

SCHEDULE 3

Regulation 3(5)

PART I

INFORMATION TO BE SUPPLIED WITH COMMUNITY CHARGE DEMAND NOTICES

1. The estimate of the Common Council and of each relevant precepting authority of its gross expenditure and of its net expenditure for the relevant year and the preceding year for each class of service administered by the Council or authority, and if the Council or authority concerned administers more than one such class of service, a statement of the aggregate of its estimated gross expenditure and of the aggregate of its net expenditure for those years for all the classes administered by it.

2. In a relevant case, the estimate of the National Rivers Authority of the aggregate of its gross expenditure and of the aggregate of its net expenditure for the relevant year and the preceding year for the services administered by it.

3. The amount allowed by the Common Council, and by each relevant precepting authority, for contingencies and contributions to or from financial reserves in the making by it of the calculations under section 95(2) and (3) of the Act for the relevant year or in calculating the amount of its precept for the year (as the case may be).

4. The amount calculated by the Common Council for the relevant year under section 95(4) of the Act, and the amount for the year of the precept of each relevant precepting authority and (in a relevant case) of the levy of the National Rivers Authority.

5. A breakdown of how the relevant charge was arrived at, made by reference to—

- (a) the amounts mentioned in paragraph 4 above;
- (b) the amounts the Common Council estimates will be raised for the relevant year from those liable to pay its personal, standard and collective community charges; and
- (c) such other amounts as are mentioned in paragraph 1(c) to (g) of Part I of Schedule 1 (but without dividing any amount by the relevant population of the area of the Common Council).

6. The amount calculated by the Common Council for the year preceding the relevant year under section 95(4) of the Act, and the amount for that preceding year of the precept of each relevant precepting authority and (in a relevant case) of the levy of the National Rivers Authority.

7. The extent to which, in the opinion of the Common Council, of each relevant precepting authority and (in a relevant case) of the National Rivers Authority, any difference between the amount mentioned in paragraph 4 and the amount mentioned in paragraph 6 for the body is attributable to—

- (a) inflation,
- (b) differences in the grants received or expected to be received with respect to the year,
- (c) changes in the quantity or quality of services provided by the body, and
- (d) differences in the income received or expected to be received by way of fees and other charges for its services with respect to the year.

8. The amount allowed by the Common Council for levies or special levies in the making of the calculation under section 95(2) of the Act for the relevant year.

9. The estimate of the Common Council and of each relevant precepting authority of the amount of its reserves at the end of the relevant year and the preceding year.

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10. The estimate of the Common Council, of each relevant precepting authority and (in a relevant case) of the National Rivers Authority of its capital expenditure to be incurred in the relevant year.

11. The estimate of—

- (a) the Common Council of the average number of staff employed or to be employed by it in its capacity as a local authority, police authority, or port health authority; and
- (b) each relevant precepting authority of the average number of staff employed or to be employed by it,

with respect to the relevant year and the year preceding the relevant year (expressed in the case of part-time staff in full-time equivalents), and a general explanation by the Council or authority concerned of the reason for any difference between the two.

12. Where the non-domestic rating multiplier of the Common Council last set by it for the relevant year under Part II of Schedule 7 to the Act is greater than the non-domestic rating multiplier determined for the year under Part I of that Schedule, the estimate of the Common Council of the difference between—

- (a) the total which would be payable to it for the year under sections 43 and 45 of the Act if it acted diligently (calculated by reference to the multiplier so set); and
- (b) the total which would be payable to it for the year under those sections if it acted diligently and if the multiplier so set were to be the same as the multiplier determined under Part I of that Schedule.

13. Where an amount is being recovered under the notice concerned in respect of a penalty but the person to whom the notice is issued has not previously been informed of the ground on which the penalty is imposed, a statement of that ground.

14. Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement to community charge benefit may arise and as to how it may be claimed and the manner in which it is given, together with information (including an address and telephone number) as to the officer of the Common Council to whom enquiries concerning its availability may be directed.

15. Where the notice concerned is given in respect of a personal community charge, a general indication as to the circumstances in which an entitlement may arise for the liability in respect of the charge to be found in accordance with rules prescribed under section 13A(2) of the Act, and as to how the entitlement may be claimed, together with information (including an address and telephone number) as to the officer of the Common Council to whom enquiries concerning the matter may be directed.

16. Where the notice concerned is given in respect of a standard community charge, a description of every class specified by the Common Council under section 40(3) of the Act⁽¹⁾ with respect to the relevant year and the multiplier applicable to each such class.

PART II

INFORMATION TO BE SUPPLIED WITH RATE DEMAND NOTICES

1. The information mentioned in paragraphs I to 12 of Part I above.

(1) Section 40(3) was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 18(2).

PART III

INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I—
 - (a) the gross expenditure of the Common Council or other authority in respect of a service for a year is the sum of all items of the Council or authority charged to revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves,
 - (b) the net expenditure of the Common Council or other authority in respect of a service for a year is the residue of its gross expenditure in respect of the service for the year after deduction of specific grants, fees, charges and other income attributable to the service and credited to revenue account (but not reserves applied to the funding of the service), and
 - (c) the classes of service by reference to which estimates of gross and net expenditure are to be given under paragraph 1 of that Part are as follows—
 - (i) education;
 - (ii) social services;
 - (iii) highways;
 - (iv) police;
 - (v) fire;
 - (vi) planning and economic development;
 - (vii) recreation and tourism;
 - (viii) environmental health;
 - (ix) refuse collection and disposal;
 - (x) housing;
 - (xi) other services.
2. The estimates for the relevant year to be supplied pursuant to paragraph 1, 2, 9, 10 and 11 of Part I when the Common Council serves a notice are estimates to be made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority concerned or (as regards paragraphs 2 and 10 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council set the relevant charge.
3. The estimates for the preceding year to be supplied pursuant to paragraphs 1, 2, 9 and 11 of Part I when the Common Council serves the notice are estimates made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, its calculations under section 95(2) or (3) of the Act, or (as the case may be) supplied by the relevant precepting authority concerned or (as regards paragraph 2 of that Part) the National Rivers Authority at the time of the issue of or in connection with its precept or levy, being its calculations, or the precept or levy, by reference to which the Common Council last set an amount under section 32, 34 or 35 of the Act for that preceding year.
4. The calculation mentioned in paragraphs 3, 4 and 8 of Part I, the precept mentioned in paragraphs 3 and 4 of that Part and the levy mentioned in paragraph 4 of that Part in connection with which information is to be supplied when the Common Council serves a notice is the calculation, precept or levy (as the case may be) of the body concerned by reference to which the Council set the relevant charge.

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5. The calculation, precept and levy mentioned in paragraph 6 of Part I in connection with which information is to be supplied when the Common Council serves a notice is the calculation, precept or levy (as the case may be) of the body concerned by reference to which the Council last set an amount under section 32, 34 or 35 of the Act for the year preceding the relevant year.

6. The estimate for the relevant year to be supplied pursuant to paragraph 12 of Part I when the Council serves a notice is an estimate made by the Council at (or as soon as practicable after) the time of, or made for the purposes of, the Council last setting an amount under section 32, 34 or 35 of the Act for the relevant year.

7. In Part I “relevant precepting authority” means a precepting authority which has issued a precept to the Common Council for the relevant year all or part of which was taken into account when the council set the relevant charge, provided that—

- (a) in paragraphs 3, 7 and 9 to 11 of that Part it does not include the sub-treasurer of the Inner Temple or the under-treasurer of the Middle Temple; and
- (b) in paragraph 1 of that Part it does not include that sub-treasurer or under-treasurer where the amount of that precept is not more than £100,000.

8. A case is a relevant case as regards the National Rivers Authority and a notice for the purposes of this Schedule, if the Authority has issued a levy to the Common Council for the relevant year all or part of which was taken into account when the Council set the relevant charge.

9. For the purpose of Part II above, references in this Schedule to the relevant charge are references to the amount last set under section 32, 34 or 35 of the Act for the area of the Common Council or (as the case may be) for the part of its area within which the hereditament (or one of the hereditaments) in relation to which the notice is issued is situated, or within which the major part of that hereditament (or one of them) is situated; and notwithstanding regulation 5 of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, a rate demand notice for a year shall not be served before an amount has been set by the Common Council under section 32 of the Act for the year.