

→ RA County charge

DEPARTMENT OF THE ENVIRONMENT

1989/90 ILLUSTRATIVE COMMUNITY CHARGES

EXPLANATORY NOTES

1. The attached table illustrates the community charges which are implied by current levels of local authority rates and Government grants. It therefore illustrates the impact of the community charge had it been implemented in 1989/90. These figures are not a prediction of community charges in 1990/91, which will depend on local authority spending.

2. The calculations have been done on a similar basis to that used to illustrate community charges for 1988/89 except that spending is measured by estimated income from rates and government grants, instead of using reported total expenditure. This gives a reliable estimate of the amount raised in local taxes in 1989/90, but means that the exemplifications are not strictly comparable to those published for 1988/89. (A separate table showing figures on a comparable basis is also being placed in the Library). These figures are based on:

- estimated 1989/90 income from rates and government grants for individual authorities;
- the new Revenue Support Grant arrangements (but using 1989/90 distribution of Grant-Related Expenditure between individual authorities);
- the 1989/90 equivalent to Aggregate External Finance (grant and national non-domestic rates);
- the business rate distribution which will come into effect from April 1990;
- the new safety net arrangements for 1990/91 which I announced today.

3. Column 1 shows for each area the average rate bill per household implied by current levels of domestic rates. This is provided as a point of comparison.

4. Column 2 records the amount of spending in excess of GRE expressed in pounds per adult. The new local government finance system would have allowed all areas to finance expenditure sufficient to provide a standard level of service for a community charge of £240 in 1989/90. For the purposes of these exemplifications, the over or under spending of all local authorities operating in an area is combined.

5. Column 3 shows the full community charge before safety nets implied by current levels of rates if the new system were fully in force this year. The community charge for any area is the £240 community charge for standard spending plus or minus the amount per adult by which councils spend more or less than GRE. In this way, the level of the full community charge for each authority compared with £240 provides a ready reckoner enabling chargepayers to compare the amount which their councils spend with the cost of providing a standard level of services and with the spending in other areas. It is therefore equal to £240 plus the amount of over or under spending shown in column 2.

6. Column 4 shows safety netted community charges. The safety net allows losses of up to £23 in authorities with full community charges higher than 1988/89 average rate bills per adult plus 5%. Forty seven percent of gains are retained by chargepayers in authorities where uprated average rate bills per adult are above full community charges, subject to a maximum contribution to the safety net of £70 per adult. These figures are broadly equivalent to the £25 maximum loss and £75 maximum contribution proposed for 1990/91. The figures also include the effect of extra support for areas with low rateable values and the grant for inner London education authorities which is financed in these figures by community charges £5 higher elsewhere. The expenditure figures used for setting the safety net are 1988/89 rate income plus grant, rolled forward to the aggregate total expenditure assumed in the 1989/90 RSG settlement.

7. Column 5 deals with the non-domestic sector and shows the percentage change in non-domestic rates which would arise from a move to a national non-domestic rate poundage set at the 1989/90 national average of 258.3p.

Department of the Environment

19 July 1989

doc1766va

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
 (Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
England	£ 518	£ 35	£ 274	£ 274	-
Inner London	£ 570	£ 305	£ 522	£ 290	39.7%
Outer London	£ 606	£ 61	£ 301	£ 323	5.9%
Metropolitan Areas	£ 502	£ 53	£ 293	£ 288	-19.9%
Shire Areas	£ 506	£ 3	£ 243	£ 260	-5.0%

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184 support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
GREATHER LONDON					
City of London	£ 689	£ 10,666	£ 492	£ 466	57.5%
Camden	£ 774	£ 339	£ 579	£ 361	12.7%
Greenwich	£ 510	£ 352	£ 592	£ 238	-2.8%
Hackney	£ 607	£ 336	£ 576	£ 311	9.0%
Hammersmith and Fulham	£ 617	£ 409	£ 649	£ 336	2.0%
Islington	£ 776	£ 428	£ 669	£ 496	6.3%
Kensington and Chelsea	£ 542	£ 98	£ 339	£ 332	111.4%
Lambeth	£ 506	£ 303	£ 543	£ 297	13.3%
Lewisham	£ 477	£ 268	£ 508	£ 215	14.4%
Southwark	£ 458	£ 309	£ 549	£ 256	21.9%
Tower Hamlets	£ 500	£ 280	£ 520	£ 153	43.1%
Wandsworth	£ 360	£ 135	£ 375	£ 148	60.3%
Westminster	£ 807	£ 155	£ 395	£ 428	50.8%
Overspending by the Inner London Education Authority adds £183 to the full community charge in Inner London					
The Column 4 figures take account of the Inner London transitional grant					
Barking and Dagenham	£ 450	£ 16	£ 256	£ 261	15.3%
Barnet	£ 708	£-5	£ 235	£ 290	20.9%
Bexley	£ 471	£ 10	£ 250	£ 255	19.9%
Brent	£ 963	£ 321	£ 561	£ 597	-28.8%
Bromley	£ 476	£-52	£ 189	£ 209	43.2%
Croydon	£ 501	£-68	£ 172	£ 222	40.8%
Ealing	£ 645	£ 96	£ 336	£ 357	1.9%
Enfield	£ 597	£ 33	£ 274	£ 298	9.7%
Haringey	£ 883	£ 387	£ 627	£ 642	-32.4%
Harrow	£ 625	£ 13	£ 253	£ 292	17.9%
Havering	£ 507	£-21	£ 219	£ 234	27.2%
Hillingdon	£ 623	£ 97	£ 337	£ 342	6.6%
Hounslow	£ 660	£ 165	£ 405	£ 382	-5.0%
Kingston-upon-Thames	£ 595	£ 35	£ 276	£ 299	16.5%
Merton	£ 500	£-3	£ 238	£ 261	29.4%
Newham	£ 629	£ 205	£ 445	£ 438	-18.3%
Redbridge	£ 448	£-53	£ 187	£ 215	45.5%
Richmond-upon-Thames	£ 630	£ 15	£ 255	£ 299	10.6%
Sutton	£ 571	£ 16	£ 256	£ 281	13.5%
Waltham Forest	£ 586	£ 99	£ 340	£ 345	-4.1%

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
GREATER MANCHESTER					
Bolton	£ 448	£ 4	£ 244	£ 255	-8.7%
Bury	£ 562	£ 50	£ 291	£ 306	-19.4%
Manchester	£ 580	£ 159	£ 399	£ 404	-31.3%
Oldham	£ 425	£ 36	£ 277	£ 277	-18.1%
Rochdale	£ 466	£ 83	£ 323	£ 288	-26.6%
Salford	£ 525	£ 54	£ 295	£ 300	-20.5%
Stockport	£ 579	£ 2	£ 243	£ 286	-8.1%
Tameside	£ 461	£ 60	£ 300	£ 289	-23.5%
Trafford	£ 535	£-21	£ 219	£ 268	-2.4%
Wigan	£ 500	£ 67	£ 307	£ 295	-24.2%
MERSEYSIDE					
Knowsley	£ 582	£ 66	£ 306	£ 311	-24.7%
Liverpool	£ 537	£ 114	£ 354	£ 338	-27.6%
St Helens	£ 512	£ 34	£ 275	£ 276	-21.0%
Sefton	£ 562	£ 4	£ 244	£ 269	-12.4%
Wirral	£ 692	£ 104	£ 345	£ 376	-28.5%
SOUTH YORKSHIRE					
Barnsley	£ 408	£ 82	£ 322	£ 218	-28.0%
Doncaster	£ 483	£ 97	£ 337	£ 277	-29.1%
Rotherham	£ 465	£ 88	£ 328	£ 254	-28.2%
Sheffield	£ 511	£ 137	£ 377	£ 306	-35.5%
TYNE AND WEAR					
Gateshead	£ 447	£ 85	£ 325	£ 255	-21.0%
Newcastle upon Tyne	£ 499	£ 86	£ 326	£ 331	-24.9%
North Tyneside	£ 546	£ 114	£ 354	£ 355	-30.2%
South Tyneside	£ 428	£ 58	£ 298	£ 246	-19.9%
Sunderland	£ 400	£ 37	£ 277	£ 225	-19.1%
WEST MIDLANDS					
Birmingham	£ 522	£-0	£ 240	£ 307	-5.5%
Coventry	£ 578	£ 52	£ 293	£ 315	-16.8%
Dudley	£ 569	£-9	£ 231	£ 277	-6.7%
Sandwell	£ 509	£-15	£ 225	£ 267	-11.3%
Solihull	£ 617	£-45	£ 195	£ 264	10.2%
Walsall	£ 593	£ 17	£ 257	£ 295	-16.3%
Wolverhampton	£ 569	£-9	£ 231	£ 290	-9.2%
WEST YORKSHIRE					
Bradford	£ 399	£ 54	£ 295	£ 256	-23.1%
Calderdale	£ 430	£ 121	£ 361	£ 268	-34.0%
Kirklees	£ 391	£ 72	£ 312	£ 223	-25.4%
Leeds	£ 407	£ 16	£ 256	£ 252	-12.7%
Wakefield	£ 438	£ 70	£ 310	£ 245	-25.2%

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 Local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
AVON					
Bath	£ 469	£ 36	£ 276	£ 281	-8.4%
Bristol	£ 539	£ 89	£ 329	£ 334	-23.3%
Kingswood	£ 513	£ 18	£ 258	£ 268	-11.7%
Northavon	£ 606	£ 40	£ 280	£ 295	-15.8%
Wansdyke	£ 551	£ 18	£ 258	£ 277	-11.0%
Woodspring	£ 612	£ 39	£ 280	£ 302	-15.6%
BEDFORDSHIRE					
North Bedfordshire	£ 588	£ 23	£ 263	£ 291	-10.3%
Luton	£ 668	£ 31	£ 271	£ 317	-11.4%
Mid Bedfordshire	£ 645	£ 34	£ 274	£ 301	-12.0%
South Bedfordshire	£ 711	£ 50	£ 290	£ 336	-13.0%
BERKSHIRE					
Bracknell	£ 574	£-35	£ 206	£ 270	11.7%
Newbury	£ 585	£-34	£ 206	£ 265	11.7%
Reading	£ 525	£ 2	£ 242	£ 280	3.7%
Slough	£ 497	£-44	£ 196	£ 251	14.1%
Windsor and Maidenhead	£ 643	£-25	£ 215	£ 290	11.0%
Wokingham	£ 720	£-17	£ 223	£ 298	6.4%
BUCKINGHAMSHIRE					
Aylesbury Vale	£ 567	£-20	£ 220	£ 261	1.4%
South Bucks	£ 876	£-14	£ 226	£ 301	2.1%
Chiltern	£ 891	£ 2	£ 242	£ 317	-1.4%
Milton Keynes	£ 613	£ 12	£ 252	£ 303	-4.9%
Wycombe	£ 745	£-6	£ 234	£ 309	-0.8%
CAMBRIDGESHIRE					
Cambridge	£ 616	£ 0	£ 241	£ 297	-2.7%
East Cambridgeshire	£ 437	£-32	£ 208	£ 230	4.4%
Fenland	£ 405	£-22	£ 218	£ 229	.8%
Huntingdonshire	£ 484	£-33	£ 208	£ 238	3.6%
Peterborough	£ 491	£ 8	£ 248	£ 270	-5.4%
South Cambridgeshire	£ 577	£-48	£ 192	£ 246	9.2%
CHESHIRE					
Chester	£ 567	£ 5	£ 245	£ 275	-7.7%
Congleton	£ 556	£ 2	£ 242	£ 262	-6.8%
Crewe and Nantwich	£ 546	£ 23	£ 263	£ 285	-10.3%
Ellesmere Port and Neston	£ 540	£ 17	£ 257	£ 272	-8.1%
Halton	£ 476	£ 10	£ 250	£ 255	-8.9%
Macclesfield	£ 665	£-4	£ 236	£ 292	-4.9%
Vale Royal	£ 500	£ 2	£ 243	£ 253	-7.6%
Warrington	£ 505	£ 13	£ 253	£ 262	-10.0%

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
CLEVELAND					
Hartlepool	£ 450	£ 75	£ 315	£ 278	-24.9%
Langbaugh-on-Tees	£ 562	£ 108	£ 349	£ 344	-28.4%
Middlesbrough	£ 501	£ 73	£ 313	£ 315	-22.9%
Stockton-on-Tees	£ 555	£ 79	£ 319	£ 324	-25.4%
CORNWALL					
Caradon	£ 384	£-21	£ 219	£ 229	1.1%
Carrick	£ 398	£-18	£ 223	£ 233	1.2%
Kerrier	£ 353	£-21	£ 219	£ 222	-.4%
North Cornwall	£ 389	£-19	£ 221	£ 229	.8%
Penwith	£ 344	£-25	£ 215	£ 220	2.5%
Restormel	£ 387	£-29	£ 212	£ 218	3.5%
CUMBRIA					
Allerdale	£ 365	£ 37	£ 277	£ 196	-15.5%
Barrow in Furness	£ 361	£ 58	£ 298	£ 199	-20.5%
Carlisle	£ 419	£ 42	£ 282	£ 234	-16.4%
Copeland	£ 359	£ 50	£ 290	£ 196	-17.1%
Eden	£ 380	£ 33	£ 273	£ 206	-15.0%
South Lakeland	£ 455	£ 29	£ 269	£ 269	-13.9%
DERBYSHIRE					
Amber Valley	£ 459	£ 48	£ 288	£ 272	-17.9%
Bolsover	£ 409	£ 77	£ 317	£ 229	-24.1%
Chesterfield	£ 466	£ 63	£ 303	£ 283	-20.3%
Derby	£ 556	£ 47	£ 287	£ 302	-17.9%
Erewash	£ 491	£ 54	£ 294	£ 295	-19.0%
High Peak	£ 472	£ 70	£ 310	£ 282	-21.9%
North East Derbyshire	£ 519	£ 79	£ 319	£ 303	-23.9%
South Derbyshire	£ 535	£ 49	£ 290	£ 295	-18.8%
Derbyshire Dales	£ 523	£ 61	£ 301	£ 306	-19.9%
DEVON					
East Devon	£ 442	£-36	£ 204	£ 224	5.8%
Exeter	£ 409	£-37	£ 203	£ 217	6.6%
North Devon	£ 348	£-21	£ 219	£ 210	1.5%
Plymouth	£ 441	£-33	£ 207	£ 217	3.8%
South Hams	£ 441	£-18	£ 222	£ 245	1.9%
Teignbridge	£ 433	£-20	£ 221	£ 228	1.4%
Mid Devon	£ 370	£-23	£ 217	£ 222	1.8%
Torbay	£ 484	£-16	£ 224	£ 247	-1.8%
Torridge	£ 311	£-18	£ 222	£ 177	.9%
West Devon	£ 383	£-25	£ 215	£ 221	2.1%

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184 support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
DORSET					
Bournemouth	£ 487	£-34	£ 206	£ 234	8.5%
Christchurch	£ 523	£-33	£ 207	£ 251	10.1%
North Dorset	£ 414	£-40	£ 200	£ 209	10.5%
Poole	£ 524	£-40	£ 200	£ 248	10.8%
Purbeck	£ 450	£-46	£ 194	£ 212	13.2%
West Dorset	£ 395	£-41	£ 199	£ 211	12.3%
Weymouth and Portland	£ 411	£-33	£ 207	£ 212	8.1%
East Dorset	£ 598	£-21	£ 219	£ 269	7.1%
DURHAM					
Chester-le-Street	£ 439	£ 33	£ 274	£ 256	-18.4%
Darlington	£ 458	£ 51	£ 291	£ 270	-22.8%
Derwentside	£ 375	£ 65	£ 305	£ 210	-24.1%
Durham	£ 448	£ 45	£ 285	£ 253	-20.1%
Easington	£ 348	£ 37	£ 278	£ 201	-21.6%
Sedgefield	£ 406	£ 78	£ 318	£ 223	-24.3%
Teesdale	£ 337	£ 9	£ 249	£ 173	-11.6%
Wear Valley	£ 370	£ 79	£ 319	£ 207	-25.5%
EAST SUSSEX					
Brighton	£ 554	£ 50	£ 290	£ 322	-6.4%
Eastbourne	£ 598	£-7	£ 234	£ 289	-5%
Hastings	£ 476	£-11	£ 229	£ 252	.1%
Hove	£ 501	£-21	£ 219	£ 256	12.3%
Lewes	£ 584	£-11	£ 229	£ 275	1.5%
Rother	£ 574	£-10	£ 230	£ 280	2.2%
Wealden	£ 554	£-6	£ 234	£ 267	-2.2%
ESSEX					
Basildon	£ 793	£ 116	£ 356	£ 411	-20.6%
Braintree	£ 558	£ 6	£ 246	£ 277	-5.7%
Brentwood	£ 782	£ 37	£ 327	£ 367	-2.6%
Castle Point	£ 635	£-3	£ 238	£ 291	-3.8%
Chelmsford	£ 696	£-2	£ 238	£ 305	-4.4%
Colchester	£ 576	£-3	£ 238	£ 269	-4.1%
Epping Forest	£ 748	£-2	£ 239	£ 314	-6.8%
Harlow	£ 756	£ 167	£ 407	£ 413	-25.0%
Maldon	£ 616	£ 0	£ 240	£ 291	-5.6%
Rochford	£ 693	£ 6	£ 247	£ 305	-5.9%
Southend-on-Sea	£ 650	£ 4	£ 245	£ 308	-5.0%
Tendring	£ 548	£ 6	£ 246	£ 283	-5.8%
Thurrock	£ 675	£ 77	£ 317	£ 341	-12.7%
Uttlesford	£ 705	£ 10	£ 250	£ 313	-5.7%

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
GLOUCESTERSHIRE					
Cheltenham	£ 488	£-23	£ 218	£ 253	1.1%
Cotswold	£ 531	£-17	£ 224	£ 260	.2%
Forest of Dean	£ 393	£-12	£ 229	£ 228	-1.1%
Gloucester	£ 430	£-28	£ 212	£ 224	1.5%
Stroud	£ 472	£-6	£ 234	£ 247	-3.4%
Tewkesbury	£ 521	£-33	£ 207	£ 239	3.8%
HAMPSHIRE					
Basingstoke and Deane	£ 475	£-67	£ 174	£ 216	15.0%
East Hampshire	£ 569	£-36	£ 204	£ 250	7.1%
Eastleigh	£ 520	£-38	£ 202	£ 242	7.2%
Fareham	£ 557	£-44	£ 196	£ 244	7.5%
Gosport	£ 440	£-49	£ 191	£ 221	8.9%
Hart	£ 653	£-32	£ 208	£ 262	4.6%
Havant	£ 515	£-47	£ 193	£ 237	8.7%
New Forest	£ 480	£-34	£ 206	£ 236	6.7%
Portsmouth	£ 407	£-32	£ 208	£ 213	6.9%
Rushmoor	£ 508	£-53	£ 187	£ 207	10.3%
Southampton	£ 407	£-42	£ 198	£ 212	7.6%
Test Valley	£ 534	£-51	£ 189	£ 224	10.9%
Winchester	£ 575	£-34	£ 206	£ 250	6.5%
HEREFORD AND WORCESTER					
Bromsgrove	£ 517	£-76	£ 164	£ 218	19.7%
Hereford	£ 335	£-92	£ 148	£ 167	26.7%
Leominster	£ 329	£-67	£ 173	£ 180	17.6%
Malvern Hills	£ 485	£-54	£ 186	£ 226	14.1%
Redditch	£ 496	£-46	£ 194	£ 242	9.5%
South Herefordshire	£ 372	£-79	£ 161	£ 178	22.5%
Worcester	£ 477	£-59	£ 182	£ 227	14.2%
Wychavon	£ 531	£-60	£ 180	£ 232	14.6%
Wyre Forest	£ 450	£-46	£ 194	£ 223	10.9%
HERTFORDSHIRE					
Broxbourne	£ 639	£ 26	£ 266	£ 309	-5.6%
Dacorum	£ 699	£ 24	£ 264	£ 335	-5.0%
East Hertfordshire	£ 656	£ 38	£ 279	£ 324	-7.6%
Hertsmere	£ 790	£ 57	£ 297	£ 362	-10.2%
North Hertfordshire	£ 701	£ 40	£ 281	£ 338	-7.9%
St Albans	£ 769	£ 30	£ 270	£ 339	-6.6%
Stevenage	£ 718	£ 88	£ 328	£ 376	-14.4%
Three Rivers	£ 827	£ 44	£ 285	£ 360	-9.5%
Watford	£ 646	£ 43	£ 283	£ 334	-8.0%
Welwyn Hatfield	£ 783	£ 97	£ 337	£ 397	-13.6%

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184 support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
HUMBERSIDE					
Beverley	£ 613	£ 49	£ 290	£ 306	-18.2%
Boothferry	£ 409	£ 61	£ 301	£ 236	-20.3%
Cleethorpes	£ 497	£ 67	£ 307	£ 298	-20.9%
Glanford	£ 486	£ 48	£ 288	£ 294	-17.5%
Great Grimsby	£ 454	£ 51	£ 291	£ 278	-18.5%
Holderness	£ 494	£ 51	£ 291	£ 288	-18.5%
Kingston upon Hull	£ 394	£ 72	£ 312	£ 228	-22.2%
East Yorkshire	£ 451	£ 70	£ 310	£ 265	-22.4%
Scunthorpe	£ 506	£ 98	£ 338	£ 308	-22.2%
ISLE OF WIGHT					
Medina	£ 451	£ 7	£ 247	£ 252	-7.2%
South Wight	£ 506	£ 20	£ 260	£ 266	-10.4%
KENT					
Ashford	£ 460	£-33	£ 208	£ 232	7.4%
Canterbury	£ 424	£-33	£ 208	£ 223	7.1%
Dartford	£ 420	£-17	£ 223	£ 229	7.2%
Dover	£ 370	£-40	£ 201	£ 207	3.9%
Gillingham	£ 395	£-43	£ 197	£ 207	18.9%
Gravesham	£ 432	£-31	£ 209	£ 228	6.7%
Maidstone	£ 450	£-41	£ 200	£ 221	10.0%
Rochester upon Medway	£ 383	£-67	£ 173	£ 193	17.3%
Sevenoaks	£ 483	£-34	£ 206	£ 235	7.9%
Shepway	£ 482	£-13	£ 227	£ 257	2.6%
Swale	£ 350	£-29	£ 211	£ 216	6.3%
Thanet	£ 429	£-28	£ 212	£ 233	5.5%
Tonbridge and Malling	£ 446	£-21	£ 219	£ 232	4.2%
Tunbridge Wells	£ 461	£-31	£ 209	£ 230	3.0%
LANCASHIRE					
Blackburn	£ 322	£ 12	£ 252	£ 182	-11.7%
Blackpool	£ 461	£ 6	£ 246	£ 251	-10.6%
Burnley	£ 289	£ 40	£ 280	£ 173	-16.2%
Chorley	£ 429	£-8	£ 233	£ 238	-6.0%
Fylde	£ 525	£-6	£ 234	£ 252	-6.7%
Hyndburn	£ 318	£ 18	£ 259	£ 177	-12.2%
Lancaster	£ 406	£ 2	£ 242	£ 237	-7.3%
Pendle	£ 289	£ 27	£ 267	£ 173	-15.1%
Preston	£ 431	£ 22	£ 263	£ 263	-12.7%
Ribble Valley	£ 440	£ 5	£ 245	£ 236	-7.8%
Rosendale	£ 345	£ 34	£ 275	£ 199	-15.2%
South Ribble	£ 424	£-2	£ 238	£ 243	-7.6%
West Lancashire	£ 522	£-7	£ 233	£ 253	-6.6%
Wyre	£ 456	£-7	£ 234	£ 239	-5.2%

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184 support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
LEICESTERSHIRE					
Blaby	£ 526	£-22	£ 218	£ 249	.6%
Charnwood	£ 516	£-35	£ 205	£ 236	3.8%
Harborough	£ 593	£ 1	£ 241	£ 277	-4.6%
Hinckley and Bosworth	£ 487	£-18	£ 222	£ 246	-.4%
Leicester	£ 424	£ 53	£ 293	£ 274	-12.5%
Melton	£ 476	£-22	£ 219	£ 242	6.0%
North West Leicestershire	£ 485	£ 4	£ 244	£ 256	-5.7%
Oadby and Wigston	£ 545	£-16	£ 224	£ 256	-.8%
Rutland	£ 555	£-19	£ 221	£ 241	-.1%
LINCOLNSHIRE					
Boston	£ 371	£-43	£ 197	£ 204	7.6%
East Lindsey	£ 359	£-40	£ 200	£ 205	5.7%
Lincoln	£ 340	£-37	£ 204	£ 208	4.8%
North Kesteven	£ 405	£-36	£ 205	£ 210	4.7%
South Holland	£ 383	£-31	£ 209	£ 214	3.6%
South Kesteven	£ 405	£-47	£ 193	£ 209	10.2%
West Lindsey	£ 375	£-27	£ 213	£ 218	2.5%
NORFOLK					
Breckland	£ 411	£-32	£ 209	£ 225	6.6%
Broadland	£ 481	£-32	£ 208	£ 237	6.8%
Great Yarmouth	£ 374	£-20	£ 220	£ 235	3.3%
North Norfolk	£ 397	£-31	£ 210	£ 228	7.7%
Norwich	£ 429	£ 5	£ 246	£ 258	-3.0%
South Norfolk	£ 470	£-31	£ 209	£ 237	6.4%
King's Lynn and West Norfo	£ 374	£-30	£ 210	£ 216	6.8%
NORTHAMPTONSHIRE					
Corby	£ 487	£ 4	£ 244	£ 262	-2.7%
Daventry	£ 581	£-2	£ 238	£ 276	-3.3%
East Northamptonshire	£ 428	£-18	£ 223	£ 237	.5%
Kettering	£ 449	£-1	£ 240	£ 250	-2.9%
Northampton	£ 538	£ 15	£ 255	£ 287	-7.5%
South Northamptonshire	£ 544	£-22	£ 218	£ 262	2.0%
Wellingborough	£ 444	£-21	£ 220	£ 239	1.3%
NORTHUMBERLAND					
Alnwick	£ 441	£ 47	£ 287	£ 274	-15.5%
Berwick-upon-Tweed	£ 380	£ 39	£ 279	£ 253	-15.2%
Blyth Valley	£ 483	£ 79	£ 319	£ 304	-23.5%
Castle Morpeth	£ 607	£ 55	£ 296	£ 302	-17.9%
Tynedale	£ 471	£ 44	£ 284	£ 286	-16.2%
Wansbeck	£ 417	£ 85	£ 325	£ 253	-24.2%

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
NORTH YORKSHIRE					
Craven	£ 350	£-6	£ 234	£ 215	-3.0%
Hambleton	£ 438	£-6	£ 234	£ 239	-3.6%
Harrogate	£ 497	£ 17	£ 258	£ 263	-8.6%
Richmondshire	£ 440	£-4	£ 236	£ 216	-4.1%
Ryedale	£ 399	£-4	£ 236	£ 237	-4.1%
Scarborough	£ 360	£ 4	£ 244	£ 225	-5.3%
Selby	£ 408	£ 12	£ 252	£ 230	-4.6%
York	£ 342	£-21	£ 219	£ 194	1.0%
NOTTINGHAMSHIRE					
Ashfield	£ 380	£ 12	£ 253	£ 208	-13.5%
Bassetlaw	£ 435	£ 39	£ 279	£ 243	-16.3%
Broxtowe	£ 486	£ 6	£ 246	£ 251	-11.2%
Gedling	£ 509	£ 6	£ 246	£ 254	-11.5%
Mansfield	£ 410	£ 31	£ 272	£ 243	-14.5%
Newark and Sherwood	£ 462	£ 17	£ 257	£ 260	-12.6%
Nottingham	£ 421	£ 2	£ 242	£ 247	-12.2%
Rushcliffe	£ 564	£ 2	£ 242	£ 262	-11.0%
OXFORDSHIRE					
Cherwell	£ 542	£-23	£ 217	£ 244	-1.0%
Oxford	£ 661	£ 0	£ 240	£ 266	-11.3%
South Oxfordshire	£ 625	£-13	£ 227	£ 274	-2.8%
Vale of White Horse	£ 605	£-25	£ 215	£ 261	.3%
West Oxfordshire	£ 565	£-14	£ 226	£ 251	-2.3%
SHROPSHIRE					
Bridgnorth	£ 456	£-34	£ 206	£ 225	5.3%
North Shropshire	£ 409	£-21	£ 219	£ 224	1.5%
Oswestry	£ 366	£-9	£ 232	£ 237	-2.2%
Shrewsbury and Atcham	£ 462	£-16	£ 224	£ 244	1.2%
South Shropshire	£ 369	£-23	£ 217	£ 223	3.5%
Wrekin	£ 491	£ 18	£ 258	£ 274	-5.4%
SOMERSET					
Mendip	£ 466	£-1	£ 239	£ 249	-3.6%
Sedgemoor	£ 485	£ 5	£ 245	£ 258	-4.4%
Taunton Deane	£ 473	£-0	£ 240	£ 253	-3.0%
West Somerset	£ 464	£ 10	£ 251	£ 268	-5.8%
South Somerset	£ 479	£ 7	£ 247	£ 260	-5.6%

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR				BUSINESS RATES
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
STAFFORDSHIRE					
Cannock Chase	£ 469	£-7	£ 233	£ 244	-5.5%
East Staffordshire	£ 427	£-26	£ 215	£ 226	-8%
Lichfield	£ 593	£-27	£ 213	£ 255	-8%
Newcastle-under-Lyme	£ 439	£-13	£ 227	£ 235	-4.4%
South Staffordshire	£ 579	£-31	£ 209	£ 253	.1%
Stafford	£ 498	£-33	£ 207	£ 231	.3%
Staffordshire Moorlands	£ 451	£-13	£ 227	£ 232	-4.1%
Stoke-on-Trent	£ 381	£-16	£ 224	£ 229	-3.3%
Tamworth	£ 490	£-26	£ 214	£ 243	.1%
SUFFOLK					
Babergh	£ 471	£-26	£ 214	£ 236	4.1%
Forest Heath	£ 430	£-36	£ 204	£ 215	7.3%
Ipswich	£ 498	£ 15	£ 255	£ 281	-7.7%
Mid Suffolk	£ 457	£-17	£ 223	£ 234	2.2%
St Edmundsbury	£ 439	£-40	£ 201	£ 218	7.0%
Suffolk Coastal	£ 535	£-10	£ 230	£ 263	.1%
Waveney	£ 411	£-26	£ 214	£ 227	4.2%
SURREY					
Elmbridge	£ 788	£ 45	£ 285	£ 360	.9%
Epsom and Ewell	£ 777	£ 30	£ 270	£ 345	-1.9%
Guildford	£ 631	£-18	£ 222	£ 291	8.1%
Mole Valley	£ 615	£ 18	£ 258	£ 313	6.8%
Reigate and Banstead	£ 667	£ 16	£ 256	£ 327	1.5%
Runnymede	£ 561	£-21	£ 220	£ 273	9.9%
Spelthorne	£ 529	£-24	£ 216	£ 263	15.8%
Surrey Heath	£ 707	£-3	£ 237	£ 312	8.1%
Tandridge	£ 589	£-2	£ 239	£ 288	8.0%
Waverley	£ 672	£-1	£ 239	£ 314	4.7%
Woking	£ 680	£ 48	£ 288	£ 346	3.3%
WARWICKSHIRE					
North Warwickshire	£ 593	£ 62	£ 302	£ 309	-15.9%
Nuneaton and Bedworth	£ 583	£ 48	£ 288	£ 305	-13.8%
Rugby	£ 593	£ 21	£ 261	£ 294	-8.1%
Stratford on Avon	£ 709	£ 8	£ 248	£ 314	-6.3%
Warwick	£ 679	£ 17	£ 257	£ 313	-7.9%

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988
(Based on 1989/90 Local authority expenditure and rate returns)

Community charge for standard spending - £240

1989/90 England average non-domestic rate poundage - 258.3p

Safety net allows losses of up to £23 per adult and 47% of gains subject to maximum contribution of £70 per adult

Safety netted charges include £5 to finance £184m support for Inner London and areas with low domestic rateable value

	DOMESTIC SECTOR			BUSINESS RATES	
	Average rate bill per household Col 1	Overspending in each area £ per adult Col 2	Full community charge Col 3	First year safety netted CC Col 4	Change to average poundage Col 5
WEST SUSSEX					
Adur	£ 498	£-8	£ 232	£ 262	- .1%
Arun	£ 473	£-40	£ 201	£ 239	11.4%
Chichester	£ 494	£-40	£ 200	£ 237	12.4%
Crawley	£ 504	£ 42	£ 283	£ 288	1.1%
Horsham	£ 480	£-56	£ 185	£ 224	15.6%
Mid Sussex	£ 556	£-29	£ 211	£ 251	8.7%
Worthing	£ 446	£-52	£ 188	£ 224	15.0%
WILTSHIRE					
Kennet	£ 477	£-10	£ 230	£ 238	-2.8%
North Wiltshire	£ 455	£ 9	£ 249	£ 252	-7.8%
Salisbury	£ 508	£-20	£ 220	£ 240	- .5%
Thamesdown	£ 458	£ 31	£ 271	£ 276	-11.2%
West Wiltshire	£ 444	£-5	£ 235	£ 241	-4.9%
ALL PURPOSE AUTHORITY					
Isles of Scilly	£ 351	£-87	£ 153	£ 169	23.4%

DEPARTMENT OF THE ENVIRONMENT

1989/90 ILLUSTRATIVE CAPITAL VALUE RATES AND LOCAL INCOME TAX

1. The attached table illustrates the capital value domestic rates and local income tax rates implied by current levels of local authority rates and Government grants. It illustrates the sorts of bills which occupiers of properties of various values could have faced in 1989/90 if, across the country as a whole, 80% of local authority rate income were raised from capital value rates and 20% from local income tax. These bills are comparable with the illustrative community charges published today.

2. Column 1 shows for each area the rate of capital value domestic rates, per £1000 of rateable value if, across the country, 80% of income were from capital value rates. The higher rates in some areas reflect higher local authority spending in those areas.

3. Column 2 shows the rate of local income tax if across the country 20% of local income from the domestic sector were from local income tax. Higher tax rates in some areas reflect higher local authority spending in those areas.

4. Column 3 shows the illustrative bill with this tax structure for a household with a taxable income of £11,400 and a property value of £30,000. This level of taxable income is equivalent to average male earnings less the single person's tax allowance.

5. Column 4 as column 3, but with property value of £50,000.

6. Column 5 as column 3, but with property value of £80,000.
7. Column 6 as column 3, but with property value of £120,000.
8. Column 7 shows the rate of local income tax if 100% of income from the domestic sector were raised from local income tax.
9. Column 8 shows the tax bill resulting from the local income tax rates in column 7, for a single adult with average male earnings and the single person's tax allowance.

Department of the Environment

19 July 1989

DOC364LP

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	Illustrative bill with						Full Local Income Tax -	
	Capital value rate per £000 Col 1	Local income tax rate Col 2	property value of £30,000 Col 3	property value of £50,000 Col 4	property value of £80,000 Col 5	property value of £120,000 Col 6	Full local income tax rate Col 7	Single adult tax bill Col 8
England	£ 6.8	1.3p	£ 356	£ 492	£ 695	£ 965	6.7p	£ 767
Inner London	£ 13.6	2.9p	£ 738	£ 1,009	£ 1,417	£ 1,960	14.5p	£ 1,653
Outer London	£ 7.4	1.5p	£ 391	£ 539	£ 760	£ 1,055	7.5p	£ 850
Metropolitan Areas	£ 7.2	1.4p	£ 381	£ 525	£ 741	£ 1,028	7.2p	£ 823
Shire Areas	£ 6.0	1.2p	£ 312	£ 431	£ 610	£ 849	5.8p	£ 663

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	Illustrative bill with						Full Local Income Tax -	
	Capital value rate per £000	Local income tax rate	property value of £30,000	property value of £50,000	property value of £80,000	property value of £120,000	Full local income tax rate	Single adult tax bill
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
GREATER LONDON								
City of London	£ 834.0	67.6p	£ 32,731	£ 49,410	£ 74,430	£ 107,789	338.2p	£ 38,557
Camden	£ 15.4	3.2p	£ 824	£ 1,133	£ 1,596	£ 2,214	15.8p	£ 1,805
Greenwich	£ 11.3	3.1p	£ 694	£ 920	£ 1,259	£ 1,712	15.5p	£ 1,770
Hackney	£ 11.3	3.0p	£ 681	£ 907	£ 1,247	£ 1,700	14.9p	£ 1,704
Hammersmith and Fulham	£ 13.8	3.6p	£ 820	£ 1,096	£ 1,511	£ 2,063	17.8p	£ 2,027
Islington	£ 14.9	3.6p	£ 860	£ 1,158	£ 1,605	£ 2,201	18.1p	£ 2,065
Kensington and Chelsea	£ 8.6	1.7p	£ 456	£ 627	£ 884	£ 1,227	8.7p	£ 993
Lambeth	£ 11.1	2.9p	£ 662	£ 884	£ 1,218	£ 1,663	14.4p	£ 1,641
Lewisham	£ 9.3	2.7p	£ 582	£ 768	£ 1,046	£ 1,417	13.3p	£ 1,519
Southwark	£ 11.5	2.9p	£ 675	£ 904	£ 1,247	£ 1,706	14.5p	£ 1,655
Tower Hamlets	£ 11.1	2.7p	£ 639	£ 860	£ 1,192	£ 1,635	13.5p	£ 1,534
Wandsworth	£ 6.2	1.9p	£ 407	£ 531	£ 718	£ 967	9.7p	£ 1,102
Westminster	£ 22.1	2.1p	£ 901	£ 1,343	£ 2,006	£ 2,890	10.4p	£ 1,190
Barking and Dagenham	£ 6.3	1.2p	£ 329	£ 454	£ 642	£ 892	6.2p	£ 704
Barnet	£ 5.8	1.1p	£ 300	£ 415	£ 588	£ 818	5.6p	£ 638
Bexley	£ 6.1	1.2p	£ 321	£ 443	£ 626	£ 871	6.0p	£ 686
Brent	£ 13.7	3.0p	£ 749	£ 1,024	£ 1,437	£ 1,987	14.8p	£ 1,685
Bromley	£ 4.6	.8p	£ 234	£ 325	£ 462	£ 645	4.2p	£ 483
Croydon	£ 4.2	.8p	£ 213	£ 297	£ 424	£ 592	3.8p	£ 435
Ealing	£ 8.2	1.7p	£ 440	£ 605	£ 852	£ 1,181	8.4p	£ 963
Enfield	£ 6.7	1.3p	£ 353	£ 487	£ 688	£ 956	6.7p	£ 762
Haringey	£ 15.4	3.3p	£ 844	£ 1,152	£ 1,615	£ 2,232	16.7p	£ 1,905
Harrow	£ 6.2	1.2p	£ 324	£ 448	£ 634	£ 881	6.1p	£ 694
Havering	£ 5.3	1.0p	£ 277	£ 384	£ 544	£ 757	5.1p	£ 584
Hillingdon	£ 8.3	1.7p	£ 442	£ 607	£ 855	£ 1,186	8.5p	£ 967
Hounslow	£ 9.9	2.1p	£ 533	£ 730	£ 1,027	£ 1,423	10.3p	£ 1,179
Kingston-upon-Thames	£ 6.8	1.4p	£ 357	£ 493	£ 696	£ 967	6.8p	£ 771
Merton	£ 5.8	1.1p	£ 303	£ 419	£ 593	£ 826	5.7p	£ 645
Newham	£ 10.7	2.3p	£ 580	£ 794	£ 1,116	£ 1,546	11.3p	£ 1,290
Redbridge	£ 4.5	.8p	£ 232	£ 323	£ 459	£ 640	4.2p	£ 479
Richmond-upon-Thames	£ 6.3	1.2p	£ 329	£ 454	£ 642	£ 893	6.2p	£ 705
Sutton	£ 6.3	1.2p	£ 329	£ 454	£ 642	£ 893	6.2p	£ 705
Waltham Forest	£ 8.3	1.7p	£ 444	£ 610	£ 859	£ 1,192	8.5p	£ 973

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	----- Illustrative bill with -----						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate	income	value of	value of	value of	value of	income	adult
per £000	tax rate	£30,000	£50,000	£80,000	£120,000	tax rate	tax bill	
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
GREATER MANCHESTER								
Bolton	£ 6.0	1.2p	£ 313	£ 432	£ 611	£ 850	5.9p	£ 667
Bury	£ 7.1	1.4p	£ 376	£ 518	£ 731	£ 1,015	7.1p	£ 815
Manchester	£ 9.8	2.0p	£ 527	£ 723	£ 1,018	£ 1,411	10.2p	£ 1,158
Oldham	£ 6.7	1.3p	£ 355	£ 490	£ 692	£ 961	6.7p	£ 768
Rochdale	£ 7.8	1.6p	£ 417	£ 574	£ 808	£ 1,121	8.0p	£ 911
Salford	£ 7.2	1.5p	£ 383	£ 528	£ 745	£ 1,034	7.3p	£ 828
Stockport	£ 6.0	1.2p	£ 312	£ 431	£ 610	£ 849	5.8p	£ 662
Tameside	£ 7.3	1.5p	£ 388	£ 534	£ 753	£ 1,046	7.4p	£ 845
Trafford	£ 5.5	1.0p	£ 281	£ 391	£ 555	£ 774	5.1p	£ 585
Wigan	£ 7.5	1.5p	£ 397	£ 546	£ 770	£ 1,069	7.6p	£ 865
MERSEYSIDE								
Knowsley	£ 7.4	1.5p	£ 394	£ 543	£ 767	£ 1,064	7.5p	£ 854
Liverpool	£ 8.7	1.8p	£ 466	£ 640	£ 902	£ 1,251	8.9p	£ 1,019
St Helens	£ 6.7	1.3p	£ 354	£ 488	£ 689	£ 957	6.7p	£ 763
Sefton	£ 6.0	1.2p	£ 313	£ 432	£ 611	£ 850	5.9p	£ 667
Wirral	£ 8.4	1.7p	£ 451	£ 620	£ 873	£ 1,211	8.7p	£ 989
SOUTH YORKSHIRE								
Barnsley	£ 7.8	1.6p	£ 418	£ 574	£ 808	£ 1,121	8.0p	£ 916
Doncaster	£ 8.2	1.7p	£ 440	£ 604	£ 852	£ 1,181	8.4p	£ 961
Rotherham	£ 8.0	1.6p	£ 426	£ 586	£ 826	£ 1,145	8.2p	£ 933
Sheffield	£ 9.4	1.9p	£ 504	£ 692	£ 974	£ 1,351	9.7p	£ 1,105
TYNE AND WEAR								
Gateshead	£ 8.0	1.6p	£ 426	£ 586	£ 826	£ 1,146	8.2p	£ 930
Newcastle upon Tyne	£ 8.1	1.6p	£ 429	£ 591	£ 834	£ 1,157	8.2p	£ 934
North Tyneside	£ 8.7	1.8p	£ 467	£ 641	£ 903	£ 1,252	9.0p	£ 1,024
South Tyneside	£ 7.3	1.5p	£ 387	£ 533	£ 753	£ 1,045	7.4p	£ 841
Sunderland	£ 6.8	1.4p	£ 357	£ 492	£ 696	£ 966	6.8p	£ 770
WEST MIDLANDS								
Birmingham	£ 5.9	1.1p	£ 308	£ 426	£ 603	£ 839	5.7p	£ 653
Coventry	£ 7.2	1.4p	£ 379	£ 522	£ 736	£ 1,022	7.2p	£ 819
Dudley	£ 5.7	1.1p	£ 295	£ 408	£ 578	£ 804	5.5p	£ 623
Sandwell	£ 5.5	1.1p	£ 287	£ 398	£ 564	£ 786	5.3p	£ 606
Solihull	£ 4.8	.9p	£ 246	£ 342	£ 486	£ 678	4.5p	£ 509
Walsall	£ 6.3	1.2p	£ 330	£ 456	£ 645	£ 896	6.2p	£ 706
Wolverhampton	£ 5.7	1.1p	£ 296	£ 410	£ 581	£ 808	5.5p	£ 625
WEST YORKSHIRE								
Bradford	£ 7.2	1.4p	£ 379	£ 522	£ 736	£ 1,022	7.2p	£ 822
Calderdale	£ 8.8	1.8p	£ 471	£ 646	£ 909	£ 1,259	9.1p	£ 1,040
Kirklees	£ 7.5	1.5p	£ 403	£ 554	£ 780	£ 1,082	7.7p	£ 881
Leeds	£ 6.4	1.2p	£ 332	£ 460	£ 651	£ 906	6.2p	£ 704
Wakefield	£ 7.6	1.5p	£ 404	£ 557	£ 786	£ 1,091	7.7p	£ 878

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	Illustrative bill with						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate per £000 Col 1	income tax rate Col 2	value of £30,000 Col 3	value of £50,000 Col 4	value of £80,000 Col 5	value of £120,000 Col 6	income tax rate Col 7	adult tax bill Col 8
AVON								
Bath	£ 6.8	1.4p	£ 358	£ 493	£ 697	£ 968	6.8p	£ 772
Bristol	£ 8.2	1.7p	£ 436	£ 601	£ 848	£ 1,178	8.3p	£ 942
Kingswood	£ 6.1	1.2p	£ 326	£ 448	£ 631	£ 876	6.2p	£ 711
Northavon	£ 6.9	1.4p	£ 364	£ 503	£ 712	£ 989	6.8p	£ 780
Wansdyke	£ 6.2	1.2p	£ 328	£ 452	£ 637	£ 885	6.2p	£ 712
Woodspring	£ 6.7	1.4p	£ 358	£ 493	£ 694	£ 963	6.9p	£ 782
BEDFORDSHIRE								
North Bedfordshire	£ 6.4	1.3p	£ 337	£ 465	£ 656	£ 912	6.4p	£ 725
Luton	£ 6.8	1.3p	£ 353	£ 488	£ 691	£ 961	6.6p	£ 749
Mid Bedfordshire	£ 6.5	1.3p	£ 348	£ 478	£ 674	£ 934	6.7p	£ 761
South Bedfordshire	£ 7.2	1.4p	£ 378	£ 522	£ 738	£ 1,026	7.1p	£ 813
BERKSHIRE								
Bracknell	£ 5.1	1.0p	£ 262	£ 365	£ 518	£ 722	4.8p	£ 546
Newbury	£ 5.1	1.0p	£ 263	£ 366	£ 520	£ 725	4.8p	£ 546
Reading	£ 5.9	1.2p	£ 309	£ 427	£ 605	£ 841	5.8p	£ 660
Slough	£ 4.7	.9p	£ 245	£ 340	£ 482	£ 672	4.5p	£ 515
Windsor and Maidenhead	£ 5.2	1.0p	£ 272	£ 377	£ 534	£ 744	5.0p	£ 572
Wokingham	£ 5.6	1.1p	£ 287	£ 399	£ 566	£ 789	5.3p	£ 601
BUCKINGHAMSHIRE								
Aylesbury Vale	£ 5.4	1.0p	£ 281	£ 389	£ 551	£ 768	5.2p	£ 591
South Bucks	£ 5.6	1.1p	£ 288	£ 399	£ 566	£ 788	5.3p	£ 606
Chiltern	£ 5.9	1.2p	£ 310	£ 429	£ 607	£ 845	5.8p	£ 659
Milton Keynes	£ 6.2	1.2p	£ 323	£ 446	£ 632	£ 878	6.0p	£ 689
Wycombe	£ 5.8	1.1p	£ 300	£ 415	£ 588	£ 818	5.6p	£ 634
CAMBRIDGESHIRE								
Cambridge	£ 5.8	1.1p	£ 304	£ 419	£ 592	£ 823	5.7p	£ 655
East Cambridgeshire	£ 5.2	1.0p	£ 266	£ 370	£ 526	£ 734	4.8p	£ 550
Fenland	£ 5.4	1.0p	£ 280	£ 388	£ 551	£ 769	5.1p	£ 583
Huntingdonshire	£ 5.2	1.0p	£ 266	£ 370	£ 526	£ 733	4.9p	£ 554
Peterborough	£ 6.1	1.2p	£ 318	£ 439	£ 622	£ 865	6.0p	£ 678
South Cambridgeshire	£ 4.7	.9p	£ 242	£ 337	£ 479	£ 668	4.4p	£ 501
CHESHIRE								
Chester	£ 6.0	1.2p	£ 315	£ 436	£ 617	£ 858	5.9p	£ 670
Congleton	£ 5.9	1.2p	£ 310	£ 428	£ 606	£ 844	5.8p	£ 659
Crewe and Nantwich	£ 6.5	1.3p	£ 339	£ 468	£ 662	£ 920	6.4p	£ 727
Ellesmere Port and Neston	£ 6.3	1.2p	£ 332	£ 458	£ 648	£ 902	6.2p	£ 707
Halton	£ 6.1	1.2p	£ 320	£ 443	£ 627	£ 872	6.0p	£ 683
Macclesfield	£ 5.8	1.1p	£ 302	£ 418	£ 592	£ 825	5.6p	£ 640
Vale Royal	£ 6.0	1.2p	£ 311	£ 430	£ 609	£ 847	5.8p	£ 661
Warrington	£ 6.2	1.2p	£ 325	£ 449	£ 636	£ 884	6.1p	£ 694

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	----- Illustrative bill with -----						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate	income	value of	value of	value of	value of	income	adult
per £000	tax rate	£30,000	£50,000	£80,000	£120,000	tax rate	tax bill	
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
CLEVELAND								
Hartlepool	£ 7.6	1.6p	£ 405	£ 557	£ 784	£ 1,086	7.8p	£ 890
Langbaungh-on-Tees	£ 8.7	1.7p	£ 459	£ 632	£ 892	£ 1,238	8.7p	£ 995
Middlesbrough	£ 7.5	1.5p	£ 399	£ 548	£ 772	£ 1,070	7.7p	£ 877
Stockton-on-Tees	£ 7.9	1.6p	£ 416	£ 574	£ 810	£ 1,124	7.9p	£ 902
CORNWALL								
Caradon	£ 5.4	1.0p	£ 281	£ 390	£ 553	£ 771	5.1p	£ 587
Carrick	£ 5.4	1.0p	£ 281	£ 389	£ 551	£ 767	5.2p	£ 595
Kerrier	£ 5.4	1.0p	£ 280	£ 388	£ 551	£ 768	5.1p	£ 584
North Cornwall	£ 5.4	1.0p	£ 281	£ 390	£ 553	£ 770	5.2p	£ 591
Penwith	£ 5.3	1.0p	£ 273	£ 378	£ 537	£ 749	5.0p	£ 569
Restormel	£ 5.1	1.0p	£ 265	£ 367	£ 520	£ 724	4.9p	£ 560
CUMBRIA								
Allerdale	£ 6.7	1.4p	£ 357	£ 491	£ 693	£ 962	6.8p	£ 775
Barrow in Furness	£ 7.2	1.5p	£ 384	£ 528	£ 743	£ 1,031	7.4p	£ 840
Carlisle	£ 7.0	1.4p	£ 367	£ 507	£ 717	£ 996	6.9p	£ 790
Copeland	£ 7.3	1.4p	£ 381	£ 527	£ 745	£ 1,036	7.1p	£ 814
Eden	£ 6.7	1.3p	£ 354	£ 489	£ 691	£ 960	6.7p	£ 762
South Lakeland	£ 6.7	1.3p	£ 350	£ 484	£ 684	£ 952	6.6p	£ 749
DERBYSHIRE								
Amber Valley	£ 7.0	1.4p	£ 372	£ 513	£ 723	£ 1,004	7.1p	£ 810
Bolsover	£ 7.5	1.6p	£ 404	£ 553	£ 776	£ 1,074	7.9p	£ 901
Chesterfield	£ 7.5	1.5p	£ 398	£ 548	£ 774	£ 1,076	7.5p	£ 860
Derby	£ 7.3	1.4p	£ 379	£ 525	£ 744	£ 1,036	7.0p	£ 801
Erewash	£ 7.2	1.5p	£ 380	£ 523	£ 738	£ 1,024	7.3p	£ 827
High Peak	£ 7.5	1.5p	£ 401	£ 552	£ 778	£ 1,079	7.7p	£ 877
North East Derbyshire	£ 7.6	1.6p	£ 409	£ 561	£ 789	£ 1,092	8.0p	£ 909
South Derbyshire	£ 7.3	1.4p	£ 382	£ 529	£ 749	£ 1,043	7.1p	£ 812
Derbyshire Dales	£ 7.3	1.5p	£ 390	£ 536	£ 755	£ 1,048	7.5p	£ 853
DEVON								
East Devon	£ 5.0	.9p	£ 257	£ 357	£ 507	£ 708	4.7p	£ 531
Exeter	£ 4.8	.9p	£ 250	£ 346	£ 490	£ 681	4.7p	£ 532
North Devon	£ 5.5	1.0p	£ 281	£ 390	£ 554	£ 772	5.1p	£ 586
Plymouth	£ 5.1	1.0p	£ 261	£ 362	£ 514	£ 716	4.8p	£ 547
South Hams	£ 5.5	1.0p	£ 283	£ 392	£ 556	£ 775	5.2p	£ 593
Teignbridge	£ 5.5	1.0p	£ 281	£ 390	£ 554	£ 772	5.2p	£ 588
Mid Devon	£ 5.4	1.0p	£ 279	£ 388	£ 551	£ 769	5.1p	£ 579
Torbay	£ 5.4	1.1p	£ 281	£ 389	£ 550	£ 765	5.3p	£ 600
Torridge	£ 5.6	1.0p	£ 288	£ 401	£ 570	£ 796	5.2p	£ 595
West Devon	£ 5.4	1.0p	£ 276	£ 384	£ 546	£ 762	5.0p	£ 572

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a tax-payer's income of £11400.

	Illustrative bill with						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full Local	Single
	value rate	income	value of	value of	value of	value of	income	adult
per £000	tax rate	£30,000	£50,000	£80,000	£120,000	tax rate	tax bill	
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
DORSET								
Bournemouth	£ 4.9	.9p	£ 255	£ 354	£ 502	£ 699	4.7p	£ 536
Christchurch	£ 4.9	.9p	£ 255	£ 354	£ 502	£ 699	4.7p	£ 537
North Dorset	£ 5.1	.9p	£ 257	£ 358	£ 511	£ 713	4.6p	£ 525
Poole	£ 4.8	.9p	£ 248	£ 343	£ 487	£ 678	4.6p	£ 521
Purbeck	£ 4.8	.9p	£ 245	£ 341	£ 485	£ 677	4.4p	£ 503
West Dorset	£ 5.0	.9p	£ 253	£ 352	£ 502	£ 701	4.5p	£ 517
Weymouth and Portland	£ 5.2	1.0p	£ 266	£ 370	£ 527	£ 736	4.8p	£ 545
East Dorset	£ 5.4	1.0p	£ 278	£ 386	£ 547	£ 762	5.1p	£ 585
DURHAM								
Chester-le-Street	£ 6.7	1.3p	£ 353	£ 487	£ 688	£ 956	6.7p	£ 761
Darlington	£ 7.2	1.4p	£ 380	£ 525	£ 742	£ 1,031	7.2p	£ 818
Derwentside	£ 7.5	1.5p	£ 397	£ 547	£ 771	£ 1,071	7.6p	£ 865
Durham	£ 7.0	1.4p	£ 371	£ 511	£ 722	£ 1,003	7.0p	£ 799
Easington	£ 6.8	1.4p	£ 358	£ 493	£ 696	£ 967	6.8p	£ 773
Sedgefield	£ 7.8	1.6p	£ 416	£ 573	£ 808	£ 1,121	7.9p	£ 904
Teesdale	£ 6.1	1.2p	£ 320	£ 442	£ 625	£ 869	6.0p	£ 683
Wear Valley	£ 7.8	1.6p	£ 416	£ 573	£ 808	£ 1,121	8.0p	£ 908
EAST SUSSEX								
Brighton	£ 7.1	1.4p	£ 378	£ 521	£ 734	£ 1,020	7.2p	£ 821
Eastbourne	£ 5.7	1.1p	£ 297	£ 410	£ 581	£ 808	5.5p	£ 631
Hastings	£ 5.7	1.1p	£ 293	£ 406	£ 576	£ 802	5.4p	£ 616
Hove	£ 5.3	1.0p	£ 275	£ 382	£ 541	£ 753	5.1p	£ 580
Lowes	£ 5.5	1.1p	£ 293	£ 405	£ 575	£ 800	5.4p	£ 618
Rother	£ 5.7	1.1p	£ 293	£ 406	£ 576	£ 802	5.4p	£ 618
Wealden	£ 5.8	1.1p	£ 301	£ 418	£ 592	£ 825	5.6p	£ 634
ESSEX								
Basildon	£ 8.7	1.8p	£ 464	£ 638	£ 899	£ 1,246	8.9p	£ 1,017
Braintree	£ 6.0	1.2p	£ 315	£ 435	£ 616	£ 857	5.9p	£ 672
Brentwood	£ 8.1	1.7p	£ 432	£ 595	£ 839	£ 1,164	8.3p	£ 942
Castle Point	£ 5.8	1.1p	£ 303	£ 420	£ 594	£ 826	5.7p	£ 645
Chelmsford	£ 5.9	1.1p	£ 305	£ 423	£ 599	£ 833	5.7p	£ 647
Colchester	£ 5.8	1.1p	£ 303	£ 420	£ 594	£ 826	5.7p	£ 645
Epping Forest	£ 5.9	1.1p	£ 306	£ 424	£ 601	£ 837	5.7p	£ 648
Harlow	£ 10.0	2.1p	£ 535	£ 734	£ 1,033	£ 1,431	10.3p	£ 1,180
Maldon	£ 5.9	1.1p	£ 307	£ 425	£ 602	£ 837	5.7p	£ 654
Rochford	£ 6.0	1.2p	£ 316	£ 437	£ 618	£ 860	5.9p	£ 674
Southend-on-Sea	£ 6.0	1.2p	£ 314	£ 434	£ 615	£ 855	5.9p	£ 668
Tendring	£ 6.0	1.2p	£ 315	£ 435	£ 616	£ 856	5.9p	£ 674
Thurrock	£ 7.8	1.6p	£ 414	£ 570	£ 805	£ 1,118	7.9p	£ 896
Uttlesford	£ 6.1	1.2p	£ 321	£ 444	£ 628	£ 873	6.0p	£ 686

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 Local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	----- Illustrative bill with -----						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate per £000 Col 1	income tax rate Col 2	value of £30,000 Col 3	value of £50,000 Col 4	value of £80,000 Col 5	value of £120,000 Col 6	income tax rate Col 7	adult tax bill Col 8
GLOUCESTERSHIRE								
Cheltenham	£ 5.2	1.0p	£ 273	£ 378	£ 535	£ 745	5.1p	£ 580
Cotswold	£ 5.5	1.1p	£ 285	£ 394	£ 559	£ 779	5.3p	£ 599
Forest of Dean	£ 5.7	1.1p	£ 295	£ 409	£ 581	£ 810	5.4p	£ 616
Gloucester	£ 5.2	1.0p	£ 268	£ 372	£ 528	£ 735	4.9p	£ 564
Stroud	£ 5.8	1.1p	£ 301	£ 417	£ 591	£ 823	5.6p	£ 634
Tewkesbury	£ 5.1	1.0p	£ 261	£ 363	£ 515	£ 717	4.8p	£ 546
HAMPSHIRE								
Basingstoke and Deane	£ 4.2	.8p	£ 215	£ 299	£ 424	£ 592	3.9p	£ 446
East Hampshire	£ 5.1	.9p	£ 262	£ 364	£ 518	£ 723	4.7p	£ 539
Eastleigh	£ 4.9	.9p	£ 254	£ 353	£ 501	£ 699	4.7p	£ 532
Fareham	£ 4.9	.9p	£ 248	£ 345	£ 490	£ 685	4.5p	£ 512
Gosport	£ 4.9	.9p	£ 246	£ 343	£ 489	£ 684	4.4p	£ 501
Hart	£ 5.2	1.0p	£ 267	£ 371	£ 528	£ 736	4.8p	£ 553
Havant	£ 4.8	.9p	£ 246	£ 343	£ 488	£ 682	4.4p	£ 505
New Forest	£ 5.0	.9p	£ 259	£ 359	£ 510	£ 711	4.7p	£ 541
Portsmouth	£ 5.1	1.0p	£ 264	£ 366	£ 520	£ 726	4.8p	£ 547
Rushmoor	£ 4.5	.9p	£ 232	£ 322	£ 458	£ 638	4.3p	£ 485
Southampton	£ 4.8	.9p	£ 248	£ 344	£ 489	£ 681	4.6p	£ 519
Test Valley	£ 4.7	.9p	£ 238	£ 331	£ 471	£ 657	4.3p	£ 490
Winchester	£ 5.1	1.0p	£ 261	£ 363	£ 515	£ 718	4.8p	£ 545
HEREFORD AND WORCESTER								
Bromsgrove	£ 4.1	.7p	£ 204	£ 285	£ 407	£ 570	3.6p	£ 408
Hereford	£ 3.6	.6p	£ 180	£ 252	£ 360	£ 505	3.1p	£ 356
Leominster	£ 4.7	.8p	£ 228	£ 323	£ 464	£ 653	3.8p	£ 433
Malvern Hills	£ 4.8	.8p	£ 239	£ 335	£ 479	£ 671	4.2p	£ 478
Redditch	£ 4.5	.9p	£ 239	£ 329	£ 465	£ 646	4.5p	£ 515
South Herefordshire	£ 4.3	.7p	£ 209	£ 295	£ 425	£ 598	3.5p	£ 395
Worcester	£ 4.1	.8p	£ 217	£ 300	£ 424	£ 590	4.1p	£ 466
Wychavon	£ 4.3	.8p	£ 222	£ 308	£ 438	£ 611	4.0p	£ 460
Wyre Forest	£ 4.7	.9p	£ 243	£ 338	£ 480	£ 670	4.4p	£ 506
HERTFORDSHIRE								
Broxbourne	£ 6.4	1.3p	£ 340	£ 469	£ 662	£ 920	6.5p	£ 736
Dacorum	£ 6.5	1.3p	£ 341	£ 472	£ 667	£ 927	6.4p	£ 730
East Hertfordshire	£ 6.7	1.4p	£ 357	£ 491	£ 692	£ 961	6.8p	£ 777
Hertsmere	£ 7.3	1.5p	£ 388	£ 535	£ 755	£ 1,049	7.3p	£ 838
North Hertfordshire	£ 6.9	1.4p	£ 362	£ 499	£ 705	£ 980	6.9p	£ 782
St Albans	£ 6.6	1.3p	£ 349	£ 482	£ 681	£ 946	6.6p	£ 750
Stevenage	£ 8.1	1.6p	£ 429	£ 592	£ 835	£ 1,159	8.2p	£ 931
Three Rivers	£ 6.9	1.4p	£ 367	£ 505	£ 712	£ 988	7.0p	£ 799
Watford	£ 7.1	1.4p	£ 373	£ 515	£ 730	£ 1,016	6.9p	£ 791
Welwyn Hatfield	£ 8.4	1.7p	£ 447	£ 615	£ 868	£ 1,205	8.5p	£ 971

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	Illustrative bill with						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate per £000 Col 1	income tax rate Col 2	value of £30,000 Col 3	value of £50,000 Col 4	value of £80,000 Col 5	value of £120,000 Col 6	income tax rate Col 7	adult tax bill Col 8
HUMBERSIDE								
Beverley	£ 7.1	1.4p	£ 375	£ 517	£ 729	£ 1,012	7.2p	£ 815
Boothferry	£ 7.1	1.5p	£ 383	£ 525	£ 739	£ 1,023	7.4p	£ 849
Cleethorpes	£ 7.6	1.5p	£ 402	£ 555	£ 783	£ 1,088	7.6p	£ 870
Glanford	£ 7.2	1.4p	£ 378	£ 522	£ 738	£ 1,026	7.1p	£ 808
Great Grimsby	£ 7.2	1.4p	£ 380	£ 524	£ 741	£ 1,030	7.1p	£ 814
Holderness	£ 7.0	1.4p	£ 374	£ 515	£ 726	£ 1,007	7.2p	£ 818
Kingston upon Hull	£ 7.6	1.5p	£ 403	£ 554	£ 781	£ 1,084	7.7p	£ 878
East Yorkshire	£ 7.4	1.6p	£ 398	£ 546	£ 768	£ 1,063	7.8p	£ 884
Scunthorpe	£ 9.0	1.7p	£ 461	£ 640	£ 909	£ 1,268	8.4p	£ 961
ISLE OF WIGHT								
Medina	£ 6.1	1.2p	£ 318	£ 440	£ 622	£ 866	5.9p	£ 677
South Wight	£ 6.4	1.3p	£ 337	£ 465	£ 657	£ 914	6.3p	£ 722
KENT								
Ashford	£ 5.1	1.0p	£ 263	£ 365	£ 519	£ 723	4.8p	£ 549
Canterbury	£ 5.2	1.0p	£ 265	£ 369	£ 524	£ 732	4.8p	£ 547
Dartford	£ 5.3	1.1p	£ 279	£ 385	£ 544	£ 756	5.3p	£ 600
Dover	£ 5.1	.9p	£ 257	£ 358	£ 509	£ 712	4.6p	£ 524
Gillingham	£ 5.0	.9p	£ 253	£ 352	£ 501	£ 700	4.6p	£ 519
Gravesham	£ 5.1	1.0p	£ 264	£ 365	£ 518	£ 722	4.9p	£ 554
Maidstone	£ 4.9	.9p	£ 251	£ 349	£ 496	£ 692	4.6p	£ 522
Rochester upon Medway	£ 4.1	.8p	£ 211	£ 292	£ 415	£ 578	3.9p	£ 443
Sevenoaks	£ 5.1	1.0p	£ 262	£ 364	£ 517	£ 721	4.8p	£ 545
Shepway	£ 5.4	1.1p	£ 285	£ 394	£ 557	£ 774	5.4p	£ 611
Swale	£ 5.3	1.0p	£ 271	£ 377	£ 537	£ 749	4.9p	£ 560
Thanet	£ 5.3	1.0p	£ 272	£ 378	£ 537	£ 750	4.9p	£ 562
Tonbridge and Malling	£ 5.3	1.0p	£ 278	£ 384	£ 545	£ 758	5.1p	£ 586
Tunbridge Wells	£ 5.2	1.0p	£ 266	£ 369	£ 525	£ 731	4.9p	£ 554
LANCASHIRE								
Blackburn	£ 6.2	1.2p	£ 324	£ 447	£ 633	£ 881	6.1p	£ 690
Blackpool	£ 6.0	1.2p	£ 316	£ 436	£ 617	£ 858	5.9p	£ 674
Burnley	£ 6.9	1.4p	£ 362	£ 499	£ 706	£ 981	6.8p	£ 779
Chorley	£ 5.7	1.1p	£ 298	£ 413	£ 585	£ 814	5.5p	£ 630
Fylde	£ 5.7	1.1p	£ 298	£ 412	£ 584	£ 813	5.6p	£ 633
Hyndburn	£ 6.4	1.2p	£ 334	£ 462	£ 654	£ 909	6.2p	£ 712
Lancaster	£ 5.9	1.2p	£ 310	£ 428	£ 606	£ 843	5.8p	£ 659
Pendle	£ 6.6	1.3p	£ 346	£ 478	£ 676	£ 940	6.5p	£ 738
Preston	£ 6.4	1.3p	£ 337	£ 465	£ 658	£ 914	6.4p	£ 724
Ribble Valley	£ 6.0	1.2p	£ 315	£ 436	£ 617	£ 859	5.9p	£ 671
Rosendale	£ 6.8	1.3p	£ 355	£ 490	£ 693	£ 964	6.7p	£ 761
South Ribble	£ 5.8	1.1p	£ 305	£ 422	£ 597	£ 831	5.7p	£ 647
West Lancashire	£ 5.7	1.1p	£ 297	£ 411	£ 582	£ 810	5.5p	£ 631
Wyre	£ 5.7	1.1p	£ 298	£ 413	£ 585	£ 815	5.5p	£ 632

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	----- Illustrative bill with -----						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate	income	value of	value of	value of	value of	income	adult
per £000	tax rate	£30,000	£50,000	£80,000	£120,000	tax rate	tax bill	
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
LEICESTERSHIRE								
Blaby	£ 5.4	1.0p	£ 278	£ 386	£ 547	£ 763	5.1p	£ 583
Charnwood	£ 5.1	1.0p	£ 260	£ 361	£ 513	£ 715	4.8p	£ 542
Harborough	£ 5.9	1.2p	£ 309	£ 428	£ 606	£ 844	5.8p	£ 656
Hinckley and Bosworth	£ 5.5	1.0p	£ 283	£ 393	£ 557	£ 776	5.2p	£ 596
Leicester	£ 7.1	1.4p	£ 378	£ 520	£ 735	£ 1,020	7.2p	£ 818
Melton	£ 5.4	1.0p	£ 278	£ 386	£ 547	£ 762	5.1p	£ 584
North West Leicesters	£ 6.0	1.2p	£ 314	£ 434	£ 614	£ 855	5.9p	£ 667
Oadby and Wigston	£ 5.5	1.1p	£ 286	£ 396	£ 562	£ 782	5.3p	£ 602
Rutland	£ 5.5	1.0p	£ 283	£ 392	£ 556	£ 774	5.2p	£ 593
LINCOLNSHIRE								
Boston	£ 4.8	.9p	£ 246	£ 341	£ 484	£ 675	4.5p	£ 512
East Lindsey	£ 4.9	.9p	£ 252	£ 350	£ 497	£ 694	4.6p	£ 522
Lincoln	£ 4.8	.9p	£ 252	£ 349	£ 494	£ 687	4.7p	£ 536
North Kesteven	£ 5.1	.9p	£ 262	£ 365	£ 519	£ 725	4.7p	£ 537
South Holland	£ 5.2	1.0p	£ 266	£ 370	£ 526	£ 734	4.8p	£ 550
South Kesteven	£ 4.7	.9p	£ 241	£ 335	£ 475	£ 662	4.4p	£ 504
West Lindsey	£ 5.3	1.0p	£ 273	£ 380	£ 539	£ 752	5.0p	£ 568
NORFOLK								
Breckland	£ 5.2	1.0p	£ 266	£ 370	£ 525	£ 733	4.8p	£ 551
Broadland	£ 5.2	1.0p	£ 266	£ 371	£ 527	£ 736	4.8p	£ 549
Great Yarmouth	£ 5.4	1.0p	£ 279	£ 386	£ 548	£ 763	5.2p	£ 588
North Norfolk	£ 5.2	1.0p	£ 266	£ 370	£ 526	£ 734	4.8p	£ 551
Norwich	£ 5.7	1.2p	£ 306	£ 421	£ 593	£ 822	5.9p	£ 671
South Norfolk	£ 5.2	1.0p	£ 268	£ 372	£ 530	£ 739	4.8p	£ 553
King's Lynn and West	£ 5.2	1.0p	£ 266	£ 369	£ 523	£ 730	4.9p	£ 554
NORTHAMPTONSHIRE								
Corby	£ 6.0	1.2p	£ 313	£ 434	£ 614	£ 854	5.8p	£ 667
Daventry	£ 5.9	1.1p	£ 305	£ 422	£ 598	£ 832	5.7p	£ 648
East Northamptonshire	£ 5.5	1.0p	£ 284	£ 393	£ 557	£ 776	5.2p	£ 597
Kettering	£ 5.9	1.1p	£ 307	£ 424	£ 601	£ 836	5.7p	£ 651
Northampton	£ 6.3	1.2p	£ 328	£ 454	£ 642	£ 893	6.2p	£ 702
South Northamptonshir	£ 5.4	1.0p	£ 278	£ 385	£ 547	£ 761	5.1p	£ 584
Wellingborough	£ 5.4	1.0p	£ 280	£ 388	£ 550	£ 767	5.2p	£ 589
NORTHUMBERLAND								
Alnwick	£ 7.0	1.4p	£ 370	£ 510	£ 719	£ 998	7.1p	£ 805
Berwick-upon-Tweed	£ 6.9	1.4p	£ 363	£ 500	£ 706	£ 981	6.9p	£ 782
Blyth Valley	£ 7.7	1.6p	£ 410	£ 563	£ 793	£ 1,099	7.9p	£ 902
Castle Morpeth	£ 7.4	1.5p	£ 390	£ 538	£ 761	£ 1,058	7.3p	£ 836
Tynedale	£ 7.0	1.4p	£ 370	£ 510	£ 721	£ 1,001	7.0p	£ 798
Wansbeck	£ 8.1	1.6p	£ 430	£ 593	£ 837	£ 1,162	8.2p	£ 930

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	----- Illustrative bill with -----						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate	income	value of	value of	value of	value of	income	adult
per	tax	£30,000	£50,000	£80,000	£120,000	tax rate	tax bill	
£000	rate	£30,000	£50,000	£80,000	£120,000	tax rate	tax bill	
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
NORTH YORKSHIRE								
Craven	£ 5.8	1.1p	£ 300	£ 416	£ 589	£ 820	5.6p	£ 634
Hambleton	£ 5.8	1.1p	£ 299	£ 415	£ 587	£ 818	5.6p	£ 633
Harrogate	£ 6.3	1.2p	£ 332	£ 459	£ 649	£ 903	6.2p	£ 711
Richmondshire	£ 5.8	1.1p	£ 303	£ 420	£ 595	£ 828	5.6p	£ 640
Ryedale	£ 5.8	1.1p	£ 303	£ 419	£ 594	£ 828	5.6p	£ 639
Scarborough	£ 6.0	1.2p	£ 314	£ 434	£ 615	£ 855	5.8p	£ 666
Selby	£ 6.1	1.2p	£ 321	£ 443	£ 626	£ 870	6.1p	£ 692
York	£ 5.4	1.0p	£ 279	£ 386	£ 548	£ 763	5.1p	£ 585
NOTTINGHAMSHIRE								
Ashfield	£ 6.2	1.2p	£ 324	£ 447	£ 632	£ 879	6.1p	£ 694
Bassetlaw	£ 6.9	1.4p	£ 363	£ 500	£ 707	£ 983	6.8p	£ 778
Broxtowe	£ 6.0	1.2p	£ 315	£ 436	£ 616	£ 857	5.9p	£ 672
Gedling	£ 6.0	1.2p	£ 315	£ 436	£ 616	£ 857	5.9p	£ 673
Mansfield	£ 6.6	1.3p	£ 350	£ 483	£ 682	£ 948	6.6p	£ 754
Newark and Sherwood	£ 6.3	1.2p	£ 330	£ 456	£ 645	£ 896	6.2p	£ 707
Nottingham	£ 6.0	1.2p	£ 311	£ 431	£ 610	£ 850	5.8p	£ 660
Rushcliffe	£ 6.0	1.2p	£ 311	£ 430	£ 609	£ 848	5.8p	£ 661
OXFORDSHIRE								
Cherwell	£ 5.4	1.0p	£ 277	£ 384	£ 545	£ 759	5.1p	£ 582
Oxford	£ 5.9	1.1p	£ 309	£ 427	£ 605	£ 842	5.7p	£ 654
South Oxfordshire	£ 5.6	1.1p	£ 290	£ 402	£ 569	£ 793	5.4p	£ 613
Vale of White Horse	£ 5.3	1.0p	£ 274	£ 380	£ 539	£ 752	5.0p	£ 574
West Oxfordshire	£ 5.5	1.1p	£ 288	£ 398	£ 564	£ 786	5.3p	£ 609
SHROPSHIRE								
Bridgnorth	£ 5.1	1.0p	£ 261	£ 363	£ 515	£ 718	4.8p	£ 543
North Shropshire	£ 5.5	1.0p	£ 282	£ 392	£ 556	£ 776	5.1p	£ 586
Oswestry	£ 5.8	1.1p	£ 298	£ 414	£ 587	£ 818	5.5p	£ 626
Shrewsbury and Atcham	£ 5.4	1.1p	£ 283	£ 392	£ 555	£ 773	5.3p	£ 601
South Shropshire	£ 5.4	1.0p	£ 278	£ 386	£ 549	£ 766	5.1p	£ 578
Wrekin	£ 6.3	1.2p	£ 329	£ 455	£ 642	£ 893	6.2p	£ 708
SOMERSET								
Mendip	£ 5.9	1.1p	£ 306	£ 423	£ 598	£ 833	5.7p	£ 650
Sedgemoor	£ 6.0	1.2p	£ 315	£ 435	£ 616	£ 857	5.9p	£ 671
Taunton Deane	£ 5.9	1.1p	£ 308	£ 426	£ 603	£ 839	5.7p	£ 653
West Somerset	£ 6.3	1.2p	£ 327	£ 453	£ 643	£ 895	6.0p	£ 689
South Somerset	£ 6.1	1.2p	£ 317	£ 438	£ 620	£ 862	5.9p	£ 676

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	----- Illustrative bill with -----						Full Local Income Tax -	
	Capital value rate per £000 Col 1	Local income tax rate Col 2	property value of £30,000 Col 3	property value of £50,000 Col 4	property value of £80,000 col 5	property value of £120,000 Col 6	Full local income tax rate Col 7	Single adult tax bill Col 8
STAFFORDSHIRE								
Cannock Chase	£ 5.7	1.1p	£ 298	£ 413	£ 584	£ 813	5.5p	£ 632
East Staffordshire	£ 5.2	1.0p	£ 271	£ 376	£ 533	£ 742	5.0p	£ 571
Lichfield	£ 5.2	1.0p	£ 269	£ 373	£ 529	£ 737	5.0p	£ 567
Newcastle-under-Lyme	£ 5.6	1.1p	£ 291	£ 403	£ 572	£ 796	5.4p	£ 611
South Staffordshire	£ 5.2	1.0p	£ 266	£ 369	£ 524	£ 730	4.9p	£ 555
Stafford	£ 5.0	1.0p	£ 260	£ 361	£ 512	£ 713	4.8p	£ 546
Staffordshire Moorlan	£ 5.7	1.1p	£ 292	£ 406	£ 576	£ 802	5.4p	£ 612
Stoke-on-Trent	£ 5.5	1.1p	£ 286	£ 396	£ 561	£ 781	5.3p	£ 602
Tamworth	£ 5.3	1.0p	£ 274	£ 379	£ 538	£ 750	5.0p	£ 574
SUFFOLK								
Babergh	£ 5.3	1.0p	£ 272	£ 378	£ 537	£ 748	5.0p	£ 569
Forest Heath	£ 5.1	1.0p	£ 261	£ 363	£ 516	£ 720	4.8p	£ 543
Ipswich	£ 6.1	1.2p	£ 324	£ 447	£ 631	£ 876	6.1p	£ 701
Mid Suffolk	£ 5.6	1.0p	£ 286	£ 398	£ 565	£ 787	5.2p	£ 598
St Edmundsbury	£ 4.9	.9p	£ 253	£ 352	£ 499	£ 696	4.6p	£ 528
Suffolk Coastal	£ 5.6	1.1p	£ 292	£ 405	£ 573	£ 797	5.4p	£ 620
Waveney	£ 5.4	1.0p	£ 274	£ 381	£ 542	£ 756	5.0p	£ 568
SURREY								
Elmbridge	£ 7.1	1.4p	£ 372	£ 513	£ 725	£ 1,007	7.0p	£ 803
Epsom and Ewell	£ 6.7	1.3p	£ 351	£ 484	£ 685	£ 952	6.6p	£ 752
Guildford	£ 5.5	1.0p	£ 283	£ 392	£ 556	£ 774	5.2p	£ 596
Mole Valley	£ 6.4	1.3p	£ 333	£ 460	£ 651	£ 905	6.3p	£ 713
Reigate and Banstead	£ 6.3	1.2p	£ 331	£ 457	£ 647	£ 899	6.2p	£ 707
Runnymede	£ 5.4	1.0p	£ 279	£ 386	£ 548	£ 763	5.1p	£ 586
Spelthorne	£ 5.3	1.0p	£ 274	£ 380	£ 539	£ 752	5.0p	£ 573
Surrey Heath	£ 5.8	1.1p	£ 304	£ 420	£ 595	£ 828	5.7p	£ 644
Tandridge	£ 5.9	1.1p	£ 305	£ 422	£ 598	£ 832	5.7p	£ 648
Waverley	£ 5.9	1.1p	£ 306	£ 423	£ 599	£ 833	5.7p	£ 649
Woking	£ 7.1	1.4p	£ 374	£ 515	£ 727	£ 1,010	7.1p	£ 807
WARWICKSHIRE								
North Warwickshire	£ 7.4	1.5p	£ 393	£ 542	£ 764	£ 1,061	7.5p	£ 854
Nuneaton and Bedworth	£ 7.0	1.4p	£ 371	£ 511	£ 721	£ 1,001	7.1p	£ 806
Rugby	£ 6.4	1.3p	£ 337	£ 466	£ 658	£ 916	6.3p	£ 721
Stratford on Avon	£ 6.1	1.2p	£ 319	£ 441	£ 625	£ 869	6.0p	£ 679
Warwick	£ 6.4	1.2p	£ 333	£ 460	£ 652	£ 906	6.2p	£ 709

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF CAPITAL VALUE BASED DOMESTIC RATES COMBINED WITH A LOCAL INCOME TAX
(Based on 1989/90 local authority expenditure and rate returns)

1. Assuming 80% is funded by capital value rates and 20% by local income tax.
2. Illustrative bills are based on a taxable income of £11400.

	Illustrative bill with						Full Local Income Tax -	
	Capital	Local	property	property	property	property	Full local	Single
	value rate per £000 Col 1	income tax rate Col 2	value of £30,000 Col 3	value of £50,000 Col 4	value of £80,000 Col 5	value of £120,000 Col 6	income tax rate Col 7	adult tax bill Col 8
WEST SUSSEX								
Adur	£ 5.8	1.1p	£ 298	£ 413	£ 586	£ 817	5.5p	£ 628
Arun	£ 5.0	.9p	£ 254	£ 355	£ 506	£ 707	4.5p	£ 518
Chichester	£ 5.0	.9p	£ 253	£ 353	£ 502	£ 702	4.5p	£ 519
Crawley	£ 6.4	1.4p	£ 350	£ 478	£ 669	£ 925	6.9p	£ 790
Horsham	£ 4.6	.8p	£ 232	£ 324	£ 461	£ 644	4.2p	£ 475
Mid Sussex	£ 5.2	1.0p	£ 269	£ 373	£ 529	£ 738	4.9p	£ 560
Worthing	£ 4.6	.8p	£ 233	£ 324	£ 462	£ 645	4.2p	£ 475
WILTSHIRE								
Kennet	£ 5.7	1.1p	£ 295	£ 408	£ 578	£ 805	5.5p	£ 622
North Wiltshire	£ 6.1	1.2p	£ 320	£ 443	£ 627	£ 872	6.0p	£ 683
Salisbury	£ 5.4	1.0p	£ 279	£ 387	£ 549	£ 765	5.2p	£ 588
Thamesdown	£ 6.6	1.3p	£ 349	£ 482	£ 681	£ 947	6.6p	£ 751
West Wiltshire	£ 5.8	1.1p	£ 301	£ 417	£ 591	£ 822	5.6p	£ 638
ALL PURPOSE AUTHORITY								
Isles of Scilly	£ 3.7	.6p	£ 185	£ 259	£ 371	£ 520	3.2p	£ 367

DEPARTMENT OF THE ENVIRONMENT

1988/89 AND 1989/90 ILLUSTRATIVE COMMUNITY CHARGES

1. The attached table shows the full 1988/89 illustrative community charges before safety nets published on 23 June 1988 and figures for 1989/90 calculated on a comparable basis.

2. The figures for 1989/90 in column 2 differ from the full 1989/90 illustrative community charges before safety nets published today in that they are based on reported total expenditure. This has been used as the basis of illustrative charges in the past because levels of block grant depended on total expenditure. But 1989/90 levels of block grant are fixed and do not vary with total expenditure. This measure of expenditure is therefore no longer relevant to illustrative community charges or rate bills. The table is published solely to allow comparison with figures published in earlier years.

3. Income from rates and grant is a better basis of calculation for illustrative charges since it enables comparison with actual average rate bills rather than the hypothetical rate bills which were required when total expenditure was used. The illustrative charges take account of use of balances and are calculated more closely to the way that actual charges will be determined in 1990/91.

4. Large increases between years are mainly the result of higher reported total expenditure by individual authorities in 1989/90 than in 1988/89. (Some of the increases may reflect one off adjustments in the final year of the old system.)

Department of the Environment

19 July 1989

DOC362LP

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
England	£ 246	£ 291
Inner London	£ 506	£ 538
Outer London	£ 230	£ 296
Metropolitan Areas	£ 258	£ 310
Shire Areas	£ 222	£ 264

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
GREATER LONDON		
City of London	£ 476	£ 505
Camden	£ 639	£ 653
Greenwich	£ 589	£ 575
Hackney	£ 578	£ 527
Hammersmith and Fulham	£ 473	£ 664
Islington	£ 480	£ 630
Kensington and Chelsea	£ 340	£ 399
Lambeth	£ 490	£ 567
Lewisham	£ 577	£ 517
Southwark	£ 515	£ 592
Tower Hamlets	£ 616	£ 544
Wandsworth	£ 397	£ 423
Westminster	£ 373	£ 391
Barking and Dagenham	£ 237	£ 267
Barnet	£ 230	£ 244
Bexley	£ 190	£ 257
Brent	£ 307	£ 424
Bromley	£ 179	£ 217
Croydon	£ 197	£ 218
Ealing	£ 234	£ 324
Enfield	£ 253	£ 288
Haringey	£ 291	£ 455
Harrow	£ 225	£ 275
Havering	£ 205	£ 232
Hillingdon	£ 242	£ 328
Hounslow	£ 243	£ 468
Kingston-upon-Thames	£ 228	£ 289
Merton	£ 167	£ 245
Newham	£ 284	£ 337
Redbridge	£ 161	£ 195
Richmond-upon-Thames	£ 259	£ 296
Sutton	£ 231	£ 301
Waltham Forest	£ 269	£ 353

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
GREATER MANCHESTER		
Bolton	£ 228	£ 247
Bury	£ 248	£ 307
Manchester	£ 285	£ 401
Oldham	£ 225	£ 278
Rochdale	£ 278	£ 353
Salford	£ 273	£ 313
Stockport	£ 223	£ 267
Tameside	£ 276	£ 330
Trafford	£ 196	£ 248
Wigan	£ 275	£ 341
MERSEYSIDE		
Knowsley	£ 282	£ 307
Liverpool	£ 284	£ 361
St Helens	£ 275	£ 337
Sefton	£ 231	£ 273
Wirral	£ 268	£ 345
SOUTH YORKSHIRE		
Barnsley	£ 283	£ 324
Doncaster	£ 288	£ 337
Rotherham	£ 289	£ 336
Sheffield	£ 285	£ 415
TYNE AND WEAR		
Gateshead	£ 270	£ 326
Newcastle upon Tyne	£ 275	£ 332
North Tyneside	£ 274	£ 355
South Tyneside	£ 267	£ 298
Sunderland	£ 271	£ 287
WEST MIDLANDS		
Birmingham	£ 218	£ 245
Coventry	£ 248	£ 294
Dudley	£ 235	£ 276
Sandwell	£ 258	£ 332
Solihull	£ 180	£ 207
Walsall	£ 268	£ 289
Wolverhampton	£ 240	£ 256
WEST YORKSHIRE		
Bradford	£ 277	£ 303
Calderdale	£ 297	£ 364
Kirklees	£ 289	£ 316
Leeds	£ 226	£ 265
Wakefield	£ 281	£ 316

2

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
AVON		
Bath	£ 259	£ 313
Bristol	£ 270	£ 352
Kingswood	£ 240	£ 288
Northavon	£ 254	£ 311
Wansdyke	£ 234	£ 286
Woodspring	£ 254	£ 311
BEDFORDSHIRE		
North Bedfordshire	£ 255	£ 287
Luton	£ 249	£ 282
Mid Bedfordshire	£ 252	£ 288
South Bedfordshire	£ 273	£ 302
BERKSHIRE		
Bracknell	£ 172	£ 214
Newbury	£ 176	£ 224
Reading	£ 194	£ 244
Slough	£ 178	£ 217
Windsor and Maidenhead	£ 193	£ 223
Wokingham	£ 208	£ 234
BUCKINGHAMSHIRE		
Aylesbury Vale	£ 218	£ 251
South Bucks	£ 235	£ 246
Chiltern	£ 234	£ 253
Milton Keynes	£ 263	£ 287
Wycombe	£ 232	£ 257
CAMBRIDGESHIRE		
Cambridge	£ 213	£ 258
East Cambridgeshire	£ 196	£ 259
Fenland	£ 208	£ 262
Huntingdonshire	£ 203	£ 246
Peterborough	£ 231	£ 299
South Cambridgeshire	£ 186	£ 250
CHESHIRE		
Chester	£ 238	£ 286
Congleton	£ 231	£ 286
Crewe and Nantwich	£ 243	£ 304
Ellesmere Port and Neston	£ 215	£ 290
Halton	£ 234	£ 292
Macclesfield	£ 223	£ 275
Vale Royal	£ 231	£ 280
Warrington	£ 234	£ 289

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
CLEVELAND		
Hartlepool	£ 294	£ 328
Langbaurgh-on-Tees	£ 303	£ 347
Middlesbrough	£ 282	£ 315
Stockton-on-Tees	£ 277	£ 320
CORNWALL		
Caradon	£ 193	£ 221
Carrick	£ 196	£ 224
Kerrier	£ 193	£ 221
North Cornwall	£ 193	£ 223
Penwith	£ 195	£ 217
Restormel	£ 189	£ 217
CUMBRIA		
Allerdale	£ 262	£ 292
Barrow in Furness	£ 267	£ 312
Carlisle	£ 274	£ 308
Copeland	£ 271	£ 306
Eden	£ 256	£ 289
South Lakeland	£ 263	£ 292
DERBYSHIRE		
Amber Valley	£ 259	£ 319
Bolsover	£ 288	£ 351
Chesterfield	£ 271	£ 326
Derby	£ 264	£ 312
Erewash	£ 260	£ 319
High Peak	£ 272	£ 333
North East Derbyshire	£ 285	£ 341
South Derbyshire	£ 261	£ 319
Derbyshire Dales	£ 267	£ 324
DEVON		
East Devon	£ 191	£ 228
Exeter	£ 182	£ 226
North Devon	£ 199	£ 240
Plymouth	£ 186	£ 227
South Hams	£ 201	£ 241
Teignbridge	£ 200	£ 240
Mid Devon	£ 197	£ 241
Torbay	£ 200	£ 244
Torrige	£ 200	£ 242
West Devon	£ 195	£ 235

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
DORSET		
Bournemouth	£ 171	£ 245
Christchurch	£ 169	£ 250
North Dorset	£ 162	£ 235
Poole	£ 164	£ 233
Purbeck	£ 157	£ 230
West Dorset	£ 162	£ 232
Weymouth and Portland	£ 168	£ 242
East Dorset	£ 180	£ 256
DURHAM		
Chester-Le-Street	£ 248	£ 285
Darlington	£ 272	£ 306
Derwentside	£ 279	£ 321
Durham	£ 256	£ 299
Easington	£ 249	£ 293
Sedgefield	£ 286	£ 328
Teesdale	£ 226	£ 261
Wear Valley	£ 283	£ 329
EAST SUSSEX		
Brighton	£ 202	£ 289
Eastbourne	£ 193	£ 243
Hastings	£ 196	£ 236
Hove	£ 198	£ 229
Lewes	£ 196	£ 237
Rother	£ 198	£ 235
Wealden	£ 198	£ 236
ESSEX		
Basildon	£ 267	£ 387
Braintree	£ 221	£ 264
Brentwood	£ 384	£ 454
Castle Point	£ 234	£ 268
Chelmsford	£ 229	£ 262
Colchester	£ 217	£ 254
Epping Forest	£ 233	£ 269
Harlow	£ 374	£ 416
Maldon	£ 225	£ 267
Rochford	£ 224	£ 256
Southend-on-Sea	£ 227	£ 270
Tendring	£ 226	£ 256
Thurrock	£ 295	£ 326
Uttlesford	£ 225	£ 266

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
GLOUCESTERSHIRE		
Cheltenham	£ 206	£ 237
Cotswold	£ 207	£ 237
Forest of Dean	£ 216	£ 244
Gloucester	£ 211	£ 238
Stroud	£ 216	£ 256
Tewkesbury	£ 198	£ 228
HAMPSHIRE		
Basingstoke and Deane	£ 178	£ 205
East Hampshire	£ 195	£ 220
Eastleigh	£ 188	£ 218
Fareham	£ 195	£ 243
Gosport	£ 184	£ 209
Hart	£ 216	£ 243
Havant	£ 183	£ 209
New Forest	£ 196	£ 222
Portsmouth	£ 195	£ 221
Rushmoor	£ 193	£ 201
Southampton	£ 189	£ 216
Test Valley	£ 186	£ 216
Winchester	£ 194	£ 223
HEREFORD AND WORCESTER		
Bromsgrove	£ 168	£ 204
Hereford	£ 162	£ 224
Leominster	£ 177	£ 206
Malvern Hills	£ 182	£ 235
Redditch	£ 200	£ 243
South Herefordshire	£ 164	£ 198
Worcester	£ 182	£ 219
Wychavon	£ 183	£ 217
Wyre Forest	£ 198	£ 224
HERTFORDSHIRE		
Broxbourne	£ 243	£ 278
Dacorum	£ 247	£ 288
East Hertfordshire	£ 246	£ 296
Hertsmere	£ 257	£ 309
North Hertfordshire	£ 252	£ 300
St Albans	£ 260	£ 285
Stevenage	£ 291	£ 339
Three Rivers	£ 259	£ 304
Watford	£ 255	£ 295
Welwyn Hatfield	£ 283	£ 348

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
HUMBERSIDE		
Beverley	£ 263	£ 294
Boothferry	£ 270	£ 299
Cleethorpes	£ 277	£ 312
Glanford	£ 265	£ 294
Great Grimsby	£ 266	£ 298
Holderness	£ 260	£ 296
Kingston upon Hull	£ 268	£ 309
East Yorkshire	£ 276	£ 304
Scunthorpe	£ 306	£ 336
ISLE OF WIGHT		
Medina	£ 225	£ 244
South Wight	£ 234	£ 257
KENT		
Ashford	£ 181	£ 218
Canterbury	£ 180	£ 214
Dartford	£ 184	£ 225
Dover	£ 179	£ 208
Gillingham	£ 172	£ 198
Gravesham	£ 180	£ 217
Maidstone	£ 174	£ 206
Rochester upon Medway	£ 157	£ 183
Sevenoaks	£ 181	£ 208
Shepway	£ 193	£ 234
Swale	£ 181	£ 212
Thanet	£ 182	£ 214
Tonbridge and Malling	£ 180	£ 220
Tunbridge Wells	£ 180	£ 222
LANCASHIRE		
Blackburn	£ 251	£ 277
Blackpool	£ 233	£ 263
Burnley	£ 279	£ 305
Chorley	£ 227	£ 246
Fylde	£ 225	£ 246
Hindburn	£ 248	£ 275
Lancaster	£ 226	£ 263
Pendle	£ 253	£ 280
Preston	£ 243	£ 290
Ribble Valley	£ 236	£ 262
Rosendale	£ 263	£ 287
South Ribble	£ 228	£ 254
West Lancashire	£ 230	£ 250
Wyre	£ 225	£ 246

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
LEICESTERSHIRE		
Blaby	£ 202	£ 234
Charnwood	£ 201	£ 235
Harborough	£ 216	£ 253
Hinckley and Bosworth	£ 199	£ 236
Leicester	£ 232	£ 302
Melton	£ 216	£ 240
North West Leicestershire	£ 224	£ 256
Oadby and Wigston	£ 212	£ 238
Rutland	£ 199	£ 244
LINCOLNSHIRE		
Boston	£ 189	£ 223
East Lindsey	£ 198	£ 231
Lincoln	£ 198	£ 227
North Kesteven	£ 196	£ 230
South Holland	£ 189	£ 235
South Kesteven	£ 194	£ 212
West Lindsey	£ 203	£ 241
NORFOLK		
Breckland	£ 173	£ 213
Broadland	£ 179	£ 213
Great Yarmouth	£ 193	£ 233
North Norfolk	£ 174	£ 212
Norwich	£ 206	£ 268
South Norfolk	£ 178	£ 215
King's Lynn and West Norfolk	£ 178	£ 212
NORTHAMPTONSHIRE		
Corby	£ 217	£ 279
Daventry	£ 240	£ 279
East Northamptonshire	£ 199	£ 247
Kettering	£ 218	£ 257
Northampton	£ 224	£ 270
South Northamptonshire	£ 207	£ 246
Wellingborough	£ 212	£ 241
NORTHUMBERLAND		
Alnwick	£ 254	£ 296
Berwick-upon-Tweed	£ 248	£ 295
Blyth Valley	£ 288	£ 337
Castle Morpeth	£ 254	£ 320
Tynedale	£ 266	£ 296
Wansbeck	£ 294	£ 360

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
NORTH YORKSHIRE		
Craven	£ 213	£ 249
Hambleton	£ 208	£ 248
Harrrogate	£ 235	£ 278
Richmondshire	£ 211	£ 250
Ryedale	£ 205	£ 248
Scarborough	£ 217	£ 256
Selby	£ 227	£ 264
York	£ 192	£ 232
NOTTINGHAMSHIRE		
Ashfield	£ 250	£ 295
Bassetlaw	£ 282	£ 334
Broxtowe	£ 245	£ 289
Gedling	£ 245	£ 288
Mansfield	£ 267	£ 321
Newark and Sherwood	£ 250	£ 300
Nottingham	£ 251	£ 289
Rushcliffe	£ 244	£ 294
OXFORDSHIRE		
Cherwell	£ 239	£ 258
Oxford	£ 283	£ 283
South Oxfordshire	£ 239	£ 269
Vale of White Horse	£ 231	£ 249
West Oxfordshire	£ 243	£ 265
SHROPSHIRE		
Bridgnorth	£ 181	£ 221
North Shropshire	£ 191	£ 238
Oswestry	£ 196	£ 244
Shrewsbury and Atcham	£ 192	£ 237
South Shropshire	£ 186	£ 232
Wrekin	£ 207	£ 274
SOMERSET		
Mendip	£ 209	£ 263
Sedgemoor	£ 222	£ 275
Taunton Deane	£ 211	£ 263
West Somerset	£ 214	£ 271
South Somerset	£ 214	£ 271

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
STAFFORDSHIRE		
Cannock Chase	£ 212	£ 254
East Staffordshire	£ 204	£ 237
Lichfield	£ 202	£ 229
Newcastle-under-Lyme	£ 212	£ 254
South Staffordshire	£ 199	£ 229
Stafford	£ 207	£ 243
Staffordshire Moorlands	£ 211	£ 248
Stoke-on-Trent	£ 214	£ 246
Tamworth	£ 200	£ 228
SUFFOLK		
Babergh	£ 194	£ 234
Forest Heath	£ 195	£ 233
Ipswich	£ 215	£ 267
Mid Suffolk	£ 199	£ 239
St Edmundsbury	£ 181	£ 217
Suffolk Coastal	£ 207	£ 263
Waveney	£ 194	£ 228
SURREY		
Elmbridge	£ 189	£ 317
Epsom and Ewell	£ 220	£ 303
Guildford	£ 266	£ 262
Mole Valley	£ 173	£ 287
Reigate and Banstead	£ 225	£ 299
Runnymede	£ 151	£ 250
Spelthorne	£ 213	£ 248
Surrey Heath	£ 189	£ 267
Tandridge	£ 205	£ 252
Waverley	£ 210	£ 275
Woking	£ 172	£ 318
WARWICKSHIRE		
North Warwickshire	£ 274	£ 311
Nuneaton and Bedworth	£ 252	£ 298
Rugby	£ 222	£ 274
Stratford on Avon	£ 229	£ 272
Warwick	£ 226	£ 265

DATE: 19-JUL-89

ILLUSTRATIVE IMPACT OF LOCAL GOVERNMENT FINANCE ACT 1988

1989/90 figures consistent with 1988/89 figures published on 23 June 1988

	1988/89 illustrative community charge Col 1	1989/90 comparable community charge Col 2
WEST SUSSEX		
Adur	£ 208	£ 243
Arun	£ 184	£ 209
Chichester	£ 174	£ 209
Crawley	£ 260	£ 292
Horsham	£ 180	£ 206
Mid Sussex	£ 180	£ 227
Worthing	£ 178	£ 202
WILTSHIRE		
Kennet	£ 220	£ 249
North Wiltshire	£ 234	£ 269
Salisbury	£ 215	£ 248
Thamesdown	£ 274	£ 287
West Wiltshire	£ 226	£ 270
ALL PURPOSE AUTHORITY		
Isles of Scilly	£ 132	£ 205

held out of contributions to safety net
Nobody can be