b>	111.96	130.62	149.28	167.94	205.26	242.58	279.90	335.88
150.29	<b>Nettlebed</b>	100.19	116.89	133.59	150.29	183.69	217.09	250.48	300.58
135.90	<b>Newington</b>	90.60	105.70	120.80	135.90	166.10	196.30	226.50	271.80
149.38	<b>North Moreton</b>	99.59	116.18	132.78	149.38	182.58	215.77	248.97	298.76
144.58	<b>Nuffield</b>	96.39	112.45	128.52	144.58	176.71	208.84	240.97	289.16
170.64	<b>Nuneham Courtenay</b>	113.76	132.72	151.68	170.64	208.56	246.48	284.40	341.28
146.08	<b>Pishill w Stonor</b>	97.39	113.62	129.85	146.08	178.54	211.00	243.47	292.16
127.73	<b>Pyrton</b>	85.15	99.35	113.54	127.73	156.11	184.50	212.88	255.46
159.52	<b>Rotherfield Greys</b>	106.35	124.07	141.80	159.52	194.97	230.42	265.87	319.04
145.48	<b>Rotherfield Peppard</b>	96.99	113.15	129.32	145.48	177.81	210.14	242.47	290.96
169.30	<b>Sandford</b>	112.87	131.68	150.49	169.30	206.92	244.54	282.17	338.60
148.15	<b>Shiplake</b>	98.77	115.23	131.69	148.15	181.07	213.99	246.92	296.30
130.57	<b>Shirburn</b>	87.05	101.55	116.06	130.57	159.59	188.60	217.62	261.14
160.69	<b>Sonning Common</b>	107.13	124.98	142.84	160.69	196.40	232.11	267.82	321.38
164.83	<b>South Moreton</b>	109.89	128.20	146.52	164.83	201.46	238.09	274.72	329.66
173.04	<b>South Stoke</b>	115.36	134.59	153.81	173.04	211.49	249.95	288.40	346.08
154.87	<b>Stadhampton</b>	103.25	120.45	137.66	154.87	189.29	223.70	258.12	309.74
163.92	<b>Stanton St John</b>	109.28	127.49	145.71	163.92	200.35	236.77	273.20	327.84
152.25	<b>Stoke Row</b>	101.50	118.42	135.33	152.25	186.08	219.92	253.75	304.50
120.64	<b>Stoke Talmage</b>	80.43	93.83	107.24	120.64	147.45	174.26	201.07	241.28
155.03	<b>Swyncombe</b>	103.35	120.58	137.80	155.03	189.48	223.93	258.38	310.06
171.76	<b>Sydenham</b>	114.51	133.59	152.68	171.76	209.93	248.10	286.27	343.52
156.41	<b>Tetsworth</b>	104.27	121.65	139.03	156.41	191.17	225.93	260.68	312.82
232.86	<b>Thame</b>	155.24	181.11	206.99	232.86	284.61	336.35	388.10	465.72
162.50	<b>Tiddington w Albury</b>	108.33	126.39	144.44	162.50	198.61	234.72	270.83	325.00
149.98	<b>Toot Baldon</b>	99.99	116.65	133.32	149.98	183.31	216.64	249.97	299.96
177.62	<b>Towersey</b>	118.41	138.15	157.88	177.62	217.09	256.56	296.03	355.24
216.30	<b>Wallingford</b>	144.20	168.23	192.27	216.30	264.37	312.43	360.50	432.60
183.21	<b>Warborough</b>	122.14	142.50	162.85	183.21	223.92	264.64	305.35	366.42
140.38	<b>Waterperry w Thomley</b>	93.59	109.18	124.78	140.38	171.58	202.77	233.97	280.76
134.18	<b>Waterstock</b>	89.45	104.36	119.27	134.18	164.00	193.82	223.63	268.36
192.56	<b>Watlington</b>	128.37	149.77	171.16	192.56	235.35	278.14	320.93	385.12
169.47	<b>West Hagbourne</b>	112.98	131.81	150.64	169.47	207.13	244.79	282.45	338.94
120.64	<b>Wheatfield</b>	80.43	93.83	107.24	120.64	147.45	174.26	201.07	241.28
183.17	<b>Wheatley</b>	122.11	142.47	162.82	183.17	223.87	264.58	305.28	366.34
180.30	<b>Whitchurch on Thames</b>	120.20	140.23	160.27	180.30	220.37	260.43	300.50	360.60
173.48	<b>Woodcote</b>	115.65	134.93	154.20	173.48	212.03	250.58	289.13	346.96
141.05	<b>Woodeaton</b>	94.03	109.71	125.38	141.05	172.39	203.74	235.08	282.10

## APPENDIX C

(1)	2012/2013 TOTAL COUNCIL TAX							
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Adwell	957.77	1,117.39	1,277.03	1,436.65	1,755.91	2,075.17	2,394.42	2,873.30
Aston Rowant	984.11	1,148.13	1,312.15	1,476.17	1,804.21	2,132.25	2,460.28	2,952.34
Aston Tirrold	991.21	1,156.41	1,321.62	1,486.82	1,817.23	2,147.64	2,478.03	2,973.64
Aston Upthorpe	996.63	1,162.74	1,328.85	1,494.95	1,827.16	2,159.38	2,491.58	2,989.90
Beckley & Stowood	1,036.95	1,209.77	1,382.60	1,555.42	1,901.07	2,246.72	2,592.37	3,110.84
Benson	1,003.48	1,170.72	1,337.98	1,505.22	1,839.72	2,174.21	2,508.70	3,010.44
Berinsfield	1,052.93	1,228.42	1,403.91	1,579.40	1,930.38	2,281.36	2,632.33	3,158.80
Berrick Salome	982.14	1,145.83	1,309.52	1,473.21	1,800.59	2,127.98	2,455.35	2,946.42
Binfield Heath	976.71	1,139.50	1,302.29	1,465.07	1,790.64	2,116.22	2,441.78	2,930.14
Bix & Assendon	971.99	1,133.99	1,295.99	1,457.99	1,781.99	2,105.99	2,429.98	2,915.98
Brightwell Baldwin	964.47	1,125.22	1,285.97	1,446.71	1,768.20	2,089.70	2,411.18	2,893.42
Brightwell cum Sotwell	987.32	1,151.87	1,316.43	1,480.98	1,810.09	2,139.20	2,468.30	2,961.96
Britwell	961.00	1,121.16	1,281.34	1,441.50	1,761.84	2,082.17	2,402.50	2,883.00
Chalgrove	1,013.59	1,182.52	1,351.46	1,520.39	1,858.26	2,196.13	2,533.98	3,040.78
Checkendon	984.72	1,148.84	1,312.96	1,477.08	1,805.32	2,133.57	2,461.80	2,954.16
Chinnor	1,030.78	1,202.57	1,374.38	1,546.17	1,889.77	2,233.36	2,576.95	3,092.34
Cholsey	998.95	1,165.44	1,331.94	1,498.43	1,831.42	2,164.41	2,497.38	2,996.86
Clifton Hampden	975.25	1,137.78	1,300.33	1,462.87	1,787.96	2,113.04	2,438.12	2,925.74
Crowell	957.77	1,117.39	1,277.03	1,436.65	1,755.91	2,075.17	2,394.42	2,873.30
Crowmarsh	995.09	1,160.93	1,326.79	1,492.63	1,824.33	2,156.03	2,487.72	2,985.26
Cuddesdon & Denton	985.03	1,149.19	1,313.37	1,477.54	1,805.89	2,134.23	2,462.57	2,955.08
Culham	1,014.26	1,183.30	1,352.35	1,521.39	1,859.48	2,197.57	2,535.65	3,042.78
Cuxham w Easington	957.77	1,117.39	1,277.03	1,436.65	1,755.91	2,075.17	2,394.42	2,873.30
Didcot	1,022.60	1,193.03	1,363.47	1,533.90	1,874.77	2,215.64	2,556.50	3,067.80
Dorchester	1,005.71	1,173.33	1,340.95	1,508.57	1,843.81	2,179.05	2,514.28	3,017.14
Drayton St Leonard	972.25	1,134.28	1,296.33	1,458.37	1,782.46	2,106.54	2,430.62	2,916.74
East Hagbourne	989.21	1,154.07	1,318.95	1,483.81	1,813.55	2,143.29	2,473.02	2,967.62
Elsfield	969.53	1,131.11	1,292.71	1,454.29	1,777.47	2,100.65	2,423.82	2,908.58
Ewelme	987.89	1,152.53	1,317.19	1,481.83	1,811.13	2,140.43	2,469.72	2,963.66
Eye & Dunsden	994.01	1,159.68	1,325.35	1,491.02	1,822.36	2,153.70	2,485.03	2,982.04
Forest Hill w Shotover	980.78	1,144.24	1,307.71	1,471.17	1,798.10	2,125.03	2,451.95	2,942.34
Garsington	977.48	1,140.39	1,303.31	1,466.22	1,792.05	2,117.88	2,443.70	2,932.44
Goring	992.23	1,157.60	1,322.98	1,488.35	1,819.10	2,149.85	2,480.58	2,976.70
Goring Heath	977.38	1,140.27	1,303.18	1,466.07	1,791.87	2,117.66	2,443.45	2,932.14
Great Haseley	990.02	1,155.02	1,320.03	1,485.03	1,815.04	2,145.05	2,475.05	2,970.06
Great Milton	987.02	1,151.52	1,316.03	1,480.53	1,809.54	2,138.55	2,467.55	2,961.06
Harpsden	968.76	1,130.22	1,291.68	1,453.14	1,776.06	2,098.99	2,421.90	2,906.28
Henley	1,013.43	1,182.33	1,351.24	1,520.14	1,857.95	2,195.76	2,533.57	3,040.28
Highmoor	978.34	1,141.39	1,304.46	1,467.51	1,793.63	2,119.74	2,445.85	2,935.02
Holton	997.09	1,163.27	1,329.46	1,495.64	1,828.01	2,160.38	2,492.73	2,991.28
Horspath	993.71	1,159.33	1,324.95	1,490.57	1,821.81	2,153.05	2,484.28	2,981.14
Ipsden	975.39	1,137.96	1,300.53	1,463.09	1,788.22	2,113.36	2,438.48	2,926.18
Kidmore End	993.47	1,159.05	1,324.63	1,490.21	1,821.37	2,152.53	2,483.68	2,980.42
Lewknor	986.69	1,151.13	1,315.59	1,480.03	1,808.93	2,137.83	2,466.72	2,960.06

## APPENDIX C

(1)	2012/2013 TOTAL COUNCIL TAX							
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Little Milton	989.00	1,153.83	1,318.67	1,483.50	1,813.17	2,142.84	2,472.50	2,967.00
Little Wittenham	957.77	1,117.39	1,277.03	1,436.65	1,755.91	2,075.17	2,394.42	2,873.30
Long Wittenham	987.98	1,152.64	1,317.31	1,481.97	1,811.30	2,140.63	2,469.95	2,963.94
Mapledurham	982.57	1,146.32	1,310.09	1,473.85	1,801.38	2,128.90	2,456.42	2,947.70
Marsh Baldon	979.02	1,142.19	1,305.36	1,468.53	1,794.87	2,121.22	2,447.55	2,937.06
Moulsford	989.30	1,154.18	1,319.07	1,483.95	1,813.72	2,143.49	2,473.25	2,967.90
Nettlebed	977.53	1,140.45	1,303.38	1,466.30	1,792.15	2,118.00	2,443.83	2,932.60
Newington	967.94	1,129.26	1,290.59	1,451.91	1,774.56	2,097.21	2,419.85	2,903.82
North Moreton	976.93	1,139.74	1,302.57	1,465.39	1,791.04	2,116.68	2,442.32	2,930.78
Nuffield	973.73	1,136.01	1,298.31	1,460.59	1,785.17	2,109.75	2,434.32	2,921.18
Nuneham Courtenay	991.10	1,156.28	1,321.47	1,486.65	1,817.02	2,147.39	2,477.75	2,973.30
Pishill w Stonor	974.73	1,137.18	1,299.64	1,462.09	1,787.00	2,111.91	2,436.82	2,924.18
Pyrton	962.49	1,122.91	1,283.33	1,443.74	1,764.57	2,085.41	2,406.23	2,887.48
Rotherfield Greys	983.69	1,147.63	1,311.59	1,475.53	1,803.43	2,131.33	2,459.22	2,951.06
Rotherfield Peppard	974.33	1,136.71	1,299.11	1,461.49	1,786.27	2,111.05	2,435.82	2,922.98
Sandford	990.21	1,155.24	1,320.28	1,485.31	1,815.38	2,145.45	2,475.52	2,970.62
Shiplake	976.11	1,138.79	1,301.48	1,464.16	1,789.53	2,114.90	2,440.27	2,928.32
Shirburn	964.39	1,125.11	1,285.85	1,446.58	1,768.05	2,089.51	2,410.97	2,893.16
Sonning Common	984.47	1,148.54	1,312.63	1,476.70	1,804.86	2,133.02	2,461.17	2,953.40
South Moreton	987.23	1,151.76	1,316.31	1,480.84	1,809.92	2,139.00	2,468.07	2,961.68
South Stoke	992.70	1,158.15	1,323.60	1,489.05	1,819.95	2,150.86	2,481.75	2,978.10
Stadhampton	980.59	1,144.01	1,307.45	1,470.88	1,797.75	2,124.61	2,451.47	2,941.76
Stanton St John	986.62	1,151.05	1,315.50	1,479.93	1,808.81	2,137.68	2,466.55	2,959.86
Stoke Row	978.84	1,141.98	1,305.12	1,468.26	1,794.54	2,120.83	2,447.10	2,936.52
Stoke Talmage	957.77	1,117.39	1,277.03	1,436.65	1,755.91	2,075.17	2,394.42	2,873.30
Swyncombe	980.69	1,144.14	1,307.59	1,471.04	1,797.94	2,124.84	2,451.73	2,942.08
Sydenham	991.85	1,157.15	1,322.47	1,487.77	1,818.39	2,149.01	2,479.62	2,975.54
Tetsworth	981.61	1,145.21	1,308.82	1,472.42	1,799.63	2,126.84	2,454.03	2,944.84
Thame	1,032.58	1,204.67	1,376.78	1,548.87	1,893.07	2,237.26	2,581.45	3,097.74
Tiddington w Albury	985.67	1,149.95	1,314.23	1,478.51	1,807.07	2,135.63	2,464.18	2,957.02
Toot Baldon	977.33	1,140.21	1,303.11	1,465.99	1,791.77	2,117.55	2,443.32	2,931.98
Towersey	995.75	1,161.71	1,327.67	1,493.63	1,825.55	2,157.47	2,489.38	2,987.26
Wallingford	1,021.54	1,191.79	1,362.06	1,532.31	1,872.83	2,213.34	2,553.85	3,064.62
Warborough	999.48	1,166.06	1,332.64	1,499.22	1,832.38	2,165.55	2,498.70	2,998.44
Waterperry	970.93	1,132.74	1,294.57	1,456.39	1,780.04	2,103.68	2,427.32	2,912.78
Waterstock	966.79	1,127.92	1,289.06	1,450.19	1,772.46	2,094.73	2,416.98	2,900.38
Watlington	1,005.71	1,173.33	1,340.95	1,508.57	1,843.81	2,179.05	2,514.28	3,017.14
West Hagbourne	990.32	1,155.37	1,320.43	1,485.48	1,815.59	2,145.70	2,475.80	2,970.96
Wheatfield	957.77	1,117.39	1,277.03	1,436.65	1,755.91	2,075.17	2,394.42	2,873.30
Wheatley	999.45	1,166.03	1,332.61	1,499.18	1,832.33	2,165.49	2,498.63	2,998.36
Whitchurch on Thames	997.54	1,163.79	1,330.06	1,496.31	1,828.83	2,161.34	2,493.85	2,992.62
Woodcote	992.99	1,158.49	1,323.99	1,489.49	1,820.49	2,151.49	2,482.48	2,978.98
Woodeaton	971.37	1,133.27	1,295.17	1,457.06	1,780.85	2,104.65	2,428.43	2,914.12