

SCHEDULE 2

PART I

INFORMATION TO BE SUPPLIED WITH COUNCIL TAX DEMAND NOTICES

1. The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the relevant year for all services administered by it.

2. The estimates of the billing authority and of the major precepting authority of the allowance appropriate for contingencies and the contributions to or from financial reserves for the relevant year.

3. A statement of the amount calculated—

(a) by the billing authority under section 32(4) of the 1992 Act, and

(b) by the major precepting authority under section 43(4) of the 1992 Act,

as its budget requirement for the relevant year.

4. The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the relevant year.

5. The estimate of the billing authority and of the major precepting authority of its capital expenditure to be incurred in the relevant year.

6. The estimates of the billing authority and of the major precepting authority of the sums to be payable to it for the relevant year by way of—

(a) revenue support grant(1) (or, if the amount of such grant falls to be adjusted following the approval by resolution of the House of Commons of an amending report under section 84A of the 1988 Act(2), the amount which would be so payable but for that report);

(b) additional grant(3); and

(c) redistributed non-domestic rates(4).

7. A statement of the standard spending assessments for the billing authority and the major precepting authority for the relevant year.

8. A statement—

(a) of the amount of the precept (if any) issued for the relevant year by each local precepting authority;

(b) where a precept has been anticipated by the billing authority pursuant to regulations under section 41(3) of the 1992 Act, of the amount so anticipated for the relevant year; and

(c) where a body has issued a levy or special levy to the billing authority or to the major precepting authority that was taken into account for the relevant year—

(i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or

(ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,

(1) See the definition in section 69(1) of the Local Government Finance Act 1992.

(2) Section 84A is inserted by the Local Government Act 1992, Schedule 10, paragraph 15.

(3) See the definition in section 69(1) of the Local Government Finance Act 1992. Section 85(2) of the Local Government Finance Act 1988 is amended by the Local Government Finance Act 1992, Schedule 10, paragraph 16.

(4) See the definition in section 69(1) of the Local Government Finance Act 1992. Paragraphs 12 and 15 of Schedule 8 to the Local Government Finance Act 1988 are in Part III of that Schedule which is substituted by the Local Government Finance Act 1992, Schedule 10, paragraph 7.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(as the case may be), of the amount of the levy or special levy together with information as to whether any of it was treated as special expenses of the authority.

9.—(1) A statement as regards the relevant year and every community situated in the billing authority's area, of the amount mentioned in sub-paragraph (2) expressed as an amount applicable to dwellings listed in valuation band D.

(2) Subject to sub-paragraph (3), the amount is the amount calculated (if any) in accordance with section 34(3) of the 1992 Act in relation to the special item which is the precept (whether issued or anticipated) of the local precepting authority.

(3) For the purposes of sub-paragraph (1), as regards the relevant year and every community in the billing authority's area in which there are no dwellings to which valuation band D is applicable, the amount mentioned in sub-paragraph (2) shall be taken to be the amount which would have been calculated as therein mentioned if there had been a dwelling to which valuation band D was applicable.

10. A statement of the amount calculated for the relevant year by the billing authority and the major precepting authority as the amount of the difference (whether positive or negative) between—

- (a) the amount of its budget requirement for that year; and
- (b) the amount calculated by it for that year as the amount for item P in section 33(1) or, as the case may be, section 44(1) of the 1992 Act.

11. The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the preceding year for all services administered by it.

12. The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the preceding year.

13. A statement—

- (a) of the amount of the precept (if any) issued for the preceding year by each local precepting authority;
- (b) where a body has issued a levy or a special levy to the billing authority or to the major precepting authority that was taken into account for the preceding year—
 - (i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or
 - (ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,

(as the case may be), of the amount of the levy or special levy.

14. 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.

15. Explanatory notes, which shall include—

- (a) a general indication of the principles and assumptions used to compile the authority's valuation list;
- (b) a general indication as to the circumstances in which—
 - (i) a dwelling may be an exempt dwelling for the purposes of Part I of the 1992 Act;
 - (ii) an amount may be subject to a discount under section 11 of the 1992 Act;
 - (iii) a dwelling will fall within a class of dwellings prescribed under section 12 of the 1992 Act;

- (iv) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) Regulations 1992; and
- (v) a person may be entitled to council tax benefit;
- (c) a statement, for any class of dwellings prescribed under section 12 of the 1992 Act,—
 - (i) as to whether the billing authority has determined that for the relevant year subsection (2) or (3) of section 12 of the 1992 Act shall have effect in substitution for section 11(2)(a) of that Act, and if so,
 - (ii) as to whether the amount of council tax payable in respect of a dwelling which falls within that class is subject to a discount equal to the appropriate percentage within the meaning of section 11(3) of that Act or is not subject to a discount,
- (d) a statement as to the procedures to be followed—
 - (i) by a person who wishes to dispute any matter shown in the authority's valuation list in relation to the dwelling to which the notice relates;
 - (ii) by a person aggrieved as mentioned in section 16(1) of the 1992 Act.