CAB1933 FOR DECISION WARD(S): GENERAL

#### **CABINET**

9 December 2009

COUNCIL TAX BASE 2010/2011

REPORT OF HEAD OF REVENUES

Contact Officer: Terri Horner Tel No: 01962 848 160

RECENT REFERENCES: None.

EXECUTIVE SUMMARY:

The Council is required to approve the Council Tax Base figure for 2010/2011 by 31 January 2010. 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 2010/2011.

**RECOMMENDATIONS:** 

That Cabinet recommend to Council:-

- 1 That the calculations contained in this report for the Council Tax Base for 2010/2011 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 2010/2011 is 47,692.11 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

#### 9 December 2009

## COUNCIL TAX BASE 2010/2011

### **REPORT OF HEAD OF REVENUES**

## 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 31 January 2010 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 2010/2011.

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

- 2.1 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 14,549 taxpayers entitled to a 25% discount, 421 taxpayers entitled to a 50% discount and 487 taxpayers entitled to a 10% discount.
  - b) There are 1,937 properties exempt from Council Tax, of which 427 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 182 properties. These properties are billed at one band below that which is shown in the valuation list.

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

- 4.1 An analysis of new and altered dwellings which it is estimated are likely to be completed prior to 31 March 2011 shows that approximately 0.64% of the tax base is attributable to new properties. Given the current economic climate a cautious approach has been taken in estimating the number of new properties. However, from the information available there is still a large number of new properties in 2010/11 compared to the previous 2 years. Some of this is attributed to the work being undertaken in the West of Waterlooville development.
- 4.2 In addition it has been assumed that 30% of new properties will receive a 25% discount and 4% an empty & unfurnished exemption.

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

5.1 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 it's area", i.e. the number of chargeable dwellings with certain adjustments.
- B. is the Authority's estimate of its collection rate for that year.
- 5.2 The calculation for the relevant amounts for the year, beginning 1 April 2010 is shown as Appendix A.
- 5.3 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.
- 5.4 It will be seen from Appendix A that the total of the relevant amounts (total Band D equivalent) is 48,024.39. The estimate of the collection rate is 98.6% 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 98.6% is taken into account.

The tax base is therefore 48,024.39 x 0.986	=	47,352.06
Add Band D equivalent of MOD properties	=	340.05
TOTAL TAX BASE	=	47,692.11

For information the 2009/2010 tax base was 47,282.09

#### 6 Parishes and Winchester Town

6.1 The relevant amounts have been calculated/estimated 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:**

- 7 <u>SUSTAINABLE COMMUNITY STRATEGY AND CORPORATE BUSINESS</u> <u>PLAN (RELEVANCE TO)</u>:
- 7.1 Calculation of the tax base supports all tenets of the Council's contribution to the Sustainable Community Strategy and delivery of the Corporate Business Plan.
- 8 <u>RESOURCE IMPLICATIONS:</u>
- 8.1 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.
- 9 RISK MANAGEMENT ISSUES
- 9.1 The tax base will be influenced by various factors that cannot be quantified or assessed fully at this stage; some external and outside of the control of the Council. Consideration has been given to these factors when preparing the tax base and a cautious approach has been taken with estimates.

#### BACKGROUND DOCUMENTS:

Detailed working papers held in the Revenues Division.

#### 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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Council Tax Setting – Relevant Amounts for Winchester (whole area)					APPE	NDIX A				
	Band A disabled									
Description	relief	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
Dwellings		2,095.00	6,192.00	11,281.00	8,850.00	8,137.00	6,156.00	5,043.00	629.00	48,383.00
Additions		7.86	14.70	51.97	49.87	98.34	43.60	5.10		271.44
Reductions		1.00	-							1.00
Exemptions		296.00	275.00	560.00	381.00	161.00	84.00	143.00	37.00	1,937.00
Exemptions (on		200.00	270.00	000.00	001.00	101.00	04.00	140.00	07.00	1,007.00
additions)		0.31	0.59	2.08	1.99	3.93	1.74	0.20	0.00	10.86
Disabled relief	4	7.00	10.00	10.00	2.00	7.00	-11.00	-16.00	-13.00	0.00
Chargeable dwellings	4.00	1,812.55	<b>5,941.11</b>						<b>579.00</b>	
Discounts	4.00	1,012.33	5,941.11	10,780.89	8,518.88	8,077.41	6,102.86	4,888.90	579.00	46,705.58
25%	0	004.00	0 400 00	0.004.00	0.740.00	4 705 00	4 000 00	050.00	<u> </u>	4 4 5 40 00
25% (on additions)	2	981.00	3,436.00	3,834.00	2,719.00	1,795.00	1,063.00	659.00	60.00	14,549.00

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Band D Equivalents	1.94	1,013.20	3,929.96	8,684.97	7,794.08	9,275.91	8,388.37	7,832.94	1,103.00	48,024.39
Ratio to Band D	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Net Dwellings	3.50	1,519.81	5,052.81	9,770.59	7,794.08	7,589.38	5,807.34	4,699.76	551.50	42,788.77
Total Discounts	0.50	292.74	888.30	1,010.30	724.79	488.03	295.52	189.13	27.50	3,916.81
10%		59.00	47.00	99.00	93.00	74.00	45.00	50.00	20.00	487.00
50%		82.00	47.00	76.00	64.00	49.00	44.00	38.00	21.00	421.00
25% (on additions)		2.36	4.41	15.59	14.96	29.50	13.08	1.53	0.00	81.43
	2	981.00	3,436.00	3,834.00	2,719.00	1,795.00	1,063.00	659.00	60.00	14,549.00

Total band D equivalent 48,024.39

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## APPENDIX B

## Estimate of the 2010/2011 Collection Rate

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

Collection rate calculation - 2010/2011	Total Aggregate Amount		Aggregate o likely to	
			1.5% allowand	es for losses
Estimated Gross Debit	67,693,189		on colle	ection
LESS estimated Council Tax Benefits	5,535,687			
	62,157,502			61,225,139
PLUS transfers to the Collection Fund:				
estimated Council Tax Benefits	5,535,687	-		5,535,687
	67,693,189			66,760,826
LESS estimated transfers from the				
Collection Fund	0			0
	67,693,189			66,760,826
		-		
		expressed as a		
	£66,760,826	proportion of	£67,693,189	
The Collection Rate for 2010/2011 is				
therefore	98.6%			

# COUNCIL TAX FOR EACH PARISH AND WINCHESTER TOWN

COLLECTION     ECOLVALENT       Badger Farm     982.74     982.74       Beauworth     55.51     55.51       Bighton     166.02     166.02       Bishops Sutton     218.78     218.78       Bishops Watham     2.718.59     2.718.59       Boarhunt     247.09     247.09       Bramdean & Hinton Ampner     217.95     217.755       Cheriton     300.29     300.29       Chicomb     56.54     56.54       Colden Common     1,585.19     1,585.19       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Litchen Stok		TAX BASE ALLOWING FOR		<u>= TAX BASE</u>
Badger Farm     982.74     982.74     982.74       Beauworth     55.51     55.51       Bighton     166.02     186.02       Bishops Sutton     218.78     218.78       Bishops Watham     2,718.59     2,718.59       Boarhunt     247.09     247.09       Bramdean & Hinton Ampner     217.95     217.75       Cheriton     300.29     300.29       Chilcomb     56.54     56.54       Codhen Common     1,585.19     1,585.19       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.1.33       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     727.08     727.08		COLLECTION	<u>EQUIVALENT</u>	
Beauworth     55.51     55.51       Bighton     166.02     166.02       Bishops Sutton     218.78     218.78       Bishops Sutton     218.78     218.78       Bishops Waltham     2,718.59     2,718.59       Boarhunt     247.09     247.09       Brandean & Hinton Ampner     217.95     217.95       Cheriton     300.29     300.29       Chilcomb     56.54     56.54       Corhampton and Meonstoke     386.95     386.95       Carawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kilmeston     257.74     125.74       O	Badgor Farm			082 74
Bighton     166.02     166.02       Bishops Waltham     218.78     218.78       Bishops Waltham     2,718.59     2,718.59       Boarhunt     247.09     247.09       Brandean & Hinton Ampner     217.95     217.95       Cheriton     300.29     300.29       Chilcomb     56.54     56.54       Colden Common     1,585.19     1,585.19       Compton and Shawford     819.81     818.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kilmeston     125.74     125.74	0			
Bisnops Sutton     218.78     218.78       Bishops Waltham     2,718.59     2,718.59       Boarhunt     247.09     247.09       Brandean & Hinton Ampner     217.95     217.95       Chriton     300.29     300.29       Chilcomb     56.54     56.54       Colden Common     1,585.19     1,585.19       Cortnampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdiridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Drokford     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Nicheldever     627.01     627.01       Nicheldever     627.01     627.01       Nicheldever     627.03     2,297.05  <				
Bishops Waltham     2,718.59     2,718.59       Boarhunt     247.09     247.09       Boarhunt     247.09     247.09       Brandean & Hinton Ampner     217.95     217.95       Cheriton     300.29     300.29       Chilcomb     56.54     56.54       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     426.51       Headbourne Worthy     230.64     230.64       Hursley     727.08     727.08       Kilmeston     136.53     136.53       Kilmeston     136.53     136.53       Kilmestor     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     627.01       New Altersford     2,297.05	-			
Boarhunt     247.09     247.09       Brandean & Hinton Ampner     217.95     217.95       Cheriton     300.29     300.29       Chilcomb     56.54     56.54       Colden Common     1,585.19     1,585.19       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Cardinge     627.01     627.01       Denmead     2,715.40     2,715.40       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Hursley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     627.01       Northington	•			
Bramdean & Hinton Ampner     217.95     217.95       Cheiton     300.29     300.29       Chilcomb     56.54     565.4       Colden Common     1,585.19     1,585.19       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     Hambledon       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Htchen Valley     727.08     727.08       Kilmeston     136.53     70.38     1,506.01       Micheldever     627.01     627.01     627.01       New Alresford     2,297.05     2,297.05     Northington     125.74     125.74       Old Aresford     2,57.89     <	•	•		•
Cheriton     300.29     300.29       Chilcomb     56.54     56.54       Colden Common     1,585.19     1,585.19       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kilmeston     125.74     125.74       Itchen Valley     759.97     759.97       New Alresford     2,297.05     2,297.05       Olivers Battery     759.97     759.97       Otthington     125.74     125.74 <td></td> <td></td> <td></td> <td></td>				
Chilcomb     56.54     56.54       Colden Common     1,585.19     1,585.19       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Carwley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38       Micheldever     627.01     627.01       Old Alresford     2,297.05     2,297.05       Ovithington     125.74     125.74 <td>•</td> <td></td> <td></td> <td></td>	•			
Colden Common     1,585.19     1,585.19       Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Headbourne Worthy     230.64     230.64       Headbourne Worthy     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     627.01       New Alresford     2,297.05     2,297.05     2,97.05       Northington     125.74     125.74 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Compton and Shawford     819.81     819.81       Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     827.05       New Alresford     2,97.05     2,997.05     99.97       Otherbourne     698.05     698.05     698.05       Owers Battery     759.97     759.97 </td <td></td> <td></td> <td></td> <td></td>				
Corhampton and Meonstoke     386.95     386.95       Crawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.63       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38       New Alresford     2,97.05     2,297.05       Northington     125.74     125.74       Old Alresford     257.89     257.89       Olivers Battery     759.97     759.97       Ottherbourne     698.05     698.05       South Wonston     981.26     191.24				
Crawley     221.23     221.23       Curdridge     627.01     627.01       Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kilmeston     136.53     136.53       Nicheldever     627.01     627.01       New Alresford     2,297.05     2,297.05       Northington     125.74     125.74       Old Alresford     2,57.89     257.89       Olivers Battery     759.97     759.97       Otsrbourne     698.05     698.05       Owslebury     383.02     383.02 <td< td=""><td>•</td><td>386.95</td><td></td><td>386.95</td></td<>	•	386.95		386.95
Denmead     2,715.40     2,715.40       Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38       Micheldever     627.01     627.01       New Alresford     2,297.05     2,297.05       Northington     125.74     125.74       Old Alresford     257.89     257.89       Olivers Battery     759.97     759.97       Otterbourne     698.05     698.05       Owselbury     383.02     383.02       Shedfield     1,633.78     1,633.78       Sparsholt     301.36     301.36	-	221.23		221.23
Droxford     330.93     330.93       Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       New Airesford     2,297.05     2,297.05     2,297.05       Northington     125.74     125.74     125.74       Old Alresford     257.89     257.89     0ivers Battery       Oivers Battery     759.97     759.97     759.97       Otterbourne     698.05     698.05     698.05       Owslebury     383.02     383.02     383.02       Shedfield     1,633.78     1,633.78     1,633.78       Soberton     826.25     826.25 <td>Curdridge</td> <td>627.01</td> <td></td> <td>627.01</td>	Curdridge	627.01		627.01
Durley     470.83     470.83       Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     627.01       New Alresford     2,297.05     2,297.05     02,297.05       Northington     125.74     125.74     125.74       Old Alresford     257.89     257.89     01vers Battery     759.97     759.97       Otterbourne     688.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05     698.05 </td <td>-</td> <td>2,715.40</td> <td></td> <td>2,715.40</td>	-	2,715.40		2,715.40
Exton     132.79     132.79       Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     027.05       New Alresford     2,297.05     2,297.05     01/2.97.4       Old Alresford     257.89     257.89     01/2.97.4       Old Alresford     257.89     257.89     01/2.97.7       Old Alresford     265.5     698.05     698.05       Owslebury     383.02     383.02     383.02       Soberton     826.25     826.25     826.25       South Wonston     981.26     191.24     1,172.50       South Wonston     981.26     191.24     1,26.90       Tichb	Droxford	330.93		330.93
Hambledon     504.49     504.49       Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38       Micheldever     627.01     627.01       New Alresford     2,297.05     2,297.05       Northington     125.74     125.74       Old Alresford     257.89     257.89       Olivers Battery     759.97     759.97       Otterbourne     698.05     698.05       Owslebury     383.02     383.02       Shedfield     1,633.78     1,633.78       Soberton     826.25     826.25       South Wonston     981.26     191.24     1,172.50       Southwick and Widley     202.37     78.43     280.80       Sparsholt     301.36     301.36     301.36	Durley	470.83		470.83
Headbourne Worthy     230.64     230.64       Hursley     426.51     426.51       Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     627.01       New Alresford     2,297.05     2,297.05     2,297.05       Northington     125.74     125.74     125.74       Old Alresford     257.89     257.89     01vers Battery     759.97       Otterbourne     698.05     698.05     698.05     698.05       Owslebury     383.02     383.02     383.02     383.02     383.02     383.02     383.02     383.02     384.05     50	Exton	132.79		132.79
Hursley426.51426.51Itchen Stoke and Ovington125.24125.24Itchen Valley727.08727.08Kilmeston136.53136.53Kings Worthy1,808.641,808.64Littleton and Harestock1,435.6370.38Micheldever627.01627.01New Alresford2,297.052,297.05Northington125.74125.74Old Alresford257.89257.89Olivers Battery759.97759.97Otterbourne698.05698.05Owslebury383.02383.02Shedfield1,633.781,633.78Soberton826.25826.25South Wonston981.26191.241,172.50Southwick and Widley202.3778.43280.80Sparsholt301.36301.36301.36Swanmore1,296.901,296.901,296.90Tichborne86.0386.0386.03Twyford714.64714.64714.64Upham321.42321.42321.42Warnford111.70111.70111.70Weit Meon379.54379.54379.54Witcham1,255.051,255.051,255.05Winchester Town14,081.6614,081.66Wonston597.03597.03597.03	Hambledon	504.49		504.49
Itchen Stoke and Ovington     125.24     125.24       Itchen Valley     727.08     727.08       Kilmeston     136.53     136.53       Kings Worthy     1,808.64     1,808.64       Littleton and Harestock     1,435.63     70.38     1,506.01       Micheldever     627.01     627.01     627.01       New Alresford     2,297.05     2,297.05     2,297.05       Northington     125.74     125.74     125.74       Old Alresford     257.89     257.89     01vers Battery       Otterbourne     698.05     698.05     698.05       Owslebury     383.02     383.02     383.02       Suberton     826.25     826.25     826.25       South Wonston     981.26     191.24     1,172.50       Southwick and Widley     202.37     78.43     280.80       Sparsholt     301.36     301.36     301.36       Swanmore     1,296.90     1,296.90     1,296.90       Tichborne     86.03     86.03     86.03       Twyford <td< td=""><td>Headbourne Worthy</td><td></td><td></td><td>230.64</td></td<>	Headbourne Worthy			230.64
Itchen Valley727.08727.08Kilmeston136.53136.53Kings Worthy1,808.641,808.64Littleton and Harestock1,435.6370.38Incheldever627.01627.01New Alresford2,297.052,297.05Northington125.74125.74Old Alresford257.89257.89Olivers Battery759.97759.97Otterbourne698.05698.05Owslebury383.02383.02Soberton826.25826.25South Wonston981.26191.24Sparsholt301.36301.36Swanmore1,296.901,296.90Tichborne86.0386.03Twyford714.64714.64Upham321.42321.42Warnford111.70111.70West Meon379.54379.54Witcham1,765.931,765.93Whiteley1,255.051,255.05Winchester Town14,081.6614,081.66Wonston597.03597.03				
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New Alresford     2,297.05     2,297.05       Northington     125.74     125.74       Old Alresford     257.89     257.89       Olivers Battery     759.97     759.97       Otterbourne     698.05     698.05       Owslebury     383.02     383.02       Shedfield     1,633.78     1,633.78       Soberton     826.25     826.25       South Wonston     981.26     191.24     1,172.50       Southwick and Widley     202.37     78.43     280.80       Sparsholt     301.36     301.36     301.36       Swanmore     1,296.90     1,296.90     1,296.90       Tichborne     86.03     86.03     86.03       Twyford     714.64     714.64     714.64       Upham     321.42     321.42     321.42       Warnford     111.70     111.70       West Meon     379.54     379.54       Wickham     1,765.93     1,765.93       Whiteley     1,255.05     1,255.05       Winchester Town			70.38	•
Northington     125.74     125.74       Old Alresford     257.89     257.89       Olivers Battery     759.97     759.97       Otterbourne     698.05     698.05       Owslebury     383.02     383.02       Shedfield     1,633.78     1,633.78       Soberton     826.25     826.25       South Wonston     981.26     191.24     1,172.50       Southwick and Widley     202.37     78.43     280.80       Sparsholt     301.36     301.36     301.36       Swanmore     1,296.90     1,296.90     1,296.90       Tichborne     86.03     86.03     86.03       Twyford     714.64     714.64     714.64       Upham     321.42     321.42     321.42       Warnford     111.70     111.70     111.70       West Meon     379.54     379.54     379.54       Wickham     1,765.93     1,255.05     1,255.05       Winchester Town     14,081.66     14,081.66       Wonston     597.03 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Old Alresford     257.89     257.89       Olivers Battery     759.97     759.97       Otterbourne     698.05     698.05       Owslebury     383.02     383.02       Shedfield     1,633.78     1,633.78       Soberton     826.25     826.25       South Wonston     981.26     191.24     1,172.50       Southwick and Widley     202.37     78.43     280.80       Sparsholt     301.36     301.36     301.36       Swanmore     1,296.90     1,296.90     1,296.90       Tichborne     86.03     86.03     86.03       Twyford     714.64     714.64     111.70       Warnford     111.70     111.70     111.70       West Meon     379.54     379.54     379.54       Wickham     1,765.93     1,765.93     1,765.93       Whiteley     1,255.05     1,255.05     1,255.05       Winchester Town     14,081.66     14,081.66     14,081.66		,		,
Olivers Battery     759.97     759.97       Otterbourne     698.05     698.05       Owslebury     383.02     383.02       Shedfield     1,633.78     1,633.78       Soberton     826.25     826.25       South Wonston     981.26     191.24     1,172.50       Southwick and Widley     202.37     78.43     280.80       Sparsholt     301.36     301.36     301.36       Swanmore     1,296.90     1,296.90     1,296.90       Tichborne     86.03     86.03     86.03       Twyford     714.64     714.64     111.70       Warnford     111.70     111.70     111.70       West Meon     379.54     379.54     379.54       Wickham     1,765.93     1,765.93     1,765.93       Whiteley     1,255.05     1,255.05     1,255.05       Winchester Town     14,081.66     14,081.66       Wonston     597.03     597.03     597.03				
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Soberton     826.25     826.25       South Wonston     981.26     191.24     1,172.50       Southwick and Widley     202.37     78.43     280.80       Sparsholt     301.36     301.36       Swanmore     1,296.90     1,296.90       Tichborne     86.03     86.03       Twyford     714.64     714.64       Upham     321.42     321.42       Warnford     111.70     111.70       West Meon     379.54     379.54       Wickham     1,255.05     1,255.05       Whiteley     1,255.05     1,255.05       Winchester Town     14,081.66     14,081.66       Wonston     597.03     597.03	•			
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Winchester Town14,081.6614,081.66Wonston597.03597.03				
Wonston     597.03     597.03				
Totals 47,352.06 340.05 47,692.11	Wonston			
	Totals	47,352.06	340.05	47,692.11