

Cumberland Shadow Authority

1st March 2023

Council Tax Resolution 2023-24

Report from: Barbara Cannon, Portfolio Holder Finance
Report Author: Catherine Nicholson, AD Finance and Section 151 Officer
Wards: All
Key Decision: Yes

1.0 Purpose/Summary of report

1.1. To approve the necessary resolutions for Council Tax setting in accordance with Sections 31 – 36 of the Local Government Finance Act 1992.

2.0 Recommendation

2.1 It is recommended that:-

(1) Council approves the resolutions, set out in Appendix A.

3.0 Background and Proposals

3.1 The purpose of this report is to enable the Council to calculate and approve the Council Tax requirement for 2023-24, as required by The Local Government Finance Act 1992 (as amended).

Town and Parish Councils

3.2 The Town and Parish Council Precepts for 2023-24 are detailed in Appendix C and total £4,954,367.90. This results in an average Band D Council Tax of £56.09 for 2023-24.

3.3 Under section 41(4) of the Local Government Finance Act 1992 a local precepting authority has until the 1 March to submit their Precept to the billing authority.

3.4 The Precept figure included in Appendix A and Appendix C is based on the information the Council has received from Town and Parish Councils in respect of their 2023-24 Precepts, any changes or substitute amounts received between this report being published and the date of the meeting, will be tabled at the meeting.

- 3.5 There is one Parish (Ennerdale and Kinniside) that have not yet submitted their precept for 2023/24, so an estimate has been used for this report. It is expected that a precept will be confirmed before the Cumberland Council meeting on 1st March, but where a final precept is not issued, the billing authority (Cumberland Council) anticipates a precept for the year, the amount anticipated shall not exceed the highest amount of any precept issued by the local precepting authority for any of the three immediately preceding financial years [increased for inflation].

Cumbria Commissioner Fire & Rescue Authority

- 3.6 Based on information that the Council has received from Cumbria Commissioner Fire & Rescue Authority, their precept is £7,997,271, this results in a Band D Council Tax of £90.54.

The Police and Crime Commissioner for Cumbria

- 3.7 Based on information that the Council has received from The Police and Crime Commissioner for Cumbria, their precept is £26,241,544, this results in a Band D Council Tax of £297.09.

4.0 Proposed Tax Levels

- 4.1 If the formal Council Tax Resolution at Appendix A is approved, the total Band D Council Tax will be as follows:

	2022-23 £	2023-24 £	Increase £	Increase %
Allerdale	1,622.11	1,730.84	108.73	6.70%
Carlisle	1,664.59	1,730.84	66.25	3.98%
Copeland	1,660.96	1,730.84	69.88	4.21%
Cumberland *	1,648.58	1,730.84	82.26	4.99%
Cumbria Commissioner Fire & Rescue Authority	85.61	90.54	4.93	5.76%
Police & Crime Commissioner for Cumbria	282.15	297.09	14.94	5.30%
Sub Total *	2,016.34	2,118.47	102.13	5.07%
Town and Parish Council (average)	53.95	56.09	2.14	3.97%
TOTAL	2,070.29	2,174.56	104.27	5.04%

**The Council Tax figure for the preceding financial year for Cumberland Council and Cumbria Commissioner Fire & Rescue Authority is the alternative notional amount, as specified in Annex A of the 'Referendums Relating to Council Tax Increases (Alternative Notional Amounts) (England) Report 2023-24', presented to the House of Commons pursuant to section 52ZE of the Local Government Finance Act 1992 as inserted by Schedule 5 to the Localism Act 2011*

5.0 Alternative Options

- 5.1 The Localism Act 2011 makes provision for Council Tax referendums to be held if an authority increases its basic amount of Council Tax in excess of principles determined by the Secretary of State. Town and Parish Council precepts are excluded when making this calculation.
- 5.2 The referendum threshold levels above which Council Tax would be considered excessive are set each year by Central Government, for 2023-24 a referendum will be triggered if Cumberland Council set a Council Tax increase is 5%, or more than 5% (comprising 2% for expenditure on adult social care and 3% for other expenditure) when compared to the authority's 'relevant basic amount of council tax for the immediately preceding financial year'.
- 5.3 The relevant basic amount of council tax for the immediately preceding financial year for Cumberland Council is the alternative notional amount, as specified in Annex A of the 'Referendums Relating to Council Tax Increases (Alternative Notional Amounts) (England) Report 2023-24', presented to the House of Commons pursuant to section 52ZE of the Local Government Finance Act 1992 as inserted by Schedule 5 to the Localism Act 2011, this amount being £1,648.58 for the financial year beginning 1 April 2022.

6.0 Implications

Financial, Resources and Procurement

The Council is required to set the Council Tax each year in accordance with the legislative requirements summarised in this report.

If the Council Tax is not set in accordance with the legislation then there is a risk the Council will be unable to bill in a timely manner with a consequential loss of revenue that may affect, adversely on the prudent management of the Council's financial affairs.

Human Resources

Not applicable to this decision/report.

Legal

Statutory requirement to set the Council Tax.

Health and Sustainability Impact Assessment

The Council has a legal responsibility under the Health and Safety Act 1974 and associated regulations to ensure that, as far as reasonably practicable, adequate health and safety is considered in everything it does.

This report is a technical financial calculation and does not require an Health and Sustainability impact assessment.

Equality and Diversity

This report is a technical financial calculation and does not require an Equality and Diversity impact assessment.

Risk Management	Consequence	Controls required
This report is a technical financial calculation and does not require a Risk Management response		

Contact Officers

Catherine Nicholson, AD Finance and Section 151 Officer

Appendices Attached to this Report

Appendix No.	Name of Appendix
A	Recommendations for Council approval
B-1	The amount of Council Tax which relates to the Parish Precepts applicable to each valuation band
B-2	Aggregate of the Council Tax for Cumberland Council and Parish Precept by valuation band
B-3	The total amount of Council Tax to be levied in 2023-24, inclusive of Cumbria Commissioner Fire & Rescue Authority and the Police & Crime Commissioner for Cumbria Precept, applicable to each valuation band in each area
C	Parish Precept Council Tax Band D charge for 2023-24

Background Documents Available

Name of Background document	Where it is available
Cumberland Council Budget 2023-24 and Medium-Term Financial Plan General Fund Revenue and Capital	Scheduled for the same meeting (Cumberland Council on 1st March 2023)
Working papers within Finance and Revenues teams	-
Calculation of Council Tax Base for 2023-24, approved at Cumberland Council on 26 January 2023	Cumberland Council Template - 26 Jan Calculation of the Council Tax Base FINAL.pdf (modern.gov.co.uk)

The Council is recommended to resolve as follows:

- 1) It be noted that on 26 January 2023 the Council calculated:
 - a) the Council Tax base 2023-24 for the whole Council area as **88,328.60** (item T in the formula in Section 31B of the Local Government Finance Act 1992, as amended (the “Act”)) and;
 - b) the dwellings in those parts of its area to which a Parish Precept relates, as in the attached Appendix C.
- 2) The Council calculates that the Council Tax requirement for the Council’s own purposes for 2023-24 (excluding Parish precepts) is **£152,882,674**.
- 3) That the following amounts be calculated for the year 2022-23 in accordance with Sections 31 to 36 of the Act.
 - a) **£717,927,311** 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 issues to it by Parish Council;
 - b) **£560,090,269** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
 - c) **£157,837,042** being the amount by which the aggregate at (a) above exceeds the aggregate at (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);
 - d) **£1.786.93** being the amount at (c) above (Item R) divided by Item T (1 a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts); (as detailed in Appendix B1 parish only by valuation band and Appendix B2 parish and district by valuation band);
 - e) **£4,954,368** being the aggregate amount of all special items (Parish Precepts) referred to in Section 34 (1) of the Act. (as detailed in Appendix B1 parish only by valuation band and C Parish Precepts);
 - f) **£1,730.84** being the amount at (d) above less the result given by dividing the amount at (e) above by Item T (1 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 parish precept relates.

APPENDIX A

The following table reconciles the above Cumberland Council Tax Band D figures at 'd' and 'f' to the figures included at section 4 of the report (the Proposed Tax Level):

	2023-24 £
Cumberland	1,730.84
Town and Parish Council (average)	56.09
TOTAL	1,786.93

- 4) To note that Cumbria Commissioner Fire & Rescue and The Police and Crime Commissioner for Cumbria have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.

	Valuation Bands							
	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Cumberland Council	1,153.89	1,346.21	1,538.52	1,730.84	2,115.47	2,500.11	2,884.73	3,461.68
Cumbria Commissioner Fire & Rescue	60.36	70.42	80.48	90.54	110.66	130.78	150.90	181.08
Police and Crime Commissioner for Cumbria	198.06	231.07	264.08	297.09	363.11	429.13	495.15	594.18
	1,412.31	1,647.70	1,883.08	2,118.47	2,589.24	3,060.02	3,530.78	4,236.94

- 5) The Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables detailed in Appendix B (1,2 and 3), as the amounts of Council Tax for 2023-24 for each part of its area and for each of the categories of dwellings.

Council Tax for Parish Precept by valuation band.

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Workington	63.83	74.46	85.10	95.74	117.02	138.29	159.57	191.48
Keswick	107.92	125.91	143.89	161.88	197.85	233.83	269.80	323.76
Maryport	93.25	108.79	124.33	139.87	170.95	202.03	233.12	279.74
Cockermouth	58.11	67.80	77.48	87.17	106.54	125.91	145.28	174.34
Above Derwent	28.78	33.58	38.37	43.17	52.76	62.36	71.95	86.34
Oughterside & Allerby	37.86	44.17	50.48	56.79	69.41	82.03	94.65	113.58
Bassenthwaite	23.91	27.90	31.88	35.87	43.84	51.81	59.78	71.74
Bewaldeth & Snittlegarth	19.85	23.16	26.47	29.78	36.40	43.02	49.63	59.56
Blindbothel	33.25	38.79	44.33	49.87	60.95	72.03	83.12	99.74
Blindcrake	36.51	42.59	48.68	54.76	66.93	79.10	91.27	109.52
Borrowdale	24.66	28.77	32.88	36.99	45.21	53.43	61.65	73.98
Bothel & Threapland	12.19	14.23	16.26	18.29	22.35	26.42	30.48	36.58
Bridekirk	14.05	16.39	18.73	21.07	25.75	30.43	35.12	42.14
Brigham	19.44	22.68	25.92	29.16	35.64	42.12	48.60	58.32
Broughton	43.05	50.23	57.40	64.58	78.93	93.28	107.63	129.16
Broughton Moor	59.55	69.47	79.40	89.32	109.17	129.02	148.87	178.64
Buttermere	23.54	27.46	31.39	35.31	43.16	51.00	58.85	70.62
Camerton	20.45	23.85	27.26	30.67	37.49	44.30	51.12	61.34
Great Clifton	28.29	33.00	37.72	42.43	51.86	61.29	70.72	84.86
Little Clifton	36.02	42.02	48.03	54.03	66.04	78.04	90.05	108.06
Crosscanonby	52.72	61.51	70.29	79.08	96.65	114.23	131.80	158.16
Dean	24.43	28.51	32.58	36.65	44.79	52.94	61.08	73.30
Dearham	34.27	39.99	45.70	51.41	62.83	74.26	85.68	102.82
Embleton	32.03	37.36	42.70	48.04	58.72	69.39	80.07	96.08
Gilcruix	51.03	59.53	68.04	76.54	93.55	110.56	127.57	153.08
Greysouthen	48.77	56.90	65.03	73.16	89.42	105.68	121.93	146.32
Lorton	29.23	34.10	38.97	43.84	53.58	63.32	73.07	87.68
Loweswater	15.69	18.31	20.92	23.54	28.77	34.00	39.23	47.08
Papcastle	47.49	55.41	63.32	71.24	87.07	102.90	118.73	142.48
Plumbland	30.71	35.82	40.94	46.06	56.30	66.53	76.77	92.12
Seaton	32.30	37.68	43.07	48.45	59.22	69.98	80.75	96.90
st Johns Castlerigg & Wythburn	29.87	34.85	39.83	44.81	54.77	64.73	74.68	89.62
Underskiddaw	33.80	39.43	45.07	50.70	61.97	73.23	84.50	101.40
Winscales	79.51	92.77	106.02	119.27	145.77	172.28	198.78	238.54
Aikton	21.55	25.15	28.74	32.33	39.51	46.70	53.88	64.66
Allhallows	39.93	46.58	53.24	59.89	73.20	86.51	99.82	119.78
Allonby	63.75	74.38	85.00	95.63	116.88	138.13	159.38	191.26
Aspatria	69.83	81.46	93.10	104.74	128.02	151.29	174.57	209.48
Blennerhasset & Torpenhow	40.07	46.74	53.42	60.10	73.46	86.81	100.17	120.20
Boltons	13.07	15.25	17.43	19.61	23.97	28.33	32.68	39.22
Bowness on Solway	33.81	39.44	45.08	50.71	61.98	73.25	84.52	101.42

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Bromfield	18.33	21.38	24.44	27.49	33.60	39.71	45.82	54.98
Caldbeck	36.86	43.00	49.15	55.29	67.58	79.86	92.15	110.58
Dundraw	21.60	25.20	28.80	32.40	39.60	46.80	54.00	64.80
Hayton & Mealo	47.93	55.91	63.90	71.89	87.87	103.84	119.82	143.78
Holme Abbey	37.71	44.00	50.28	56.57	69.14	81.71	94.28	113.14
Holme East Waver	39.25	45.79	52.33	58.87	71.95	85.03	98.12	117.74
Holme Low	29.45	34.35	39.26	44.17	53.99	63.80	73.62	88.34
Holme st Cuthbert	26.98	31.48	35.97	40.47	49.46	58.46	67.45	80.94
Ireby & Uldale	19.77	23.06	26.36	29.65	36.24	42.83	49.42	59.30
Kirkbampton	35.05	40.89	46.73	52.57	64.25	75.93	87.62	105.14
Kirkbride	42.25	49.30	56.34	63.38	77.46	91.55	105.63	126.76
Sebergham	29.35	34.25	39.14	44.03	53.81	63.60	73.38	88.06
Silloth	134.73	157.18	179.64	202.09	247.00	291.91	336.82	404.18
Thursby	35.85	41.83	47.80	53.78	65.73	77.68	89.63	107.56
Waverton	17.50	20.42	23.33	26.25	32.08	37.92	43.75	52.50
Westnewton	43.17	50.36	57.56	64.75	79.14	93.53	107.92	129.50
Westward	17.41	20.31	23.21	26.11	31.91	37.71	43.52	52.22
Wigton	131.11	152.97	174.82	196.67	240.37	284.08	327.78	393.34
Woodside	20.11	23.46	26.81	30.16	36.86	43.56	50.27	60.32
Arthuret	60.85	71.00	81.14	91.28	111.56	131.85	152.13	182.56
Askerton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beaumont	28.71	33.50	38.28	43.07	52.64	62.21	71.78	86.14
Bewcastle	25.86	30.17	34.48	38.79	47.41	56.03	64.65	77.58
Brampton	72.45	84.52	96.60	108.67	132.82	156.97	181.12	217.34
Burgh By Sands	23.69	27.63	31.58	35.53	43.43	51.32	59.22	71.06
Burtholme	17.60	20.53	23.47	26.40	32.27	38.13	44.00	52.80
Carlton & Cumrew	19.03	22.21	25.38	28.55	34.89	41.24	47.58	57.10
Castle Carrock	33.34	38.90	44.45	50.01	61.12	72.24	83.35	100.02
Cummersdale	16.18	18.88	21.57	24.27	29.66	35.06	40.45	48.54
Cumwhitton	30.65	35.75	40.86	45.97	56.19	66.40	76.62	91.94
Dalston	48.37	56.44	64.50	72.56	88.68	104.81	120.93	145.12
Nether Denton	55.02	64.19	73.36	82.53	100.87	119.21	137.55	165.06
Upper Denton	21.93	25.59	29.24	32.90	40.21	47.52	54.83	65.80
Farlam	25.79	30.08	34.38	38.68	47.28	55.87	64.47	77.36
Hayton	14.43	16.84	19.24	21.65	26.46	31.27	36.08	43.30
Hethersgill	34.85	40.66	46.47	52.28	63.90	75.52	87.13	104.56
Irthington	24.59	28.69	32.79	36.89	45.09	53.29	61.48	73.78
Kingmoor	19.70	22.98	26.27	29.55	36.12	42.68	49.25	59.10
Kirkandrews	38.60	45.03	51.47	57.90	70.77	83.63	96.50	115.80
Kirklington	12.09	14.11	16.12	18.14	22.17	26.20	30.23	36.28
Midgeholme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nicholforest	29.89	34.88	39.86	44.84	54.80	64.77	74.73	89.68
Orton	28.75	33.55	38.34	43.13	52.71	62.30	71.88	86.26
Rockcliffe	16.22	18.92	21.63	24.33	29.74	35.14	40.55	48.66
Scaleby	25.53	29.78	34.04	38.29	46.80	55.31	63.82	76.58
Solport & Stapleton	12.55	14.64	16.73	18.82	23.00	27.18	31.37	37.64
Stanwix Rural	20.89	24.37	27.85	31.33	38.29	45.25	52.22	62.66
St Cuthberts Without	8.80	10.27	11.73	13.20	16.13	19.07	22.00	26.40
Walton	54.07	63.09	72.10	81.11	99.13	117.16	135.18	162.22
Waterhead	18.79	21.93	25.06	28.19	34.45	40.72	46.98	56.38
Westlinton	10.84	12.65	14.45	16.26	19.87	23.49	27.10	32.52
Wetheral	39.20	45.73	52.27	58.80	71.87	84.93	98.00	117.60
Kingwater	11.41	13.31	15.21	17.11	20.91	24.71	28.52	34.22
Arlcedon and Frizington	26.35	30.75	35.14	39.53	48.31	57.10	65.88	79.06
Bootle	49.39	57.62	65.85	74.08	90.54	107.00	123.47	148.16
St Bees	48.57	56.66	64.76	72.85	89.04	105.23	121.42	145.70
Beckermet with Thornhill	17.35	20.24	23.13	26.02	31.80	37.58	43.37	52.04
Cleator Moor	29.47	34.38	39.29	44.20	54.02	63.84	73.67	88.40
Distington	43.52	50.77	58.03	65.28	79.79	94.29	108.80	130.56
Drigg and Carleton	10.57	12.33	14.09	15.85	19.37	22.89	26.42	31.70
Egremont	51.68	60.29	68.91	77.52	94.75	111.97	129.20	155.04

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Eskdale	43.47	50.71	57.96	65.20	79.69	94.18	108.67	130.40
Ennerdale and Kinniside	51.96	60.62	69.28	77.94	95.26	112.58	129.90	155.88*
Gosforth	37.49	43.74	49.99	56.24	68.74	81.24	93.73	112.48
Haile and Wilton	18.68	21.79	24.91	28.02	34.25	40.47	46.70	56.04
Irton with Santon	19.25	22.45	25.66	28.87	35.29	41.70	48.12	57.74
Lowside Quarter	8.26	9.64	11.01	12.39	15.14	17.90	20.65	24.78
Lamplugh	29.71	34.66	39.61	44.56	54.46	64.36	74.27	89.12
Lowca	23.86	27.84	31.81	35.79	43.74	51.70	59.65	71.58
Millom	54.47	63.55	72.63	81.71	99.87	118.03	136.18	163.42
Moresby	16.37	19.10	21.83	24.56	30.02	35.48	40.93	49.12
Muncaster	31.11	36.30	41.48	46.67	57.04	67.41	77.78	93.34
Millom Without	22.60	26.37	30.13	33.90	41.43	48.97	56.50	67.80
Wasdale	20.35	23.75	27.14	30.53	37.31	44.10	50.88	61.06
Ponsonby	34.85	40.65	46.46	52.27	63.89	75.50	87.12	104.54
Parton	40.93	47.76	54.58	61.40	75.04	88.69	102.33	122.80
Seascale	25.79	30.08	34.38	38.68	47.28	55.87	64.47	77.36
Ulpha	3.13	3.65	4.17	4.69	5.73	6.77	7.82	9.38
Waberthwaite	18.79	21.92	25.05	28.18	34.44	40.70	46.97	56.36
Whicham	74.73	87.19	99.64	112.10	137.01	161.92	186.83	224.20
Weddicar	21.63	25.23	28.84	32.44	39.65	46.86	54.07	64.88
Whitehaven	47.47	55.39	63.30	71.21	87.03	102.86	118.68	142.42
Carlisle Urban	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Carlisle Urban has no constituted local precepting body i.e. no parish or town Council

* Ennerdale and Kinniside have not yet submitted their precept for 2023/24, so an estimate has been used for this report.

Aggregate of the Council Tax for Cumberland Council and Parish Precept by valuation band.

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Workington	1,217.72	1,420.67	1,623.62	1,826.58	2,232.49	2,638.40	3,044.30	3,653.16
Keswick	1,261.81	1,472.12	1,682.41	1,892.72	2,313.32	2,733.94	3,154.53	3,785.44
Maryport	1,247.14	1,455.00	1,662.85	1,870.71	2,286.42	2,702.14	3,117.85	3,741.42
Cockermouth	1,212.00	1,414.01	1,616.00	1,818.01	2,222.01	2,626.02	3,030.01	3,636.02
Above Derwent	1,182.67	1,379.79	1,576.89	1,774.01	2,168.23	2,562.47	2,956.68	3,548.02
Oughterside & Allerby	1,191.75	1,390.38	1,589.00	1,787.63	2,184.88	2,582.14	2,979.38	3,575.26
Bassenthwaite	1,177.80	1,374.11	1,570.40	1,766.71	2,159.31	2,551.92	2,944.51	3,533.42
Bewaldeth & Snittlegarth	1,173.74	1,369.37	1,564.99	1,760.62	2,151.87	2,543.13	2,934.36	3,521.24
Blindbothel	1,187.14	1,385.00	1,582.85	1,780.71	2,176.42	2,572.14	2,967.85	3,561.42
Blindcraike	1,190.40	1,388.80	1,587.20	1,785.60	2,182.40	2,579.21	2,976.00	3,571.20
Borrowdale	1,178.55	1,374.98	1,571.40	1,767.83	2,160.68	2,553.54	2,946.38	3,535.66
Bothel & Threapland	1,166.08	1,360.44	1,554.78	1,749.13	2,137.82	2,526.53	2,915.21	3,498.26
Bridekirk	1,167.94	1,362.60	1,557.25	1,751.91	2,141.22	2,530.54	2,919.85	3,503.82
Brigham	1,173.33	1,368.89	1,564.44	1,760.00	2,151.11	2,542.23	2,933.33	3,520.00
Broughton	1,196.94	1,396.44	1,595.92	1,795.42	2,194.40	2,593.39	2,992.36	3,590.84
Broughton Moor	1,213.44	1,415.68	1,617.92	1,820.16	2,224.64	2,629.13	3,033.60	3,640.32
Buttermere	1,177.43	1,373.67	1,569.91	1,766.15	2,158.63	2,551.11	2,943.58	3,532.30
Camerton	1,174.34	1,370.06	1,565.78	1,761.51	2,152.96	2,544.41	2,935.85	3,523.02
Great Clifton	1,182.18	1,379.21	1,576.24	1,773.27	2,167.33	2,561.40	2,955.45	3,546.54
Little clifton	1,189.91	1,388.23	1,586.55	1,784.87	2,181.51	2,578.15	2,974.78	3,569.74
Crosscanonby	1,206.61	1,407.72	1,608.81	1,809.92	2,212.12	2,614.34	3,016.53	3,619.84
Dean	1,178.32	1,374.72	1,571.10	1,767.49	2,160.26	2,553.05	2,945.81	3,534.98
Dearham	1,188.16	1,386.20	1,584.22	1,782.25	2,178.30	2,574.37	2,970.41	3,564.50
Embleton	1,185.92	1,383.57	1,581.22	1,778.88	2,174.19	2,569.50	2,964.80	3,557.76
Gilcrux	1,204.92	1,405.74	1,606.56	1,807.38	2,209.02	2,610.67	3,012.30	3,614.76
Greysouthen	1,202.66	1,403.11	1,603.55	1,804.00	2,204.89	2,605.79	3,006.66	3,608.00
Lorton	1,183.12	1,380.31	1,577.49	1,774.68	2,169.05	2,563.43	2,957.80	3,549.36
Loweswater	1,169.58	1,364.52	1,559.44	1,754.38	2,144.24	2,534.11	2,923.96	3,508.76
Papcastle	1,201.38	1,401.62	1,601.84	1,802.08	2,202.54	2,603.01	3,003.46	3,604.16
Plumbland	1,184.60	1,382.03	1,579.46	1,776.90	2,171.77	2,566.64	2,961.50	3,553.80
Seaton	1,186.19	1,383.89	1,581.59	1,779.29	2,174.69	2,570.09	2,965.48	3,558.58
st Johns Castlerigg & Wythburn	1,183.76	1,381.06	1,578.35	1,775.65	2,170.24	2,564.84	2,959.41	3,551.30
Underskiddaw	1,187.69	1,385.64	1,583.59	1,781.54	2,177.44	2,573.34	2,969.23	3,563.08
Winscales	1,233.40	1,438.98	1,644.54	1,850.11	2,261.24	2,672.39	3,083.51	3,700.22
Aikton	1,175.44	1,371.36	1,567.26	1,763.17	2,154.98	2,546.81	2,938.61	3,526.34
Allhallows	1,193.82	1,392.79	1,591.76	1,790.73	2,188.67	2,586.62	2,984.55	3,581.46
Allonby	1,217.64	1,420.59	1,623.52	1,826.47	2,232.35	2,638.24	3,044.11	3,652.94
Aspatria	1,223.72	1,427.67	1,631.62	1,835.58	2,243.49	2,651.40	3,059.30	3,671.16
Blennerhasset & Torpenhow	1,193.96	1,392.95	1,591.94	1,790.94	2,188.93	2,586.92	2,984.90	3,581.88
Boltons	1,166.96	1,361.46	1,555.95	1,750.45	2,139.44	2,528.44	2,917.41	3,500.90
Bowness on Solway	1,187.70	1,385.65	1,583.60	1,781.55	2,177.45	2,573.36	2,969.25	3,563.10

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Bromfield	1,172.22	1,367.59	1,562.96	1,758.33	2,149.07	2,539.82	2,930.55	3,516.66
Caldbeck	1,190.75	1,389.21	1,587.67	1,786.13	2,183.05	2,579.97	2,976.88	3,572.26
Dundraw	1,175.49	1,371.41	1,567.32	1,763.24	2,155.07	2,546.91	2,938.73	3,526.48
Hayton & Mealo	1,201.82	1,402.12	1,602.42	1,802.73	2,203.34	2,603.95	3,004.55	3,605.46
Holme Abbey	1,191.60	1,390.21	1,588.80	1,787.41	2,184.61	2,581.82	2,979.01	3,574.82
Holme East Waver	1,193.14	1,392.00	1,590.85	1,789.71	2,187.42	2,585.14	2,982.85	3,579.42
Holme Low	1,183.34	1,380.56	1,577.78	1,775.01	2,169.46	2,563.91	2,958.35	3,550.02
Holme st Cuthbert	1,180.87	1,377.69	1,574.49	1,771.31	2,164.93	2,558.57	2,952.18	3,542.62
Ireby & Uldale	1,173.66	1,369.27	1,564.88	1,760.49	2,151.71	2,542.94	2,934.15	3,520.98
Kirkbampton	1,188.94	1,387.10	1,585.25	1,783.41	2,179.72	2,576.04	2,972.35	3,566.82
Kirkbride	1,196.14	1,395.51	1,594.86	1,794.22	2,192.93	2,591.66	2,990.36	3,588.44
Sebergham	1,183.24	1,380.46	1,577.66	1,774.87	2,169.28	2,563.71	2,958.11	3,549.74
Silloth	1,288.62	1,503.39	1,718.16	1,932.93	2,362.47	2,792.02	3,221.55	3,865.86
Thursby	1,189.74	1,388.04	1,586.32	1,784.62	2,181.20	2,577.79	2,974.36	3,569.24
Waverton	1,171.39	1,366.63	1,561.85	1,757.09	2,147.55	2,538.03	2,928.48	3,514.18
Westnewton	1,197.06	1,396.57	1,596.08	1,795.59	2,194.61	2,593.64	2,992.65	3,591.18
Westward	1,171.30	1,366.52	1,561.73	1,756.95	2,147.38	2,537.82	2,928.25	3,513.90
Wigton	1,285.00	1,499.18	1,713.34	1,927.51	2,355.84	2,784.19	3,212.51	3,855.02
Woodside	1,174.00	1,369.67	1,565.33	1,761.00	2,152.33	2,543.67	2,935.00	3,522.00
Arthuret	1,214.74	1,417.21	1,619.66	1,822.12	2,227.03	2,631.96	3,036.86	3,644.24
Askerton	1,153.89	1,346.21	1,538.52	1,730.84	2,115.47	2,500.11	2,884.73	3,461.68
Beaumont	1,182.60	1,379.71	1,576.80	1,773.91	2,168.11	2,562.32	2,956.51	3,547.82
Bewcastle	1,179.75	1,376.38	1,573.00	1,769.63	2,162.88	2,556.14	2,949.38	3,539.26
Brampton	1,226.34	1,430.73	1,635.12	1,839.51	2,248.29	2,657.08	3,065.85	3,679.02
Burgh By Sands	1,177.58	1,373.84	1,570.10	1,766.37	2,158.90	2,551.43	2,943.95	3,532.74
Burtholme	1,171.49	1,366.74	1,561.99	1,757.24	2,147.74	2,538.24	2,928.73	3,514.48
Carlton & Cumrew	1,172.92	1,368.42	1,563.90	1,759.39	2,150.36	2,541.35	2,932.31	3,518.78
Castle Carrock	1,187.23	1,385.11	1,582.97	1,780.85	2,176.59	2,572.35	2,968.08	3,561.70
Cummersdale	1,170.07	1,365.09	1,560.09	1,755.11	2,145.13	2,535.17	2,925.18	3,510.22
Cumwhitton	1,184.54	1,381.96	1,579.38	1,776.81	2,171.66	2,566.51	2,961.35	3,553.62
Dalston	1,202.26	1,402.65	1,603.02	1,803.40	2,204.15	2,604.92	3,005.66	3,606.80
Nether Denton	1,208.91	1,410.40	1,611.88	1,813.37	2,216.34	2,619.32	3,022.28	3,626.74
Upper Denton	1,175.82	1,371.80	1,567.76	1,763.74	2,155.68	2,547.63	2,939.56	3,527.48
Farlam	1,179.68	1,376.29	1,572.90	1,769.52	2,162.75	2,555.98	2,949.20	3,539.04
Hayton	1,168.32	1,363.05	1,557.76	1,752.49	2,141.93	2,531.38	2,920.81	3,504.98
Hethersgill	1,188.74	1,386.87	1,584.99	1,783.12	2,179.37	2,575.63	2,971.86	3,566.24
Irthington	1,178.48	1,374.90	1,571.31	1,767.73	2,160.56	2,553.40	2,946.21	3,535.46
Kingmoor	1,173.59	1,369.19	1,564.79	1,760.39	2,151.59	2,542.79	2,933.98	3,520.78
Kirkandrews	1,192.49	1,391.24	1,589.99	1,788.74	2,186.24	2,583.74	2,981.23	3,577.48
Kirklington	1,165.98	1,360.32	1,554.64	1,748.98	2,137.64	2,526.31	2,914.96	3,497.96
Midgeholme	1,153.89	1,346.21	1,538.52	1,730.84	2,115.47	2,500.11	2,884.73	3,461.68
Nicholforest	1,183.78	1,381.09	1,578.38	1,775.68	2,170.27	2,564.88	2,959.46	3,551.36
Orton	1,182.64	1,379.76	1,576.86	1,773.97	2,168.18	2,562.41	2,956.61	3,547.94
Rockcliffe	1,170.11	1,365.13	1,560.15	1,755.17	2,145.21	2,535.25	2,925.28	3,510.34
Scaleby	1,179.42	1,375.99	1,572.56	1,769.13	2,162.27	2,555.42	2,948.55	3,538.26
Solport & Stapleton	1,166.44	1,360.85	1,555.25	1,749.66	2,138.47	2,527.29	2,916.10	3,499.32
Stanwix Rural	1,174.78	1,370.58	1,566.37	1,762.17	2,153.76	2,545.36	2,936.95	3,524.34
St Cuthberts Without	1,162.69	1,356.48	1,550.25	1,744.04	2,131.60	2,519.18	2,906.73	3,488.08
Walton	1,207.96	1,409.30	1,610.62	1,811.95	2,214.60	2,617.27	3,019.91	3,623.90
Waterhead	1,172.68	1,368.14	1,563.58	1,759.03	2,149.92	2,540.83	2,931.71	3,518.06
Westlinton	1,164.73	1,358.86	1,552.97	1,747.10	2,135.34	2,523.60	2,911.83	3,494.20
Wetheral	1,193.09	1,391.94	1,590.79	1,789.64	2,187.34	2,585.04	2,982.73	3,579.28
Kingwater	1,165.30	1,359.52	1,553.73	1,747.95	2,136.38	2,524.82	2,913.25	3,495.90
Arlecdon and Frizington	1,180.24	1,376.96	1,573.66	1,770.37	2,163.78	2,557.21	2,950.61	3,540.74
Bootle	1,203.28	1,403.83	1,604.37	1,804.92	2,206.01	2,607.11	3,008.20	3,609.84
St Bees	1,202.46	1,402.87	1,603.28	1,803.69	2,204.51	2,605.34	3,006.15	3,607.38
Beckermet with Thornhill	1,171.24	1,366.45	1,561.65	1,756.86	2,147.27	2,537.69	2,928.10	3,513.72
Cleator Moor	1,183.36	1,380.59	1,577.81	1,775.04	2,169.49	2,563.95	2,958.40	3,550.08
Distington	1,197.41	1,396.98	1,596.55	1,796.12	2,195.26	2,594.40	2,993.53	3,592.24
Drigg and Carleton	1,164.46	1,358.54	1,552.61	1,746.69	2,134.84	2,523.00	2,911.15	3,493.38
Egremont	1,205.57	1,406.50	1,607.43	1,808.36	2,210.22	2,612.08	3,013.93	3,616.72
Eskdale	1,197.36	1,396.92	1,596.48	1,796.04	2,195.16	2,594.29	2,993.40	3,592.08

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Ennerdale and Kinniside	1,205.85	1,406.83	1,607.80	1,808.78	2,210.73	2,612.69	3,014.63	3,617.56 *
Gosforth	1,191.38	1,389.95	1,588.51	1,787.08	2,184.21	2,581.35	2,978.46	3,574.16
Haile and Wilton	1,172.57	1,368.00	1,563.43	1,758.86	2,149.72	2,540.58	2,931.43	3,517.72
Irton with Santon	1,173.14	1,368.66	1,564.18	1,759.71	2,150.76	2,541.81	2,932.85	3,519.42
Lowside Quarter	1,162.15	1,355.85	1,549.53	1,743.23	2,130.61	2,518.01	2,905.38	3,486.46
Lamplugh	1,183.60	1,380.87	1,578.13	1,775.40	2,169.93	2,564.47	2,959.00	3,550.80
Lowca	1,177.75	1,374.05	1,570.33	1,766.63	2,159.21	2,551.81	2,944.38	3,533.26
Millom	1,208.36	1,409.76	1,611.15	1,812.55	2,215.34	2,618.14	3,020.91	3,625.10
Moresby	1,170.26	1,365.31	1,560.35	1,755.40	2,145.49	2,535.59	2,925.66	3,510.80
Muncaster	1,185.00	1,382.51	1,580.00	1,777.51	2,172.51	2,567.52	2,962.51	3,555.02
Millom Without	1,176.49	1,372.58	1,568.65	1,764.74	2,156.90	2,549.08	2,941.23	3,529.48
Wasdale	1,174.24	1,369.96	1,565.66	1,761.37	2,152.78	2,544.21	2,935.61	3,522.74
Ponsonby	1,188.74	1,386.86	1,584.98	1,783.11	2,179.36	2,575.61	2,971.85	3,566.22
Parton	1,194.82	1,393.97	1,593.10	1,792.24	2,190.51	2,588.80	2,987.06	3,584.48
Seascale	1,179.68	1,376.29	1,572.90	1,769.52	2,162.75	2,555.98	2,949.20	3,539.04
Ulpha	1,157.02	1,349.86	1,542.69	1,735.53	2,121.20	2,506.88	2,892.55	3,471.06
Waberthwaite	1,172.68	1,368.13	1,563.57	1,759.02	2,149.91	2,540.81	2,931.70	3,518.04
Whicham	1,228.62	1,433.40	1,638.16	1,842.94	2,252.48	2,662.03	3,071.56	3,685.88
Weddicar	1,175.52	1,371.44	1,567.36	1,763.28	2,155.12	2,546.97	2,938.80	3,526.56
Whitehaven	1,201.36	1,401.60	1,601.82	1,802.05	2,202.50	2,602.97	3,003.41	3,604.10
Carlisle Urban	1,153.89	1,346.21	1,538.52	1,730.84	2,115.47	2,500.11	2,884.73	3,461.68 *

* Carlisle Urban has no constituted local precepting body i.e. no parish or town Council

* Ennerdale and Kinniside have not yet submitted their precept for 2023/24, so an estimate has been used for this report.

Aggregate of the Council Tax for Cumberland Council, Cumbria Commissioner Fire & Rescue Authority, Police and Crime Commissioner for Cumbria and Parish Precept by valuation band.

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Workington	1,476.14	1,722.16	1,968.18	2,214.21	2,706.26	3,198.31	3,690.35	4,428.42
Keswick	1,520.23	1,773.61	2,026.97	2,280.35	2,787.09	3,293.85	3,800.58	4,560.70
Maryport	1,505.56	1,756.49	2,007.41	2,258.34	2,760.19	3,262.05	3,763.90	4,516.68
Cockermouth	1,470.42	1,715.50	1,960.56	2,205.64	2,695.78	3,185.93	3,676.06	4,411.28
Above Derwent	1,441.09	1,681.28	1,921.45	2,161.64	2,642.00	3,122.38	3,602.73	4,323.28
Oughterside & Allerby	1,450.17	1,691.87	1,933.56	2,175.26	2,658.65	3,142.05	3,625.43	4,350.52
Bassenthwaite	1,436.22	1,675.60	1,914.96	2,154.34	2,633.08	3,111.83	3,590.56	4,308.68
Bewaldeth & Snittlegarth	1,432.16	1,670.86	1,909.55	2,148.25	2,625.64	3,103.04	3,580.41	4,296.50
Blindbothel	1,445.56	1,686.49	1,927.41	2,168.34	2,650.19	3,132.05	3,613.90	4,336.68
Blindcrake	1,448.82	1,690.29	1,931.76	2,173.23	2,656.17	3,139.12	3,622.05	4,346.46
Borrowdale	1,436.97	1,676.47	1,915.96	2,155.46	2,634.45	3,113.45	3,592.43	4,310.92
Bothel & Threapland	1,424.50	1,661.93	1,899.34	2,136.76	2,611.59	3,086.44	3,561.26	4,273.52
Bridekirk	1,426.36	1,664.09	1,901.81	2,139.54	2,614.99	3,090.45	3,565.90	4,279.08
Brigham	1,431.75	1,670.38	1,909.00	2,147.63	2,624.88	3,102.14	3,579.38	4,295.26
Broughton	1,455.36	1,697.93	1,940.48	2,183.05	2,668.17	3,153.30	3,638.41	4,366.10
Broughton Moor	1,471.86	1,717.17	1,962.48	2,207.79	2,698.41	3,189.04	3,679.65	4,415.58
Buttermere	1,435.85	1,675.16	1,914.47	2,153.78	2,632.40	3,111.02	3,589.63	4,307.56
Camerton	1,432.76	1,671.55	1,910.34	2,149.14	2,626.73	3,104.32	3,581.90	4,298.28
Great Clifton	1,440.60	1,680.70	1,920.80	2,160.90	2,641.10	3,121.31	3,601.50	4,321.80
Little Clifton	1,448.33	1,689.72	1,931.11	2,172.50	2,655.28	3,138.06	3,620.83	4,345.00
Crosscanonby	1,465.03	1,709.21	1,953.37	2,197.55	2,685.89	3,174.25	3,662.58	4,395.10
Dean	1,436.74	1,676.21	1,915.66	2,155.12	2,634.03	3,112.96	3,591.86	4,310.24
Dearham	1,446.58	1,687.69	1,928.78	2,169.88	2,652.07	3,134.28	3,616.46	4,339.76
Embleton	1,444.34	1,685.06	1,925.78	2,166.51	2,647.96	3,129.41	3,610.85	4,333.02
Gilcrux	1,463.34	1,707.23	1,951.12	2,195.01	2,682.79	3,170.58	3,658.35	4,390.02
Greysouthen	1,461.08	1,704.60	1,948.11	2,191.63	2,678.66	3,165.70	3,652.71	4,383.26
Lorton	1,441.54	1,681.80	1,922.05	2,162.31	2,642.82	3,123.34	3,603.85	4,324.62
Loweswater	1,428.00	1,666.01	1,904.00	2,142.01	2,618.01	3,094.02	3,570.01	4,284.02
Papcastle	1,459.80	1,703.11	1,946.40	2,189.71	2,676.31	3,162.92	3,649.51	4,379.42
Plumbland	1,443.02	1,683.52	1,924.02	2,164.53	2,645.54	3,126.55	3,607.55	4,329.06
Seaton	1,444.61	1,685.38	1,926.15	2,166.92	2,648.46	3,130.00	3,611.53	4,333.84
st Johns Castlerigg & Wythburn	1,442.18	1,682.55	1,922.91	2,163.28	2,644.01	3,124.75	3,605.46	4,326.56
Underskiddaw	1,446.11	1,687.13	1,928.15	2,169.17	2,651.21	3,133.25	3,615.28	4,338.34
Winscales	1,491.82	1,740.47	1,989.10	2,237.74	2,735.01	3,232.30	3,729.56	4,475.48
Aikton	1,433.86	1,672.85	1,911.82	2,150.80	2,628.75	3,106.72	3,584.66	4,301.60
Allhallows	1,452.24	1,694.28	1,936.32	2,178.36	2,662.44	3,146.53	3,630.60	4,356.72
Allonby	1,476.06	1,722.08	1,968.08	2,214.10	2,706.12	3,198.15	3,690.16	4,428.20
Aspatria	1,482.14	1,729.16	1,976.18	2,223.21	2,717.26	3,211.31	3,705.35	4,446.42
Blennerhasset & Torpenhow	1,452.38	1,694.44	1,936.50	2,178.57	2,662.70	3,146.83	3,630.95	4,357.14
Boltons	1,425.38	1,662.95	1,900.51	2,138.08	2,613.21	3,088.35	3,563.46	4,276.16
Bowness on Solway	1,446.12	1,687.14	1,928.16	2,169.18	2,651.22	3,133.27	3,615.30	4,338.36

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Bromfield	1,430.64	1,669.08	1,907.52	2,145.96	2,622.84	3,099.73	3,576.60	4,291.92
Caldbeck	1,449.17	1,690.70	1,932.23	2,173.76	2,656.82	3,139.88	3,622.93	4,347.52
Dundraw	1,433.91	1,672.90	1,911.88	2,150.87	2,628.84	3,106.82	3,584.78	4,301.74
Hayton & Mealo	1,460.24	1,703.61	1,946.98	2,190.36	2,677.11	3,163.86	3,650.60	4,380.72
Holme Abbey	1,450.02	1,691.70	1,933.36	2,175.04	2,658.38	3,141.73	3,625.06	4,350.08
Holme East Waver	1,451.56	1,693.49	1,935.41	2,177.34	2,661.19	3,145.05	3,628.90	4,354.68
Holme Low	1,441.76	1,682.05	1,922.34	2,162.64	2,643.23	3,123.82	3,604.40	4,325.28
Holme st Cuthbert	1,439.29	1,679.18	1,919.05	2,158.94	2,638.70	3,118.48	3,598.23	4,317.88
Ireby & Uldale	1,432.08	1,670.76	1,909.44	2,148.12	2,625.48	3,102.85	3,580.20	4,296.24
Kirkbampton	1,447.36	1,688.59	1,929.81	2,171.04	2,653.49	3,135.95	3,618.40	4,342.08
Kirkbride	1,454.56	1,697.00	1,939.42	2,181.85	2,666.70	3,151.57	3,636.41	4,363.70
Sebergham	1,441.66	1,681.95	1,922.22	2,162.50	2,643.05	3,123.62	3,604.16	4,325.00
Silloth	1,547.04	1,804.88	2,062.72	2,320.56	2,836.24	3,351.93	3,867.60	4,641.12
Thursby	1,448.16	1,689.53	1,930.88	2,172.25	2,654.97	3,137.70	3,620.41	4,344.50
Waverton	1,429.81	1,668.12	1,906.41	2,144.72	2,621.32	3,097.94	3,574.53	4,289.44
Westnewton	1,455.48	1,698.06	1,940.64	2,183.22	2,668.38	3,153.55	3,638.70	4,366.44
Westward	1,429.72	1,668.01	1,906.29	2,144.58	2,621.15	3,097.73	3,574.30	4,289.16
Wigton	1,543.42	1,800.67	2,057.90	2,315.14	2,829.61	3,344.10	3,858.56	4,630.28
Woodside	1,432.42	1,671.16	1,909.89	2,148.63	2,626.10	3,103.58	3,581.05	4,297.26
Arthurct	1,473.16	1,718.70	1,964.22	2,209.75	2,700.80	3,191.87	3,682.91	4,419.50
Askerton	1,412.31	1,647.70	1,883.08	2,118.47	2,589.24	3,060.02	3,530.78	4,236.94
Beaumont	1,441.02	1,681.20	1,921.36	2,161.54	2,641.88	3,122.23	3,602.56	4,323.08
Bewcastle	1,438.17	1,677.87	1,917.56	2,157.26	2,636.65	3,116.05	3,595.43	4,314.52
Brampton	1,484.76	1,732.22	1,979.68	2,227.14	2,722.06	3,216.99	3,711.90	4,454.28
Burgh By Sands	1,436.00	1,675.33	1,914.66	2,154.00	2,632.67	3,111.34	3,590.00	4,308.00
Burholme	1,429.91	1,668.23	1,906.55	2,144.87	2,621.51	3,098.15	3,574.78	4,289.74
Carlton & Cumrew	1,431.34	1,669.91	1,908.46	2,147.02	2,624.13	3,101.26	3,578.36	4,294.04
Castle Carrock	1,445.65	1,686.60	1,927.53	2,168.48	2,650.36	3,132.26	3,614.13	4,336.96
Cummersdale	1,428.49	1,666.58	1,904.65	2,142.74	2,618.90	3,095.08	3,571.23	4,285.48
Cumwhitton	1,442.96	1,683.45	1,923.94	2,164.44	2,645.43	3,126.42	3,607.40	4,328.88
Dalston	1,460.68	1,704.14	1,947.58	2,191.03	2,677.92	3,164.83	3,651.71	4,382.06
Nether Denton	1,467.33	1,711.89	1,956.44	2,201.00	2,690.11	3,179.23	3,668.33	4,402.00
Upper Denton	1,434.24	1,673.29	1,912.32	2,151.37	2,629.45	3,107.54	3,585.61	4,302.74
Farlam	1,438.10	1,677.78	1,917.46	2,157.15	2,636.52	3,115.89	3,595.25	4,314.30
Hayton	1,426.74	1,664.54	1,902.32	2,140.12	2,615.70	3,091.29	3,566.86	4,280.24
Hethersgill	1,447.16	1,688.36	1,929.55	2,170.75	2,653.14	3,135.54	3,617.91	4,341.50
Irthington	1,436.90	1,676.39	1,915.87	2,155.36	2,634.33	3,113.31	3,592.26	4,310.72
Kingmoor	1,432.01	1,670.68	1,909.35	2,148.02	2,625.36	3,102.70	3,580.03	4,296.04
Kirkandrews	1,450.91	1,692.73	1,934.55	2,176.37	2,660.01	3,143.65	3,627.28	4,352.74
Kirklington	1,424.40	1,661.81	1,899.20	2,136.61	2,611.41	3,086.22	3,561.01	4,273.22
Midgeholme	1,412.31	1,647.70	1,883.08	2,118.47	2,589.24	3,060.02	3,530.78	4,236.94
Nicholforest	1,442.20	1,682.58	1,922.94	2,163.31	2,644.04	3,124.79	3,605.51	4,326.62
Orton	1,441.06	1,681.25	1,921.42	2,161.60	2,641.95	3,122.32	3,602.66	4,323.20
Rockcliffe	1,428.53	1,666.62	1,904.71	2,142.80	2,618.98	3,095.16	3,571.33	4,285.60
Scaley	1,437.84	1,677.48	1,917.12	2,156.76	2,636.04	3,115.33	3,594.60	4,313.52
Solport & Stapleton	1,424.86	1,662.34	1,899.81	2,137.29	2,612.24	3,087.20	3,562.15	4,274.58
Stanwix Rural	1,433.20	1,672.07	1,910.93	2,149.80	2,627.53	3,105.27	3,583.00	4,299.60
St Cuthberts Without	1,421.11	1,657.97	1,894.81	2,131.67	2,605.37	3,079.09	3,552.78	4,263.34
Walton	1,466.38	1,710.79	1,955.18	2,199.58	2,688.37	3,177.18	3,665.96	4,399.16
Waterhead	1,431.10	1,669.63	1,908.14	2,146.66	2,623.69	3,100.74	3,577.76	4,293.32
Westlinton	1,423.15	1,660.35	1,897.53	2,134.73	2,609.11	3,083.51	3,557.88	4,269.46
Wetheral	1,451.51	1,693.43	1,935.35	2,177.27	2,661.11	3,144.95	3,628.78	4,354.54
Kingwater	1,423.72	1,661.01	1,898.29	2,135.58	2,610.15	3,084.73	3,559.30	4,271.16
Arlecdon and Frizington	1,438.66	1,678.45	1,918.22	2,158.00	2,637.55	3,117.12	3,596.66	4,316.00
Bootle	1,461.70	1,705.32	1,948.93	2,192.55	2,679.78	3,167.02	3,654.25	4,385.10
St Bees	1,460.88	1,704.36	1,947.84	2,191.32	2,678.28	3,165.25	3,652.20	4,382.64
Beckermeth with Thornhill	1,429.66	1,667.94	1,906.21	2,144.49	2,621.04	3,097.60	3,574.15	4,288.98
Cleator Moor	1,441.78	1,682.08	1,922.37	2,162.67	2,643.26	3,123.86	3,604.45	4,325.34
Distington	1,455.83	1,698.47	1,941.11	2,183.75	2,669.03	3,154.31	3,639.58	4,367.50
Drigg and Carleton	1,422.88	1,660.03	1,897.17	2,134.32	2,608.61	3,082.91	3,557.20	4,268.64
Egremont	1,463.99	1,707.99	1,951.99	2,195.99	2,683.99	3,171.99	3,659.98	4,391.98
Eskdale	1,455.78	1,698.41	1,941.04	2,183.67	2,668.93	3,154.20	3,639.45	4,367.34
Ennerdale and Kinniside	1,464.27	1,708.32	1,952.36	2,196.41	2,684.50	3,172.60	3,660.68	4,392.82
Gosforth	1,449.80	1,691.44	1,933.07	2,174.71	2,657.98	3,141.26	3,624.51	4,349.42
Haile and Wilton	1,430.99	1,669.49	1,907.99	2,146.49	2,623.49	3,100.49	3,577.48	4,292.98
Irton with Santon	1,431.56	1,670.15	1,908.74	2,147.34	2,624.53	3,101.72	3,578.90	4,294.68
Lowside Quarter	1,420.57	1,657.34	1,894.09	2,130.86	2,604.38	3,077.92	3,551.43	4,261.72
Lamplugh	1,442.02	1,682.36	1,922.69	2,163.03	2,643.70	3,124.38	3,605.05	4,326.06
Lowca	1,436.17	1,675.54	1,914.89	2,154.26	2,632.98	3,111.72	3,590.43	4,308.52

Part of the Council's area	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Millom	1,466.78	1,711.25	1,955.71	2,200.18	2,689.11	3,178.05	3,666.96	4,400.36
Moresby	1,428.68	1,666.80	1,904.91	2,143.03	2,619.26	3,095.50	3,571.71	4,286.06
Muncaster	1,443.42	1,684.00	1,924.56	2,165.14	2,646.28	3,127.43	3,608.56	4,330.28
Millom Without	1,434.91	1,674.07	1,913.21	2,152.37	2,630.67	3,108.99	3,587.28	4,304.74
Wasdale	1,432.66	1,671.45	1,910.22	2,149.00	2,626.55	3,104.12	3,581.66	4,298.00
Ponsonby	1,447.16	1,688.35	1,929.54	2,170.74	2,653.13	3,135.52	3,617.90	4,341.48
Parton	1,453.24	1,695.46	1,937.66	2,179.87	2,664.28	3,148.71	3,633.11	4,359.74
Seascale	1,438.10	1,677.78	1,917.46	2,157.15	2,636.52	3,115.89	3,595.25	4,314.30
Ulpha	1,415.44	1,651.35	1,887.25	2,123.16	2,594.97	3,066.79	3,538.60	4,246.32
Waberthwaite	1,431.10	1,669.62	1,908.13	2,146.65	2,623.68	3,100.72	3,577.75	4,293.30
Whicham	1,487.04	1,734.89	1,982.72	2,230.57	2,726.25	3,221.94	3,717.61	4,461.14
Weddicar	1,433.94	1,672.93	1,911.92	2,150.91	2,628.89	3,106.88	3,584.85	4,301.82
Whitehaven	1,459.78	1,703.09	1,946.38	2,189.68	2,676.27	3,162.88	3,649.46	4,379.36
Carlisle Urban	1,412.31	1,647.70	1,883.08	2,118.47	2,589.24	3,060.02	3,530.78	4,236.94*

* Carlisle Urban has no constituted local precepting body i.e. no parish or town Council

* Ennerdale and Kinniside have not yet submitted their precept for 2023/24, so an estimate has been used for this report.

PARISH PRECEPT COUNCIL TAX BAND D

	Net Parish Precept £	Parish Tax Base	Parish Band D Rate £
Workington	660,709.30	6,901.34	95.74
Keswick	328,245.00	2,027.72	161.88
Maryport	379,682.71	2,714.54	139.87
Cockermouth	290,812.00	3,336.29	87.17
Above Derwent	28,436.15	658.75	43.17
Oughterside & Allerby	10,573.00	186.18	56.79
Bassenthwaite	7,350.00	204.90	35.87
Bewaldeth & Snittlegarth	475.00	15.95	29.78
Blindbothel	3,400.00	68.18	49.87
Blindcrake	7,650.00	139.70	54.76
Borrowdale	6,926.04	187.24	36.99
Bothel & Threapland	3,000.00	164.00	18.29
Bridekirk	6,500.00	308.54	21.07
Brigham	11,850.00	406.37	29.16
Broughton	37,116.00	574.75	64.58
Broughton Moor	22,000.00	246.31	89.32
Buttermere	2,500.00	70.81	35.31
Camerton	1,800.00	58.68	30.67
Great Clifton	13,000.00	306.42	42.43
Little clifton	7,500.00	138.82	54.03
Crosscanonby	28,000.00	354.06	79.08
Dean	19,250.00	525.17	36.65
Dearham	40,397.00	785.80	51.41
Embleton	9,966.00	207.47	48.04
Gilcruix	9,000.00	117.58	76.54
Greysouthen	16,500.00	225.54	73.16
Lorton	7,080.00	161.48	43.84
Loweswater	3,152.00	133.88	23.54
Papcastle	13,150.00	184.60	71.24
Plumbland	6,000.00	130.27	46.06
Seaton	74,673.56	1,541.25	48.45
st Johns Castlerigg & Wythburn	8,087.00	180.49	44.81
Underskiddaw	7,416.00	146.28	50.70
Winscales	7,000.00	58.69	119.27
Aikton	5,200.00	160.84	32.33
Allhallows	9,900.00	165.30	59.89
Allonby	16,000.00	167.32	95.63
Aspatria	77,500.00	739.93	104.74
Blennerhasset & Torpenhow	10,650.00	177.21	60.10
Boltons	5,000.00	254.91	19.61
Bowness on Solway	18,784.00	370.39	50.71
Bromfield	6,000.00	218.27	27.49
Caldbeck	18,330.00	331.54	55.29
Dundraw	2,000.00	61.73	32.40
Hayton & Mealo	5,600.00	77.90	71.89
Holme Abbey	12,570.00	222.19	56.57
Holme East Waver	7,500.00	127.41	58.87
Holme Low	6,000.00	135.84	44.17
Holme st Cuthbert	6,000.00	148.25	40.47

APPENDIX C

Ireby & Uldale
Kirkbampton
Kirkbride
Sebergham
Silloth
Thursby
Waverton
Westnewton
Westward
Wigton
Woodside
Arthuret
Askerton
Beaumont
Bewcastle
Brampton
Burgh By Sands
Burtholme
Carlatton & Cumrew
Castle Carrock
Cummersdale
Cumwhitton
Dalston
Nether Denton
Upper Denton
Farlam
Hayton
Hethersgill
Irthington
Kingmoor
Kirkandrews
Kirklington
Midgeholme
Nicholforest
Orton
Rockcliffe
Scaleby
Solport & Stapleton
Stanwix Rural
St Cuthberts Without
Walton
Waterhead
Westlinton
Wetheral
Kingwater
Arlecdon and Frizington
Bootle
St Bees
Beckermet with Thornhill
Cleator Moor
Distington
Drigg and Carleton

Net Parish Precept £	Parish Tax Base	Parish Band D Rate £
6,000.00	202.35	29.65
9,187.50	174.76	52.57
10,000.00	157.77	63.38
6,160.00	139.92	44.03
172,995.00	856.04	202.09
26,125.00	485.74	53.78
3,000.00	114.30	26.25
5,910.00	91.28	64.75
8,500.00	325.60	26.11
360,000.00	1,830.48	196.67
5,982.00	198.31	30.16
71,388.00	782.10	91.28
0.00	55.03	0.00
8,600.00	199.66	43.07
5,500.00	141.78	38.79
179,793.00	1,654.52	108.67
18,900.00	532.00	35.53
2,400.00	90.91	26.40
1,700.00	59.54	28.55
7,220.00	144.38	50.01
13,376.00	551.03	24.27
6,250.00	135.97	45.97
85,758.00	1,181.88	72.56
8,700.00	105.41	82.53
1,216.00	36.96	32.90
8,783.00	227.05	38.68
19,500.00	900.55	21.65
7,000.00	133.90	52.28
12,097.00	327.91	36.89
14,266.83	482.80	29.55
9,119.00	157.49	57.90
2,650.00	146.11	18.14
0.00	24.37	0.00
6,000.00	133.80	44.84
8,500.00	197.10	43.13
7,819.19	321.40	24.33
5,400.00	141.04	38.29
2,800.00	148.81	18.82
46,500.00	1,484.05	31.33
27,000.00	2,044.79	13.20
9,100.00	112.19	81.11
1,400.00	49.67	28.19
2,200.00	135.29	16.26
165,000.00	2,806.25	58.80
1,100.00	64.30	17.11
45,000.00	1,138.33	39.53
19,500.00	263.23	74.08
54,000.00	741.22	72.85
14,000.00	537.99	26.02
85,000.00	1,923.02	44.20
40,000.00	612.79	65.28
3,250.00	205.00	15.85

APPENDIX C

	Net Parish Precept £	Parish Tax Base	Parish Band D Rate £
Egremont	176,141.34	2,272.09	77.52
Eskdale	8,760.00	134.35	65.20
Ennerdale and Kinniside	12,908.00	165.61	77.94
Gosforth	29,581.00	526.01	56.24
Haile and Wilton	5,000.00	178.46	28.02
Irton with Santon	3,500.00	121.25	28.87
Lowside Quarter	3,000.00	242.09	12.39
Lamplugh	13,690.00	307.26	44.56
Lowca	8,000.00	223.51	35.79
Millom	161,424.00	1,975.53	81.71
Moresby	15,301.50	623.03	24.56
Muncaster	5,880.00	125.98	46.67
Millom Without	12,000.00	353.98	33.90
Wasdale	2,125.00	69.61	30.53
Ponsonby	5,589.00	106.92	52.27
Parton	13,500.00	219.87	61.40
Seascale	25,010.30	646.66	38.68
Ulpha	364.00	77.55	4.69
Waberthwaite	2,700.00	95.80	28.18
Whicham	20,616.00	183.91	112.10
Weddicar	5,500.00	169.54	32.44
Whitehaven	495,901.48	6,963.50	71.21
Carlisle Urban*	0.00	20,010.84	0.00

4,954,367.90	88,328.60
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56.09

* Carlisle Urban has no constituted local precepting body i.e. no parish or town Council

* Ennerdale and Kinniside have not yet submitted their precept for 2023/24, so an estimate has been used for this report.