

<b>Item No:</b> 2.3	<b>Classification:</b> Open	<b>Date:</b> 21 February 2018	<b>Meeting Name:</b> Council Assembly
<b>Report title:</b>		Setting the Council Tax 2018-19	
<b>Wards or Groups affected:</b>		All	
<b>From:</b>		Strategic Director of Finance and Governance	

## RECOMMENDATIONS

1. That the 2018-19 Southwark element of the council tax for band D properties in Southwark, including an increase of 2.99% and the adult social care precept of 3%, be set at **£1,035.31**.
2. That the formal resolution for Southwark council taxes in 2018-19 (shown in Appendix B) be approved.
3. That no discount be applied to properties in the former parish of St Mary Newington for 2018-19.
4. That no discount be applied to properties in the former parish of St Saviours for 2018-19.
5. That council assembly notes the Greater London Authority (GLA) proposal to set a precept level of **£294.23** at Band D, which the GLA will consider on 22 February 2018.
6. That the existing local war disability and war widow/ers' schemes for housing benefit be continued in 2018-19.
7. That council assembly establishes a council tax setting committee, to set the council tax for the year 2018-19, in accordance with section 67(3) of the Local Government Finance Act 1992, and agrees the role and functions, matters reserved and political composition as set out in Appendix A.
8. That council assembly appoints councillors to serve on the council tax setting committee.
9. That council assembly appoints a chair and vice-chair of the council tax setting committee.
10. The special council tax setting committee will meet on Friday 23 February 2018. This will allow council tax notices to be issued in line with the normal statutory timetable.

## BACKGROUND INFORMATION

11. Under the Local Government Finance Act 1992, the council is required to determine the level of council taxes in the borough for 2018-19. This must be completed before 11 March 2018.
12. The 2011 Localism Act requires a "council tax requirement" to be reported.

13. The Greater London Authority intends to agree its precept on 22 February 2018. This report is based on the GLA draft budget proposals. After the GLA agrees its precept, there will be a requirement for a meeting of the council tax setting committee to confirm the new total council tax (Southwark plus GLA).
14. Due to the timing of the Greater London Authority's consideration of its precept this report recommends the establishment of a committee to be meet to formally approve the council tax and formal resolution for council taxes in 2018-19.
15. This report reflects the recommendations of the Policy and Resources Strategy 2018-19 Revenue Budget considered elsewhere on the agenda for this meeting. This reflects increasing the Southwark element of council tax by a total of **5.99%** being the **2.99%** allowed for without a referendum and the acceptance by the council of the offer by government of a **3%** precept for adult social care.

## KEY ISSUES FOR CONSIDERATION

### Adult social care precept

16. The council can add an adult social care (ASC) precept of up to 3% above the council's existing level of council tax.
17. A 3% increase to band D council tax is £29.30 in 2018-19 (£27.91 in 2017-18, £18.24 in 2016-17, total £75.45) and this has been included separately in the table below and Appendix C.
18. In 2017-18, S151 officers had to communicate with the Secretary of State confirming that the amount raised through the ASC precept will be spent entirely on adult social care functions with details of the precept being reported separately on the face of the council tax bill. This practice is expected to continue for 2018-19.

### Council tax for London borough of Southwark

19. The budget requirement for Southwark council is **£294,270,030** as shown in the Policy and Resources 2018-19 report elsewhere on this agenda. This reflects the final local government finance settlement.
20. Southwark's council tax requirement for 2018-19 is calculated as follows:

	2017-18	2018-19
	£	£
Budget requirement	274,325,844	<b>294,270,030</b>
Less retained business rates	(74,306,685)	<b>(164,617,060)</b>
Plus business rates tariff (less top-up)	(33,899,736)	<b>6,176,689</b>
Less revenue support grant	(57,789,764)	<b>0</b>
Less estimated growth in business rates and collection fund business rates surplus	(12,587,799)	<b>(25,720,000)</b>
Less estimated council tax collection fund surplus	(2,026,691)	<b>(5,663,445)</b>
<b>Council tax requirement (inc. ASC precept)</b>	93,715,169	<b>104,446,214</b>

21. The council tax requirement of **£104,446,214** when divided by the 2018-19 council dwellings taxbase for Southwark of **100,884** (97.2% 103,790 dwellings) agreed by cabinet on 12 December 2017, gives a band D council tax requirement for Southwark services only, of **£1,035.31** for 2018-19 (Appendix C).
22. The council tax for a band D property is shown in the table below. Full details of council tax levels for all property bands are shown in Appendices B and C.

	Band D		
	2017-18	2018-19	Change
	£	£	%
Southwark Council Tax	976.80	<b>1,035.31</b>	5.99%
<i>of which;</i>			
<i>ASC Precept</i>	46.15	<b>75.45</b>	
<i>Local Increase</i>	18.51	<b>29.21</b>	
GLA Precept (see paragraphs 23 to 25)	280.02	<b>294.23</b>	5.07%
<b>Total Band D Council Tax</b>	1,256.82	<b>1,329.54</b>	<b>5.79%</b>

#### **Greater London Authority (GLA) precept**

23. The total council tax has to include the amount required by the GLA as a preceptor, with Southwark Council having no control over the level of the GLA precept.
24. The Greater London Authority (GLA) intends to confirm its precept on 22 February 2018. The draft GLA budget proposes an increase of **£14.21** to give a demand on the band D council tax of **£294.23** for 2018-19, which is a **5.07%** increase on the 2017-18 precept.
25. It is proposed that this will be considered by the Council Tax Setting Committee.

#### **Differential council taxes**

26. Under the council tax legislation, surpluses on special funds can be used to reduce the level of council taxes. There are special funds in two areas of the borough.

##### The Former Parish of St. Mary Newington - Walworth Common Estate

27. A council tax reduction was applied in 2009-10 and 2015-16 and an assessment of the Trust Fund's position undertaken for 2018-19. Due to continuing low interest rates, there will be insufficient balance available on this account at 31 March 2018 to reduce the level of council tax for this area.

##### The Former Parish of St. Saviours - Borough Market

28. There has been no surplus declared by Borough Market, consequently there will be no balance available on this account at 31 March 2018 to reduce the level of council tax for this area.

### **Housing benefit - local scheme**

29. For the purpose of calculating housing benefits, local authorities are allowed discretion in disregarding war disability pension and war widow/ers' pensions above the fixed disregard required by law (currently £10.00).
30. The council's local schemes, like most schemes in London, currently disregard the whole of these pensions for the calculation of benefits. Benefit expenditure under the local schemes does not qualify for subsidy. At the time of writing there are 11 people receiving the disregard at an estimated cost of £24,514. Benefit expenditure under the local scheme for 2018-19 attracts subsidy at 75% capped at 0.2% of the total benefit cost to the authority.
31. It is considered that the withdrawal of the local scheme focused on this small number of people would cause undue hardship. It is however for council assembly to decide the level of pension that should be disregarded. This could range from the statutory relief of £10.00 to the total amount of a pension.
32. Each year the council has to decide formally whether to continue with the existing scheme or to make changes to it. Council assembly is recommended to agree the continuation of the local scheme. The full disregard has been included in the budget proposals.

### **Community impact statement**

33. The community impact implications of both the budget requirement and the increase in council tax levels are addressed in the Policy and Resources Strategy 2018-19 – Revenue Budget – elsewhere on this agenda.

### **Consultation**

34. The council consults with relevant stakeholders with regards to the wider Policy and Resources Strategy process. The council has complied with the requirements of Section 65 of the Local Government Finance Act 1992 by consulting with business rate payers on spending plans for the forthcoming year.

## **SUPPLEMENTARY ADVICE FROM OTHER OFFICERS**

### **Director of Law and Democracy**

35. Council assembly is being asked to agree the formal resolution setting the Southwark element of the council tax for 2018-19, approve the local war disability and war widow/ers' schemes for housing benefit in 2018-19, and to establish a council tax setting committee and delegate to that committee the decision to agree the total amount of the council tax once the GLA precept has been confirmed on 22 February 2018.
36. Section 30 of the Local Government Finance Act 1992 ("the 1992 Act") requires that the council assembly sets an amount of council tax for each financial year and for each category of dwellings in its area.
37. The amount is calculated by taking the aggregate of the calculations made by the authority under sections 31A, 31B and 34 to 36 of the 1992 Act together with the precept issued to the authority by the GLA. Preceptors must issue their precepts before 1 March preceding the financial year to which they relate.

38. Once the authority has set the amount of council tax relating to the different geographical areas of the borough (under Section 30 of the 1992 Act), the amounts for each valuation band are then calculated according to the ratios set out in section 5 of the 1992 Act. That council tax requirement (required by sections 31A, 31B and 34 to 36 of the 1992 Act) is also to be agreed by council assembly.
39. Section 25 of the Local Government Act 2003 requires the chief finance officer (strategic director of finance and governance) to report to the authority when it is making the calculations required by sections 31A, 31B and 34 to 36 of the LGFA 1992 on (a) the robustness of the estimates made for the purposes of the calculations, and (b) the adequacy of the proposed financial reserves. That information is set out in the Policy and Resources Strategy 2018-19 – Revenue Budget included elsewhere on this agenda. The authority is required to have regard to the chief financial officer's report when making the calculations.

#### Adult social care precept

40. As part of his autumn statement the Chancellor of the Exchequer announced that local authorities responsible for social care would be given the powers to raise an adult social care precept of up to 3% above the council's existing level of council tax.
41. Should local authorities decide to take up the offer to charge the adult social care precept they are required to provide certain information to the government and undertake a number of actions.
42. Tax payers must be informed on the face of the council tax bill and in the information supplied with it the part of the increase that is being used to fund adult social care.
43. Additionally, S151 officers must write to the Secretary of State in respect of 2018-19 confirming that the amount raised through the precept will be spent entirely on adult social care functions.
44. The Secretary of State will keep under review how the precept is being applied to adult social care budgets and how it meets the public expectation. However, at this stage no indication has been given as to how this will be done.

#### Decision-making requirements

45. Section 67 of the 1992 Act specifies that certain functions under the 1992 Act, including the setting of the council tax, are only to be discharged by the authority.
46. Section 67(3) nonetheless contains a power enabling an authority to appoint a committee of members to carry out the function of determining the amount of council tax (the number of members to be appointed to the committee and their term of office being a matter for the authority). Part VA of the Local Government Act 1972 (containing the provisions regarding meetings and documents of committees and sub-committees) will apply to the committee. The recommendation that council assembly appoint a committee to determine the amount of council (paragraphs 7 to 9) is considered to be consistent with the power in section 67(3).

47. Decisions on setting the council tax for a particular financial year are required by section 30 of the 1992 Act to be made by 11 March in the preceding year (but a decision will not be invalid merely because it is set on or after that date). A decision by the council tax setting committee should therefore be made within this timeframe.

#### Restrictions on Voting Under Section 106 of the Local Government Finance Act 1992

48. Section 106 of the 1992 Act applies at any time to a member of an authority, if at that time the member is due to pay council tax payments which have remained unpaid for at least two months.
49. The payments to which the section applies are any type of either sole or joint and several liability for council tax, and any failure to pay any agreed sum of council tax. Therefore members are advised that this section is likely to apply to them if they are currently two months in arrears of any amounts of council tax, even if they have made any special contractual arrangement with the council to pay off the arrears.
50. If this section applies to any member, he/she at the relevant meeting and as soon as practicable after its commencement, must disclose the fact that the section applies and not vote on any question with respect to this matter.
51. The relevant meetings are those at which any of the following are the subject of consideration, namely:

- (a) Any calculation required by chapter III, IV, V of Part 1 of the 1992 Act.

The only calculations likely to be made by this authority are those under Chapter III of Part 1 of the 1992 Act, (Chapter IV relates to precepting and Chapter V limitations on council tax (i.e. capping).

The Chapter III calculations include the calculation of the budget requirement, basic amount of tax, the additional requirements because of the special trust funds, the calculation of the tax for the different valuation bands and the basic amount of council tax to be set under Section 30.

- (b) Any recommendation, resolution or other decision which might affect the making of any such calculation.

This is an extremely wide wording and would extend well beyond merely setting the budget. It applies to virtually any matter where the financial implications directly or indirectly might affect the calculations concerning the council tax. It would therefore apply to decisions concerning the level or extent of services as well as the expenditure, receipt or forgoing of any money.

- (c) The exercise of any function under Schedules 2-4 of the Local Government Finance Act 1988 ("the 1988 Act") and 1992 Act.

The functions under either the 1988 or 1992 Acts concern the administration and the enforcement of community charge and council tax respectively.

52. Section 106 of the 1992 Act makes it a criminal offence for a member to vote when prohibited from doing so or to fail to make the necessary disclosure. There is a statutory defence, with the onus of proof on the member, to prove that he/she did not know that the section applied to him or her at the time of the meeting or that the matter in question was the subject of consideration at the meeting. Prosecutions shall not be instituted except by or on behalf of the Director of Public Prosecutions.

#### Housing Benefits - Local Schemes

53. Council assembly is also being asked to agree the continuation of the disregard of war disablement pensions and war widow/ers' pensions for benefit purposes.
54. The council is required to make this decision annually.

#### **BACKGROUND DOCUMENTS**

<b>Background Papers</b>	<b>Held At</b>	<b>Contact</b>
Council Tax Base for 2018-19	160 Tooley Street London SE1P 5LX	Norman Lockie 020 7525 0928
<a href="http://moderngov.southwark.gov.uk/documents/s72841/Report%20Council%20Tax%20Base%20for%202018-19.pdf">http://moderngov.southwark.gov.uk/documents/s72841/Report%20Council%20Tax%20Base%20for%202018-19.pdf</a>		
Policy and Resources Strategy 2018-19 – revenue budget	160 Tooley Street London SE1P 5LX	Jennifer Seeley 020 7525 0695
6 February 2018 cabinet report <a href="http://moderngov.southwark.gov.uk/ielistDocuments.aspx?CId=302&amp;MId=5755">http://moderngov.southwark.gov.uk/ielistDocuments.aspx?CId=302&amp;MId=5755</a>		
The Mayor's budget for 2018-19	Greater London Authority City Hall The Queen's Walk More London London SE1 2AA	enquiries 020 7983 4100 minicom 020 7983 4458
<a href="https://www.london.gov.uk/about-us/governance-and-spending/spending-money-wisely/mayors-budget?source=vanityurl">https://www.london.gov.uk/about-us/governance-and-spending/spending-money-wisely/mayors-budget?source=vanityurl</a>		

#### **APPENDICES**

<b>No.</b>	<b>Title</b>
Appendix A	Council Tax setting committee
Appendix B	2018-19 Formal Resolution for Southwark Council Tax
Appendix C	Southwark council tax changes 2017-18 to 2018-19
Appendix D	Provisional 2018-19 total Council Tax - changes from 2017-18

## AUDIT TRAIL

<b>Lead Officer</b>	Duncan Whitfield, Strategic Director of Finance and Governance	
<b>Report Author</b>	Jennifer Seeley, Director of Finance	
<b>Version</b>	Final	
<b>Dated</b>	9 February 2018	
<b>Key Decision?</b>	Not applicable	
<b>CONSULTATION WITH OTHER OFFICERS / DIRECTORATES / CABINET MEMBER</b>		
<b>Officer Title</b>	<b>Comments Sought</b>	<b>Comments included</b>
Director of Law and Democracy	Yes	Yes
Strategic Director of Finance and Governance	Yes	Yes
<b>Cabinet Member</b>	Not applicable	Not applicable
<b>Date final report sent to Constitutional Team</b>	9 February 2018	

## APPENDIX A

### COUNCIL TAX SETTING COMMITTEE

#### Role and functions

This committee is established under section 67 of the Local Government Finance Act 1992 with the following role and functions:

1. To note the annual budget 2018-19 for Southwark services agreed by council assembly.
2. To note the formal resolution for Southwark council tax in 2018-19
3. To note the Greater London Authority precept level for 2018-19.
4. As a consequence, to set an amount of council tax for the financial year 2018-19.
5. To agree the formal resolution for council taxes in 2018-19.

#### Matters reserved for decision

The matters reserved for decision to this committee are as set out in the roles and functions.

#### Notes:

1. The term of office for the committee shall be fixed at no later than 11 March 2018.
2. This committee is proposed to be established by council assembly on 21 February 2018 with a membership of seven councillors. The political composition of the committee is:
  - Labour 5 places;
  - Liberal Democrat 2 places

Each political group is entitled to nominate a number of reserve/substitute members in accordance with council assembly procedure rule 4.5(1)<sup>1</sup>.

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<sup>1</sup> In establishing this committee, council assembly on 21 February 2018 is invited to agree the membership of the committee to enable the committee to meet in accordance with the proposed timetable. Otherwise wherever an appointment of a member of a committee falls to be made in accordance with the wishes of a political group to whom the seat has been allocated, council assembly procedure rule 4.6(2) states that all appointments to the membership of committees must be submitted in writing to the monitoring officer. A minimum of five clear working days notice normally must elapse from the date of receipt of such notices before any appointments become effective.

## APPENDIX B

### 2018-19 FORMAL RESOLUTION

1 That it be noted that at its meeting on 12 December 2017 the Cabinet calculated the following amounts for the year (2018-19) in accordance with regulations made under Section 33(5) of the Local Government Finance Act 1992.

(a) **100,884.00** being the amount calculated by the Council in accordance with regulation 3 of the Local Authorities (Calculation of the Council Tax Base) Regulations 1992, as its Council Tax Base for the year.

(b) Part of the Council's Area

Former Parish of St. Mary Newington **11,936.00**  
(special expense area)

Former Parish of St. Saviours **1,267.00**  
(special expense area)

Being the amounts calculated by the council, in accordance with Regulation 6 of the Regulations, as the amount of its Council Tax Base for the year for dwellings in that parts of the area to which one or more special items relate.

2 To calculate that the Council Tax requirement for the council's own purposes for 2018-19 is:

**£104,446,214**

3 That, the following amounts now be calculated by the council for the year 2018-19 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992.

(a) **£997,369,778**  
being the aggregate of the amounts which the council estimates for the items set out in Section 31A(2) (a) to (f) of the Act;

(b) **-£892,923,564**  
being the aggregate of the amounts, which the council estimates for the items set out in Section 31A(3) (a) to (d) of the Act;

(c) **£104,446,214**  
being the amount by which the aggregate of 2(a) above exceeds the aggregate at 2(b) above, calculated by the council in accordance with Section 31A(4) of the Act, as its council tax requirement for the year;

(d) **£0** credit - Parish of St Mary Newington  
**£0** credit - Parish of St. Saviours

being the amount of net income which the council estimates for these special expense areas (item (g) below).

(e) **£104,446,214**  
being the amount by which the budget requirement at 2(c) above is now replaced (after adding the items 2(d) above);

(f) **£1,035.31**

being the amount at 2(e) divided by the amount at 1(a) above calculated by the council, in accordance with Section 33(1) of the Act as the basic amount of its council tax for the year;

(g) **£0**

being the aggregate amount of all special items referred to in Section 34(1) of the Act;

(h) **£1,035.31**

being the amount at 2(f) above less the result given by dividing the amount at 2(g) above by the amount at 1(a) above, calculated in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for the dwellings in those parts of its area to which no special item relates;

(i) Part of the Council's area

St. Mary Newington **£1,035.31**

St. Saviours **£1,035.31**

(Special Expense Areas)

being the amounts given by adding to the amount at 2(h) above the amounts of the special items or items relating to dwellings in those parts of the council's area mentioned above divided by the amounts at 1(b) above, calculated by the council in accordance with section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate;

(j) Parts of the Council's Area

Council Tax Band	Parish of St. Mary Newington	Parish of St Saviours	All Other Parts of the Council's Area
	£	£	£
A	<b>690.21</b>	<b>690.21</b>	<b>690.21</b>
B	<b>805.24</b>	<b>805.24</b>	<b>805.24</b>
C	<b>920.28</b>	<b>920.28</b>	<b>920.28</b>
D	<b>1,035.31</b>	<b>1,035.31</b>	<b>1,035.31</b>
E	<b>1,265.38</b>	<b>1,265.38</b>	<b>1,265.38</b>
F	<b>1,495.45</b>	<b>1,495.45</b>	<b>1,495.45</b>
G	<b>1,725.52</b>	<b>1,725.52</b>	<b>1,725.52</b>
H	<b>2,070.62</b>	<b>2,070.62</b>	<b>2,070.62</b>

being the amounts given by multiplying the amounts at 2(h) and 2(i) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation B and D, calculated by the council in accordance with section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

## APPENDIX C

### 2018-19 COUNCIL TAX CHANGES FROM 2017-18 (SOUTHWARK COUNCIL EXCLUDING PRECEPTORS)

BAND	VALUATION £	DWELLINGS		2017-18 CONSTITUENT ELEMENTS OF SOUTHWARK COUNCIL TAX			2018-19 CONSTITUENT ELEMENTS OF SOUTHWARK COUNCIL TAX			CHANGE	
		BAND No.	BAND %	ADULT SOCIAL CARE 2017-18 £	SOUTHWARK (excluding ASC) 2017-18 £	TOTAL  SOUTHWARK 2017-18 £	ADULT SOCIAL CARE 2018-19 £	SOUTHWARK (excluding ASC) 2018-19 £	TOTAL  SOUTHWARK 2018-19 £	CHANGE £	CHANGE %
A <sup>-2</sup>	Under 40,000	4	0.004								
A	Under 40,000	4,997	4.8	30.77	620.43	<b>651.20</b>	50.30	639.91	<b>690.21</b>	39.01	5.99%
B	40,001 to 52,000	19,989	19.3	35.90	723.83	<b>759.73</b>	58.69	746.55	<b>805.24</b>	45.51	5.99%
C	52,001 to 68,000	23,416	22.6	41.02	827.24	<b>868.26</b>	67.06	853.22	<b>920.28</b>	52.02	5.99%
D	68,001 to 88,000	20,474	19.7	46.15	930.65	<b>976.80</b>	75.45	959.86	<b>1,035.31</b>	58.51	5.99%
E	88,001 to 120,000	18,293	17.6	56.40	1,137.47	<b>1,193.87</b>	92.21	1,173.17	<b>1,265.38</b>	71.51	5.99%
F	120,001 to 160,000	8,585	8.3	66.66	1,344.27	<b>1,410.93</b>	108.98	1,386.47	<b>1,495.45</b>	84.52	5.99%
G	160,001 to 320,000	6,743	6.5	76.92	1,551.08	<b>1,628.00</b>	125.75	1,599.77	<b>1,725.52</b>	97.52	5.99%
H	Over 320,000	1,289	1.2	92.30	1,861.30	<b>1,953.60</b>	150.90	1,919.72	<b>2,070.62</b>	117.02	5.99%
<b>TOTAL</b>		<b>103,790</b>	<b>100.00</b>								

<sup>2</sup> The A- band is a notional band used to enable qualifying properties already in band A to receive a disabled band reduction. The reduction equates to an additional 1/9th of the Council Tax at Band

## APPENDIX D

### PROVISIONAL 2018-19 COUNCIL TAX CHANGES FROM 2017-18 (SOUTHWARK COUNCIL INCLUDING PRECEPTORS)

BAND	VALUATION £	DWELLINGS		2017-18 CONSTITUENT ELEMENTS OF COUNCIL TAX			2018-19 CONSTITUENT ELEMENTS OF COUNCIL TAX			CHANGE	
		IN BAND NO.	IN BAND %	SOUTHWARK (including ASC) 2017-18 £	GLA PRECEPT 2017-18 £	TOTAL SOUTHWARK 2017-18 £	SOUTHWARK (including ASC) 2018-19 £	GLA PRECEPT <sup>3</sup> 2018-19 £	TOTAL SOUTHWARK 2018-19 £	CHANGE £	CHANGE %
A-	Under 40,000	4	0.004								
A	Under 40,000	4,997	4.8	<b>651.20</b>	<b>186.68</b>	<b>837.88</b>	<b>690.21</b>	<b>196.15</b>	<b>886.36</b>	48.48	5.79%
B	40,001 to 52,000	19,989	19.3	<b>759.73</b>	<b>217.79</b>	<b>977.52</b>	<b>805.24</b>	<b>228.85</b>	<b>1,034.09</b>	56.57	5.79%
C	52,001 to 68,000	23,416	22.6	<b>868.26</b>	<b>248.91</b>	<b>1,117.17</b>	<b>920.28</b>	<b>261.54</b>	<b>1,181.82</b>	64.65	5.79%
D	68,001 to 88,000	20,474	19.7	<b>976.80</b>	<b>280.02</b>	<b>1,256.82</b>	<b>1,035.31</b>	<b>294.23</b>	<b>1,329.54</b>	72.72	5.79%
E	88,001 to 120,000	18,293	17.6	<b>1,193.87</b>	<b>342.25</b>	<b>1,536.12</b>	<b>1,265.38</b>	<b>359.61</b>	<b>1,624.99</b>	88.87	5.79%
F	120,001 to 160,000	8,585	8.3	<b>1,410.93</b>	<b>404.47</b>	<b>1,815.40</b>	<b>1,495.45</b>	<b>425.00</b>	<b>1,920.45</b>	105.05	5.79%
G	160,001 to 320,000	6,743	6.5	<b>1,628.00</b>	<b>466.70</b>	<b>2,094.70</b>	<b>1,725.52</b>	<b>490.38</b>	<b>2,215.90</b>	121.20	5.79%
H	Over 320,000	1,289	1.2	<b>1,953.60</b>	<b>560.04</b>	<b>2,513.64</b>	<b>2,070.62</b>	<b>588.46</b>	<b>2,659.08</b>	145.44	5.79%
<b>TOTAL</b>		<b>103,790</b>	<b>100.00</b>								

<sup>3</sup> This is the provisional GLA precept to be agreed by the GLA on 22 February 2018