

| <b>COUNCIL TAX RESOLUTION</b>  | <b>EXPLANATORY NOTES</b>   |
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| <p>1. That any expenses incurred by the Council in performing in a part of its area a function performed elsewhere in its area by a Parish Council/Town Council/Parish Meeting shall not be treated as special expenses for the purposes of Section 35 of the Local Government Finance Act 1992, except in the case of the following special items relating to the non-parished area the aggregate amount of which is £1,006,776 (Appendix D to report CAB3211 refers) and which is shown within the total of special items at paragraph 4(e) below:-</p> <ul style="list-style-type: none"><li>(a) Magdalen Hill and West Hill Cemeteries;</li><li>(b) Allotments;</li><li>(c) Town centre Christmas lighting;</li><li>(d) Footway lighting;</li><li>(e) Bus shelter maintenance;</li><li>(f) Grants for community facilities in the Town (“parish” element);</li><li>(g) Recreation Grounds &amp; Open Spaces (except Abbey Gardens, Riverside Walks, the Weirs and St Giles Hill);</li><li>(h) Neighbourhood Services;</li><li>(i) Public Conveniences</li><li>(j) Theatre Royal</li><li>(k) Maintenance work to Council Owned Bridges</li><li>(l) Grit Bins</li><li>(m) Community Speed Watch</li><li>(n) Night Bus Contribution</li><li>(o) St Maurice’s Covert</li><li>(p) Historic Environment Projects Officer</li><li>(q) Neighbourhood Plans</li><li>(r) Community Infrastructure</li><li>(s) Administration of the Town Forum</li></ul> | <p><i>1. Expenditure on special items carried out in the Winchester Town non-parished area.</i></p> <p><i>Details of the Winchester Town budget were considered by the Winchester Town Forum on 23 January and Cabinet at a meeting on 12 February 2020 and recommended for approval to Council.</i></p> |

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| <p>2. That it be noted that the Head of Revenues, in consultation with the Strategic Director (Resources) calculated the Council Tax Base for 2020/21 at</p> <p>(a) 49,960.28</p> <p>being the amount calculated by the Council for the whole Council area, in accordance with Section 31B(1) (Item T) of the Local Government Act 1992, as amended (the “Act”), as its Council Tax base for the year.</p> <p>(b) for dwellings in those parts of its area to which a Parish/Town precept relates as in the attached Annex 1.</p> <p>3. Calculate that the Council Tax requirement for the Council’s own purposes for 2020/21 (excluding Parish Precepts) is £8,155,592.</p> <p>4. That the following amounts be now calculated by the Council for the year 2020/21 in accordance with Sections 31 to 36 of the Act:</p> <p>(a) £119,511,616</p> <p>being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils.</p> <p>(b) £107,972,635</p> <p>being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.</p> <p>(c) £11,538,981</p> <p>being the amount by which the aggregate at 4(a) above exceeds the aggregate at 4(b) above, calculated by the Council in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).</p> | <p><i>2(a) The tax base (number of properties expressed as Band D equivalent) for the whole District.</i></p> <p><i>3. The Council Tax Requirement for the City Council, including Special Expenses (the Winchester Town non parished area) but excluding Parish Precepts.</i></p> <p><i>4(a) Gross expenditure for the Council (including the Housing Revenue Account – HRA – the contribution from the Major Investment Reserve), the parish precepts, and transfers from the General Fund to the Collection Fund.</i></p> <p><i>4(b) Gross income for the Council (including the HRA), plus Non-ringfenced Government Grants, and any collection fund surplus</i></p> <p><i>4(c) The Council Tax requirement including the parish precepts ie. 4(a) less 4(b).</i></p> |

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| <p>(d) £230.96</p> <p>being the amount at 4(c) above (Item R), all divided by Item T (2(a) above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts).</p> <p>(e) £4,390,165</p> <p>being the aggregate amount of all special items referred to in Section 34(1) of the Act (as per the attached Annex 2)</p> <p>(f) £143.09</p> <p>being the amount at 4(d) above less the result given by dividing the amount at 4(e) above by Item T (2(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item relates.</p> <p>5. That it be noted for the year 2020/21, Hampshire County Council and the Police and Crime Commissioner - Hampshire have stated, and the Hampshire Fire and Rescue Authority has recommended the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:</p> <table border="0" data-bbox="207 1352 873 1833"> <thead> <tr> <th data-bbox="207 1352 365 1423"><u>Precepting Authority</u></th> <th data-bbox="690 1352 805 1423"><u>Precept Amount</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="207 1493 475 1564">Hampshire County Council (HCC)</td> <td data-bbox="690 1528 873 1564">£64,262,909</td> </tr> <tr> <td data-bbox="207 1635 667 1707">Police and Crime Commissioner – Hampshire (PCCH)</td> <td data-bbox="690 1671 873 1707">£10,564,601</td> </tr> <tr> <td data-bbox="207 1761 570 1833">Hampshire Fire and Rescue Authority (HFRA)</td> <td data-bbox="690 1761 854 1797">£3,450,257</td> </tr> </tbody> </table> | <u>Precepting Authority</u> | <u>Precept Amount</u> | Hampshire County Council (HCC) | £64,262,909 | Police and Crime Commissioner – Hampshire (PCCH) | £10,564,601 | Hampshire Fire and Rescue Authority (HFRA) | £3,450,257 | <p><i>4(e) The Total of the Parish Council budgets and the Winchester Town part of the budget.</i></p> <p><i>4(f) The City Council element of the tax at Band D excluding the Winchester Town tax.</i></p> <p><i>5. The tax applicable in the different bands for the County, Police Authority and Fire and Rescue Authority elements.</i></p> |
| <u>Precepting Authority</u>   | <u>Precept Amount</u>       |                       |                                |             |  |             |  |            |  |
| Hampshire County Council (HCC)  | £64,262,909                 |                       |                                |             |  |             |  |            |  |
| Police and Crime Commissioner – Hampshire (PCCH)  | £10,564,601                 |                       |                                |             |  |             |  |            |  |
| Hampshire Fire and Rescue Authority (HFRA)  | £3,450,257                  |                       |                                |             |  |             |  |            |  |

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| <u>Valuation</u><br><u>Bands</u>   | <u>HCC</u> | <u>PCCH</u> | <u>HFRA</u> | <p>5. The total tax applicable in the different bands (ie. the County tax, the Police Authority tax and the Fire and Rescue Authority tax).</p> |
| A  | 857.52     | 140.97      | 46.04       |   |
| B  | 1,000.44   | 164.47      | 53.71       |   |
| C  | 1,143.36   | 187.96      | 61.39       |   |
| D  | 1,286.28   | 211.46      | 69.06       |   |
| E  | 1,572.12   | 258.45      | 84.41       |   |
| F  | 1,857.96   | 305.44      | 99.75       |   |
| G  | 2,143.80   | 352.43      | 115.10      |   |
| H  | 2,572.56   | 422.92      | 138.12      |   |
| <p>6. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in columns 2-9 of Annex 2 as the amounts of Council Tax for 2020/21 for each part of its area and for each of the categories of dwellings shown.</p> |            |             |             |   |
| <p>7. That the Council determines that the Council's basic amount of Council Tax for 2020/21 is not excessive in accordance with principles approved under Section 52ZB of the Local Government Finance Act 1992.</p>  |            |             |             |   |