

I wd be grateful to Mr. Butler by chair of the CSI & Mr Tyrone.

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FROM: R FELLGETT

DATE: 4 November 1987

- 1. MR POTTER *BHP 4/11*
- 2. CHANCELLOR

Ch/ Do you want to minute the PM on the lines proposed? 25 4/11

- cc Chief Secretary
- Sir P Middleton
- Mr F E R Butler
- Mr Anson
- Mr Hawtin
- Mr Scholar
- Mr Tyric

COMMUNITY CHARGE: TRANSITION

I attach a draft of Mr Ridley's paper for E(LF) next Wednesday. DOE officials say it is an indication of the options that Mr Ridley is pursuing, rather than a final draft of the paper he plans to put to colleagues. The conclusions are much as predicted in The Times yesterday morning, although the paper did not reach us until late yesterday afternoon.

2. According to the paper, Mr Ridley will propose:

(i) to drop the idea in his previous paper that English authorities can choose whether to opt out of domestic rates early;

(ii) instead to require immediate transition from domestic rates to Community Charge in April 1990, with the exception of 10 London authorities who would have a phased transition over 4 years;

(iii) to cap the safety net. This will bring forward to 1990-91 the first £75 million of the benefit of the new regime to high rateable value areas like Buckinghamshire, Surrey and Barnet, with an earlier small loss elsewhere.

3. The revised proposals are a modified version of a scheme put forward to E(LF) in July - and rejected. The main new features

4 NOVEMBER
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TO CH/EX

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are the modified safety net which has the effect of moderating the initial CC in parts of the South; and a distinction within London, based on expenditure above GRE, to determine which local *authorities* taxpayers are allowed to retain domestic rates. This criterion has been chosen by Mr Ridley to include the areas with potentially the highest Community Charge while excluding the current Conservative boroughs apart from the City.

4. You will wish to oppose the proposal that an orderly transition from rates to Community Charge should be confined to a few high-spending authorities in London and ask colleagues to confirm the decision in July that there should be a phased transition throughout England.

5. We intend to propose some factual changes to the DOE paper to officials and to suggest some further exemplifications which we think would be helpful.

6. I doubt if it is worthwhile putting your own paragraphs in the DOE paper. You could reserve your comments for the meeting. However, the latest package may prove superficially attractive. You may wish to minute the Prime Minister setting out your views, so that she and colleagues can read them before the meeting. A first very rough draft of such a minute is attached. It aims to make three points:

(i) If local authorities and business ratepayers need time to adjust, so do people. You warn colleagues again that the redistribution of local taxes which they are contemplating will place significant new burdens on individuals and families; the size and timing of the extra burdens, as well as their distribution across the country, pose political problems.

(ii) Mr Ridley's latest proposals are a minor variation on options colleagues considered collectively and rejected in July; and

(iii) there is no reason to change the July decisions,

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because the pressure from the Party and others is based on misconceptions about what they might gain.

7. We should be grateful to know whether you agree with this approach. If you do, we will submit to you a polished version of the minute to the Prime Minister, and prepare detailed briefing for the meeting.

Robin Fellgett

R FELLGETT

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DRAFT MINUTE TO THE PRIME MINISTER

COMMUNITY CHARGE: TRANSITION

I am minuting you to set out my views on Nicholas Ridley's latest proposals for the transition to the Community Charge from 1990.

2. In the Green Paper we suggested that the Community Charge would be phased-in in steps of no more than £50 a year, to give people a chance to adjust. We also proposed a safety net fixed in cash terms, to provide indefinite help, albeit reducing in real terms if inflation should continue, to authorities in these geographical areas who stood to lose from the change. In July, we all agreed to shorten the two linked types of transition to just four years, even though this is one year less than we will allow business ratepayers to adjust to the NNDR.

3. Two weeks ago, Nicholas proposed that individual councils should have the right to opt out of the agreed transition and introduce the CC in full in 1990. I am glad that Nicholas now agrees with me that "opting out" would give a weapon to our political opponents, and has dropped this idea. But his latest proposals in E(LF)(87) are close to a scheme we rejected in July: they mean that individual local taxpayers in much of England would have no time to adjust to the new system, notwithstanding our common view that both business ratepayers and local authorities deserve just such an adjustment period.

4. I think we need to consider carefully the size of the additional tax burdens which no transition would impose on new local taxpayers and on families; the timing of these new burdens; and the likely political response. The changes now proposed in E(LF)(87) imply:

↳ no new non-tax items

- immediate increases over the previous rates bill ^{which} could exceed the gains from a 3p cut in income tax for 5 million tax units;
- a single person on three-quarters average earnings who previously paid no local taxes would face the equivalent of a 4p increase.

[Examples to be considered further.]

5. The perverse pattern of changes in tax bills for different families in different parts of the country, which the Chief Secretary outlined in his paper (E(LF)(87)32) of 13 July are very broadly the same in the latest variant of these proposals. I attach [not yet] examples illustrating this point. The Government will be blamed by all the losers, and by a good many people who have been persuaded that they are losers, whether that is true or not.

6. We were concerned about the political response to ~~these~~ ^{such a redistribution when it was} proposed in July: there is no reason to be less concerned

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now. I know that some in the Party have called on us to modify the announced policy. I understand that, as major gainers, many councils in the South want the new system as early as possible. But I have to doubt whether they understand all the implications.

7. The examples attached show that, unlike Scotland and Wales, the range of existing rate bills means the benefits of the new policy cannot all be available immediately. Even local authority Treasurers and other experts do not really understand the complicated interaction between the safety net and the transition which is illustrated there. The answer to those in the Party who have asked for a change is therefore to explain fully and effectively the reasons for our policy. If we change our minds now it may produce short-term popularity in some quarters, but the problems and complaints will come home to roost in 1990 and 1991.

8. I am copying this minute to Willie Whitelaw, Nicholas Ridley, and to other colleagues on E(LF).

[N.L]

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FROM: CATHY RYDING
DATE: 5 November 1987

PS/CHIEF SECRETARY

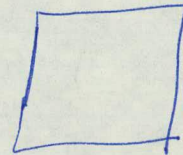
cc Sir P Middleton
Mr F E R Butler
Mr Anson
Mr Hawtin
Mr Scholar
Mr Potter
Mr Fellgett
Mr Tyrie

COMMUNITY CHARGE: TRANSITION

The Chancellor has seen Mr Fellgett's minute of 4 November. He would be grateful, by close of play tonight, for considered views from the Chief Secretary and Mr Tyrie.

CR

CATHY RYDING





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R Fellgett Esq
HM Treasury
Parliament Street
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SW1

[Handwritten signature]

3 November 1987

Dear Mr. [unclear]
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COMMUNITY CHARGE: TRANSITION

1. We have spoken on the telephone several times in the last few days about progress with the further E(LF) paper on this subject.
2. I now enclose a draft. This reflects the latest views of DOE Ministers, but has not so far been seen by them. Obviously, therefore, it should be treated as an indication of the options they wish to see put forward, and to recommend, rather than being word-for-word in the terms they will finally wish to see used.
3. At E(LF) last time, the Chancellor was, I gather, particularly interested in seeing sample household effects. Annex C is a first stab at these: the figures need some revision, but I thought it sensible to consult you about the basic format before worrying about that.
4. It might be helpful if, once you have had a chance to consider the paper, we were to meet to discuss matters. That will give me the chance (for example) to explain DOE Ministers' thinking in more detail.
5. I am copying this letter, and the draft paper, to Peter Stredder in the No 10 Policy Unit - who has expressed his interest in this subject and may wish to be involved in any discussions we have - and, for information, to Andrew Wells (Cabinet Office).

Ysw

[Handwritten signature]

J ADAMS
Finance Local Taxation Division B

3 NOVEMBER
ADAMS
TO FELLETT

DRAFT E(LF) PAPER

COMMUNITY CHARGE: TRANSITIONAL ARRANGEMENTS

Background

1. At E(LF) on 27 October we discussed my proposal to allow each district and borough council the option not to have 'dual running' of domestic rates and the community charge between 1990 and 1994; instead they could choose to move straight to the full - safety-net - community charge.

2. It may be helpful to remind colleagues that, in July, we agreed two separate transitional arrangements.

(i) The safety net prevents changes in the burden of domestic taxation between areas, that would arise under our new arrangements, from taking place in 1990. The safety net would be phased out, in equal steps, between 1991/92 and 1994/95. The shifts that would then be allowed to take place mainly represent the effect under the present system of variations in rateable value, and the special London arrangements that exist. So, as the safety net is phased out, bills would tend to go up in low RV areas in the North, and in parts of inner London.

(ii) Dual running slows down the shift in the burden of domestic taxation within each area - from ratepayers to community charge payers. Obviously, if an area levies a domestic rate as well as a community charge, non- householders

(who will be paying the community charge but have not been paying rates) will see their bills rise less rapidly, and householders (who are paying rates and the community charge) will see their bills fall more slowly than would occur if the authority abolished domestic rates overnight.

3. This paper describes a range of options for the transition, including the possibility of redefining the safety net, and sets out conclusions, against the background of the pressure, from the P and others, that dual running should be eliminated if at all possible.

No dual running, ^{no} safety net, but special grant to prevent community charges above £300

4. The possibility of a scheme along these lines was raised at E(LF) on 27 October. It would mean not having a safety net as so far proposed, but instead paying a special grant to all areas where community charges would otherwise be above £300, to keep them down to that figure. This would, obviously, make the community charge much easier to introduce in full everywhere in 1990 - in inner London, as well as parts of the South East that would otherwise be contributing substantially to the safety net. The resulting charges in 1990 are shown in column 3 of Annex A. With such a scheme the special grant could be phased out over ^{4 years} 4 years to produce full charges in 1994/95.

5. In considering such a scheme, the following issues arise.

(i) It would cost £530m - an addition of £15 on community charges everywhere.

regardless of spending?

What happens? (the below)

relative to no safety net at all?

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(ii) It allows all the changes to flow through immediately in areas where community charge bills would be under £300. Many low RV authorities in the north would see substantial percentage increases in bills in 1990, for example Hyndburn (Accrington) £137 to £212 (+55%). Colleagues in such areas placed great emphasis on the safety net during the election. Nonetheless absolute bills would not exceed £300 anywhere, a level comparable with the position when the community charge is introduced in Scotland in 1989.

(iii) It means providing a subsidy from community charge payers elsewhere to high spending authorities in inner London. In Camden for example, a £300 ceiling would, on present figures, mean a reduction of £154 per adult compared with existing rate bills; and a subsidy of £482 per adult compared with the full, unsafety netted community charge.

(iv) The Green Paper promised a full safety net; we confirmed that decision in July (at least as far as 1990 is concerned). It would be difficult to go back on those undertakings now.

6. I recommended a course of action rather like this in our earlier discussions, but in view of the concern of colleagues about the position of low RV authorities and what I said in July about the safety net, I now recommend that it should be pursued further.

No 'dual running', full safety net

7. Choosing this option in England would mean adopting the same policy as is already agreed for Scotland in 1989 and Wales in 1990. The community charge in each area would be the figure in column (4) of Annex A. It has obvious attractions

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- it eliminates the cost and difficulty of dual running;
- it ensures that domestic rates are abolished everywhere in Britain before the next Election;
- the safety net prevents shifts in bills between areas in the first year, and then gives time to adjust as it is phased out.

8. It has two major drawbacks -

- the Government is obliging all areas to abandon domestic rates entirely in 1990, even where the resulting community charge bills would be high. Our opponents in areas like inner London would encourage people in their areas to blame the Government for the bills they faced. Partly because of ILEA overspending, bills would be high in Westminster and Kensington and Chelsea, as well as Camden and Hackney;
- having a full safety net in 1990 means that community charges reflect variations in rateable value as well as spending; for example £397 in South Bucks - spending £28/adult above GRE - but only £142 in Surrey - spending £51/adult above GRE.

9. This suggests that it would be worth considering alternative ways of specifying the safety net, to avoid the "South Bucks" problem.

No dual running; maximum safety net contribution set at £75 in 1990/91

10. This approach would allow some of the gains to come through to those areas that would otherwise be making the biggest contributions to the safety net. The areas benefiting, assuming a £75 maximum contribution, are set out in ^{Annex B}~~Table 2~~. It would make full introduction of the community charge in 1990 much easier in places like South Bucks, where the safety netted charge would be £281 rather than £397 in the first year.

11. Although this concession makes a big difference to community charges in a few authorities, the cost is limited to £75m because only 39 areas would be affected. This would mean an across-the-board rise of around £2 in the community charge everywhere.

12. This scheme seems well worth pursuing, given the advantages it brings for areas with high RVs at very little cost to residents in the rest of the country.

Areas required to have dual running

13. At E(LF) on 27 October, colleagues expressed concern at the scope for political gamesmanship if some very high spending councils did not have dual running, and could seek to blame the Government for the high community charges in their areas. With this in mind, I have been looking at possible criteria for determining those areas that might be required to have dual running.

13. Colleagues' concern was about areas with high unsafety-netted charges. Because of the way the new system will be structured, that is the same as saying areas that are presently spending well above GRE. Annex ^C shows (in column 1) those areas overspending most in 1987/88, on the basis of 1987/88 budgeted total expenditure (in £s per head) compared with 1987/88 GREs. Column 2 shows the safety netted community charges in those areas; and column 3 the unsafety netted figures (in both cases, in £s per adult). The relationship between columns 1 and 3 can be seen clearly; column 2 is influenced by the size of the safety net in each area, which in turn reflects variations in domestic rateable values.

14. One possibility would be to limit the requirement to have dual running to those areas in the first group (those overspending by more than £200 per head in 1987/88, and with unsafety netted community charges in excess of £450). Such an approach would mean that only the nine highest spending inner London boroughs are caught (plus the City, which has only a very small number of domestic properties). It would also enable us to announce the criteria now, on the basis of published 1987/88 GREs and budgets.

16. Alternatively, it would be possible to lower the threshold to £100 or £80 overspending (the bottom two groups). But, as well as catching Waltham Forest and Haringey, this risks tripping in Conservative-controlled Wandsworth, Kensington and Chelsea, and Westminster (who would be caught because of the effect of ILEA overspending). All three authorities are planning to opt out of ILEA and so should be able to reduce costs substantially in the early 1990s. The presentational problem is at its most acute in the case of Wandsworth, where the safety netted community charge in

in 1990 would only be £211. Brentwood, an authority particularly enthusiastic about the community charge, have artificially increased their 1987/88 expenditure in order to attract extra block grant, and so also appear in this list.

¹⁷
16. If a threshold lower than £200 were chosen, one approach would be to base it, not on 1987/88 figures, but on budgets for 1988/89. This would allow Brentwood to escape (they could reverse the policy they have adopted for 1987/88) but

- it would also give an incentive to other authorities to go in for creative accounting, and would mean that the decision as to where dual running applied was, to some extent, out of our hands;

- it would almost certainly not let Wandsworth out: their fate would be determined largely by ILEA's own budget;

- some areas would not know until next spring whether they were to have dual running or not.

17. My own preference is to limit dual running to areas overspending by more than £200, on the basis of 1987/88 figures.

'Opting', or Government-imposed decisions

18. My earlier paper (E(LF)(87)42) suggested that authorities might be given the option whether or not to have dual running. If we are now proposing a threshold, then it is difficult to see a role for opting, unless

- either we were prepared to see some authorities above the threshold opt out of dual running (which would negate the purpose of such a scheme);
- or we wanted to give the opportunity for areas below the threshold to keep rates after 1990.

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19. Reaction within the Party since the last discussion has shown a large majority against 'opting'. I recommend, therefore, that we do not pursue this approach: those above the threshold would be required to have dual running; those below it would be required to move straight to the full community charge in 1990/91.

Conclusions

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20. I believe there are three considerations we must have in mind.

(i) In the light of the concern expressed by the Party about "dual running" we must allow as many areas as possible to go straight to the community charge in 1990. We cannot simply stick with the decisions we took in July.

(ii) We need to avoid the problem of relatively low-spending areas - like South Bucks - having very high community charges in 1990 simply because of the safety net.

(iii) There are some high-spending councils where the risk of allowing the full community charge to be introduced in 1990 is simply too great.

misleading

21. With these considerations in mind, I recommend a package with the following elements

(i) a safety net, of the kind we have already announced, but with the maximum contribution limited ~~probably~~ to £75 per adult, the cost being met by community charge payers everywhere;

(ii) all areas moving straight to the (safety netted) community charge in 1990; except

(iii) retention of dual running for those nine inner London boroughs (plus the City) where spending is more than £200 per head above GRE in 1987/88.

22. Community charges in 1990/91 on this basis would be as at column 2 of Table A (assuming 1987/88 spending), with the 1994/95 community charges (assuming unchanged spending) as shown in column 4. Annex B gives examples of the effect on sample households in different areas.

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Community Charge with varying safety nets - 1987/88 spending levels

ANNEX A

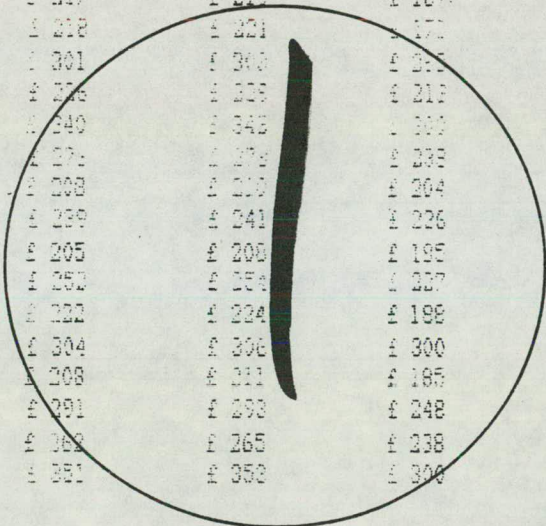
Free package

Community Charge			
Full safety net <i>No dual running</i> Col 1	Limited safety net (1990/91) Col 2	No s.net £300 maximum CF Col 3	No safety net <i>running</i> Col 4

GREATER LONDON

Barnet	£ 456	£ 100	£ 300	£ 782
Greenwich	£ 260	£ 100	£ 300	£ 660
Hackney	£ 412	£ 100	£ 300	£ 691
Hammersmith and Fulham	£ 225	£ 100	£ 300	£ 465
Islington	£ 289	£ 100	£ 300	£ 489
Kensington and Chelsea	£ 388	£ 391	£ 300	£ 370
Lambeth	£ 302	£ 100	£ 300	£ 547
Lewisham	£ 369	£ 100	£ 300	£ 677
Southwark	£ 388	£ 100	£ 300	£ 570
Tower Hamlets	£ 307	£ 100	£ 300	£ 609
Wandsworth	£ 311	£ 213	£ 300	£ 435
Westminster	£ 438	£ 471	£ 300	£ 396
<hr/>				
Barking and Dagenham	£ 308	£ 210	£ 300	£ 321
Barnet	£ 317	£ 297	£ 300	£ 282
Bexley	£ 307	£ 308	£ 300	£ 311
Brent	£ 306	£ 328	£ 297	£ 283
Bromley	£ 317	£ 218	£ 107	£ 173
Croydon	£ 218	£ 221	£ 171	£ 150
Ealing	£ 301	£ 300	£ 300	£ 178
Enfield	£ 278	£ 208	£ 213	£ 199
Haringey	£ 340	£ 348	£ 300	£ 320
Harrow	£ 271	£ 278	£ 300	£ 282
Havering	£ 208	£ 210	£ 204	£ 181
Hillingdon	£ 239	£ 241	£ 226	£ 221
Hounslow	£ 205	£ 208	£ 195	£ 170
Kingston-upon-Thames	£ 253	£ 254	£ 237	£ 212
Merton	£ 221	£ 224	£ 198	£ 173
Newham	£ 304	£ 308	£ 300	£ 304
Redbridge	£ 208	£ 211	£ 185	£ 171
Richmond-upon-Thames	£ 291	£ 293	£ 248	£ 233
Sutton	£ 268	£ 265	£ 238	£ 224
Waltham Forest	£ 351	£ 352	£ 300	£ 365

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↑
1990 figure.

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Community Charge with varying safety nets - 1987/88 spending levels

	Community Charge			
	Full safety net	Limited safety net	No s.net £300 maximum	No safety net
		(1990/91)	CC	
	Col 1	Col 2	Col 3	Col 4
GREATER MANCHESTER				
Bolton	£ 197	£ 199	£ 217	£ 202
Bury	£ 254	£ 257	£ 239	£ 244
Manchester	£ 255	£ 258	£ 237	£ 232
Oldham	£ 178	£ 181	£ 216	£ 201
Rochdale	£ 193	£ 196	£ 251	£ 236
Salford	£ 202	£ 205	£ 257	£ 243
Stockport	£ 238	£ 240	£ 198	£ 183
Tameside	£ 197	£ 200	£ 248	£ 233
Trafford	£ 218	£ 220	£ 171	£ 156
Wigan	£ 211	£ 214	£ 255	£ 245
MERSEYSIDE				
Knowsley	£ 251	£ 253	£ 231	£ 227
Liverpool	£ 258	£ 260	£ 260	£ 261
St Helens	£ 220	£ 222	£ 258	£ 241
Sefton	£ 242	£ 244	£ 225	£ 210
Wirral	£ 229	£ 232	£ 261	£ 246
SOUTH YORKSHIRE				
Barnsley	£ 198	£ 199	£ 259	£ 264
Doncaster	£ 204	£ 207	£ 238	£ 230
Rotherham	£ 194	£ 196	£ 267	£ 251
Sheffield	£ 190	£ 192	£ 262	£ 248
TYNE AND WEAR				
Gateshead	£ 192	£ 194	£ 278	£ 263
Newcastle upon Tyne	£ 233	£ 236	£ 300	£ 292
North Tyneside	£ 234	£ 236	£ 280	£ 265
South Tyneside	£ 183	£ 185	£ 269	£ 254
Sunderland	£ 195	£ 197	£ 277	£ 262
WEST MIDLANDS				
Birmingham	£ 249	£ 252	£ 201	£ 186
Coventry	£ 237	£ 241	£ 234	£ 219
Dudley	£ 243	£ 251	£ 217	£ 202
Sandwell	£ 200	£ 202	£ 190	£ 175
Solihull	£ 260	£ 238	£ 178	£ 163
Walsall	£ 222	£ 224	£ 206	£ 191
Wolverhampton	£ 254	£ 256	£ 219	£ 204
WEST YORKSHIRE				
Bradford	£ 181	£ 182	£ 252	£ 238
Calderdale	£ 171	£ 173	£ 274	£ 259
Kirkstree	£ 167	£ 169	£ 281	£ 246
Leeds	£ 177	£ 179	£ 218	£ 204
Wakefield	£ 190	£ 192	£ 268	£ 254

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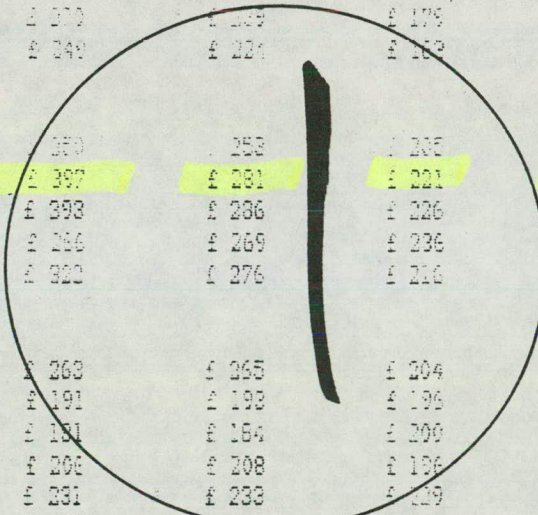
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Community Charge with varying safety nets - 1987/88 spending levels

	Community Charge			
	Full safety net Col 1	Limited safety net (1990/91) Col 2	No s.net £300 maximum CC Col 3	No safety net Col 4
AVON				
Bath	£ 204	£ 206	£ 229	£ 224
Bristol	£ 222	£ 224	£ 252	£ 237
Kingswood	£ 205	£ 211	£ 220	£ 206
Northavon	£ 223	£ 226	£ 235	£ 221
Wansdyke	£ 217	£ 219	£ 218	£ 204
Woodspring	£ 243	£ 246	£ 234	£ 219
BEDFORDSHIRE				
North Bedfordshire	£ 262	£ 264	£ 255	£ 241
Luton	£ 282	£ 285	£ 253	£ 244
Mid Bedfordshire	£ 255	£ 257	£ 245	£ 231
South Bedfordshire	£ 292	£ 294	£ 251	£ 236
BERKSHIRE				
Bucknell	£ 228	£ 219	£ 155	£ 144
Newbury	£ 228	£ 228	£ 161	£ 151
Reading	£ 214	£ 213	£ 152	£ 146
Slough	£ 229	£ 211	£ 153	£ 148
Windsor and Maidenhead	£ 270	£ 239	£ 175	£ 164
Wokingham	£ 240	£ 221	£ 152	£ 149
BUCKINGHAMSHIRE				
High Wycombe	£ 270	£ 253	£ 205	£ 171
South Bucks	£ 297	£ 281	£ 221	£ 206
Chiltern	£ 293	£ 286	£ 226	£ 211
Milton Keynes	£ 266	£ 269	£ 236	£ 221
Wycombe	£ 320	£ 276	£ 214	£ 201
CAMBRIDGESHIRE				
Cambridge	£ 263	£ 265	£ 204	£ 190
East Cambridgeshire	£ 191	£ 193	£ 196	£ 182
Fenland	£ 181	£ 184	£ 200	£ 185
Huntingdon	£ 206	£ 208	£ 196	£ 181
Peterborough	£ 231	£ 233	£ 219	£ 214
South Cambridgeshire	£ 251	£ 242	£ 181	£ 167
CHESHIRE				
Chester	£ 230	£ 232	£ 209	£ 194
Congleton	£ 214	£ 216	£ 202	£ 187
Crewe and Nantwich	£ 214	£ 217	£ 207	£ 192
Ellesmere Port and Neston	£ 239	£ 241	£ 231	£ 216
Halton	£ 197	£ 199	£ 208	£ 194
Macclesfield	£ 265	£ 258	£ 198	£ 183
Vale Royal	£ 208	£ 211	£ 204	£ 189
Warrington	£ 204	£ 206	£ 207	£ 192

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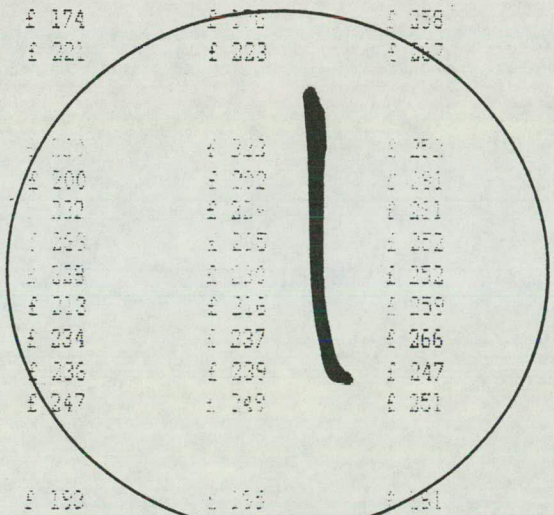
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Community Charge with varying safety nets - 1987/88 spending levels

	Community Charge			
	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4
CLEVELAND				
Hartlepool	£ 210	£ 212	£ 283	£ 268
Langbaugh	£ 247	£ 249	£ 325	£ 270
Middlesbrough	£ 247	£ 250	£ 261	£ 277
Stockton-on-Tees	£ 245	£ 247	£ 264	£ 250
CORNWALL				
Caradon	£ 163	£ 165	£ 170	£ 158
Carrick	£ 170	£ 173	£ 181	£ 166
Kerrier	£ 148	£ 151	£ 177	£ 162
North Cornwall	£ 168	£ 170	£ 177	£ 162
Penwith	£ 164	£ 166	£ 175	£ 164
Restormel	£ 160	£ 162	£ 175	£ 151
CUMBERIA				
Allerdale	£ 174	£ 177	£ 207	£ 252
Barnard Castle	£ 159	£ 161	£ 172	£ 187
Carlisle	£ 196	£ 195	£ 179	£ 194
Copeland	£ 162	£ 161	£ 272	£ 258
Eden	£ 174	£ 176	£ 158	£ 140
South Lakeland	£ 221	£ 223	£ 257	£ 182
DERBYSHIRE				
Amber Valley	£ 230	£ 223	£ 252	£ 227
Bolsover	£ 200	£ 202	£ 181	£ 161
Chastelfield	£ 232	£ 234	£ 231	£ 243
Derby	£ 238	£ 235	£ 252	£ 227
Erewash	£ 238	£ 236	£ 252	£ 237
High Peak	£ 213	£ 215	£ 159	£ 245
North East Derbyshire	£ 234	£ 237	£ 266	£ 252
South Derbyshire	£ 236	£ 239	£ 247	£ 252
West Derbyshire	£ 247	£ 249	£ 251	£ 236
DEVON				
East Devon	£ 190	£ 193	£ 181	£ 167
Exeter	£ 164	£ 167	£ 174	£ 159
North Devon	£ 147	£ 149	£ 190	£ 175
Plymouth	£ 174	£ 176	£ 180	£ 175
South Hams	£ 261	£ 263	£ 193	£ 175
Taignton	£ 178	£ 180	£ 171	£ 171
Mid Devon	£ 152	£ 154	£ 188	£ 171
Torbay	£ 205	£ 207	£ 192	£ 177
Torrington	£ 184	£ 186	£ 195	£ 180
West Devon	£ 167	£ 169	£ 183	£ 168

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Community Charge with varying safety nets - 1987/88 spending levels

----- Community Charge -----				
	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4

DORSET				
Bournemouth	£ 214	£ 216	£ 180	£ 165
Christchurch	£ 242	£ 241	£ 180	£ 166
North Dorset	£ 176	-£ 178	£ 171	£ 156
Poole	£ 244	£ 237	£ 177	£ 162
Purbeck	£ 187	£ 189	£ 168	£ 154
West Dorset	£ 176	£ 178	£ 172	£ 157
Weymouth and Portland	£ 170	£ 172	£ 180	£ 165
Wimborne	£ 252	£ 248	£ 187	£ 173
DURHAM				
Chester-le-Strade	£ 179	£ 181	£ 219	£ 214
Berlington	£ 200	£ 202	£ 260	£ 248
Berwenside	£ 176	£ 178	£ 279	£ 264
Durham	£ 171	£ 172	£ 238	£ 224
Haslington	£ 143	£ 145	£ 213	£ 198
Geogfield	£ 169	£ 171	£ 267	£ 253
Teesdale	£ 185	£ 187	£ 209	£ 194
Wear Valley	£ 140	£ 150	£ 201	£ 187
EAST SUSSEX				
Brighton	£ 206	£ 208	£ 190	£ 176
Lewesbourne	£ 220	£ 222	£ 192	£ 178
Wandring	£ 204	£ 207	£ 184	£ 169
Hove	£ 235	£ 237	£ 189	£ 174
Lewes	£ 247	£ 247	£ 187	£ 172
Rotner	£ 256	£ 251	£ 190	£ 175
Wealden	£ 224	£ 227	£ 190	£ 175
ESSEX				
Basildon	£ 228	£ 227	£ 274	£ 259
Braintree	£ 219	£ 221	£ 192	£ 177
Brentwood	£ 255	£ 237	£ 309	£ 289
Castle Point	£ 231	£ 261	£ 200	£ 186
Chelmsford	209	£ 250	£ 185	£ 181
Colchester	£ 211	£ 214	£ 183	£ 168
Epping Forest	£ 293	£ 259	£ 199	£ 184
Harlow	£ 221	£ 323	£ 300	£ 285
Maldon	£ 256	£ 254	£ 194	£ 179
Roehampton	£ 205	£ 252	£ 192	£ 177
Southend-on-Sea	£ 275	£ 259	£ 199	£ 184
Tendring	£ 240	£ 242	£ 199	£ 184
Thurrock	£ 274	£ 276	£ 257	£ 242
Uttlesford	£ 264	£ 268	£ 198	£ 183

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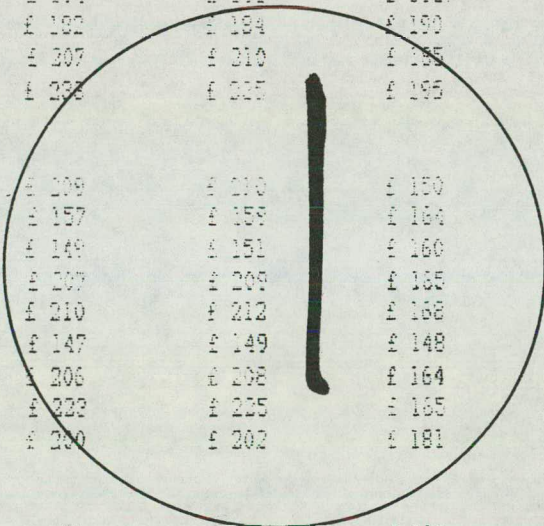
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Community Charge with varying safety nets - 1987/88 spending levels

	Community Charge			
	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4
	-----	-----	-----	-----
GLOUCESTERSHIRE				
Cheltenham	£ 231	£ 233	£ 194	£ 190
Cotswold	£ 230	£ 232	£ 194	£ 180
Forest of Dean	£ 162	£ 164	£ 206	£ 191
Gloucester	£ 182	£ 184	£ 197	£ 183
Stroud	£ 204	£ 206	£ 207	£ 192
Tewkesbury	£ 215	£ 217	£ 187	£ 173
HAMPSHIRE				
Basingstoke	£ 208	£ 211	£ 178	£ 163
East Hampshire	£ 188	£ 241	£ 196	£ 171
Eastleigh	£ 131	£ 212	£ 181	£ 176
Fareham	£ 237	£ 240	£ 194	£ 179
Gosport	£ 206	£ 198	£ 184	£ 169
Hart	£ 239	£ 260	£ 199	£ 185
Havant	£ 219	£ 221	£ 182	£ 168
New Forest	£ 219	£ 221	£ 196	£ 181
Portsmouth	£ 175	£ 178	£ 181	£ 167
Rushmoor	£ 194	£ 196	£ 196	£ 182
Southampton	£ 182	£ 184	£ 190	£ 176
Test Valley	£ 207	£ 210	£ 185	£ 171
Winchester	£ 233	£ 235	£ 195	£ 180
HEREFORD AND WORCESTERSHIRE				
Bromsgrove	£ 209	£ 210	£ 180	£ 165
Hereford	£ 157	£ 159	£ 164	£ 149
Leominster	£ 149	£ 151	£ 160	£ 146
Malvern Hills	£ 207	£ 209	£ 165	£ 150
Redditch	£ 210	£ 212	£ 168	£ 153
South Herefordshire	£ 147	£ 149	£ 148	£ 133
Worcester	£ 206	£ 208	£ 164	£ 150
Wychevon	£ 222	£ 225	£ 165	£ 150
Wyre Forest	£ 200	£ 202	£ 181	£ 166
HERTFORDSHIRE				
Brombourne	£ 250	£ 252	£ 205	£ 194
Dacorum	£ 287	£ 273	£ 218	£ 208
East Hertfordshire	£ 257	£ 259	£ 211	£ 201
Hertsmere	£ 306	£ 287	£ 227	£ 217
North Hertfordshire	£ 275	£ 272	£ 212	£ 202
St Albans	£ 296	£ 279	£ 219	£ 204
St Albans	£ 227	£ 269	£ 247	£ 233
Three Rivers	£ 213	£ 230	£ 219	£ 205
Watford	£ 268	£ 266	£ 221	£ 206
Welwyn Hatfield	£ 293	£ 300	£ 239	£ 225

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Community Charge with varying safety nets - 1987/88 spending levels

----- Community Charge -----

	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4
HUMBERSIDE				
Beverley	£ 240	£ 242	£ 234	£ 219
Boothferry	£ 164	£ 167	£ 238	£ 224
Cleethorpes	£ 196	£ 198	£ 244	£ 229
Glanford	£ 191	£ 192	£ 234	£ 219
Grast Grimsby	£ 182	£ 185	£ 234	£ 219
Holderness	£ 194	£ 196	£ 230	£ 215
Kingston upon Hull	£ 181	£ 184	£ 263	£ 248
East Yorkshire	£ 180	£ 183	£ 244	£ 230
Sourthorpe	£ 209	£ 211	£ 276	£ 261
ISLE OF WIGHT				
Medina	£ 196	£ 199	£ 222	£ 209
South Wight	£ 211	£ 212	£ 230	£ 215
KENT				
Canford	£ 179	£ 180	£ 163	£ 148
Canterbury	£ 170	£ 172	£ 167	£ 152
Dartford	£ 151	£ 153	£ 163	£ 149
Dover	£ 151	£ 153	£ 156	£ 144
Billingsgate	£ 154	£ 158	£ 165	£ 150
Gravesend	£ 177	£ 180	£ 167	£ 152
Maidstone	£ 170	£ 171	£ 162	£ 147
Rocheater upon Medway	£ 15	£ 159	£ 145	£ 131
Sevenoaks	£ 189	£ 191	£ 166	£ 151
Shepway	£ 201	£ 204	£ 175	£ 160
Swale	£ 147	£ 149	£ 167	£ 153
Thanet	£ 182	£ 184	£ 169	£ 154
Tonbridge and Malling	£ 166	£ 168	£ 167	£ 152
Tunbridge Wells	£ 177	£ 179	£ 167	£ 152
LANCASHIRE				
Blackburn	£ 144	£ 146	£ 220	£ 208
Blackpool	£ 189	£ 190	£ 208	£ 194
Burnley	£ 142	£ 144	£ 254	£ 239
Chorley	£ 180	£ 182	£ 205	£ 190
Fylde	£ 209	£ 211	£ 203	£ 189
Hyndburn	£ 137	£ 139	£ 227	£ 213
Lancaster	£ 162	£ 164	£ 205	£ 191
Pendle	£ 132	£ 134	£ 227	£ 213
Preston	£ 173	£ 175	£ 215	£ 201
Ribble Valley	£ 171	£ 173	£ 213	£ 199
Rossendale	£ 155	£ 161	£ 242	£ 228
South Ribble	£ 175	£ 177	£ 204	£ 189
West Lancashire	£ 215	£ 216	£ 205	£ 190
Wyre	£ 190	£ 192	£ 204	£ 189

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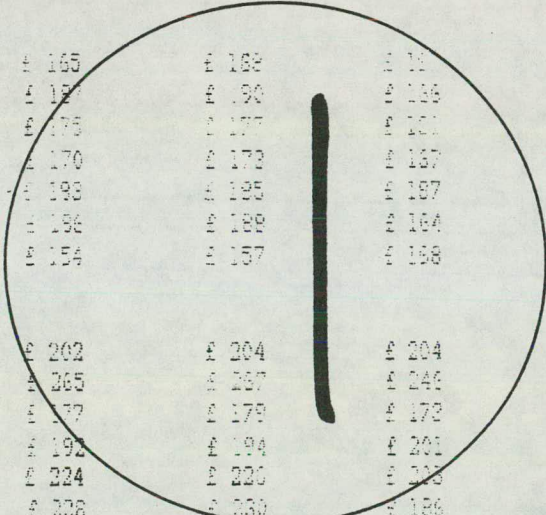
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Community Charge with varying safety nets - 1987/90 spending levels

----- Community Charge -----

	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4
LEICESTERSHIRE				
Elly	£ 202	£ 204	£ 204	£ 189
Charnwood	£ 231	£ 233	£ 210	£ 195
Harborough	£ 299	£ 241	£ 211	£ 196
Hinckley and Bosworth	£ 210	£ 213	£ 200	£ 185
Leicester	£ 184	£ 186	£ 235	£ 220
Melton	£ 224	£ 226	£ 219	£ 204
North West Leicestershire	£ 213	£ 215	£ 224	£ 210
Leicestershire and Rutland	£ 232	£ 234	£ 209	£ 194
Rutland	£ 208	£ 210	£ 210	£ 185
LINCOLNSHIRE				
Easton	£ 158	£ 160	£ 167	£ 152
East Lindsey	£ 158	£ 160	£ 171	£ 157
Lincoln	£ 152	£ 154	£ 173	£ 158
North Kesteven	£ 154	£ 157	£ 169	£ 155
South Holland	£ 152	£ 155	£ 170	£ 153
South Kesteven	£ 155	£ 172	£ 169	£ 154
West Lindsey	£ 159	£ 163	£ 160	£ 166
NORFOLK				
Bracklesham	£ 165	£ 168	£ 171	£ 147
Bradland	£ 171	£ 190	£ 186	£ 151
Great Yarmouth	£ 175	£ 177	£ 181	£ 163
North Norfolk	£ 170	£ 173	£ 167	£ 152
Norwich	£ 193	£ 195	£ 187	£ 170
South Norfolk	£ 196	£ 188	£ 164	£ 149
King's Lynn and West Norfolk	£ 154	£ 157	£ 168	£ 154
NORTHAMPTONSHIRE				
Corby	£ 202	£ 204	£ 204	£ 189
Deventry	£ 265	£ 267	£ 246	£ 232
East Northamptonshire	£ 177	£ 179	£ 173	£ 159
Kettering	£ 192	£ 194	£ 201	£ 186
Northampton	£ 224	£ 226	£ 213	£ 198
South Northamptonshire	£ 228	£ 230	£ 186	£ 171
Wellingborough	£ 195	£ 197	£ 195	£ 180
NORTHUMBERLAND				
Alnwick	£ 172	£ 175	£ 200	£ 185
Berwick-upon-Tweed	£ 173	£ 175	£ 221	£ 206
Blyth Valley	£ 207	£ 210	£ 267	£ 252
Castle Morpeth	£ 214	£ 216	£ 230	£ 215
Tynedale	£ 191	£ 193	£ 242	£ 217
Wansbeck	£ 175	£ 177	£ 265	£ 251

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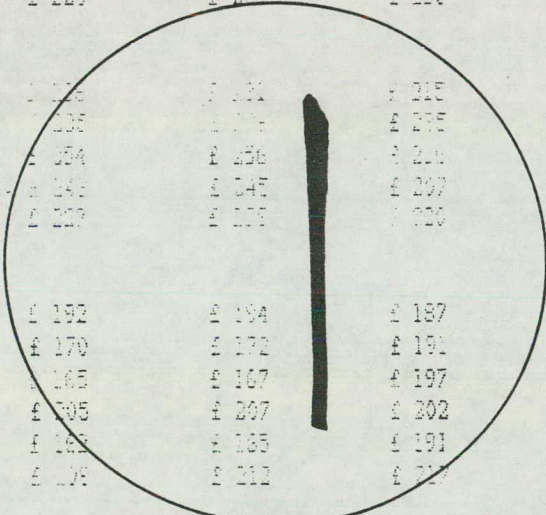
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Community Charge with varying safety nets - 1987/88 spending levels

	----- Community Charge -----			
	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4
	-----	-----	-----	-----
NORTH YORKSHIRE				
Craven	£ 154	£ 156	£ 190	£ 194
Hambleton	£ 177	£ 180	£ 194	£ 179
Harrogate	£ 202	£ 204	£ 231	£ 206
Richmondshire	£ 149	£ 152	£ 198	£ 184
Ryedale	£ 159	£ 161	£ 196	£ 181
Scarborough	£ 185	£ 187	£ 207	£ 192
Selby	£ 159	£ 162	£ 215	£ 200
York	£ 136	£ 138	£ 188	£ 172
NORTH HAMPSHIRE				
Ashfield	£ 171	£ 175	£ 214	£ 209
Bassettlaw	£ 188	£ 191	£ 232	£ 208
Bracknave	£ 198	£ 200	£ 217	£ 202
Gedling	£ 206	£ 208	£ 218	£ 201
Hamphelds	£ 176	£ 177	£ 191	£ 187
Howark	£ 188	£ 191	£ 218	£ 204
Northampton	£ 190	£ 192	£ 222	£ 207
Rushcliffe	£ 229	£ 231	£ 220	£ 204
OXFORDSHIRE				
Thameval	£ 178	£ 181	£ 215	£ 201
Oxford	£ 208	£ 211	£ 235	£ 207
South Oxfordshire	£ 204	£ 206	£ 211	£ 212
Valley of White Horse	£ 241	£ 245	£ 267	£ 198
West Oxfordshire	£ 207	£ 210	£ 220	£ 205
SHROPSHIRE				
Bridgnorth	£ 192	£ 194	£ 187	£ 172
North Shropshire	£ 170	£ 172	£ 191	£ 177
Tewkesbury	£ 165	£ 167	£ 197	£ 183
Shrewsbury and Mucham	£ 205	£ 207	£ 202	£ 188
South Shropshire	£ 183	£ 185	£ 191	£ 175
The Wrekin	£ 171	£ 173	£ 217	£ 203
SOMERSET				
Mendip	£ 188	£ 190	£ 192	£ 178
Sedgemoor	£ 198	£ 200	£ 205	£ 191
Taunton Deane	£ 197	£ 189	£ 195	£ 181
West Somerset	£ 203	£ 205	£ 196	£ 182
South Somerset	£ 186	£ 189	£ 193	£ 179

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Community Charge with varying safety nets - 1987/88 spending levels

	Community Charge			
	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4

STAFFORDSHIRE

Dannock Chase	£ 192	£ 194	£ 201	£ 186
East Staffordshire	£ 184	£ 186	£ 192	£ 177
Lichfield	£ 221	£ 234	£ 195	£ 174
Newcastle-under-Lyme	£ 189	£ 191	£ 201	£ 186
South Staffordshire	£ 234	£ 236	£ 187	£ 172
Stafford	£ 203	£ 205	£ 192	£ 177
Staffordshire Moorlands	£ 184	£ 166	£ 199	£ 184
Stoke-on-Trent	£ 168	£ 170	£ 202	£ 187
Tamworth	£ 211	£ 213	£ 198	£ 183

SUFFOLK

Babergh	£ 202	£ 204	£ 187	£ 173
Forest Heath	£ 167	£ 168	£ 184	£ 169
Ipswich	£ 213	£ 217	£ 207	£ 192
Mid Suffolk	£ 187	£ 189	£ 192	£ 177
St Edmundsbury	£ 191	£ 183	£ 176	£ 161
Suffolk Coastal	£ 181	£ 201	£ 193	£ 178
Wymondley	£ 189	£ 191	£ 190	£ 175

SURREY

Chertsey	£ 205	£ 214	£ 253	£ 219
East and West	£ 200	£ 207	£ 197	£ 182
Elmbridge	£ 241	£ 233	£ 171	£ 156
Mole Valley	£ 251	£ 243	£ 184	£ 169
Reigate and Banstead	£ 267	£ 258	£ 197	£ 183
Runnymede	£ 211	£ 212	£ 165	£ 151
Spelthorne	£ 221	£ 224	£ 193	£ 179
Surrey Heath	£ 241	£ 215	£ 155	£ 140
Tandridge	£ 233	£ 230	£ 188	£ 173
Waverley	£ 273	£ 245	£ 189	£ 174
Woking	£ 234	£ 215	£ 155	£ 140

WARWICKSHIRE

North Warwickshire	£ 217	£ 219	£ 223	£ 208
Nuneaton and Bedworth	£ 219	£ 221	£ 215	£ 200
Rugby	£ 222	£ 224	£ 195	£ 180
Stratford on Avon	£ 264	£ 249	£ 189	£ 174
Warwick	£ 357	£ 251	£ 191	£ 176

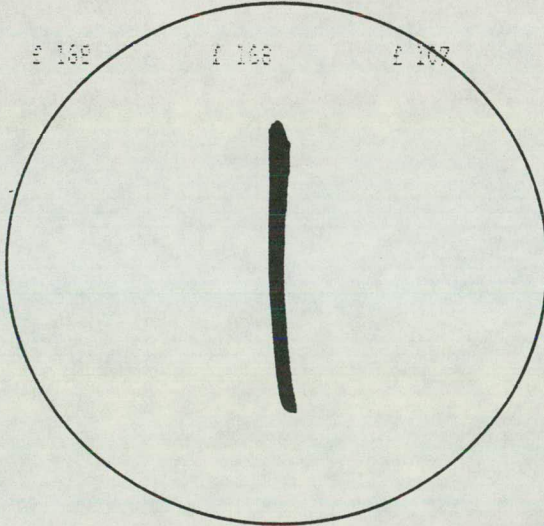
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Community Charge with varying safety nets - 1987/88 spending levels

	----- Community Charge -----			
	Full safety net	Limited safety net (1990/91)	No s.net £300 maximum CC	No safety net
	Col 1	Col 2	Col 3	Col 4

WEST SUSSEX				
Adur	£ 222	£ 226	£ 195	£ 180
Arun	£ 219	£ 221	£ 174	£ 189
Chichester	£ 207	£ 210	£ 166	£ 152
Drawley	£ 202	£ 205	£ 234	£ 219
Morsham	£ 208	£ 210	£ 164	£ 149
Mid Sussex	£ 230	£ 233	£ 176	£ 162
Worthing	£ 212	£ 214	£ 170	£ 155
WILTSHIRE				
Kennet	£ 182	£ 184	£ 204	£ 190
North Wiltshire	£ 175	£ 178	£ 212	£ 201
Salisbury	£ 206	£ 208	£ 199	£ 184
Tranescourt	£ 204	£ 209	£ 253	£ 238
West Wiltshire	£ 183	£ 185	£ 200	£ 180
Isles of Scilly	£ 168	£ 168	£ 167	£ 91

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Beneficiaries from £75 max

ANNEX B

*Community charge will be £75 per adult maximum safety net contribution
community charge will be £75 per adult maximum safety net contribution.*

Full community charge	CC full safety net	CC limited safety net	Full safety net value	Revised safety net value	Safety net change £/adult	Safety net change £m
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7

South Bucks	£ 208	£ 297	£ 281	£-191	£-75	£ 118	£ 6
Chiltern	£ 211	£ 285	£ 286	£-190	£-75	£ 117	£ 8
Arundel	£ 275	£ 538	£ 471	£-192	£-75	£ 57	£ 3
Elmbridge	£ 239	£ 368	£ 314	£-128	£-75	£ 36	£ 5
Aycombe	£ 201	£ 322	£ 276	£-121	£-75	£ 46	£ 5
Epsom and Ewell	£ 162	£ 300	£ 257	£-118	£-75	£ 43	£ 2
Epping Forest	£ 184	£ 293	£ 259	£-108	£-75	£ 33	£ 3
Three Rivers	£ 205	£ 313	£ 283	£-100	£-75	£ 33	£ 2
Windsor and Maidenhead	£ 181	£ 270	£ 239	£-106	£-75	£ 31	£ 1
Surrey Heath	£ 140	£ 241	£ 215	£-101	£-75	£ 26	£ 2
Wokingham	£ 149	£ 249	£ 226	£-100	£-75	£ 25	£ 3
Waverley	£ 174	£ 275	£ 245	£-89	£-75	£ 34	£ 3
Waltham	£ 131	£ 221	£ 198	£-87	£-75	£ 31	£ 3
Barnet	£ 120	£ 207	£ 181	£-85	£-75	£ 30	£ 0
Berkshire	£ 312	£ 106	£ 87	£-84	£-75	£ 9	£ 1
Woking	£ 140	£ 234	£ 217	£-84	£-75	£ 19	£ 1
Royston	£ 177	£ 263	£ 252	£-83	£-75	£ 17	£ 1
St Albans	£ 204	£ 291	£ 278	£-82	£-75	£ 17	£ 2
Southend-on-Sea	£ 154	£ 275	£ 253	£-81	£-75	£ 16	£ 1
Stratford-on-Avon	£ 174	£ 261	£ 241	£-80	£-75	£ 16	£ 1
Leamington	£ 132	£ 222	£ 203	£-80	£-75	£ 14	£ 1
Walsingham	£ 161	£ 239	£ 221	£-79	£-75	£ 14	£ 1
Eastbourne	£ 177	£ 261	£ 241	£-78	£-75	£ 13	£ 1
Broxbourne	£ 149	£ 215	£ 201	£-84	£-75	£ 8	£ 1
Waltham Forest	£ 117	£ 211	£ 201	£-84	£-75	£ 8	£ 1
Harrogate and Wharfedale	£ 154	£ 237	£ 221	£-83	£-75	£ 8	£ 1
Wiltshire	£ 149	£ 232	£ 204	£-83	£-75	£ 8	£ 0
Northampton	£ 131	£ 205	£ 193	£-83	£-75	£ 7	£ 1
Essex	£ 182	£ 244	£ 227	£-81	£-75	£ 7	£ 1
Rother	£ 173	£ 256	£ 251	£-82	£-75	£ 7	£ 0
Walsley	£ 183	£ 264	£ 258	£-81	£-75	£ 6	£ 0
Guildford	£ 160	£ 241	£ 235	£-81	£-75	£ 6	£ 1
Warwick	£ 176	£ 257	£ 251	£-81	£-75	£ 6	£ 1
Gloucestershire	£ 173	£ 252	£ 245	£-80	£-75	£ 5	£ 0
North Hertfordshire	£ 80	£ 170	£ 170	£-79	£-75	£ 5	£ 0
Walsley	£ 131	£ 198	£ 191	£-79	£-75	£ 2	£ 0
Christchurch	£ 156	£ 241	£ 231	£-77	£-75	£ 2	£ 0
Malden	£ 179	£ 256	£ 254	£-77	£-75	£ 2	£ 0
Castle Point	£ 186	£ 252	£ 261	£-76	£-75	£ 1	£ 0
Essex	£ 172	£ 247	£ 247	£-75	£-75	£-0	£-0
Isles of Scilly	£ 33	£ 168	£ 161	£-75	£-75	£-0	£-0
Cambridge	£ 190	£ 263	£ 265	£-74	£-75	£-1	£-0
Hart	£ 165	£ 259	£ 260	£-74	£-75	£-1	£-0
Proctor	£ 115	£ 209	£ 210	£-74	£-75	£-1	£-0
Walsley Havering	£ 131	£ 211	£ 200	£-74	£-75	£-1	£-0
Waltham	£ 150	£ 223	£ 225	£-73	£-75	£-2	£-0
East Sussex	£ 182	£ 230	£ 232	£-69	£-75	£-6	£-0
Basilton	£ 259	£ 325	£ 327	£-65	£-68	£-3	£-0
Birmingham	£ 186	£ 349	£ 352	£-63	£-65	£-2	£-2
South Staffordshire	£ 172	£ 264	£ 236	£-61	£-64	£-3	£-0
Stafford	£ 156	£ 218	£ 220	£-62	£-64	£-1	£-0
Hove	£ 174	£ 235	£ 237	£-61	£-62	£-1	£-0
Havant	£ 110	£ 229	£ 232	£-61	£-62	£-1	£-0
East Hertfordshire	£ 196	£ 257	£ 253	£-60	£-62	£-2	£-0
Croydon	£ 138	£ 218	£ 221	£-60	£-62	£-2	£-1
Slough	£ 149	£ 207	£ 211	£-60	£-62	£-2	£-0

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OVERSPENDING AND COMMUNITY CHARGES

	1987/88 overspend on GRE (£ per head)	Safety netted community charge	Unsafety netted community charge
City of London	7630	479	487
Camden	481	458	782
Hackney	382	414	691
Lewisham	378	372	677
Tower Hamlets	344	310	639
Greenwich	321	263	608
Southwark	301	290	570
Lambeth	278	304	547
Islington	229	291	483
Hammersmith	215	227	465
<hr/>			
Wandsworth	190	213	435
Westminster	158	471	396
Waltham Forest	142	353	365
Kensington	137	391	370
Brentwood	125	357	339
Haringey	117	343	329
Harlow	102	323	315
<hr/>			
Manchester	95	258	272
Newham	94	306	304
Liverpool	93	260	301
Newcastle	87	256	292
Brent	80	328	283

CAMDEN

High spender
High intangible values.
Now lots of ND, no grant

ONE ADULT HOUSEHOLD (70% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	590	-	-	-	-	-
COMMUNITY CHARGE	0	439	525	611	696	782
HOUSEHOLD TOTAL	590	439	525	611	696	782

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	590	461	345	230	115	0
COMMUNITY CHARGE	0	100	271	441	612	782
HOUSEHOLD TOTAL	590	561	616	671	727	782

TWO ADULT HOUSEHOLD (100% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	843	-	-	-	-	-
COMMUNITY CHARGE	0	878	1050	1222	1392	1564
HOUSEHOLD TOTAL	843	878	1050	1222	1392	1564

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	843	658	494	329	165	0
COMMUNITY CHARGE	0	200	541	882	1223	1564
HOUSEHOLD TOTAL	843	858	1035	1211	1388	1564

THREE ADULT HOUSEHOLD (130% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	1096	-	-	-	-	-
COMMUNITY CHARGE	0	1317	1575	1833	2088	2346
HOUSEHOLD TOTAL	1096	1317	1575	1833	2088	2346

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	1096	855	642	428	214	0
COMMUNITY CHARGE	0	300	812	1323	1835	2346
HOUSEHOLD TOTAL	1096	1155	1453	1751	2048	2346

BARNET

*Highly RU
Spends bit above average.*

ONE ADULT HOUSEHOLD (70% average RU)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	459	-	-	-	-	-
COMMUNITY CHARGE	0	297	278	260	241	222
HOUSEHOLD TOTAL	459	297	278	260	241	222

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	459	314	236	157	79	0
COMMUNITY CHARGE	0	100	131	161	192	222
HOUSEHOLD TOTAL	459	414	366	318	270	222

TWO ADULT HOUSEHOLD (100% average RU)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	655	-	-	-	-	-
COMMUNITY CHARGE	0	594	556	520	482	444
HOUSEHOLD TOTAL	655	594	556	520	482	444

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	655	449	337	225	112	0
COMMUNITY CHARGE	0	200	261	322	383	444
HOUSEHOLD TOTAL	655	649	598	547	495	444

THREE ADULT HOUSEHOLD (130% average RU)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	851	-	-	-	-	-
COMMUNITY CHARGE	0	891	834	780	723	666
HOUSEHOLD TOTAL	851	891	834	780	723	666

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	851	584	438	292	146	0
COMMUNITY CHARGE	0	300	392	483	575	666
HOUSEHOLD TOTAL	851	884	829	775	720	666

ELM BRIDGE

ONE ADULT HOUSEHOLD (70% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	498	-	-	-	-	-
COMMUNITY CHARGE	0	314	295	277	258	239
HOUSEHOLD TOTAL	498	314	295	277	258	239

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	498	362	271	181	90	0
COMMUNITY CHARGE	0	100	135	170	204	239
HOUSEHOLD TOTAL	498	462	406	350	295	239

TWO ADULT HOUSEHOLD (100% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	711	-	-	-	-	-
COMMUNITY CHARGE	0	628	590	554	516	478
HOUSEHOLD TOTAL	711	628	590	554	516	478

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	711	517	388	259	129	0
COMMUNITY CHARGE	0	200	270	339	409	478
HOUSEHOLD TOTAL	711	717	657	598	538	478

THREE ADULT HOUSEHOLD (130% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	924	-	-	-	-	-
COMMUNITY CHARGE	0	942	885	831	774	717
HOUSEHOLD TOTAL	924	942	885	831	774	717

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	924	672	504	336	168	0
COMMUNITY CHARGE	0	300	404	509	613	717
HOUSEHOLD TOTAL	924	972	908	845	781	717

BARNESLEY

low rate
High sp

ONE ADULT HOUSEHOLD (70% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	230	-	-	-	-	-
COMMUNITY CHARGE	0	168	192	216	240	264
HOUSEHOLD TOTAL	230	168	192	216	240	264

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	230	92	69	46	23	0
COMMUNITY CHARGE	0	100	141	182	223	264
HOUSEHOLD TOTAL	230	192	210	228	246	264

SECRET

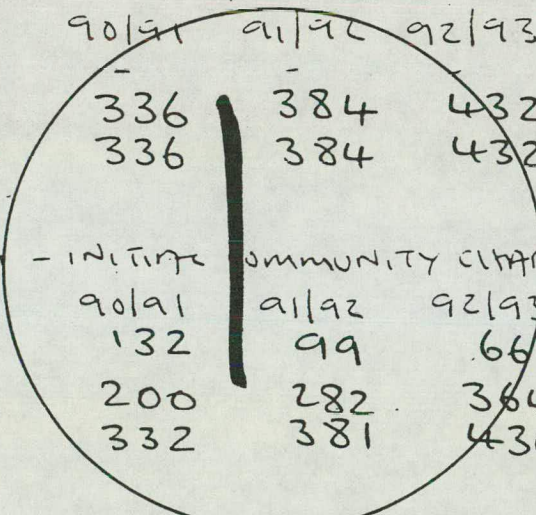
TWO ADULT HOUSEHOLD (100% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	328	-	-	-	-	-
COMMUNITY CHARGE	0	336	384	432	480	528
HOUSEHOLD TOTAL	328	336	384	432	480	528

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	328	132	99	66	33	0
COMMUNITY CHARGE	0	200	282	364	446	528
HOUSEHOLD TOTAL	328	332	381	430	479	528



THREE ADULT HOUSEHOLD (130% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	426	-	-	-	-	-
COMMUNITY CHARGE	0	504	576	648	720	792
HOUSEHOLD TOTAL	426	504	576	648	720	792

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	426	172	129	86	43	0
COMMUNITY CHARGE	0	300	423	546	669	792
HOUSEHOLD TOTAL	426	472	552	632	712	792

SECRET

CRAVEN

Low
Low Spends

ONE ADULT HOUSEHOLD (70% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	202	-	-	-	-	-
COMMUNITY CHARGE	0	154	162	169	177	184
HOUSEHOLD TOTAL	202	154	162	169	177	184

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	202	71	53	35	18	0
COMMUNITY CHARGE	0	100	121	142	163	184
HOUSEHOLD TOTAL	202	171	174	177	181	184

TWO ADULT HOUSEHOLD (100% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	288	-	-	-	-	-
COMMUNITY CHARGE	0	308	324	338	354	368
HOUSEHOLD TOTAL	288	308	324	338	354	368

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	288	101	76	51	25	0
COMMUNITY CHARGE	0	200	242	284	326	368
HOUSEHOLD TOTAL	288	301	318	335	351	368

THREE ADULT HOUSEHOLD (130% average RV)

FULL INTRODUCTION OF SAFETY NETTED COMMUNITY CHARGE IN 1990/91

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	374	-	-	-	-	-
COMMUNITY CHARGE	0	462	486	507	531	552
HOUSEHOLD TOTAL	374	462	486	507	531	552

DUAL RUNNING - INITIAL COMMUNITY CHARGE £100

	1987/88	90/91	91/92	92/93	93/94	94/95
RATE BILL	374	131	98	66	33	0
COMMUNITY CHARGE	0	300	363	426	489	552
HOUSEHOLD TOTAL	374	431	461	492	522	552