CAB963 FOR DECISION WARD (S): GENERAL

## <u>CABINET</u>

15 December 2004

COUNCIL TAX BASE 2005/2006

REPORT OF THE DIRECTOR OF FINANCE

Contact Officer: Gill Cranswick Tel No: 01962 848190

## **RECENT REFERENCES:**

None.

## EXECUTIVE SUMMARY:

The Council is required to approve the Council Tax Base figure for 2005/2006 by 31st January 2005. The Council Tax Base figure is an integral part of the calculations for setting the level of Council Tax, and is the number of chargeable properties adjusted for certain factors, e.g. single persons' discounts, exemptions etc. This report sets out the factors and the calculations used to arrive at the Council Tax Base for 2005/2006.

**RECOMMENDATIONS:** 

That Cabinet recommend to Council:

- 1 That the calculations contained in this report for the Council Tax Base for 2005/2006 be approved.
- 2 That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, the amount calculated by Winchester City Council for the year 2005/2006 be 45,677.95 properties at Band D equivalent.
- 3 That the amount calculated as the Council Tax Base for each Parish within the area of Winchester City Council and for Winchester Town shall be as stated in Appendix C to this report.

## CABINET

#### 15 December 2004

#### COUNCIL TAX BASE 2005/2006

## DETAIL:

#### 1 Introduction

- 1.1 Section 67(2) of the Local Government Finance Act 1992 requires that certain functions must be carried out only by the authority, i.e., Winchester City Council, and these include the calculations concerned with setting the Council Tax.
- 1.2 One of the elements in the calculations, and which has to be approved by the Council before 31January 2005, is the tax base. This report sets out the various factors which have to be taken into account, and provides the calculations as specified in the Local Authorities (Calculation of Council Tax Base) Regulations 1992, to arrive at the tax base for 2005/2006.

## 2 <u>Tax Base</u>

The starting point for calculating the tax base is the number of chargeable properties within the District. Adjustments are made for single person discounts, properties eligible for two discounts, second home discounts of 10%, properties where a disabled person's reduction is applicable, properties that are exempt and Ministry of Defence properties.

#### 3 <u>Allowances Applied</u>

#### 3.1 Discounts, Exemptions and Disabled Reductions

- a) There are currently 13,591 taxpayers entitled to a 25% discount, 378 taxpayers entitled to a 50% discount and 428 taxpayers entitled to a 10% discount.
- b) There are 1,821 properties exempt from Council Tax, of which 428 are Ministry of Defence (MOD) properties. Although exempt, the MOD do pay a contribution in lieu of the Council Tax payable had the property been in private ownership.
- c) Disabled reductions have been granted on 147 properties. These properties are billed at one band below that which is shown in the valuation list.

#### 4 <u>New/Altered Dwellings</u>

An analysis of new and altered dwellings which it is estimated are likely to be completed prior to 31<sup>st</sup> March 2006, shows that approximately 0.79% of the tax base is attributable to new properties.

#### 5 <u>Calculation of the Tax Base</u>

The tax base is calculated by applying the formula: -

A x B, where

- A. is defined as "the total of the relevant amounts for each of the valuation bands, which is shown or is likely to be shown in the Authority's valuation list as applicable to one or more dwellings in its area", i.e. the number of chargeable dwellings with certain adjustments.
- B. is the Authority's estimate of its collection rate for that year.
- 5.1 The calculation for the relevant amounts for the year, beginning 1 April 2005 is shown as Appendix A.
- 5.2 An estimate of the collection rate is shown in Appendix B (it must be emphasised that the figures used are estimates for this purpose only). One of the factors in estimating the collection rate is an allowance for losses in collection, and for the current year this was estimated at 1.5%. Collection for the current year is on target and with this in mind it would be prudent to make an allowance for losses in collection of 1.5%, as in the current year.

### 5.3 The Tax Base

It will be seen from Appendix A that the total of the relevant amounts (total Band D equivalent) is 45,964.89. The estimate of the collection rate is 98.60% as shown in Appendix B. As outlined in paragraph 3.1 although exempt the MOD do pay a contribution in lieu equal to the full tax payable. Therefore the MOD contribution will be 100% of the charge due, the Band D equivalent of the MOD properties is added to the tax base after the collection rate of 98.60% is taken into account.

TOTAL TAX BASE	=	45,677.95
Add Band D equivalent of MOD properties	=	356.55
The tax base is therefore 45,964.89 x 0.986	=	45,321.40

For information the 2004/2005 tax base was 44,937.74

#### 5.4 Parishes and Winchester Town

The relevant amounts have been calculated for each part of the area and the individual tax base calculated. Tax bases for each Parish and Winchester Town are listed in Appendix C.

#### OTHER CONSIDERATIONS:

#### 6 <u>CORPORATE STRATEGY (RELEVANCE TO)</u>:

6.1 Calculation of the tax base is an integral part of financial planning and supports all the priorities of the Corporate Strategy.

#### 7 <u>RESOURCE IMPLICATIONS:</u>

- 7.1 None directly, but the calculation of the tax base is fundamental to the calculation of the Council Tax and to the Council's ability to finance its planned programmes.
- 7.2 The number of properties in the district increases each year and there is an associated increase in work level for the Local Taxes Section. The section was restructured in 2001 when two team leader posts and one taxation officer post were added to the establishment. Following a recruitment process recently to fill vacant posts (1.4 FTE) the Council had the opportunity to offer full-time posts to two candidates and to terminate the contracts for agency staff and reduce costs. Personnel Committee approved the increase in establishment on 1<sup>st</sup> December. The cost of the additional post will be met from within existing budgets.
- 7.3 The Section has been performing well but the increased workload creates additional pressure. Resources are focused on responding to customer contact and initial recovery action and therefore certain areas of work must be given a lower priority. The situation will be monitored closely following the recent appointments and will be kept under review as the Customer Service Centre is implemented.

## BACKGROUND DOCUMENTS:

Detailed working papers held in the Finance Department.

#### APPENDICES:

- A. Council Tax Setting Relevant Amounts.
- B. Estimate of the Collection Rate.
- C. Tax bases for each Parish and Winchester Town.

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## APPENDIX A

# Council Tax Setting - Relevant Amounts for Winchester (whole area)

Description	Band A disabled relief	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
Dwellings		1,851.00	5,567.00	10,580.00	8,323.00	7,839.00	6,046.00	4,961.00	618.00	45,785.00
Additions		3.41	0.87	17.18	122.16	97.60	67.36	0.63	0.58	309.79
Reductions		4.00	3.00	1.00	3.00	1.00	1.00	4.00	1.00	18.00
Exemptions		254.00	254.00	574.00	313.00	155.00	84.00	148.00	39.00	1,821.00
Disabled relief	3	8.00	7.00	8.00	-2.00	5.00	-5.00	-12.00	-12.00	0.00
Chargeable dwellings	3	1,604.41	5,317.87	10,030.18	8,127.16	7,785.60	6,023.36	4,797.63	566.58	44,255.79
Discounts										
25%	1	917.00	3,108.00	3,601.00	2,512.00	1,744.00	1,052.00	597.00	59.00	13,591.00
50%		57.00	40.00	81.00	64.00	44.00	40.00	33.00	19.00	378.00
10%		34.00	37.00	76.00	75.00	89.00	45.00	55.00	17.00	428.00
Total Discounts	0.25	261.15	800.70	948.35	667.50	466.90	287.50	171.25	25.95	3,629.55
Net Dwellings	2.75	1,343.26	4,517.17	9,081.83	7,459.66	7,318.70	5,735.86	4,626.38	540.63	40,626.24
Ratio to Band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Band D Equivalents	1.53	895.51	3,513.35	8,072.74	7,459.66	8,945.08	8,285.13	7,710.63	1,081.26	45,964.89

Total band D equivalent 45,964.89

## APPENDIX B

## Estimate of the 2005/2006 Collection Rate

## The Local Authorities (Calculation of Council Tax Base) Regulations 1992

Collection rate calculation - 2005/2006	Total Aggregate Amount	Aggregate of Amounts likely to be paid
Estimated Gross Debit	53,066,630	1.5% allowances for losses on collection
LESS estimated Council Tax Benefits	3,529,150	
PLUS transfers to the Collection Fund:	49,537,480	48,794,418
Estimated Council Tax Benefits	3,529,150	3,529,150
—	53,066,630	52,323,568
LESS estimated transfers from the Collection Fund	0	0
	53,066,630	52,323,568
£52,323,568 expressed as a proportion of £53,066,630 is	98.60%	
The Collection Rate for 2005/2006 is therefore	98.60%	

## APPENDIX C

## COUNCIL TAX FOR EACH PARISH AND WINCHESTER TOWN

Badger Farm     982.34     982.34     982.34       Beauworth     56.04     56.04       Bighton     163.19     163.19       Bishops Sutton     217.90     217.90       Bishops Waltham     2.618.47     2.618.47       Boarhunt     223.96     223.96       Bramdean and Hinton Ampner     214.33     214.33       Cheriton     299.82     299.82       Chilcomb     55.01     55.01       Colden Common     1.518.77     1.518.77       Corhampton and Meonstoke     355.57     355.57       Crawley     212.97     212.97       Curdridge     604.22     604.22       Denmead     2.630.71     2.630.71       Droxford     316.69     316.69       Durley     433.87     433.87       Exton     121.93     121.93       Hambledon     475.82     475.82       Headbourne Worthy     230.01     230.01       Hursley     162.69     706.26       Kilmeston     131.95     131.95		TAX BASE ALLOWING FOR COLLECTION RATE	+ MOD BAND D EQUIVALENT	<u>= TAX BASE</u>
Beauworth     56.04     56.04       Bighton     163.19     163.19       Bishops Sutton     217.90     217.90       Bishops Waltham     2,618.47     2,618.47       Boarhunt     223.96     223.96       Brandean and Hinton Ampner     214.33     214.33       Cheriton     299.82     299.82       Chilcomb     55.01     55.01       Corden Common     1,518.77     1,518.77       Cornampton and Meonstoke     355.57     355.57       Corhampton and Meonstoke     336.69     316.69       Denmead     2,630.71     2,630.71       Droxford     316.69     316.69       Durley     433.87     433.87       Hambledon     475.82     475.82       Headbourne Worthy     230.01     230.01       Hursley     706.26     706.26       Nithedever     54.68     56.66.85       New Alresford     2,219.18     2,219.18       Northington     127.07     127.07       Old Alresford     26.08     260.85	Badger Farm			982.34
Bighton     163.19     163.19       Bishops Sutton     217.90     217.90       Bishops Waltham     2,618.47     2,618.47       Boarhunt     223.96     223.96       Bramdean and Hinton Ampner     214.33     214.33       Cheriton     299.82     229.82       Chilcomb     55.01     55.01       Codden Common     1,518.77     1,518.77       Compton and Shawford     724.90     724.90       Corhampton and Meonstoke     355.57     355.57       Crawley     212.97     212.97       Curdridge     604.22     604.22       Denmead     2,630.71     2,630.71       Durley     433.87     433.87       Exton     121.93     121.93       Hambledon     475.82     475.82       Headbourne Worthy     230.01     420.01       Hursley     766.26     766.26       Kilmeston     131.95     131.95       Kings Worthy     1,688.23     1,688.23       Littehon and Harestock     1,417.76     73.15	•			
Bishops Sutton     217.90     217.90       Bishops Waltham     2,618.47     2,618.47       Boarhunt     223.96     223.93       Brandean and Hinton Ampner     214.33     214.33       Chriton     299.82     299.82       Chilcomb     55.01     55.01       Colden Common     1,518.77     1,518.77       Cortnampton and Meonstoke     355.57     3355.7       Carwley     212.97     212.97       Curdridge     604.22     604.22       Denmead     2,630.71     2,630.71       Droxford     316.69     316.69       Durley     433.87     433.87       Exton     121.93     121.93       Headbourne Worthy     230.01     230.01       Hursley     411.77     475.82       Headbourne Worthy     1,688.23     1,688.23       Lithen Valley     706.26     706.26       Kilmeston     131.95     131.95       Kilmeston     127.97     127.07       Old Alreestord     2,219.18     2,219.18 <td></td> <td></td> <td></td> <td></td>				
Bishops Waltham     2,618.47     2,618.47       Boarhunt     223.96     223.96       Bramdean and Hinton Ampner     214.33     214.33       Cheriton     299.82     299.82       Chilcomb     55.01     55.01       Colden Common     1,518.77     1,518.77       Compton and Shawford     724.90     724.90       Corhampton and Meonstoke     355.57     355.57       Crawley     212.97     212.97       Curdridge     604.22     604.22       Denmead     2,630.71     2,630.71       Droxford     316.69     316.69       Durley     433.87     433.87       Exton     121.93     121.93       Hambledon     475.82     475.82       Headbourne Worthy     230.01     230.01       Hursley     106.26     706.26       Kilmeston     131.95     131.95       Kings Worthy     1,688.23     1,688.23       Littleton and Harestock     1,417.76     73.15     1,490.91       Micheldever     546.85	•			
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Cheriton     299.82     299.82       Chilcomb     55.01     55.01       Colden Common     1,518.77     1,518.77       Compton and Shawford     724.90     724.90       Corhampton and Meonstoke     355.57     355.57       Crawley     212.97     212.97       Curdridge     604.22     604.22       Denmead     2,630.71     2,630.71       Droxford     316.69     316.89       Durley     433.87     433.87       Exton     121.93     121.93       Hambledon     475.82     475.82       Headbourne Worthy     230.01     230.01       Hursley     411.77     411.77       Itchen Valley     706.26     706.26       Kilmeston     131.95     131.95       Kings Worthy     1,688.23     1,688.23       Littleton and Harestock     1,417.76     73.15     1,490.91       Micheldever     546.85     546.85     546.85       New Alresford     2,219.18     2,219.18     2,219.18       Not				
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Exton     121.93     121.93       Hambledon     475.82     475.82       Headbourne Worthy     230.01     230.01       Hursley     411.77     411.77       Itchen Stoke and Ovington     122.39     122.39       Itchen Valley     706.26     706.26       Kings Worthy     1,688.23     1,688.23       Littleton and Harestock     1,417.76     73.15     1,490.91       Micheldever     546.85     546.85     546.85       New Alresford     2,219.18     2,219.18     2,219.18       Northington     127.07     127.07     127.07       Old Alresford     260.85     260.85     260.85       Olivers Battery     754.52     754.52     754.52       Otterbourne     693.69     693.69     693.69       Owslebury     381.68     381.68     381.68       Shedfield     1,583.49     1,583.49     1,583.49       Soberton     801.32     801.32     801.32       South Wonston     954.91     198.13     1,153.04  <	Droxford	,		
Exton     121.93     121.93       Hambledon     475.82     475.82       Headbourne Worthy     230.01     230.01       Hursley     411.77     411.77       Itchen Stoke and Ovington     122.39     122.39       Itchen Valley     706.26     706.26       Kings Worthy     1,688.23     1,688.23       Littleton and Harestock     1,417.76     73.15     1,490.91       Micheldever     546.85     546.85     546.85       New Alresford     2,219.18     2,219.18     2,219.18       Northington     127.07     127.07     127.07       Old Alresford     260.85     260.85     260.85       Olivers Battery     754.52     754.52     754.52       Otterbourne     693.69     693.69     693.69       Owslebury     381.68     381.68     381.68       Shedfield     1,583.49     1,583.49     1,583.49       Soberton     801.32     801.32     801.32       South Wonston     954.91     198.13     1,153.04  <	Durley			
Hambledon475.82475.82Headbourne Worthy230.01230.01Hursley411.77411.77Itchen Stoke and Ovington122.39122.39Itchen Valley706.26706.26Kilmeston131.95131.95Kings Worthy1,688.231,688.23Littleton and Harestock1,417.7673.151,490.91Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.741,275.74Tichborne86.3086.3086.30Twyford687.83687.83687.83Upham312.23312.23312.23Warnford107.02107.02373.29Wickham1,587.871,587.871,587.87				
Hursley411.77411.77Itchen Stoke and Ovington122.39122.39Itchen Valley706.26706.26Kingston131.95131.95Kings Worthy1,688.231,688.23Littleton and Harestock1,417.7673.151,490.91Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.30667.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Hambledon			
Hursley411.77411.77Itchen Stoke and Ovington122.39122.39Itchen Valley706.26706.26Kingston131.95131.95Kings Worthy1,688.231,688.23Littleton and Harestock1,417.7673.151,490.91Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.30667.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Headbourne Worthy	230.01		230.01
Itchen Stoke and Ovington     122.39     122.39       Itchen Valley     706.26     706.26       Kilmeston     131.95     131.95       Kings Worthy     1,688.23     1,688.23       Littleton and Harestock     1,417.76     73.15     1,490.91       Micheldever     546.85     546.85     546.85       New Alresford     2,219.18     2,219.18     2,219.18       Northington     127.07     127.07     127.07       Old Alresford     260.85     260.85     260.85       Olivers Battery     754.52     754.52     754.52       Otterbourne     693.69     693.69     693.69       Owslebury     381.68     381.68     381.68       Shedfield     1,583.49     1,583.49     301.32       South Wonston     954.91     198.13     1,153.04       South Work and Widley     202.63     85.27     287.90       Sparsholt     308.33     308.33     308.33       Swanmore     1,275.74     1,275.74     1,275.74       Tichborne	-	411.77		411.77
Itchen Valley706.26706.26Kilmeston131.95131.95Kings Worthy1,688.231,688.23Littleton and Harestock1,417.7673.151,490.91Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.30687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	•	122.39		122.39
Kings Worthy1,688.231,688.23Littleton and Harestock1,417.7673.151,490.91Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.13Sparsholt308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02Wickham373.29373.29Wickham1,587.871,587.87	÷	706.26		706.26
Littleton and Harestock1,417.7673.151,490.91Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02Wickham373.29373.29Wickham1,587.871,587.87	Kilmeston	131.95		131.95
Littleton and Harestock1,417.7673.151,490.91Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02Wickham373.29373.29Wickham1,587.871,587.87	Kings Worthy	1,688.23		1,688.23
Micheldever546.85546.85New Alresford2,219.182,219.18Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.741,275.74Tichborne86.3086.3086.30Twyford687.83687.83047.83Upham312.23312.23312.23Warnford107.02107.02107.02Wickham373.29373.29373.29Wickham1,587.871,587.871,587.87	• •		73.15	
Northington127.07127.07Old Alresford260.85260.85Olivers Battery754.52754.52Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Micheldever			
Old Alresford     260.85     260.85       Olivers Battery     754.52     754.52       Otterbourne     693.69     693.69       Owslebury     381.68     381.68       Shedfield     1,583.49     1,583.49       Soberton     801.32     801.32       South Wonston     954.91     198.13     1,153.04       Southwick and Widley     202.63     85.27     287.90       Sparsholt     308.33     308.33     308.33       Swanmore     1,275.74     1,275.74     1,275.74       Tichborne     86.30     86.30     86.30       Twyford     687.83     687.83     087.83       Upham     312.23     312.23     312.23       Warnford     107.02     107.02     107.02       West Meon     373.29     373.29     373.29       Wickham     1,587.87     1,587.87     1,587.87	New Alresford	2,219.18		2,219.18
Old Alresford     260.85     260.85       Olivers Battery     754.52     754.52       Otterbourne     693.69     693.69       Owslebury     381.68     381.68       Shedfield     1,583.49     1,583.49       Soberton     801.32     801.32       South Wonston     954.91     198.13     1,153.04       Southwick and Widley     202.63     85.27     287.90       Sparsholt     308.33     308.33     308.33       Swanmore     1,275.74     1,275.74     1,275.74       Tichborne     86.30     86.30     86.30       Twyford     687.83     687.83     087.83       Upham     312.23     312.23     312.23       Warnford     107.02     107.02     107.02       West Meon     373.29     373.29     373.29       Wickham     1,587.87     1,587.87     1,587.87	Northington	127.07		127.07
Otterbourne693.69693.69Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.741,275.74Tichborne86.3086.3086.30Twyford687.83687.83312.23Upham312.23312.23312.23Warnford107.02107.02107.02West Meon373.29373.29373.29Wickham1,587.871,587.871,587.87		260.85		260.85
Owslebury381.68381.68Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.741,275.74Tichborne86.3086.3086.30Twyford687.83687.83687.83Upham312.23312.23312.23Warnford107.02107.02107.02West Meon373.29373.29373.29Wickham1,587.871,587.871,587.87	Olivers Battery	754.52		754.52
Shedfield1,583.491,583.49Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Otterbourne	693.69		693.69
Soberton801.32801.32South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Owslebury	381.68		381.68
South Wonston954.91198.131,153.04Southwick and Widley202.6385.27287.90Sparsholt308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Shedfield	1,583.49		1,583.49
Southwick and Widley202.6385.27287.90Sparsholt308.33308.33Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Soberton	801.32		801.32
Sparsholt     308.33     308.33       Swanmore     1,275.74     1,275.74       Tichborne     86.30     86.30       Twyford     687.83     687.83       Upham     312.23     312.23       Warnford     107.02     107.02       West Meon     373.29     373.29       Wickham     1,587.87     1,587.87	South Wonston	954.91	198.13	1,153.04
Swanmore1,275.741,275.74Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Southwick and Widley	202.63	85.27	287.90
Tichborne86.3086.30Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Sparsholt	308.33		308.33
Twyford687.83687.83Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Swanmore	1,275.74		1,275.74
Upham312.23312.23Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Tichborne	86.30		86.30
Warnford107.02107.02West Meon373.29373.29Wickham1,587.871,587.87	Twyford	687.83		687.83
West Meon     373.29     373.29       Wickham     1,587.87     1,587.87	Upham	312.23		312.23
Wickham     1,587.87     1,587.87	Warnford	107.02		107.02
	West Meon	373.29		373.29
Whiteley 1 216 21 1 216 21	Wickham	1,587.87		1,587.87
	Whiteley	1,216.21		1,216.21
Winchester Town     13,353.69     13,353.69		13,353.69		13,353.69
Wonston     551.82     551.82	Wonston			551.82
Totals 45,321.40 356.55 45,677.95	Totals	45,321.40	356.55	45,677.95