

4
PRIME MINISTER

8 May 1987

DW
8/5
COMMUNITY CHARGE

I attach a table comparing the community charge that would be payable by each elector in each district with average rate bills in 1986-87. I also attach an extract from the Paper 'Paying for Local Government' about the effects in Scotland of the 1985 revaluation. The points below in support of a move to a community charge and against the alternatives draw on these.

In Favour of the Community Charge

- it will spread the burden of local taxation over all local electors;
- it will be fairer because larger households who use more local services will pay more;
- it will also be fairer because households with several earners will pay more than a single person, for example, pensioner households;
- it will benefit those living alone, particularly pensioners, who at present are unfairly penalised by rates. In all but 5 local authorities the community charge for a single person should be less than the average rate bill;
- and two adult households will pay less in community charge than the present average rate bill in almost two thirds of local authorities (65%);
- it will encourage responsible decisions by local authorities because all electors will be required to

contribute something towards the financial consequences of these decisions;

- housing benefit will meet 80% of the charge for the least well off;

It has fewer disadvantages than the other main options for change - local income tax or a reformed rating system.

Against A Reformed Rating System

- Rates based on capital values would involve massive increases in rates bills in London and the South East out of all proportion to ability to pay. Average house prices in Greater London (December 1986) are more than double those in Yorkshire and Humberside whilst average incomes are only a third higher (1985 FES). Pensioners would be particularly hard hit.
- A revaluation of rateable values on the present basis of rental values would also lead to larger increases in the South East since rateable values have not been revised for 14 years. The revaluation in Scotland in 1985, which covered only 7 years led to increases in rates bills for some ratepayers of more than a third [NB but some community charge bills will increase by at least this amount].
- And either sort of revaluation would lead to the unpredictable changes in individual rate bills unrelated to local authority spending decisions;
- Any redistribution of rates income to match it more closely with earnings is likely to lead to the opposite effect - an increase in rates bills in the North - since rateable values there are lower in relation to incomes than they are in the South (eg Guildford average rateable

value $2\frac{1}{2}$ times higher than than of Easington but incomes in South East region only $1\frac{1}{2}$ times those in North (1985 FES)).

- Rates bear little relationship to ability to pay. The single pensioner pays as much as the family next door with earning parents and two earning adult children

Against a Local Income Tax

- A local income tax would either involve establishing a new local bureaucracy to collect the tax, with Town Hall officials requiring details of every resident's income;
- Or would be levied as a surcharge on National Income Tax. This would have a damaging effect on incentives and weaken the accountability of local electors to their electorate. Many taxpayers would probably be unaware how much of their tax bill was the responsibility of their local authority.

Peter Stredder

PETER STREDDER

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill £s/household Col 1	basic community charge Col 2	overspend £s/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
England Total	£ 400	£ 170	£ 35	£ 205	213.2 p	213.2 p	-0.0 %
Total Shire Areas	£ 369	£ 170	£-4	£ 166	212.9 p	213.2 p	.1 %
Total Met. Areas	£ 399	£ 170	£ 49	£ 218	264.6 p	213.2 p	-19.4 %
Inner Boroughs	£ 600	£ 170	£ 389	£ 558	188.6 p	213.2 p	13.1 %
Outer Boroughs	£ 486	£ 170	£ 52	£ 221	192.6 p	213.2 p	10.7 %
London total	£ 529	£ 170	£ 177	£ 347	184.2 p	213.2 p	15.7 %

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					INCREASE/ DECREASE IN AVERAGE BILL FOR 2 ADULT HOUSEHOLD		
GREATER LONDON							
Camden	£ 805	£ 170	£ 600	£ 769 +91%	227.9 p	213.2 p	-6.5 %
Greenwich	£ 614	£ 170	£ 502	£ 672 +11%	233.8 p	213.2 p	-8.8 %
Hackney	£ 693	£ 170	£ 479	£ 648 +37%	251.5 p	213.2 p	-15.2 %
Hammersmith and Fulham	£ 387	£ 170	£ 262	£ 432 +123%	165.5 p	213.2 p	28.8 %
Islington	£ 575	£ 170	£ 342	£ 511 +72%	202.8 p	213.2 p	5.1 %
Kensington and Chelsea	£ 542	£ 170	£ 175	£ 345 +27%	117.4 p	213.2 p	81.6 %
Lambeth	£ 680	£ 170	£ 470	£ 640 +84%	235.7 p	213.2 p	-9.5 %
Lewisham	£ 669	£ 170	£ 456	£ 625 +87%	251.4 p	213.2 p	-15.2 %
Southwark	£ 518	£ 170	£ 398	£ 568 +11%	230.7 p	213.2 p	-7.6 %
Tower Hamlets	£ 566	£ 170	£ 504	£ 674 +139%	215.0 p	213.2 p	-8 %
Wandsworth	£ 347	£ 170	£ 227	£ 397 +124%	136.0 p	213.2 p	56.7 %
Westminster	£ 787	£ 170	£ 228	£ 398 +1%	162.9 p	213.2 p	30.9 %
* Barking and Dagenham	£ 378	£ 170	£ 50	£ 220 +16%	197.0 p	213.2 p	8.2 %
Barnet	£ 541	£ 170	£ 18	£ 188 -30%	170.8 p	213.2 p	24.8 %
Bexley	£ 358	£ 170	£ 21	£ 190 +6%	167.6 p	213.2 p	27.2 %
Brent	£ 830	£ 170	£ 173	£ 343 -17%	242.0 p	213.2 p	-11.9 %
Bromley	£ 380	£ 170	£ -4	£ 166 -13%	153.0 p	213.2 p	39.3 %
Croydon	£ 412	£ 170	£ -14	£ 155 -25%	152.5 p	213.2 p	39.8 %
Ealing	£ 384	£ 170	£ -6	£ 164 -15%	160.5 p	213.2 p	32.8 %
Enfield	£ 442	£ 170	£ 36	£ 206 -7%	170.5 p	213.2 p	25.0 %
Haringey	£ 865	£ 170	£ 268	£ 437 +1%	286.3 p	213.2 p	-25.5 %
Harrow	£ 509	£ 170	£ 39	£ 209 -12%	178.0 p	213.2 p	19.8 %
Havering	£ 400	£ 170	£ 11	£ 180 -10%	170.0 p	213.2 p	25.4 %
Hillingdon	£ 467	£ 170	£ 57	£ 227 -3%	197.0 p	213.2 p	8.2 %
Hounslow	£ 606	£ 170	£ 122	£ 291 -4%	238.9 p	213.2 p	-10.8 %
Kingston-upon-Thames	£ 417	£ 170	£ 13	£ 182 -13%	161.5 p	213.2 p	32.0 %
Merton	£ 385	£ 170	£ 2	£ 171 -11%	160.5 p	213.2 p	32.8 %
Newham	£ 624	£ 170	£ 172	£ 342 +10%	293.3 p	213.2 p	-27.3 %
Redbridge	£ 370	£ 170	£ -9	£ 161 -13%	156.7 p	213.2 p	36.0 %
Richmond-upon-Thames	£ 500	£ 170	£ 51	£ 220 -12%	176.5 p	213.2 p	20.8 %
Sutton	£ 409	£ 170	£ 12	£ 181 -11%	169.0 p	213.2 p	26.1 %
Waltham Forest	£ 440	£ 170	£ 88	£ 258 +17%	205.0 p	213.2 p	4.0 %

* of which ILEA

£65 £246 £311

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
----- domestic sector ----- non-domestic sector -----							
INCREASE/DECREASE IN BILL FOR 2 ADULT HOUSEHOLD							
GREATER MANCHESTER							
Bolton	£ 362	£ 170	£ 20	£ 189 +4%	238.1 p	213.2 p	-10.5 %
Bury	£ 401	£ 170	£ 23	£ 192 -4%	230.3 p	213.2 p	-7.4 %
Manchester	£ 436	£ 170	£ 80	£ 250 +15%	296.7 p	213.2 p	-28.2 %
Oldham	£ 311	£ 170	£ 8	£ 178 +14%	244.2 p	213.2 p	-12.7 %
Rochdale	£ 390	£ 170	£ 93	£ 262 +34%	280.0 p	213.2 p	-23.9 %
Salford	£ 403	£ 170	£ 37	£ 207 +3%	259.0 p	213.2 p	-17.7 %
Stockport	£ 430	£ 170	£ -6	£ 163 -24%	221.1 p	213.2 p	-3.6 %
Tameside	£ 363	£ 170	£ 42	£ 212 +17%	280.6 p	213.2 p	-24.0 %
Trafford	£ 399	£ 170	£ -26	£ 143 -29%	212.1 p	213.2 p	.5 %
Wigan	£ 398	£ 170	£ 64	£ 234 +18%	270.1 p	213.2 p	-21.1 %
MERSEYSIDE							
Knowsley	£ 548	£ 170	£ 125	£ 295 +8%	300.1 p	213.2 p	-29.0 %
Liverpool	£ 491	£ 170	£ 114	£ 284 +16%	308.4 p	213.2 p	-30.9 %
St Helens	£ 421	£ 170	£ 62	£ 232 +10%	297.5 p	213.2 p	-28.3 %
Sefton	£ 466	£ 170	£ 40	£ 210 -10%	252.4 p	213.2 p	-15.6 %
Wirral	£ 513	£ 170	£ 64	£ 234 -9%	273.5 p	213.2 p	-22.0 %
SOUTH YORKSHIRE							
Barnsley	£ 314	£ 170	£ 98	£ 267 +70%	288.1 p	213.2 p	-26.0 %
Doncaster	£ 381	£ 170	£ 110	£ 280 +47%	301.7 p	213.2 p	-29.4 %
Rotherham	£ 359	£ 170	£ 100	£ 270 +50%	301.1 p	213.2 p	-29.2 %
Sheffield	£ 450	£ 170	£ 153	£ 322 +43%	342.1 p	213.2 p	-37.7 %
TYNE AND WEAR							
Gateshead	£ 368	£ 170	£ 92	£ 261 +42%	299.0 p	213.2 p	-28.7 %
Newcastle upon Tyne	£ 578	£ 170	£ 173	£ 342 +18%	354.0 p	213.2 p	-39.8 %
North Tyneside	£ 480	£ 170	£ 118	£ 288 +20%	295.7 p	213.2 p	-27.9 %
South Tyneside	£ 327	£ 170	£ 53	£ 222 +36%	264.0 p	213.2 p	-19.3 %
Sunderland	£ 388	£ 170	£ 81	£ 251 +29%	298.6 p	213.2 p	-28.6 %
WEST MIDLANDS							
Birmingham	£ 408	£ 170	£ -28	£ 141 -31%	226.3 p	213.2 p	-5.8 %
Coventry	£ 418	£ 170	£ 18	£ 187 -11%	245.2 p	213.2 p	-13.1 %
Dudley	£ 371	£ 170	£ -37	£ 132 -29%	201.2 p	213.2 p	6.0 %
Sandwell	£ 384	£ 170	£ -1	£ 169 -12%	225.7 p	213.2 p	-5.5 %
Solihull	£ 489	£ 170	£ -19	£ 151 -32%	200.1 p	213.2 p	6.5 %
Walsall	£ 407	£ 170	£ -7	£ 163 -20%	227.9 p	213.2 p	-6.5 %
Wolverhampton	£ 401	£ 170	£ -22	£ 148 -26%	212.0 p	213.2 p	.6 %
WEST YORKSHIRE							
Bradford	£ 311	£ 170	£ 26	£ 195 +25%	280.2 p	213.2 p	-23.9 %
Calderdale	£ 315	£ 170	£ 84	£ 254 +61%	285.9 p	213.2 p	-25.4 %
Kirklees	£ 311	£ 170	£ 71	£ 241 +55%	281.4 p	213.2 p	-24.2 %
Leeds	£ 316	£ 170	£ 28	£ 198 +25%	239.3 p	213.2 p	-10.9 %
Wakefield	£ 287	£ 170	£ 29	£ 199 +39%	264.7 p	213.2 p	-19.4 %

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	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
INCREASE/DECREASE IN AVERAGE BILL FOR ADULT HOUSEHOLD							
AVON							
Bath	£ 384	£ 170	£ 9	£ 178	-7% 231.7 p	213.2 p	-8.0 %
Bristol	£ 433	£ 170	£ 52	£ 222	+3% 262.7 p	213.2 p	-18.9 %
Kingswood	£ 416	£ 170	£ 27	£ 197	-5% 242.1 p	213.2 p	-12.0 %
Northavon	£ 447	£ 170	£ 33	£ 203	-9% 244.6 p	213.2 p	-12.8 %
Wansdyke	£ 427	£ 170	£ 13	£ 183	-14% 237.2 p	213.2 p	-10.1 %
Woodspring	£ 490	£ 170	£ 37	£ 207	-15% 248.0 p	213.2 p	-14.1 %
BEDFORDSHIRE							
North Bedfordshire	£ 408	£ 170	£ 14	£ 184	-10% 212.4 p	213.2 p	.4 %
Luton	£ 461	£ 170	£ 14	£ 184	-20% 215.4 p	213.2 p	-1.0 %
Mid Bedfordshire	£ 429	£ 170	£ 15	£ 185	-14% 213.3 p	213.2 p	-.1 %
South Bedfordshire	£ 481	£ 170	£ 20	£ 189	-21% 214.2 p	213.2 p	-.5 %
BERKSHIRE							
Bracknell	£ 391	£ 170	£-43	£ 127	-35% 184.5 p	213.2 p	15.6 %
Newbury	£ 392	£ 170	£-34	£ 135	-31% 186.2 p	213.2 p	14.5 %
Reading	£ 368	£ 170	£-31	£ 138	-25% 193.2 p	213.2 p	10.3 %
Slough	£ 356	£ 170	£-47	£ 123	-31% 180.5 p	213.2 p	18.1 %
Windsor and Maidenhead	£ 437	£ 170	£-49	£ 121	-45% 188.2 p	213.2 p	13.2 %
Wokingham	£ 473	£ 170	£-30	£ 139	-41% 187.6 p	213.2 p	13.6 %
BUCKINGHAMSHIRE							
Aylesbury Vale	£ 458	£ 170	£ 6	£ 176	-33% 206.6 p	213.2 p	3.2 %
South Bucks	£ 746	£ 170	£ 22	£ 192	-49% 205.2 p	213.2 p	3.9 %
Chiltern	£ 729	£ 170	£ 20	£ 190	-48% 209.4 p	213.2 p	1.8 %
Milton Keynes	£ 427	£ 170	£ 27	£ 197	-8% 220.2 p	213.2 p	-3.2 %
Wycombe	£ 600	£ 170	£ 10	£ 180	-40% 208.8 p	213.2 p	2.1 %
CAMBRIDGESHIRE							
Cambridge	£ 456	£ 170	£-16	£ 154	-32% 212.5 p	213.2 p	.3 %
East Cambridgeshire	£ 309	£ 170	£-20	£ 150	-3% 208.6 p	213.2 p	2.2 %
Fenland	£ 294	£ 170	£-12	£ 158	+7% 212.9 p	213.2 p	.1 %
Huntingdon	£ 360	£ 170	£-12	£ 157	-13% 212.2 p	213.2 p	.5 %
Peterborough	£ 361	£ 170	£ 12	£ 182	+1% 228.0 p	213.2 p	-6.5 %
South Cambridgeshire	£ 424	£ 170	£-34	£ 135	-36% 209.8 p	213.2 p	1.6 %
CHESHIRE							
Chester	£ 428	£ 170	£ 20	£ 189	-12% 221.0 p	213.2 p	-3.5 %
Congleton	£ 401	£ 170	£ 7	£ 176	-12% 218.0 p	213.2 p	-2.2 %
Crewe and Nantwich	£ 387	£ 170	£ 23	£ 193	-1% 223.8 p	213.2 p	-4.7 %
Ellesmere Port and Neston	£ 440	£ 170	£ 32	£ 201	-9% 221.5 p	213.2 p	-3.7 %
Halton	£ 358	£ 170	£ 19	£ 188	+5% 222.7 p	213.2 p	-4.3 %
Macclesfield	£ 490	£ 170	£ 10	£ 180	-27% 213.6 p	213.2 p	-.2 %
Vale Royal	£ 385	£ 170	£ 16	£ 185	-4% 220.5 p	213.2 p	-3.3 %
Warrington	£ 372	£ 170	£ 19	£ 189	+2% 224.2 p	213.2 p	-4.9 %

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	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	
CLEVELAND							
Hartlepool	£ 371	£ 170	£ 52	£ 222 +20% <small>INCREASE/DECREASE IN AVERAGE BILL PAID BY 2 ADULT HOUSEHOLD</small>	265.0 p	213.2 p	-19.6 %
Langbaugh	£ 442	£ 170	£ 66	£ 236 +7%	277.3 p	213.2 p	-23.1 %
Middlesbrough	£ 452	£ 170	£ 73	£ 242 +7%	283.0 p	213.2 p	-24.7 %
Stockton-on-Tees	£ 443	£ 170	£ 50	£ 220 -1%	270.1 p	213.2 p	-21.1 %
CORNWALL							
Caradon	£ 262	£ 170	£-41	£ 129 -2%	190.0 p	213.2 p	12.2 %
Carrick	£ 272	£ 170	£-34	£ 136 change	193.5 p	213.2 p	10.2 %
Kerrier	£ 250	£ 170	£-37	£ 133 +6%	195.5 p	213.2 p	9.0 %
North Cornwall	£ 269	£ 170	£-36	£ 134 -1%	192.5 p	213.2 p	10.8 %
Penwith	£ 245	£ 170	£-38	£ 132 +8%	191.3 p	213.2 p	11.4 %
Restormel	£ 272	£ 170	£-38	£ 131 -4%	190.0 p	213.2 p	12.2 %
CUMBRIA							
Allerdale	£ 297	£ 170	£ 36	£ 206 +37%	266.1 p	213.2 p	-19.9 %
Barrow in Furness	£ 273	£ 170	£ 41	£ 211 +55%	270.0 p	213.2 p	-21.0 %
Carlisle	£ 334	£ 170	£ 48	£ 218 +31%	273.2 p	213.2 p	-22.0 %
Copeland	£ 284	£ 170	£ 45	£ 214 +51%	267.6 p	213.2 p	-20.3 %
Eden	£ 294	£ 170	£ 33	£ 203 +38%	262.3 p	213.2 p	-18.7 %
South Lakeland	£ 366	£ 170	£ 36	£ 206 +13%	256.9 p	213.2 p	-17.0 %
DERBYSHIRE							
Amber Valley	£ 406	£ 170	£ 54	£ 224 +10%	258.8 p	213.2 p	-17.6 %
Bolsover	£ 357	£ 170	£ 64	£ 233 +31%	274.0 p	213.2 p	-22.2 %
Chesterfield	£ 402	£ 170	£ 61	£ 230 +14%	267.5 p	213.2 p	-20.3 %
Derby	£ 468	£ 170	£ 49	£ 219 -6%	257.5 p	213.2 p	-17.2 %
Erewash	£ 419	£ 170	£ 47	£ 217 +4%	256.2 p	213.2 p	-16.8 %
High Peak	£ 391	£ 170	£ 58	£ 228 +17%	263.5 p	213.2 p	-19.1 %
North East Derbyshire	£ 436	£ 170	£ 64	£ 234 +7%	268.6 p	213.2 p	-20.6 %
South Derbyshire	£ 444	£ 170	£ 48	£ 218 -2%	257.2 p	213.2 p	-17.1 %
West Derbyshire	£ 462	£ 170	£ 52	£ 222 -4%	258.9 p	213.2 p	-17.7 %
DEVON							
East Devon	£ 324	£ 170	£-30	£ 140 -14%	195.0 p	213.2 p	9.3 %
Exeter	£ 288	£ 170	£-46	£ 124 -14%	190.6 p	213.2 p	11.9 %
North Devon	£ 250	£ 170	£-23	£ 147 +18%	200.6 p	213.2 p	6.3 %
Plymouth	£ 321	£ 170	£-40	£ 130 -19%	194.3 p	213.2 p	9.7 %
South Hams	£ 303	£ 170	£-22	£ 148 -2%	198.8 p	213.2 p	7.3 %
Teignbridge	£ 304	£ 170	£-23	£ 147 -3%	199.3 p	213.2 p	7.0 %
Mid Devon	£ 262	£ 170	£-27	£ 142 +3%	197.7 p	213.2 p	7.8 %
Torbay	£ 356	£ 170	£-25	£ 145 -19%	204.5 p	213.2 p	4.2 %
Torridge	£ 224	£ 170	£-20	£ 150 +34%	201.2 p	213.2 p	5.9 %
West Devon	£ 273	£ 170	£-32	£ 138 +1%	194.8 p	213.2 p	9.4 %

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DORSET							
Bournemouth	£ 394	£ 170	£-18	£ 151 -23%	197.0 p	213.2 p	8.2 %
Christchurch	£ 404	£ 170	£-21	£ 149 -26%	192.1 p	213.2 p	11.0 %
North Dorset	£ 312	£ 170	£-29	£ 141 -10%	186.7 p	213.2 p	14.2 %
Poole	£ 414	£ 170	£-22	£ 148 -29%	194.0 p	213.2 p	9.9 %
Purbeck	£ 348	£ 170	£-29	£ 140 -20%	185.2 p	213.2 p	15.1 %
West Dorset	£ 296	£ 170	£-29	£ 141 -5%	185.4 p	213.2 p	15.0 %
Weymouth and Portland	£ 321	£ 170	£-20	£ 149 -7%	193.0 p	213.2 p	10.5 %
Wimborne	£ 449	£ 170	£-10	£ 160 -27%	193.4 p	213.2 p	10.2 %
DURHAM							
Chester-le-Street	£ 303	£ 170	£ 20	£ 190 +25%	237.3 p	213.2 p	-10.2 %
Darlington	£ 341	£ 170	£ 38	£ 208 +22%	253.7 p	213.2 p	-16.0 %
Derwentside	£ 267	£ 170	£ 33	£ 202 +51%	248.3 p	213.2 p	-14.1 %
Durham	£ 315	£ 170	£ 24	£ 194 +23%	240.9 p	213.2 p	-11.5 %
Easington	£ 229	£ 170	£ 10	£ 179 +56%	231.1 p	213.2 p	-7.8 %
Sedgefield	£ 286	£ 170	£ 53	£ 223 +56%	257.2 p	213.2 p	-17.1 %
Teesdale	£ 213	£ 170	£-6	£ 164 +54%	215.3 p	213.2 p	-1.0 %
Wear Valley	£ 248	£ 170	£ 45	£ 215 +73%	254.6 p	213.2 p	-16.3 %
EAST SUSSEX							
Brighton	£ 414	£ 170	£-1	£ 169 -18%	213.3 p	213.2 p	-1.1 %
Eastbourne	£ 438	£ 170	£-18	£ 151 -31%	202.2 p	213.2 p	5.4 %
Hastings	£ 336	£ 170	£-27	£ 143 -15%	199.7 p	213.2 p	6.7 %
Hove	£ 375	£ 170	£-48	£ 122 -35%	176.6 p	213.2 p	20.7 %
Lewes	£ 408	£ 170	£-25	£ 145 -27%	197.9 p	213.2 p	7.7 %
Rother	£ 422	£ 170	£-18	£ 152 -28%	199.5 p	213.2 p	6.9 %
Wealden	£ 390	£ 170	£-18	£ 152 -22%	200.4 p	213.2 p	6.4 %
ESSEX							
Basildon	£ 571	£ 170	£ 75	£ 244 -15%	232.8 p	213.2 p	-8.4 %
Braintree	£ 377	£ 170	£-6	£ 163 -14%	197.8 p	213.2 p	7.8 %
Brentwood	£ 507	£ 170	£-28	£ 141 -44%	201.1 p	213.2 p	6.0 %
Castle Point	£ 422	£ 170	£-21	£ 148 -30%	198.0 p	213.2 p	7.7 %
Chelmsford	£ 457	£ 170	£-16	£ 154 -33%	196.3 p	213.2 p	8.6 %
Colchester	£ 374	£ 170	£-19	£ 150 -20%	194.2 p	213.2 p	9.7 %
Epping Forest	£ 505	£ 170	£-10	£ 160 -37%	201.8 p	213.2 p	5.6 %
Harlow	£ 554	£ 170	£ 106	£ 276 -2%	260.4 p	213.2 p	-18.1 %
Maldon	£ 423	£ 170	£-10	£ 160 -24%	198.9 p	213.2 p	7.2 %
Rochford	£ 484	£ 170	£-4	£ 166 -31%	202.2 p	213.2 p	5.4 %
Southend-on-Sea	£ 459	£ 170	£-6	£ 164 -29%	202.0 p	213.2 p	5.5 %
Tendring	£ 388	£ 170	£ 1	£ 171 -12%	204.9 p	213.2 p	4.0 %
Thurrock	£ 472	£ 170	£ 46	£ 216 -9%	214.0 p	213.2 p	-4.4 %
Uttlesford	£ 473	£ 170	£-4	£ 166 -30%	200.4 p	213.2 p	6.4 %

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
----- domestic sector ----- non-domestic sector -----							
INCREASE/DECREASE IN AVERAGE BILL PER PERSON HOW MUCH							
GLOUCESTERSHIRE							
Cheltenham	£ 346	£ 170	£-35	£ 134	-23% 196.3 p	213.2 p	8.6 %
Cotswold	£ 361	£ 170	£-29	£ 141	-22% 198.4 p	213.2 p	7.4 %
Forest of Dean	£ 267	£ 170	£-19	£ 151	+13% 204.3 p	213.2 p	4.4 %
Gloucester	£ 286	£ 170	£-35	£ 135	-6% 197.8 p	213.2 p	7.8 %
Stroud	£ 314	£ 170	£-24	£ 145	-8% 201.8 p	213.2 p	5.7 %
Tewkesbury	£ 349	£ 170	£-34	£ 136	-22% 196.2 p	213.2 p	8.6 %
HAMPSHIRE							
Basingstoke and Deane	£ 357	£ 170	£-33	£ 137	-23% 185.2 p	213.2 p	15.1 %
East Hampshire	£ 415	£ 170	£-18	£ 151	-27% 190.7 p	213.2 p	11.8 %
Eastleigh	£ 370	£ 170	£-24	£ 145	-22% 191.2 p	213.2 p	11.5 %
Fareham	£ 407	£ 170	£-20	£ 150	-26% 194.2 p	213.2 p	9.8 %
Gosport	£ 333	£ 170	£-31	£ 139	-17% 189.5 p	213.2 p	12.5 %
Hart	£ 475	£ 170	£-16	£ 154	-35% 196.2 p	213.2 p	8.7 %
Havant	£ 375	£ 170	£-35	£ 135	-28% 187.6 p	213.2 p	13.6 %
New Forest	£ 349	£ 170	£-20	£ 150	-14% 191.5 p	213.2 p	11.3 %
Portsmouth	£ 322	£ 170	£-11	£ 159	-1% 197.0 p	213.2 p	8.2 %
Rushmoor	£ 403	£ 170	£-23	£ 147	-27% 193.0 p	213.2 p	10.5 %
Southampton	£ 307	£ 170	£-26	£ 144	-6% 193.0 p	213.2 p	10.5 %
Test Valley	£ 374	£ 170	£-30	£ 140	-25% 188.5 p	213.2 p	13.1 %
Winchester	£ 409	£ 170	£-19	£ 151	-26% 192.2 p	213.2 p	10.9 %
HEREFORD AND WORCESTER							
Bromsgrove	£ 391	£ 170	£-50	£ 120	-39% 181.2 p	213.2 p	17.7 %
Hereford	£ 272	£ 170	£-43	£ 126	-7% 186.3 p	213.2 p	14.4 %
Leominster	£ 261	£ 170	£-42	£ 127	-3% 183.8 p	213.2 p	16.0 %
Malvern Hills	£ 374	£ 170	£-31	£ 139	-26% 189.9 p	213.2 p	12.3 %
Redditch	£ 354	£ 170	£-33	£ 137	-23% 191.5 p	213.2 p	11.3 %
South Herefordshire	£ 274	£ 170	£-52	£ 117	-15% 178.5 p	213.2 p	19.4 %
Worcester	£ 354	£ 170	£-41	£ 129	-23% 187.6 p	213.2 p	13.6 %
Wychavon	£ 400	£ 170	£-34	£ 136	-32% 191.5 p	213.2 p	11.3 %
Wyre Forest	£ 359	£ 170	£-21	£ 148	-18% 195.6 p	213.2 p	9.0 %
HERTFORDSHIRE							
Broxbourne	£ 447	£ 170	£ 4	£ 174	-22% 214.6 p	213.2 p	-6 %
Dacorum	£ 497	£ 170	£ 9	£ 178	-28% 216.2 p	213.2 p	-1.4 %
East Hertfordshire	£ 454	£ 170	£ 6	£ 176	-22% 216.3 p	213.2 p	-1.5 %
Hertsmere	£ 551	£ 170	£ 20	£ 190	-31% 222.8 p	213.2 p	-4.3 %
North Hertfordshire	£ 478	£ 170	£ 7	£ 177	-26% 215.8 p	213.2 p	-1.2 %
St Albans	£ 518	£ 170	£-3	£ 167	-36% 211.2 p	213.2 p	.9 %
Stevenage	£ 519	£ 170	£ 46	£ 216	-17% 233.6 p	213.2 p	-8.7 %
Three Rivers	£ 594	£ 170	£ 15	£ 184	-38% 219.2 p	213.2 p	-2.8 %
Watford	£ 474	£ 170	£ 15	£ 184	-12% 223.2 p	213.2 p	-4.5 %
Welwyn Hatfield	£ 525	£ 170	£ 29	£ 199	-24% 224.7 p	213.2 p	-5.1 %

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
INCREASE/DECREASE IN BILL FOR AVERAGE 1 ADULT HOUSEHOLD							
HUMBERSIDE							
Beverley	£ 426	£ 170	£ 26	£ 196 -8%	219.7 p	213.2 p	-2.9 %
Boothferry	£ 284	£ 170	£ 33	£ 203 +43%	225.5 p	213.2 p	-5.5 %
Cleethorpes	£ 346	£ 170	£ 35	£ 204 +18%	227.7 p	213.2 p	-6.4 %
Glanford	£ 330	£ 170	£ 26	£ 196 +19%	220.8 p	213.2 p	-3.4 %
Great Grimsby	£ 312	£ 170	£ 16	£ 186 +19%	218.0 p	213.2 p	-2.2 %
Holderness	£ 328	£ 170	£ 21	£ 190 +16%	216.1 p	213.2 p	-1.4 %
Kingston upon Hull	£ 286	£ 170	£ 35	£ 205 +43%	245.1 p	213.2 p	-13.0 %
East Yorkshire	£ 299	£ 170	£ 33	£ 202 +35%	226.0 p	213.2 p	-5.7 %
Scunthorpe	£ 365	£ 170	£ 64	£ 233 +28%	237.0 p	213.2 p	-10.1 %
ISLE OF WIGHT							
Medina	£ 332	£ 170	£ 16	£ 185 +11%	214.6 p	213.2 p	-0.7 %
South Wight	£ 366	£ 170	£ 23	£ 192 +5%	220.5 p	213.2 p	-3.3 %
KENT							
Ashford	£ 319	£ 170	£ -36	£ 134 -16%	188.5 p	213.2 p	13.1 %
Canterbury	£ 302	£ 170	£ -34	£ 135 -11%	188.3 p	213.2 p	13.2 %
Dartford	£ 293	£ 170	£ -28	£ 142 -3%	189.9 p	213.2 p	12.2 %
Dover	£ 264	£ 170	£ -46	£ 123 -7%	180.8 p	213.2 p	17.9 %
Gillingham	£ 269	£ 170	£ -70	£ 99 -26%	163.0 p	213.2 p	30.8 %
Gravesham	£ 319	£ 170	£ -38	£ 132 -17%	187.9 p	213.2 p	13.5 %
Maidstone	£ 312	£ 170	£ -42	£ 128 -18%	182.9 p	213.2 p	16.5 %
Rochester upon Medway	£ 284	£ 170	£ -52	£ 118 -17%	175.3 p	213.2 p	21.6 %
Sevenoaks	£ 347	£ 170	£ -35	£ 135 -22%	188.7 p	213.2 p	13.0 %
Shepway	£ 336	£ 170	£ -29	£ 141 -16%	191.7 p	213.2 p	11.2 %
Swale	£ 245	£ 170	£ -35	£ 135 +10%	189.6 p	213.2 p	12.4 %
Thanet	£ 312	£ 170	£ -34	£ 135 -15%	192.0 p	213.2 p	11.0 %
Tonbridge and Malling	£ 312	£ 170	£ -33	£ 136 -13%	191.0 p	213.2 p	11.6 %
Tunbridge Wells	£ 308	£ 170	£ -43	£ 127 -18%	183.2 p	213.2 p	16.3 %
LANCASHIRE							
Blackburn	£ 258	£ 170	£ 22	£ 192 +49%	239.0 p	213.2 p	-10.8 %
Blackpool	£ 355	£ 170	£ 4	£ 173 -3%	218.0 p	213.2 p	-2.2 %
Burnley	£ 235	£ 170	£ 45	£ 215 +83%	241.0 p	213.2 p	-11.6 %
Chorley	£ 317	£ 170	£ -2	£ 168 +6%	209.6 p	213.2 p	1.7 %
Fylde	£ 394	£ 170	£ 1	£ 171 -13%	211.5 p	213.2 p	.8 %
Hyndburn	£ 233	£ 170	£ 13	£ 182 +56%	224.4 p	213.2 p	-5.0 %
Lancaster	£ 306	£ 170	£ -0	£ 170 +11%	209.0 p	213.2 p	2.0 %
Pendle	£ 214	£ 170	£ 15	£ 185 +73%	227.0 p	213.2 p	-6.1 %
Preston	£ 296	£ 170	£ 3	£ 173 +17%	216.1 p	213.2 p	-1.3 %
Ribble Valley	£ 329	£ 170	£ 7	£ 176 +7%	213.2 p	213.2 p	-0.0 %
Rossendale	£ 255	£ 170	£ 27	£ 197 +55%	228.2 p	213.2 p	-6.6 %
South Ribble	£ 310	£ 170	£ -2	£ 168 +8%	208.2 p	213.2 p	2.4 %
West Lancashire	£ 394	£ 170	£ 0	£ 170 -14%	212.2 p	213.2 p	.5 %
Wyre	£ 343	£ 170	£ -2	£ 168 -2%	208.5 p	213.2 p	2.2 %

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
LEICESTERSHIRE							
Blaby	£ 368	£ 170	£-26	£ 143	-22% 209.6 p	213.2 p	1.7 %
Charnwood	£ 364	£ 170	£-33	£ 136	-25% 207.8 p	213.2 p	2.6 %
Harborough	£ 401	£ 170	£-10	£ 159	-21% 215.4 p	213.2 p	-1.0 %
Hinckley and Bosworth	£ 345	£ 170	£-25	£ 145	-16% 206.3 p	213.2 p	3.3 %
Leicester	£ 304	£ 170	£-2	£ 168	+11% 235.3 p	213.2 p	-9.4 %
Melton	£ 332	£ 170	£-44	£ 125	-25% 214.0 p	213.2 p	-4.4 %
North West Leicestershire	£ 348	£ 170	£-3	£ 167	-4% 230.0 p	213.2 p	-7.3 %
Oadby and Wigston	£ 371	£ 170	£-36	£ 133	-28% 208.8 p	213.2 p	2.1 %
Rutland	£ 354	£ 170	£-45	£ 125	-27% 209.3 p	213.2 p	1.9 %
LINCOLNSHIRE							
Boston	£ 271	£ 170	£-32	£ 138	+2% 193.8 p	213.2 p	10.0 %
East Lindsey	£ 254	£ 170	£-29	£ 141	+11% 196.0 p	213.2 p	8.8 %
Lincoln	£ 247	£ 170	£-29	£ 141	+14% 201.0 p	213.2 p	6.1 %
North Kesteven	£ 290	£ 170	£-24	£ 145	no change 199.8 p	213.2 p	6.7 %
South Holland	£ 276	£ 170	£-22	£ 148	+7% 200.5 p	213.2 p	6.3 %
South Kesteven	£ 255	£ 170	£-58	£ 111	-13% 193.5 p	213.2 p	10.2 %
West Lindsey	£ 279	£ 170	£-17	£ 152	+9% 203.6 p	213.2 p	4.7 %
NORFOLK							
Breckland	£ 292	£ 170	£-41	£ 128	-12% 186.8 p	213.2 p	14.1 %
Broadland	£ 344	£ 170	£-37	£ 132	-23% 187.8 p	213.2 p	13.5 %
Great Yarmouth	£ 285	£ 170	£-25	£ 145	+2% 196.5 p	213.2 p	8.5 %
North Norfolk	£ 282	£ 170	£-41	£ 129	-9% 187.0 p	213.2 p	14.0 %
Norwich	£ 316	£ 170	£-18	£ 152	-4% 211.9 p	213.2 p	.6 %
South Norfolk	£ 334	£ 170	£-38	£ 132	-21% 187.6 p	213.2 p	13.6 %
King's Lynn and West Norfolk	£ 276	£ 170	£-33	£ 136	-1% 190.1 p	213.2 p	12.1 %
NORTHAMPTONSHIRE							
Corby	£ 352	£ 170	£-0	£ 170	-3% 197.6 p	213.2 p	7.9 %
Daventry	£ 412	£ 170	£-5	£ 164	-20% 195.6 p	213.2 p	9.0 %
East Northamptonshire	£ 303	£ 170	£-24	£ 145	-4% 181.8 p	213.2 p	17.3 %
Kettering	£ 325	£ 170	£-5	£ 165	+2% 193.7 p	213.2 p	10.1 %
Northampton	£ 376	£ 170	£-8	£ 162	-14% 199.0 p	213.2 p	7.1 %
South Northamptonshire	£ 384	£ 170	£-24	£ 146	-24% 193.7 p	213.2 p	16.1 %
Wellingborough	£ 340	£ 170	£-5	£ 165	-3% 194.0 p	213.2 p	9.9 %
NORTHUMBERLAND							
Alnwick	£ 289	£ 170	£ 14	£ 183	+27% 233.6 p	213.2 p	-8.8 %
Berwick-upon-Tweed	£ 268	£ 170	£ 15	£ 185	+36% 233.7 p	213.2 p	-8.8 %
Blyth Valley	£ 344	£ 170	£ 49	£ 219	+27% 258.0 p	213.2 p	-17.4 %
Castle Morpeth	£ 408	£ 170	£ 22	£ 192	-6% 239.3 p	213.2 p	-10.9 %
Tynedale	£ 314	£ 170	£ 26	£ 196	+25% 237.3 p	213.2 p	-10.2 %
Wansbeck	£ 304	£ 170	£ 56	£ 226	+49% 267.0 p	213.2 p	-20.1 %

INCREASE/DECREASE IN AVERAGE RATE PER ADULT HOUSEHOLD

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
NORTH YORKSHIRE							
Craven	£ 244	£ 170	£-10	£ 159 +30%	196.5 p	213.2 p	8.5 %
Hambleton	£ 314	£ 170	£-14	£ 156 -1%	195.9 p	213.2 p	8.8 %
Harrogate	£ 345	£ 170	£ 6	£ 176 +2%	209.6 p	213.2 p	1.7 %
Richmondshire	£ 312	£ 170	£-9	£ 161 +3%	199.4 p	213.2 p	6.9 %
Ryedale	£ 275	£ 170	£-9	£ 161 +17%	194.1 p	213.2 p	9.8 %
Scarborough	£ 263	£ 170	£-3	£ 166 +26%	202.6 p	213.2 p	5.2 %
Selby	£ 281	£ 170	£ 1	£ 170 +21%	204.8 p	213.2 p	4.1 %
York	£ 224	£ 170	£-29	£ 141 +26%	187.5 p	213.2 p	13.7 %
NOTTINGHAMSHIRE							
Ashfield	£ 282	£ 170	£ 2	£ 171 +21%	248.5 p	213.2 p	-14.2 %
Bassetlaw	£ 330	£ 170	£ 34	£ 204 +24%	255.2 p	213.2 p	-16.5 %
Broxtowe	£ 350	£ 170	£-5	£ 164 -6%	242.7 p	213.2 p	-12.2 %
Gedling	£ 363	£ 170	£-4	£ 166 -9%	243.0 p	213.2 p	-12.3 %
Mansfield	£ 306	£ 170	£ 14	£ 183 +20%	250.1 p	213.2 p	-14.8 %
Newark	£ 305	£ 170	£-17	£ 153 +1%	242.9 p	213.2 p	-12.2 %
Nottingham	£ 333	£ 170	£-2	£ 167 +1%	256.0 p	213.2 p	-16.7 %
Rushcliffe	£ 412	£ 170	£-1	£ 169 -18%	245.4 p	213.2 p	-13.1 %
OXFORDSHIRE							
Cherwell	£ 388	£ 170	£-12	£ 158 -19%	202.3 p	213.2 p	5.4 %
Oxford	£ 436	£ 170	£-7	£ 163 -25%	208.7 p	213.2 p	2.1 %
South Oxfordshire	£ 440	£ 170	£-5	£ 164 -25%	205.3 p	213.2 p	3.9 %
Vale of White Horse	£ 422	£ 170	£-13	£ 157 -25%	200.4 p	213.2 p	6.4 %
West Oxfordshire	£ 391	£ 170	£ 0	£ 170 -13%	204.5 p	213.2 p	4.3 %
SHROPSHIRE							
Bridgnorth	£ 331	£ 170	£-45	£ 125 -24%	187.8 p	213.2 p	13.5 %
North Shropshire	£ 288	£ 170	£-42	£ 128 -11%	190.1 p	213.2 p	12.2 %
Oswestry	£ 253	£ 170	£-36	£ 134 +6%	194.3 p	213.2 p	9.7 %
Shrewsbury and Atcham	£ 322	£ 170	£-35	£ 134 -17%	193.5 p	213.2 p	10.2 %
South Shropshire	£ 253	£ 170	£-36	£ 134 +6%	187.9 p	213.2 p	13.4 %
The Wrekin	£ 329	£ 170	£-19	£ 151 -8%	204.3 p	213.2 p	4.3 %
SOMERSET							
Mendip	£ 330	£ 170	£-16	£ 154 -7%	203.2 p	213.2 p	4.9 %
Sedgemoor	£ 347	£ 170	£-4	£ 166 -4%	207.6 p	213.2 p	2.7 %
Taunton Deane	£ 331	£ 170	£-10	£ 160 -3%	205.3 p	213.2 p	3.8 %
West Somerset	£ 333	£ 170	£-9	£ 160 -4%	203.4 p	213.2 p	4.8 %
South Somerset	£ 333	£ 170	£-12	£ 158 -5%	203.9 p	213.2 p	4.5 %

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
STAFFORDSHIRE							
Cannock Chase	£ 333	£ 170	£-12	£ 158	-5% 213.3 p	213.2 p	-1 %
East Staffordshire	£ 308	£ 170	£-20	£ 149	-3% 206.1 p	213.2 p	3.4 %
Lichfield	£ 419	£ 170	£-19	£ 150	-28% 206.4 p	213.2 p	3.3 %
Newcastle-under-Lyme	£ 323	£ 170	£-9	£ 161	-1% 214.1 p	213.2 p	-4 %
South Staffordshire	£ 415	£ 170	£-21	£ 149	-28% 205.4 p	213.2 p	3.8 %
Stafford	£ 359	£ 170	£-22	£ 147	-18% 203.7 p	213.2 p	4.7 %
Staffordshire Moorlands	£ 317	£ 170	£-16	£ 154	-3% 208.2 p	213.2 p	2.4 %
Stoke-on-Trent	£ 278	£ 170	£-14	£ 156	+12% 211.5 p	213.2 p	.8 %
Tamworth	£ 344	£ 170	£-22	£ 147	-15% 204.5 p	213.2 p	4.2 %
SUFFOLK							
Babergh	£ 359	£ 170	£-9	£ 161	-10% 198.1 p	213.2 p	7.6 %
Forest Heath	£ 322	£ 170	£-9	£ 161	no change 194.6 p	213.2 p	9.5 %
Ipswich	£ 368	£ 170	£ 1	£ 171	-7% 210.1 p	213.2 p	1.5 %
Mid Suffolk	£ 340	£ 170	£-3	£ 166	-2% 199.6 p	213.2 p	6.8 %
St Edmundsbury	£ 338	£ 170	£-16	£ 154	-9% 192.7 p	213.2 p	10.6 %
Suffolk Coastal	£ 388	£ 170	£-5	£ 165	-15% 199.0 p	213.2 p	7.1 %
Waveney	£ 314	£ 170	£-10	£ 160	+2% 197.0 p	213.2 p	8.2 %
SURREY							
Elmbridge	£ 587	£ 170	£ 4	£ 173	-41% 193.4 p	213.2 p	10.2 %
Epsom and Ewell	£ 574	£ 170	£ 3	£ 173	-40% 200.2 p	213.2 p	6.5 %
Guildford	£ 464	£ 170	£-13	£ 156	-33% 191.2 p	213.2 p	11.5 %
Mole Valley	£ 452	£ 170	£-12	£ 158	-30% 191.9 p	213.2 p	11.1 %
Reigate and Banstead	£ 532	£ 170	£ 27	£ 197	-26% 195.9 p	213.2 p	8.8 %
Runnymede	£ 427	£ 170	£-15	£ 155	-27% 190.7 p	213.2 p	11.8 %
Spelthorne	£ 378	£ 170	£-37	£ 133	-30% 186.6 p	213.2 p	14.2 %
Surrey Heath	£ 521	£ 170	£-13	£ 157	-40% 189.5 p	213.2 p	12.5 %
Tandridge	£ 419	£ 170	£-25	£ 145	-31% 186.8 p	213.2 p	14.1 %
Waverley	£ 491	£ 170	£-9	£ 161	-34% 194.0 p	213.2 p	9.9 %
Woking	£ 477	£ 170	£-7	£ 162	-32% 192.8 p	213.2 p	10.6 %
WARWICKSHIRE							
North Warwickshire	£ 405	£ 170	£ 18	£ 188	-7% 222.1 p	213.2 p	-4.0 %
Nuneaton and Bedworth	£ 399	£ 170	£ 18	£ 188	-6% 221.2 p	213.2 p	-3.6 %
Rugby	£ 401	£ 170	£-4	£ 165	-18% 207.5 p	213.2 p	2.7 %
Stratford on Avon	£ 474	£ 170	£-6	£ 164	-31% 204.0 p	213.2 p	4.5 %
Warwick	£ 456	£ 170	£-10	£ 159	-30% 204.2 p	213.2 p	4.4 %

INCREASE IN AVERAGE BILL PER ADULT FROM 1985/86

Summary of impact of Green Paper proposals on domestic and non-domestic sectors in each local authority area in 1986/87

	domestic sector			non-domestic sector			
	average rate bill fs/household Col 1	basic community charge Col 2	overspend fs/adult Col 3	community charge (Col 2 + Col 3) Col 4	actual rate poundage now Col 5	national non-domestic rate poundage Col 6	change to NNDR poundage (%) Col 7
WEST SUSSEX							
Adur	£ 362	£ 170	£-19	£ 151	<i>INCREASE 100% IN BILL FOR AVERAGE 2 ADULT HOUSEHOLD</i> -17% 200.7 p	213.2 p	6.2 %
Arun	£ 366	£ 170	£-31	£ 139	-24% 191.0 p	213.2 p	11.6 %
Chichester	£ 367	£ 170	£-35	£ 134	-27% 186.7 p	213.2 p	14.2 %
Crawley	£ 366	£ 170	£ 23	£ 193	+5% 208.8 p	213.2 p	2.1 %
Horsham	£ 379	£ 170	£-27	£ 142	-25% 188.7 p	213.2 p	13.0 %
Mid Sussex	£ 417	£ 170	£-27	£ 143	-31% 194.7 p	213.2 p	9.5 %
Worthing	£ 361	£ 170	£-35	£ 135	-25% 190.5 p	213.2 p	11.9 %
WILTSHIRE							
Kennet	£ 341	£ 170	£-17	£ 153	-10% 204.0 p	213.2 p	4.5 %
North Wiltshire	£ 311	£ 170	£-7	£ 163	+5% 208.3 p	213.2 p	2.3 %
Salisbury	£ 360	£ 170	£-22	£ 148	-18% 196.7 p	213.2 p	8.4 %
Thamesdown	£ 352	£ 170	£ 44	£ 214	+22% 239.7 p	213.2 p	-11.1 %
West Wiltshire	£ 307	£ 170	£-20	£ 150	-2% 203.3 p	213.2 p	4.8 %
Isles of Scilly	£ 290	£ 170	£-68	£ 102	-30% 183.8 p	213.2 p	16.0 %

8.18 While revaluation does not of itself alter the total to be raised from all ratepayers in Scotland, it affects the bill paid by the individual ratepayer in a number of ways. Most obviously his own rateable value may increase significantly more or significantly less than the average for property in the area as a whole. Changes in the aggregate of rateable values between local authorities affect the distribution of the resources element of rate support grant (paragraph 8.11) and so change the amount which each authority has to take from ratepayers locally. There may be major switches in the relative share of total value borne by different sectors—domestic, commercial, industrial etc—leading to changes in the scale of domestic rate relief or industrial de-rating. The combined impact of these changes, quite aside from any real movement in the pattern of local authority spending, may easily face someone with a rates bill increasing by a factor of 50% or even 100% or more in a single year.

8.19 Initial figures from the 1985 revaluation suggested that over Scotland as a whole the share of rateable value in the domestic sector would increase sharply with a corresponding decline in the share of the industrial sector. The Government increased the domestic element of rate support grant (paragraph 8.10) eightfold in 1985/86 to ease the impact of revaluation and adjusted Scottish industrial derating from 50% to 40% to maintain parity with industry elsewhere in Britain. After allowing for these adjustments, domestic ratepayers were still faced with 1985/86 rate bills rising on average by 11% in Grampian, 15% in Borders and Dumfries and Galloway, 20% or more in Tayside, Fife and Strathclyde. Such changes bore no relation to the movements in local authority spending in these areas, which ranged from an increase of around 3% in Tayside to some 6% in Dumfries and Galloway and Fife. Revaluation has faced very many Scottish householders with what are seen as quite arbitrary and unpredictable impositions.

8.20 Average movements at the regional level mask even more dramatic increases falling on individual ratepayers. The average domestic valuation in Scotland increased on revaluation by a multiplier of almost 2.7, but 130,000 Scottish householders faced multipliers of more than three times their previous rateable values. The degree of fluctuation about the average was still more marked in the commercial and industrial sectors. To mitigate the impact on those ratepayers hardest hit by revaluation the Government introduced legislation during the summer of 1985 to establish a special scheme of Revaluation Rate Rebates. Under this, 1985/86 rate bills were limited to the amount payable on three times the 1984/85 valuation of a property with a central Government subsidy making up the difference where the valuation had increased by a multiplier of more than three, subject to a maximum of £10,000 for any single property. Despite the benefit of this to those worst affected by revaluation over 100,000 householders in Scotland have faced increases of more than one third in their rate bills between 1984/85 and 1985/86. In part this reflects the way in which some authorities increased their spending after revaluation, but is primarily the result of above average increases in rateable values.

8.21 Against this background it is no surprise that the 1985 revaluation has forcibly reminded many Scottish ratepayers of the defects in the rates as a means of paying for local government. There has been widespread loss of public confidence in the present Scottish rating system and a vociferous demand for reform.