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10 DOWNING STREET
LONDON SW1A 2AA

13 November 1987

From the Private Secretary

Dear Robin,

COMMUNITY CHARGE: TRANSITION

As you know, Ministers are to meet at 9.30 am on Tuesday 17 November to continue the discussion of this subject.

In preparation for this meeting I attach a paper by the Cabinet Office which summarises the outstanding issues. I understand that your department is considering whether there is any further information which could be circulated beforehand about the effect of the different options on individuals, in the light of the discussion in E(LF) on Wednesday.

I am copying this letter and the paper to Alex Allan (HM Treasury), Mike Eland (Lord President's Office), Steven Wood (Lord Privy Seal's Office), Jill Rutter (Chief Secretary's Office), Alan Riddell (Office of the Minister for Local Government), Murdo Maclean (Chief Whip's Office) and Trevor Woolley (Cabinet Office).

*Yours,
David*

David Norgrove

Robin Young, Esq.,
Department of the Environment.

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NOE-
GROVE
→
YOUNG
13/11

Ch
Brief to follow on Monday.
[areas selected by CST]
[no scatter pays]

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TRANSITION TO THE COMMUNITY CHARGE

Note by the Cabinet Office

1. A decision is needed on the arrangements for the transition to the community charge in England. Ministerial discussions have narrowed down the choice to two options, outlined below.

Need for transitional arrangements

2. The community charge will bring about a major shift in the burden of local taxation, both between areas and between individuals within each area. The purpose of transitional arrangements is to phase in the sharpest changes over the four years from 1990-91 to 1994-95, so as to soften their immediate impact. The more extensive the arrangements, the smaller will be the impact of the community charge on losers in the first year. Equally, the smaller will be the benefit to gainers.

3. It has already been agreed that there should be a safety net to phase in the shift in local taxation between areas. It has also been agreed that the maximum contribution to the safety net which any area should be required to make should be £75 per adult. This ceiling will bring forward to 1990-91 some of the gains which the community charge will bring to parts of the South. Conversely, local tax bills in areas which lose as the safety net is withdrawn will be £5 per head higher in 1990-91 than they would have been under a full safety net.

4. The main outstanding issue concerns dual running: that is, the areas in which the existing rates system should run alongside the community charge in the transitional period, in order to phase in smoothly the changes in local tax bills for individuals.

Option 1: full dual running, £75 safety net

5. The first option is:

a. to require every area of England to have dual running during the transition period;

and b. to combine this with the £75 safety net.

Option 2: minimal dual running, £75 safety net

6. The second option is:

a. to have dual running only in those areas where spending is more than £130 per head above Grant-Related Expenditure (GRE) in their 1987-88 budgets;

charging again.

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Thanks.
What is the position
w/ Gramms & H8?
PSE decide 2nd Stockton take
On 1st side of table, we need
to focus on number of areas (a)
over £2 a wk & (b) over £5
we use on 1st side of table, with
New distribution of household
type.
On 2nd side of table, we
will focus on
households where
bills double
or more.
On 3rd side of table,
we need to
focus esp on
2 adults
single house,
& 3 adults
avg house -
esp where
1990/91
bill is
signif-
cantly
greater
than
1994-95
bill.
m

CABINET
OFFICE
PAPER

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and b. to combine this with the £75 safety net.

On this basis dual running would only apply in Inner London and Waltham Forest: see Annex A.

Difference between the options

7. It is common ground between these options that there should be a £75 safety net and that dual running should operate in the high-spending areas indicated in the previous paragraph. The question is whether dual running should also apply elsewhere in England.

8. Annexes B, C and D compare the effect of having dual running everywhere with the effect of confining it to the high-spending areas. It should be noted that the figures are all in terms of households. It has not been possible in the time available to produce tables showing the gains and losses for individuals within those households. But such a presentation would show more gainers and losers, and smaller gains and losses.

a. For one-adult households the figures would all be the same.

b. For two-adult households the numbers of gainers and losers would be twice as great as shown in Annexes B and C, but the actual gains and losses per adult would be half the size.

c. For households with three or more adults, the number of gainers and losers would be 3.3 times the numbers shown, but the gains and losses for each individual would be a third of the figures for households.

9. Annex B compares the impact of the two options on households in England as a whole and in the main regions. It shows the absolute amounts of money which those households would gain or lose in 1990-91 compared with their position under the present rating system. It also shows their final position when the community charge has been fully introduced in 1994-95.

10. Annex C shows the percentage increase or decrease which households in each region would experience under each option in 1990-91 compared with their rates bill in the previous year.

11. Annex D contains examples of what the pattern of household bills would be for 1989-90 through to 1994-95 for different types of household in a range of local authorities.

Implications for Legislation

12. Option 1 would require no change to the forthcoming Rates Reform Bill as at present drafted: the Bill already allows for the £75 safety net and full dual running. Option 2 would require an amendment to the Bill to reflect the decision to restrict dual running to high-spending areas. If this option were chosen, the Department of Environment would need to consult urgently with

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Parliamentary Counsel to see whether the amendment could be made before the Bill was introduced. It is highly desirable that it should.

Conclusions

13. Ministers are invited:

a. to decide whether Government policy should be based on option 1 or option 2;

b. to agree that every effort should be made to make any necessary amendments to the forthcoming Bill before introduction.

Cabinet Office
13 November 1987

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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	482	487
Camden	481	461	782
Hackney	382	417	691
Lewisham	378	375	677
Tower Hamlets	344	313	639
Greenwich	321	266	608
Southwark	301	293	570
Lambeth	278	307	547
Islington	229	294	483
Hammersmith	215	230	465
<hr/>			
Wandsworth	190	216	435
Westminster	158	471	396
Waltham Forest	142	356	365
Kensington	137	389	370
Brentwood	125	355	339
Haringey	117	340	329
Harlow	102	321	315
<hr/>			
Manchester	95	261	272
Newham	94	309	304
Liverpool	93	263	301
Newcastle	87	259	292
Brent	80	326	283

HOUSEHOLDS GAINING FROM INTRODUCTION OF
COMMUNITY CHARGE: '000s

ENGLAND

WITH DUAL RUNNING

1990/91

1994/95

ANNEX
B

POUNDS PER WEEK	Single pensioner	Other single adult	Two Adults	Three + Adults	All Households	All Households
	-----					-----
LOSERS						
10+	-	-	-	-	-	-
5 - 10	-	-	-	-	-	222
2 - 5	-	-	-	25	25	669
1 - 2	4	38	1,254	686	812	2,108
0 - 1	361	423	4,449	735	2,030	1,509
				500	5,733	3,187
Total losers	364	461	5,829	1,946	8,600	7,695
TOTAL LOSERS - ADULTS	364	461	11,658	6,422	18,905	16,728
GAINERS						
0 - 1	1,600	1,015	3,164	222	6,004	4,122
1 - 2	265	447	1,056	140	1,910	1,856
2 - 5	155	192	584	81	1,012	2,849
5 - 10	6	7	58	6	77	928
10+	-	1	1	-	4	160
Total gainers	2,027	1,662	4,863	449	9,008	9,915
TOTAL GAINERS - ADULTS	2,027	1,662	9,726	1,482	14,897	17,078
No. change	-	-	-	-	-	-

DUAL RUNNING IN INNER LONDON ONLY

POUNDS PER WEEK	Single pensioner	Other single adult	Two Adults	Three + Adults	All Households	All Households
	-----					-----
LOSERS						
10+	-	-	-	36	37	222
5 - 10	-	-	30	396	426	668
2 - 5	4	37	1,273	1,012	2,328	2,108
1 - 2	28	114	1,407	330	1,880	1,509
0 - 1	350	320	3,195	272	4,138	3,187
Total losers	382	471	5,905	2,047	8,809	7,695
TOTAL LOSERS - ADULTS	382	471	11,810	6,755	19,859	16,728
GAINERS						
0 - 1	1,352	737	2,190	142	4,423	4,122
1 - 2	212	285	979	77	1,553	1,856
2 - 5	336	521	1,198	85	2,139	2,849
5 - 10	101	98	352	36	588	928
10+	8	12	67	9	97	160
Total gainers	2,009	1,653	4,786	348	8,800	9,915
TOTAL GAINERS - ADULTS	2,009	1,653	9,572	1,148	14,382	17,078
No change	-	-	-	-	-	-

As you would expect, this shows more by gains & more by losses in 1990/91 without dual running

2,791

1463

1685

**HOUSEHOLDS GAINING FROM INTRODUCTION OF
COMMUNITY CHARGE: '000s**

NORTH ENGLAND

WORTH DUAL RUNNING

1990/91

1994/95

Single pensioner Other single adult Two Adults Three + Adults All Households

ALL HOUSEHOLDS

POUNDS PER WEEK

LOSERS

10+	-	-	-	-	-
5 - 10	-	-	-	6	6
2 - 5	-	-	48	221	269
1 - 2	1	13	412	237	663
0 - 1	130	118	1,270	180	1,698

37
355
1092
621
1363

Total losers	131	131	1,730	644	2,636
TOTAL LOSERS - ADULTS	131	131	3,460	2,125	5,547

3468
7,412

GAINERS

0 - 1	577	331	986	81	1,975
1 - 2	82	128	346	53	610
2 - 5	53	59	238	39	389
5 - 10	3	2	26	1	32
10+	-	-	-	-	-

1154
348
502
153
17

Total gainers	715	521	1,595	174	3,006
TOTAL GAINERS - ADULTS	715	521	3,190	574	5,000

2174
3,431

No change -

DUAL RUNNING IN INNER LONDON ONLY

POUNDS PER WEEK

LOSERS

10+	-	-	-	9	9
5 - 10	-	-	8	109	117
2 - 5	1	14	410	353	777
1 - 2	11	23	407	112	553
0 - 1	131	101	1,010	107	1,349

37
355
1,092
621
1,363

Total losers	143	137	1,834	691	2,805
TOTAL LOSERS - ADULTS	143	137	3,668	2,250	6,248

3,468
7,412

GAINERS

0 - 1	511	267	705	52	1,535
1 - 2	61	76	294	32	463
2 - 5	101	147	352	27	628
5 - 10	27	22	125	15	189
10+	2	2	15	1	20

1,154
348
502
153
17

Total gainers	702	515	1,491	127	2,835
TOTAL GAINERS - ADULTS	702	515	2,982	419	4,018

2,174
3,431

No change -

**HOUSEHOLDS GAINING FROM INTRODUCTION OF
COMMUNITY CHARGE: '000s**

MIDLANDS

WITH DUAL RUNNING

1990/91

1994/95

	Single pensioner	Other single adult	Two Adults	Three + Adults	All Households	All Households
POUNDS PER WEEK						
LOSERS						
10+	-	-	-	-	-	1
5 - 10	-	-	-	4	5	42
2 - 5	-	-	15	142	156	297
1 - 2	-	4	265	139	408	276
0 - 1	51	59	926	91	1,126	617
Total losers	51	63	1,205	376	1,695	1,233
TOTAL LOSERS - ADULTS	51	63	2,410	(24)	3,765	2,806
GAINERS						
0 - 1	307	185	656	53	1,202	977
1 - 2	43	93	222	26	384	472
2 - 5	28	42	106	18	193	619
5 - 10	-	2	10	1	14	162
10+	-	1	-	-	1	25
Total gainers	377	323	994	98	1,794	2,256
TOTAL GAINERS - ADULTS	377	323	1,755	323	2,411	3,970
No change	-	-	-	-	-	-

DUAL RUNNING IN INNER LONDON ONLY

	Single pensioner	Other single adult	Two Adults	Three + Adults	All Households	
POUNDS PER WEEK						
LOSERS						
10+	-	-	-	6	6	1
5 - 10	-	-	2	78	80	42
2 - 5	-	1	266	198	465	297
1 - 2	2	22	273	66	363	276
0 - 1	50	41	674	50	814	617
Total losers	52	64	1,215	397	1,728	1,233
TOTAL LOSERS - ADULTS	52	64	2,430	1,310	3,556	2,806
GAINERS						
0 - 1	264	140	480	34	918	977
1 - 2	42	55	204	15	315	472
2 - 5	55	102	234	20	412	619
5 - 10	16	23	54	5	98	162
10+	1	3	12	2	17	25
Total gainers	377	323	984	77	1,760	2,256
TOTAL GAINERS - ADULTS	377	323	1,965	254	2,922	3,970
No change	-	-	-	-	-	-

HOUSEHOLDS GAINING FROM INTRODUCTION OF
COMMUNITY CHARGE: '000s

SOUTH ENGLAND

WIDENING DUAL RUNNING

1990/91

1994/95

POUNDS PER WEEK	Single pensioner	Other single adult	Two Adults	Three + Adults	All Households	ALL Households

LOSERS						
10+	-	-	-	-	-	1
5 - 10	-	-	-	9	9	31
2 - 5	-	-	47	239	285	332
1 - 2	1	9	426	252	689	361
0 - 1	127	130	1,675	165	2,097	812
Total losers	128	139	2,148	664	3,080	1,537
TOTAL LOSERS - ADULTS	128	139	4,296	2,191	6,754	3,563
GAINERS						
0 - 1	482	299	1,140	74	1,994	1,599
1 - 2	98	143	398	43	683	877
2 - 5	61	64	206	18	348	1,488
5 - 10	3	1	20	3	26	536
10+	-	1	2	-	2	96
Total gainers	643	507	1,765	137	3,053	4,596
TOTAL GAINERS - ADULTS	643	507	3,530	452	5,132	8,328
No change	-	-	-	-	-	-

DUAL RUNNING IN INNER LONDON ONLY

POUNDS PER WEEK

LOSERS						
10+	-	-	-	10	10	1
5 - 10	-	-	11	150	161	31
2 - 5	2	8	448	334	792	332
1 - 2	10	42	510	100	662	361
0 - 1	113	85	1,082	90	1,369	812
Total losers	125	134	2,051	684	2,995	1577
TOTAL LOSERS - ADULTS	125	134	4,102	2,257	6,618	3,563
GAINERS						
0 - 1	390	185	775	45	1,396	1,599
1 - 2	73	99	385	25	583	877
2 - 5	134	191	513	32	870	1,488
5 - 10	47	31	150	12	242	536
10+	2	4	39	3	48	96
Total gainers	646	512	1,862	118	3,139	4,596
TOTAL GAINERS - ADULTS	646	512	3,724	389	5,271	8,328
No change	-	-	-	-	-	-

HOUSEHOLDS GAINING FROM INTRODUCTION OF
COMMUNITY CHARGE: '000s

GREATER LONDON

WITH DUAL RUNNING

	1990/91					1994/95
	Single pensioner	Other single adult	Two Adults	Three + Adults	All Households	All Households
POUNDS PER WEEK						
LOSERS						
10+	-	-	-	-	-	182
5 - 10	-	-	-	6	6	239
2 - 5	-	-	17	85	102	387
1 - 2	1	12	150	107	270	251
0 - 1	53	116	579	65	812	396
Total losers	54	128	746	262	1,190	1,455
TOTAL LOSERS - ADULTS	54	128	1,492	865	2,539	2,949
GAINERS						
0 - 1	235	200	382	14	833	392
1 - 2	42	82	90	18	234	160
2 - 5	14	28	34	7	83	239
5 - 10	1	1	2	1	5	77
10+	-	-	-	-	-	21
Total gainers	292	312	509	40	1,155	890
TOTAL GAINERS - ADULTS	292	312	1,018	120	1,742	1,343
No change	-	-	-	-	-	-

DUAL RUNNING IN INNER LONDON ONLY

	1990/91					1994/95
	Single pensioner	Other single adult	Two Adults	Three + Adults	All Households	All Households
POUNDS PER WEEK						
LOSERS						
10+	-	-	-	12	12	182
5 - 10	-	-	9	58	67	239
2 - 5	1	15	150	128	293	387
1 - 2	5	28	218	52	302	251
0 - 1	56	93	430	26	605	396
Total losers	62	136	806	275	1,279	1,455
TOTAL LOSERS - ADULTS	62	136	1,612	907	2,717	2,949
GAINERS						
0 - 1	188	144	230	11	574	392
1 - 2	37	55	96	5	192	160
2 - 5	46	80	98	5	229	239
5 - 10	11	22	23	4	59	77
10+	3	3	3	2	11	21
Total gainers	284	304	449	27	1,066	890
TOTAL GAINERS - ADULTS	284	304	898	89	1,575	1,343
No change	-	-	-	-	-	-

**HOUSEHOLDS GAINING AND LOSING FROM INTRODUCTION OF THE COMMUNITY
CHARGE: '000s**

WITH DUAL RUNNING**1990/91****1994/95**

	North	Midlands	South	London	All Households	All Households
Percentage of net rates paid						
Losers						
100+	188	63	118	17	387	1,629
80-100	101	53	89	9	252	553
50-80	298	181	242	52	773	1,146
20-50	721	454	782	298	2,256	2,074
0-20	1,328	945	1,847	813	4,932	2,289
Total Losers	2,636	1,695	3,079	1,190	8,600	7,691
Gainers						
0-20	1,941	1,267	2,313	1,013	6,534	3,139
20-50	1,020	504	730	140	2,393	4,717
50-80	45	21	10	2	79	2,020
80-100						33
100+						5
Total gainers	3,005	1,793	3,054	1,155	9,006	9,915

DUAL RUNNING IN INNER LONDON ONLY

Losers						
100+	532	268	434	81	1,315	1,629
80-100	148	110	154	47	463	553
50-80	418	240	402	152	1,211	1,146
20-50	753	474	871	380	2,479	2,074
0-20	953	635	1,132	618	3,338	2,289
Total losers	2,805	1,728	2,994	1,830	8,807	7,691
Gainers						
0-20	1,127	741	1,290	585	3,742	3,139
20-50	1,310	794	1,418	386	3,907	4,717
50-80	396	224	426	95	1,141	2,020
80-100	2	1	5		7	33
100+	2	1	1		4	5
Total gainers	2,836	1,761	3,138	1,066	8,800	9,915

*1.3 m households have
bills doubled (or worse)
into no dual running*

INDIVIDUAL LOCAL
AUTHORITIES

ANNEX D

EXAMPLES OF THE PATTERN OF HOUSEHOLD LOCAL TAX BILLS

ANNEX
D

Examples for local authority areas with high per capita rateable values are first, subdivided between high spending, moderate spending and low spending councils. These are followed by areas of moderate and low per capita rateable values, similarly subdivided.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, HIGH SPENDING AUTHORITY:

(HARLOW)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	154	208	261	315
1 adult Smaller House	436	400	379	358	336	315
2 adults Smaller House	436	500	533	565	598	630
2 adults Average House	623	629	629	629	630	630
2 adults Larger House	810	758	726	694	662	630
3 adults Average House	623	729	783	837	891	945
3 adults Larger House	810	858	879	901	923	945

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	321	320	318	317	315
1 adult Smaller House	436	321	320	318	317	315
2 adults Smaller House	436	642	639	636	633	630
2 adults Average House	623	642	639	636	633	630
2 adults Larger House	810	642	639	636	633	630
3 adults Average House	623	963	959	954	950	945
3 adults Larger House	810	963	959	954	950	945

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

Ealing

HIGH RATABLE VALUE, HIGH SPENDING AUTHORITY:

(EALING)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	145	189	234	278
1 adult Smaller House	444	396	367	337	308	278
2 adults Smaller House	444	496	511	526	541	556
2 adults Average House	634	623	607	590	573	556
2 adults Larger House	824	750	702	653	605	556
3 adults Average House	634	723	751	779	806	834
3 adults Larger House	824	850	846	842	838	834

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	301	295	290	284	278
1 adult Smaller House	444	301	295	290	284	278
2 adults Smaller House	444	602	591	579	568	556
2 adults Average House	634	602	591	579	568	556
2 adults Larger House	824	602	591	579	568	556
3 adults Average House	634	903	886	869	851	834
3 adults Larger House	824	903	886	869	851	834

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, MODERATE SPENDING AUTHORITY:

(ELMBRIDGE)

Elmbridge

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	135	170	204	239
1 adult Smaller House	498	391	353	315	277	239
2 adults Smaller House	498	491	488	485	481	478
2 adults Average House	711	616	581	547	512	478
2 adults Larger House	924	740	675	609	544	478
3 adults Average House	711	716	716	716	717	717
3 adults Larger House	924	840	810	779	748	717

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	314	295	277	258	239
1 adult Smaller House	498	314	295	277	258	239
2 adults Smaller House	498	628	591	553	516	478
2 adults Average House	711	628	591	553	516	478
2 adults Larger House	924	628	591	553	516	478
3 adults Average House	711	942	886	830	773	717
3 adults Larger House	924	942	886	830	773	717

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, MODERATE SPENDING AUTHORITY:

(St. ALBANS)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	126	152	178	204
1 adult Smaller House	439	365	325	285	244	204
2 adults Smaller House	439	465	451	437	422	408
2 adults Average House	627	579	536	494	451	408
2 adults Larger House	815	693	622	550	479	408
3 adults Average House	627	679	662	646	629	612
3 adults Larger House	815	793	748	702	657	612

St Albans

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	279	260	242	223	204
1 adult Smaller House	439	279	260	242	223	204
2 adults Smaller House	439	558	521	483	446	408
2 adults Average House	627	558	521	483	446	408
2 adults Larger House	815	558	521	483	446	408
3 adults Average House	627	837	781	725	668	612
3 adults Larger House	815	837	781	725	668	612

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, MODERATE SPENDING AUTHORITY:

(S.BUCKS)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	127	153	180	206
1 adult Smaller House	578	363	324	285	245	206
2 adults Smaller House	578	463	450	438	425	412
2 adults Average House	825	576	535	494	453	412
2 adults Larger House	1073	689	620	550	481	412
3 adults Average House	825	676	662	647	633	618
3 adults Larger House	1073	789	746	703	661	618

S Bucks

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	281	262	244	225	206
1 adult Smaller House	578	281	262	244	225	206
2 adults Smaller House	578	562	525	487	450	412
2 adults Average House	825	562	525	487	450	412
2 adults Larger House	1073	562	525	487	450	412
3 adults Average House	825	843	787	731	674	618
3 adults Larger House	1073	843	787	731	674	618

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, LOW SPENDING AUTHORITY:

(CAMBRIDGE)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	123	145	168	190
1 adult Smaller House	379	335	299	262	226	190
2 adults Smaller House	379	435	421	407	394	380
2 adults Average House	541	535	496	458	419	380
2 adults Larger House	703	636	572	508	444	380
3 adults Average House	541	635	619	603	586	570
3 adults Larger House	703	736	694	653	611	570

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	263	245	227	208	190
1 adult Smaller House	379	263	245	227	208	190
2 adults Smaller House	379	526	490	453	417	380
2 adults Average House	541	526	490	453	417	380
2 adults Larger House	703	526	490	453	417	380
3 adults Average House	541	789	734	680	625	570
3 adults Larger House	703	789	734	680	625	570

Note: all figures assume unchanged cash spending and income from 1987-88.

Cambridge

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, LOW SPENDING AUTHORITY:

(CROYDON)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	115	129	144	158
1 adult Smaller House	305	265	238	211	185	158
2 adults Smaller House	305	365	353	340	328	316
2 adults Average House	435	435	406	376	346	316
2 adults Larger House	566	506	459	411	364	316
3 adults Average House	435	535	520	505	489	474
3 adults Larger House	566	606	573	540	507	474

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	218	203	188	173	158
1 adult Smaller House	305	218	203	188	173	158
2 adults Smaller House	305	436	406	376	346	316
2 adults Average House	435	436	406	376	346	316
2 adults Larger House	566	436	406	376	346	316
3 adults Average House	435	654	609	564	519	474
3 adults Larger House	566	654	609	564	519	474

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, LOW SPENDING AUTHORITY:

(EASTBOURNE)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	118	137	155	173
1 adult Smaller House	343	295	265	234	204	173
2 adults Smaller House	343	395	383	371	358	346
2 adults Average House	490	479	446	412	379	346
2 adults Larger House	637	563	508	454	400	346
3 adults Average House	490	579	564	549	534	519
3 adults Larger House	637	663	627	591	555	519

Eastbourne

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	248	229	211	192	173
1 adult Smaller House	343	248	229	211	192	173
2 adults Smaller House	343	496	459	421	384	346
2 adults Average House	490	496	459	421	384	346
2 adults Larger House	637	496	459	421	384	346
3 adults Average House	490	744	688	632	575	519
3 adults Larger House	637	744	688	632	575	519

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

HIGH RATABLE VALUE, LOW SPENDING AUTHORITY: (EPSOM & EWELL)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	121	141	162	182
1 adult Smaller House	435	328	291	255	218	182
2 adults Smaller House	435	428	412	396	380	364
2 adults Average House	622	526	485	445	404	364
2 adults Larger House	809	623	558	494	429	364
3 adults Average House	622	626	606	586	566	546
3 adults Larger House	809	723	679	635	590	546

*From
Ewell*

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	257	238	220	201	182
1 adult Smaller House	435	257	238	220	201	182
2 adults Smaller House	435	514	477	439	402	364
2 adults Average House	622	514	477	439	402	364
2 adults Larger House	809	514	477	439	402	364
3 adults Average House	622	771	715	659	602	546
3 adults Larger House	809	771	715	659	602	546

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, HIGH SPENDING AUTHORITY: (BASILDON)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	140	180	219	259
1 adult Smaller House	440	405	368	332	295	259
2 adults Smaller House	440	505	508	511	515	518
2 adults Average House	629	635	606	577	547	518
2 adults Larger House	818	766	704	642	580	518
3 adults Average House	629	735	746	756	767	777
3 adults Larger House	818	866	844	822	799	777

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	325	309	292	276	259
1 adult Smaller House	440	325	309	292	276	259
2 adults Smaller House	440	650	617	584	551	518
2 adults Average House	629	650	617	584	551	518
2 adults Larger House	818	650	617	584	551	518
3 adults Average House	629	975	926	876	827	777
3 adults Larger House	818	975	926	876	827	777

Note: all figures assume unchanged cash spending and income from 1987-88.

Basildon

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, HIGH SPENDING AUTHORITY: (DARLINGTON)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	136	173	209	245
1 adult Smaller House	275	244	245	245	245	245
2 adults Smaller House	275	344	381	417	454	490
2 adults Average House	393	406	427	448	469	490
2 adults Larger House	511	468	474	479	485	490
3 adults Average House	393	506	563	621	678	735
3 adults Larger House	511	568	610	652	693	735

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	205	215	225	235	245
1 adult Smaller House	275	205	215	225	235	245
2 adults Smaller House	275	410	430	450	470	490
2 adults Average House	393	410	430	450	470	490
2 adults Larger House	511	410	430	450	470	490
3 adults Average House	393	615	645	675	705	735
3 adults Larger House	511	615	645	675	705	735

Darlington

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, HIGH SPENDING AUTHORITY: (STOCKTON)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	138	175	213	250
1 adult Smaller House	339	307	293	279	264	250
2 adults						
Smaller House	339	407	431	454	477	500
2 adults Average House	484	496	497	498	499	500
2 adults Larger House	629	585	564	543	521	500
3 adults Average House	484	596	635	673	712	750
3 adults Larger House	629	685	701	718	734	750

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	250	250	250	250	250
1 adult Smaller House	339	250	250	250	250	250
2 adults						
Smaller House	339	500	500	500	500	500
2 adults Average House	484	500	500	500	500	500
2 adults Larger House	629	500	500	500	500	500
3 adults Average House	484	750	750	750	750	750
3 adults Larger House	629	750	750	750	750	750

Note: all figures assume unchanged cash spending and income from 1987-88.

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Stockton

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, MODERATE SPENDING AUTHORITY: (NOTTINGHAM)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	127	154	180	207
1 adult Smaller House	258	229	223	218	212	207
2 adults Smaller House	258	329	350	371	393	414
2 adults Average House	368	384	392	399	407	414
2 adults Larger House	478	439	433	427	420	414
3 adults Average House	368	484	518	553	587	621
3 adults Larger House	478	539	560	580	601	621

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	195	198	201	204	207
1 adult Smaller House	258	195	198	201	204	207
2 adults Smaller House	258	390	396	402	408	414
2 adults Average House	368	390	396	402	408	414
2 adults Larger House	478	390	396	402	408	414
3 adults Average House	368	585	594	603	612	621
3 adults Larger House.	478	585	594	603	612	621

Note: all figures assume unchanged cash spending and income from 1987-88.

Nottingham

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, MODERATE SPENDING AUTHORITY: (W. OXFORDSHIRE)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	126	153	179	205
1 adult Smaller House	335	288	267	246	226	205
2 adults Smaller House	335	388	393	399	404	410
2 adults Average House	479	468	453	439	424	410
2 adults Larger House	623	548	514	479	445	410
3 adults Average House	479	568	580	591	603	615
3 adults Larger House	623	648	640	632	623	615

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	227	222	216	211	205
1 adult Smaller House	335	227	222	216	211	205
2 adults Smaller House	335	454	443	432	421	410
2 adults Average House	479	454	443	432	421	410
2 adults Larger House	623	454	443	432	421	410
3 adults Average House	479	681	665	648	632	615
3 adults Larger House	623	681	665	648	632	615

Note: all figures assume unchanged cash spending and income from 1987-88.

W. Oxfordshire

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, MODERATE SPENDING AUTHORITY: (WOLVERHAMPTON)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	126	153	179	205
1 adult Smaller House	351	313	286	259	232	205
2 adults Smaller House	351	413	412	411	411	410
2 adults Average House	501	504	480	457	433	410
2 adults Larger House	651	595	549	502	456	410
3 adults Average House	501	604	607	609	612	615
3 adults Larger House	651	695	675	655	635	615

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	254	242	230	217	205
1 adult Smaller House	351	254	242	230	217	205
2 adults Smaller House	351	508	484	459	435	410
2 adults Average House	501	508	484	459	435	410
2 adults Larger House	651	508	484	459	435	410
3 adults Average House	501	762	725	689	652	615
3 adults Larger House	651	762	725	689	652	615

Note: all figures assume unchanged cash spending and income from 1987-88.

Wolverhampton
for

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, LOW SPENDING AUTHORITY: (BIRMINGHAM)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	122	143	165	186
1 adult Smaller House	347	308	277	247	216	186
2 adults Smaller House	347	408	399	390	381	372
2 adults Average House	496	497	466	434	403	372
2 adults Larger House	645	586	532	479	425	372
3 adults Average House	496	597	587	577	568	558
3 adults Larger House	645	686	654	622	590	558

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	249	233	218	202	186
1 adult Smaller House	347	249	233	218	202	186
2 adults Smaller House	347	498	467	435	404	372
2 adults Average House	496	498	467	435	404	372
2 adults Larger House	645	498	467	435	404	372
3 adults Average House	496	747	700	653	605	558
3 adults Larger House	645	747	700	653	605	558

Note: all figures assume unchanged cash spending and income from 1987-88.

Birmingham

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, LOW SPENDING AUTHORITY: (CARRICK)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	117	133	150	166
1 adult Smaller House	221	191	185	179	172	166
2 adults Smaller House	221	291	301	312	322	332
2 adults Average House	316	330	331	331	332	332
2 adults Larger House	411	369	360	351	341	332
3 adults Average House	316	430	447	464	481	498
3 adults Larger House	411	469	476	484	491	498

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	170	169	168	167	166
1 adult Smaller House	221	170	169	168	167	166
2 adults Smaller House	221	340	338	336	334	332
2 adults Average House	316	340	338	336	334	332
2 adults Larger House	411	340	338	336	334	332
3 adults Average House	316	510	507	504	501	498
3 adults Larger House	411	510	507	504	501	498

Note: all figures assume unchanged cash spending and income from 1987-88

Carrick

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, LOW SPENDING AUTHORITY: (HORSHAM)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	112	125	137	149
1 adult Smaller House	282	246	222	198	173	149
2 adults Smaller House	282	346	334	322	310	298
2 adults Average House	403	409	381	354	326	298
2 adults Larger House	524	472	429	385	342	298
3 adults Average House	403	509	494	478	463	447
3 adults Larger House	524	572	541	510	478	447

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	208	193	179	164	149
1 adult Smaller House	282	208	193	179	164	149
2 adults Smaller House	282	416	387	357	328	298
2 adults Average House	403	416	387	357	328	298
2 adults Larger House	524	416	387	357	328	298
3 adults Average House	403	624	580	536	491	447
3 adults Larger House	524	624	580	536	491	447

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

MODERATE RATABLE VALUE, LOW SPENDING AUTHORITY: (MOLE VALLEY)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	117	135	152	169
1 adult Smaller House	351	300	268	235	202	169
2 adults Smaller House	351	400	385	369	354	338
2 adults Average House	501	486	449	412	375	338
2 adults Larger House	651	572	514	455	397	338
3 adults Average House	501	586	566	547	527	507
3 adults Larger House	651	672	631	590	548	507

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	244	225	207	188	169
1 adult Smaller House	351	244	225	207	188	169
2 adults Smaller House	351	488	451	413	376	338
2 adults Average House	501	488	451	413	376	338
2 adults Larger House	651	488	451	413	376	338
3 adults Average House	501	732	676	620	563	507
3 adults Larger House	651	732	676	620	563	507

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

Tewksbury

MODERATE RATABLE VALUE, LOW SPENDING AUTHORITY: (TEWKSBURY)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	118	137	155	173
1 adult Smaller House	305	263	240	218	195	173
2 adults Smaller House	305	363	359	354	350	346
2 adults Average House	435	433	411	389	368	346
2 adults Larger House	566	502	463	424	385	346
3 adults Average House	435	533	529	526	522	519
3 adults Larger House	566	602	582	561	540	519

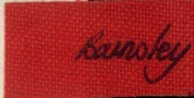
NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	215	205	194	184	173
1 adult Smaller House	305	215	205	194	184	173
2 adults Smaller House	305	430	409	388	367	346
2 adults Average House	435	430	409	388	367	346
2 adults Larger House	566	430	409	388	367	346
3 adults Average House	435	645	614	582	551	519
3 adults Larger House	566	645	614	582	551	519

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

LOW RATABLE VALUE, HIGH SPENDING AUTHORITY: (BARNLSLEY)



DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	141	182	223	264
1 adult Smaller House	230	200	216	232	248	264
2 adults Smaller House	230	300	357	414	471	528
2 adults Average House	328	343	389	435	482	528
2 adults Larger House	426	385	421	457	492	528
3 adults Average House	328	443	530	617	705	792
3 adults Larger House	426	485	562	639	715	792

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	173	196	219	241	264
1 adult Smaller House	230	173	196	219	241	264
2 adults Smaller House	230	346	392	437	483	528
2 adults Average House	328	346	392	437	483	528
2 adults Larger House	426	346	392	437	483	528
3 adults Average House	328	519	587	656	724	792
3 adults Larger House	426	519	587	656	724	792

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

LOW RATABLE VALUE, HIGH SPENDING AUTHORITY: (CARLISLE)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	141	182	223	264
1 adult Smaller House	267	238	244	251	257	264
2 adults Smaller House	267	338	385	433	480	528
2 adults Average House	382	397	430	462	495	528
2 adults Larger House	497	456	474	492	510	528
3 adults Average House	382	497	571	644	718	792
3 adults Larger House	497	556	615	674	733	792

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	201	217	233	248	264
1 adult Smaller House	267	201	217	233	248	264
2 adults Smaller House	267	402	434	465	497	528
2 adults Average House	382	402	434	465	497	528
2 adults Larger House	497	402	434	465	497	528
3 adults Average House	382	603	650	698	745	792
3 adults Larger House	497	603	650	698	745	792

Note: all figures assume unchanged cash spending and income from 1987-88.

Carlisle

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

When?

LOW RATABLE VALUE, MODERATE SPENDING AUTHORITY: (EDEN)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	136	172	207	243
1 adult Smaller House	235	206	216	225	234	243
2 adults Smaller House	235	306	351	396	441	486
2 adults Average House	335	352	386	419	453	486
2 adults Larger House	436	398	420	442	464	486
3 adults Average House	335	452	521	591	660	729
3 adults Larger House	436	498	556	613	671	729

Eden

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	179	195	211	227	243
1 adult Smaller House	235	179	195	211	227	243
2 adults Smaller House	235	358	390	422	454	486
2 adults Average House	335	358	390	422	454	486
2 adults Larger House	436	358	390	422	454	486
3 adults Average House	335	537	585	633	681	729
3 adults Larger House	436	537	585	633	681	729

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

LOW RATABLE VALUE, MODERATE SPENDING AUTHORITY: (HYNDBURN)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	128	156	184	212
1 adult Smaller House	181	156	170	184	198	212
2 adults Smaller House	181	256	298	340	382	424
2 adults Average House	259	279	316	352	388	424
2 adults Larger House	337	303	333	364	394	424
3 adults Average House	259	379	444	508	572	636
3 adults Larger House	337	403	461	520	578	636

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	142	160	177	195	212
1 adult Smaller House	181	142	160	177	195	212
2 adults Smaller House	181	284	319	354	389	424
2 adults Average House	259	284	319	354	389	424
2 adults Larger House	337	284	319	354	389	424
3 adults Average House	259	426	479	531	584	636
3 adults Larger House	337	426	479	531	584	636

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

LOW RATABLE VALUE, MODERATE SPENDING AUTHORITY: (PENDLE)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	128	156	184	212
1 adult Smaller House	166	147	163	179	196	212
2 adults Smaller House	166	<i>+492</i> 247	291	<i>+727</i> 335	380	424
2 adults Average House	237	266	306	345	385	424
2 adults Larger House	308	286	321	355	390	424
3 adults Average House	237	366	434	501	569	636
3 adults Larger House	308	386	449	511	574	636

Pendle

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	137	156	175	193	212
1 adult Smaller House	166	137	156	175	193	212
2 adults Smaller House	166	<i>+652</i> 274	312	<i>+556</i> 349	387	424
2 adults Average House	237	<i>274</i> 274	312	349	387	424
2 adults Larger House	308	274	312	349	387	424
3 adults Average House	237	411	467	524	580	636
3 adults Larger House	308	411	467	524	580	636

Note: all figures assume unchanged cash spending and income from 1987-88.

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

LOW RATABLE VALUE, LOW SPENDING AUTHORITY: (FENLAND)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	121	143	164	185
1 adult Smaller House	242	216	208	201	193	185
2 adults Smaller House	242	316	330	343	357	370
2 adults Average House	345	366	367	368	369	370
2 adults Larger House	449	416	404	393	381	370
3 adults Average House	345	466	488	510	533	555
3 adults Larger House	449	516	525	535	545	555

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	187	187	186	186	185
1 adult Smaller House	242	187	187	186	186	185
2 adults Smaller House	242	374	373	372	371	370
2 adults Average House	345	374	373	372	371	370
2 adults Larger House	449	374	373	372	371	370
3 adults Average House	345	561	560	558	557	555
3 adults Larger House	449	561	560	558	557	555

Note: all figures assume unchanged cash spending and income from 1987-88.

Fenland

ILLUSTRATIVE HOUSEHOLD LOCAL TAX BILLS

LOW RATABLE VALUE, LOW SPENDING AUTHORITY: (YORK)

DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	100	118	137	155	173
1 adult Smaller House	188	157	161	165	169	173
2 adults Smaller House	188	257	279	301	324	346
2 adults Average House	269	281	297	314	330	346
2 adults Larger House	350	305	316	326	336	346
3 adults Average House	269	381	416	450	485	519
3 adults Larger House	350	405	434	462	491	519

NO DUAL RUNNING.

Household	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95
New Payer						
1 adult	0	141	149	157	165	173
1 adult Smaller House	188	141	149	157	165	173
2 adults Smaller House	188	282	298	314	330	346
2 adults Average House	269	282	298	314	330	346
2 adults Larger House	350	282	298	314	330	346
3 adults Average House	269	423	447	471	495	519
3 adults Larger House	350	423	447	471	495	519

Note: all figures assume unchanged cash spending and income from 1987-88.



FROM: A C S ALLAN

DATE: 16 November 1987

MR B H POTTER

cc PS/Chief Secretary
Mr Fellgett
Mr Tyrie**E(LF): TRANSITION TO THE COMMUNITY CHARGE**

The Chancellor has seen the Cabinet Office note for tomorrow's meeting. You have told me separately that your brief will cover the position of grannies and HB.

2. He would be grateful if you could check the second half of the table for Stockton: are the figures really the suspiciously round £250's, £500's and £750's?

confirmed OK.

3. On the first set of tables, he feels we need to focus on the number of losers (a) over £2 a week and (b) over £5 a week on both options, with their distribution by household type. On the second set of tables, we need to focus on households where bills double or more. On the third set of tables, we need to focus especially on two adult smaller households and three adult average households - especially where 1990-91 bill is significantly greater than 1994-95 bill.

AC SA

A C S ALLAN

ACSA
→
POTTER
16/11

copy 1476.

YOUNG
TO
NORCROFT
16/11



2 MARSHAM STREET
LONDON SW1P 3EB
01-212 3434

My ref:

Your ref:

David Norgrove Esq
Private Secretary to
The Prime Minister
10 Downing Street
LONDON
SW1A 2AA

CH/EXCHEQUER	
REC.	16 NOV 1987 <i>16/11</i>
ACTION	CST
COPIES TO	

16 November 1987

Dear David,

COMMUNITY CHARGE: TRANSITION

Thank you for your letter of 13 November, with which you enclosed the Cabinet Office's paper for tomorrow's meeting.

As you said in your letter, officials here have been doing further work since Friday afternoon in an attempt to provide additional tables, requested by the Treasury, showing the impact on individuals rather than households.

These additional tables are enclosed. They are the equivalents of Annex B to the paper as circulated by you. They replace the manuscript "Total gainers - adults" and "Total losers - adults" lines on Annexes B and C - those lines can now be deleted.

I am copying this letter and the tables to Alex Allan, Mike Eland, Steven Wood, Jill Rutter, Murdo Maclean and Trevor Woolley.

Yours,

Robin

R U YOUNG
Private Secretary

Ch

This seems to me a bit of a shift in the foot. Aggregate number of gainers & losers go up, but number gaining/losing over £2pw (say) goes down.

AA

INDIVIDUALS IN HOUSEHOLDS GAINING AND LOSING FROM THE COMMUNITY CHARGE

al
Running

ENGLAND
(000s)

1990/91

1994/95

Single pensioner Other single adult 2 adults 3+ adults All household All household

LOSERS (£/week)

10+	-	-	-	-	-	-	15
5-10	-	-	-	-	-	25	379
2-5	-	-	-	20	20	812	1839
1-2	4	38	252	611	905		4096
0-1	361	423	11406	5792	17982		10401

ef by
household

Total individuals
in losing
households

364 461 11658 6422 18907 16730

GAINERS (£ /week)

0-1	1600	1015	8440	1386	12441		9919
1-2	265	447	1050	96	1858		3706
2-5	155	192	234	3	584	1012	2907
5-10	6	7	2	-	15	77	501
10+	-	1	-	-	1	4	40

Total individuals
in gaining
households

2027 1662 9726 1482 14899 17075

Dual running in
inner London
only

LOSERS (£ /week)

10+	-	-	-	-	-	37	15
5-10	-	-	-	7	7	426	379
2-5	4	37	254	627	922	2328	1839
1-2	28	114	2354	2432	4928		4096
0-1	350	320	9206	3689	13565		10401

Total individuals
in losing
households

382 471 11816 6755 19422 16730

GAINERS (£ /week)

0-1	1352	737	6338	901	9328		9919
1-2	212	285	1918	168	2583		3706
2-5	336	521	1180	76	2113	2139	2907
5-10	101	98	130	3	332	588	501
10+	8	12	6	-	26	97	40

Total individuals
in gaining
households

2009 1653 9574 1148 14380 17075

INDIVIDUALS IN HOUSEHOLDS GAINING AND LOSING FROM THE COMMUNITY CHARGE

Dual
runningNORTH
(000s)

1990/91

1994/95

	Single pensioner	Other single adult	2 adults	3+ adults	All household	All household
--	------------------	--------------------	----------	-----------	---------------	---------------

LOSERS (£/week)

10+	-	-	-	-	-	4
5-10	-	-	-	-	-	47
2-5	-	-	-	3	3	941
1-2	1	13	96	197	307	2101
0-1	130	118	3364	1925	5537	4320

Total individuals
in losing
households

131	131	3460	2125	5847	7412
-----	-----	------	------	------	------

GAINERS (£/week)

0-1	577	331	2656	528	4092	2187
1-2	82	128	428	46	684	631
2-5	53	59	106	-	218	542
5-10	3	2	-	-	5	66
10+	-	-	-	-	-	4

Total individuals
in gaining
households

715	521	3190	574	5000	3431
-----	-----	------	-----	------	------

Dual running in
inner London
only

LOSERS (£/week)

10+	-	-	-	-	-	4
5-10	-	-	-	2	2	47
2-5	1	14	68	173	256	941
1-2	11	23	758	848	1640	2101
0-1	131	101	2842	1257	4331	4320

Total individuals
in losing
households

143	137	3668	2280	6228	7412
-----	-----	------	------	------	------

GAINERS (£/week)

0-1	511	267	1969	334	3081	2187
1-2	61	76	564	53	754	631
2-5	101	147	419	32	699	542
5-10	27	22	29	-	78	66
10+	2	2	1	-	5	4

Total individuals
in gaining
households

702	515	2982	419	4617	3431
-----	-----	------	-----	------	------

SECRET

INDIVIDUALS IN HOUSEHOLDS GAINING AND LOSING FROM THE COMMUNITY CHARGE

Dual
Running

MIDLANDS
(000s)

1990/91

1994/95

	Single pensioner	Other single adult	2 adults	3+ adults	All household	All household
--	------------------	--------------------	----------	-----------	---------------	---------------

LOSERS (£/week)

10+	-	-	-	-	-	-
5-10	-	-	-	-	-	-
2-5	-	-	-	3	3	90
1-2	-	4	30	125	159	621
0-1	51	59	2382	1112	3604	2096

Total individuals in losing households

51	63	1241	1241	3765	2806
----	----	------	------	------	------

GAINERS (£/week)

0-1	307	185	1756	301	2549	2535
1-2	43	93	192	21	349	842
2-5	28	42	40	-	110	493
5-10	-	2	-	-	2	96
10+	-	1	-	-	1	6

Total individuals in gaining households

377	323	1988	323	3011	3970
-----	-----	------	-----	------	------

Dual running in inner London only

LOSERS (£/week)

10+	-	-	-	-	-	-
5-10	-	-	-	1	1	-
2-5	-	1	17	123	141	90
1-2	2	22	492	476	992	621
0-1	50	41	1921	710	2722	2096

Total individuals in losing households

52	64	2430	1310	3856	2806
----	----	------	------	------	------

GAINERS (£/week)

0-1	264	140	1388	202	1994	2535
1-2	42	55	375	40	512	842
2-5	55	102	181	11	349	493
5-10	16	23	23	1	63	96
10+	1	3	1	-	5	6

Total individuals in gaining households

377	323	1968	254	2922	3970
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INDIVIDUALS IN HOUSEHOLDS GAINING AND LOSING FROM THE COMMUNITY CHARGE

	<u>Dual running</u>		1990/91			SOUTH (000s)
	Single pensioner	Other single adult	2 adults	3+ adults	All household	All household
LOSERS (£/week)						
10+	-	-	-	-	-	-
5-10	-	-	-	-	-	-
2-5	-	-	-	6	6	69
1-2	1	9	94	213	317	732
0-1	127	130	4202	1972	6431	2762
Total individuals in losing households	128	139	4296	2191	6754	3563
GAINERS (£/week)						
0-1	482	299	3078	428	4287	4400
1-2	98	143	370	21	632	1989
2-5	61	64	80	3	208	1642
5-10	3	1	2	-	6	277
10+	-	1	-	-	1	19
Total individuals in gaining households	643	507	3530	452	5132	8328
<u>Dual running in inner London only</u>						
LOSERS (£/week)						
10+	-	-	-	-	-	-
5-10	-	-	-	2	2	-
2-5	2	8	93	237	340	69
1-2	10	42	828	803	1683	732
0-1	113	85	3181	1215	4594	2762
Total individuals in losing households	125	134	4102	2257	6618	3563
GAINERS (£/week)						
0-1	390	185	2321	300	3196	4400
1-2	73	99	821	63	1056	1989
2-5	134	191	503	25	853	1642
5-10	47	31	76	1	155	277
10+	2	4	3	-	9	19
Total individuals in gaining households	646	512	3724	389	5271	8328

SECRET

INDIVIDUALS IN HOUSEHOLDS GAINING AND LOSING FROM THE COMMUNITY CHARGE

	<u>Dual Running</u>					LONDON (000s)
	1990/91					1994/95
	Single pensioner	Other single adult	2 adults	3+ adults	All household	All household
LOSERS (£/week)						
10+	-	-	-	-	-	11
5-10	-	-	-	-	-	327
2-5	-	-	-	6	6	738
1-2	1	12	34	76	123	643
0-1	53	116	1458	783	2410	1230
Total individuals in losing households	54	128	1492	865	2539	2949
GAINERS (£/week)						
0-1	235	200	950	123	1508	794
1-2	42	82	60	9	193	246
2-5	14	28	8	-	50	230
5-10	1	1	-	-	2	63
10+	-	-	-	-	-	11
Total individuals in gaining households	292	312	1018	132	1754	1343
<u>Dual running in inner London only</u>						
LOSERS (£/week)						
10+	-	-	-	-	-	11
5-10	-	-	-	2	2	327
2-5	1	15	76	92	184	738
1-2	5	28	277	308	618	643
0-1	56	93	1259	506	1914	1230
Total individuals in losing households	62	136	1612	908	2718	2949
GAINERS (£/week)						
0-1	188	144	658	70	1060	794
1-2	37	55	157	10	259	246
2-5	46	80	77	8	211	230
5-10	11	22	6	1	40	63
10+	3	3	-	-	6	11
Total individuals in gaining households	284	304	898	89	1575	1343

INDIVIDUALS IN HOUSEHOLDS GAINING AND LOSING FROM THE COMMUNITY CHARGE

al
running

ENGLAND
(000s)

	1990/91				1994/95	
	Single pensioner	Other single adult	2 adults	3+ adults	All household	All household
LOSERS (% of rates paid)						
100	6	50	366	495	917	3794
80-100	4	15	278	317	614	1246
50-80	17	48	856	924	1845	2583
20-50	80	133	2570	2501	5284	4469
0-20	259	216	7590	2188	10253	4633
Total individuals in losing households	364	462	11660	6422	18907	16730
GAINERS (% of rates paid)						
0-20	1306	870	8176	894	11246	6011
20-50	714	769	1488	531	3502	8151
50-80	7	23	62	56	148	2872
80-100	-	-	-	-	-	44
100+	-	-	-	-	-	-
Total individuals in gaining households	2027	1662	9726	1482	14899	17075
Dual running in inner London only						
LOSERS (% of rates paid)						
100+	22	102	1354	1696	3174	3794
80-100	10	32	508	548	1098	1246
50-80	29	68	1378	1406	2881	2583
20-50	118	125	3278	1967	5488	4469
0-20	203	144	5294	1139	6780	4633
Total individuals in losing households	383	471	11812	6756	19422	16730
GAINERS (% of rates paid)						
0-20	558	326	5322	647	6853	6011
20-50	1083	845	3690	432	6050	8151
50-80	365	477	558	69	1469	2872
80-100	2	4	2	-	8	44
100+	-	-	-	-	-	-
Total individuals in gaining households	2009	1653	9572	1148	14380	17075