

SCHEDULE 3

Regulation 3(6)

PART I

INFORMATION TO BE SUPPLIED WITH COMMUNITY CHARGE DEMAND NOTICES

1. The estimate of the charging authority 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 authority, and if the authority concerned administers more than one such class of service, a statement of the aggregate of its gross expenditure and the aggregate of its net expenditure for all the classes administered by it.

2. The estimate of each relevant levying body of the aggregate of its gross expenditure and 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 charging authority, and by each relevant precepting authority and relevant levying body, for contingencies and contributions to or from financial reserves in the making by it of the calculations under section 95 and (3) of the Act for the relevant year or in calculating the amount of its precept or levy for the year (as the case may be).

4. The amount calculated by the charging authority for the relevant year under section 95(4) of the Act, and the amount of the precept or levy for the year of each relevant precepting authority and relevant levying body.

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 charging authority estimates will be raised for the relevant year from those liable to pay personal, standard and collective community charges of the authority;
- (c) the amount of revenue support grant payable to the charging authority with respect to the relevant year;
- (d) the amount notified to the charging authority under paragraph 9(8) of Schedule 8 to the Act; and
- (e) such other amounts as are mentioned in paragraphs 6 to 8 of Part II of Schedule 1 (but without dividing any amount by the relevant population of the area of the charging authority).

6. The amount calculated by the charging authority for the year preceding the relevant year under section 95(4) of the Act, and the amount of the precept or levy for that preceding year of each relevant precepting authority and relevant levying body.

7. The extent to which, in the opinion of the charging authority, and of each relevant precepting authority and relevant levying body, any difference between the amount mentioned in paragraph 4 and the amount mentioned in paragraph 6 for the authority or 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 authority or 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.

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8. The amount allowed by the charging authority and by each relevant precepting authority for levies or special levies in the making of the calculation under section 95(2) of the Act for the relevant year or in calculating the amount of its precept (as the case may be).

9. The estimate of the charging authority and of each relevant precepting authority and relevant levying body of the amount of its reserves at the end of the relevant year and the preceding year.

10. The estimate of the charging authority and of each relevant precepting authority and relevant levying body of its capital expenditure to be incurred in the relevant year.

11. The estimate of the charging authority and of each relevant precepting authority and relevant levying body 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 authority or body concerned of the reason for any difference between the two.

12. 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.

13. 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 charging authority to whom enquiries concerning its availability may be directed.

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 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 charging authority to whom enquiries concerning the matter may be directed.

15. Where the notice concerned is given in respect of a standard community charge, a description of every class specified by the charging authority 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 1 to 11 of Part 1 above.

PART III

INTERPRETATION, ETC.

1. For the purposes of paragraphs 1 and 2 of Part I –
 - (a) the gross expenditure of an authority or body in respect of a service for a year is the sum of all items of the authority charged to revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves,

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

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- (b) the net expenditure of an authority or body 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 paragraphs 1, 2, 9, 10 and 11 of Part I when the charging authority serves a notice are estimates to be made by the authority 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 or relevant levying body concerned 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 charging authority 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 charging authority serves a notice are estimates made by the authority 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 or relevant levying body concerned 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 charging authority last set an amount under section 32, 34 or 35 of the Act for that preceding year.

4. The calculation and precept mentioned in paragraphs 3, 4 and 8 of Part I and the levy mentioned in paragraphs 3 and 4 of that Part in connection with which information is to be supplied when a charging authority serves a notice is the calculation, precept or levy (as the case may be) of the authority or body concerned by reference to which the charging authority set the relevant charge.

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

6. In Part I—

“relevant levying body” means an appropriate levying body which—

- (a) has issued a levy to the charging authority for the relevant year all or part of which was taken into account when the authority set the relevant charge, or

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- (b) has issued a levy to a county council for the relevant year, where all or part of such of the precept of the council as is attributable to the levy was taken into account when the charging authority set the relevant charge,

provided that in paragraphs 3, 9 and 11 of that Part it does not include the Broads Authority or the National Rivers Authority; and

“relevant precepting authority” means a precepting authority which has issued a precept to the charging authority for the relevant year all or part of which was taken into account when the charging authority set the relevant charge, provided that—

- (a) in paragraphs 3 and 7 to 11 of that Part it does not include a parish council, the chairman of a parish meeting or charter trustees; and
- (b) in paragraph 1 it does not include a parish council where the amount of that precept is not more than £100,000, or the chairman of a parish meeting or charter trustees.

7. The circumstances in which the relevant charge or an amount last set is to be treated as set by reference to a levy for the purposes of paragraphs 2, 3, 5 and 6 above include the setting of the charge or amount by reference to an amount included in a precept, where the amount so included is attributable to a levy.

8. For the purposes 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 charging authority 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 charging authority under section 32 of the Act for the year.