

## SCHEDULE 1

### CONTENTS OF COMMUNITY CHARGE DEMAND NOTICES

#### PART I

##### PERSONAL COMMUNITY CHARGE

1. The amount of the relevant charge, and a description or tabulation of how it was arrived at by reference to the following—

- (a) under the description of the spending plans per head of the Common Council, an amount for the Council equal to the aggregate for it of—
  - (i) the amount of every item which, pursuant to section 33(3)(b) of the Act, represents its special expenses for the relevant year relating to a part of its area relevant to the notice concerned, and which is to be provided for under the relevant charge or by other means, divided by the relevant population of the part for the item in question; and
  - (ii) such portion of the amount last calculated by it for the relevant year under section 95(4) of the Act<sup>(1)</sup> as is not to be provided for as special expenses for that year pursuant to section 33(3)(b) of the Act, divided by the relevant population of its area;
- (b) under the description of the spending plans per head of the precepting authority concerned, an amount for each appropriate precepting authority equal to—
  - (i) if its precept relates only to a part of the area of the Common Council, the amount of the precept divided by the relevant population of that part; or
  - (ii) if its precept relates to all of the area of the Common Council, the amount of the precept divided by the relevant population of that area;
- (c) under the description of revenue support grant per head, the amount found by dividing the amount of revenue support grant payable to the Common Council for the relevant year (or, if that amount falls to be adjusted under a report approved under section 84(5) of the Act, the amount which would be payable but for the report) by the relevant population of its area;
- (d) under the description of national non-domestic rates per head, the amount found by dividing the amount notified to the Common Council under paragraph 9(8) of Schedule 8 to the Act in respect of the relevant year by the relevant population of its area;
- (e) under the description of local non-domestic rates per head, the amount found by taking the amount (if any) by which the estimate of the Common Council of the total which would be payable to it for the relevant year under sections 43 and 45 of the Act<sup>(2)</sup> if it acted diligently exceeds the amount notified for the year as regards the Common Council under paragraph 5(2) or (where applicable) 5(3) of Schedule 8 to the Act, and dividing it by the relevant population of its area;
- (f) under the description of Inner London education grant per head, the amount found by dividing the amount of Inner London education grant which may be paid to the Common Council for the relevant year in accordance with the special grant report by the relevant population of its area;

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(1) Section 95 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 63.

(2) Section 45 was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 23.

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- (g) the amount of any adjustment necessary so that the amount of the relevant charge may be derived from the amounts mentioned in paragraphs (a) to (f) above.
2. A statement to the effect that the spending plans per head mentioned in paragraph 1(a) and (b) are shown after deduction of the amount which the Common Council or, as the case may be, the appropriate precepting authority received or expects to receive in the relevant year by way of specific grants, fees, charges and other income.
  3. The amount which is demanded in respect of the community charge concerned, or (if any amounts fall to be shown in the notice under paragraph 4, 5 or 6) which would be demanded in respect of it but for the reductions or increase represented by the amounts so shown, and the period to which the demand relates.
  4. The amount by which the amount demanded under the notice is less than it would otherwise be by virtue of that amount being calculated by reference to regulations under section 13A of the Act<sup>(3)</sup>(disregarding any reduction or assumed reduction arising or which would have arisen in consequence of any such provision as is mentioned in paragraph 5).
  5. The amount of any reduction in the amount demanded under the notice which is attributable to a reduction, or assumed or expected reduction, in the amount a person is liable to pay in respect of the community charge concerned as it has effect for the relevant year in consequence of any provision included in regulations under section 31A(1) of the Social Security Act 1986<sup>(4)</sup>.
  6. The amount of any addition to the amount demanded under the notice which is attributable to excess community charge benefit which is being recovered in the manner described in section 31D(3)(b) of that Act.
  7. Subject to the provision at the end of the explanatory notes, explanatory notes in the following terms—

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(3) Section 13A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 5.

(4) 1986 c. 50; sections 31A and 31D were inserted by the Local Government Finance Act 1988 (c. 41), Schedule 10, paragraph 6.

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## EXPLANATORY NOTES

THE COMMUNITY CHARGE helps to pay for spending by the local authorities in your area. The rest of their spending is supported by:

- Government grants
- rates paid by businesses
- fees, charges and other income.

The spending plans of each of the local authorities in your area are shown separately on your bill. More detailed information can be found in the information accompanying the bill. The Common Council of the City of London has the job of collecting community charges in your area and is the authority to which you pay your community charge.

**REVENUE SUPPORT GRANT:** This grant is paid by the Government so as to enable authorities to spend to provide broadly a standard level of service everywhere in England for the same community charge. But because of the special circumstances of the City of London — notably its very small resident population and its high daytime population — there are special arrangements in relation to non-domestic rates to enable this to happen.

**NON-DOMESTIC RATES:** The non-domestic rates collected by the Common Council and other authorities are paid into a central pool and re-distributed in proportion to the number of community chargepayers in each authority's area. But the Common Council can set its own rate and retain part of the proceeds to help pay for the services it provides. These special arrangements ensure that City of London ratepayers and community chargepayers each bear an appropriate share of the cost of providing the services which benefit them.

**INNER LONDON EDUCATION GRANT:** This grant is paid by the Government to help with the cost of providing an education service following the abolition of the Inner London Education Authority. It will be phased out over the next few years.

**OTHER ADJUSTMENTS:** The main adjustments are to take into account the Common Council's estimate of:

- interest payable to or by the Council on certain monies
- changes in income due to movement of people on and off the community charges register
- income from standard community charges
- community charges not collected by the Council.

[PENALTY: If an amount is shown in respect of a penalty or penalties being recovered under the bill and you have not previously been informed of the ground on which it has or they have been imposed, further particulars will be found in the information accompanying the bill.]

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The note in parentheses may be omitted, if inapplicable.