

**Cumberland
Council**

Cumberland Council's guide to council tax 2023/24

Explanatory notes and financial information

cumberland.gov.uk

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Introduction from the Leader of the Council

Welcome to Cumberland Council's first guide to council tax, which outlines all the information you need to understand your council tax bill.

At Cumberland Council, we want to transform the quality and provision of our council services so that they work for the people of Cumberland. As a unitary authority, we can build on the strengths of the borough, city and county councils whilst taking advantage of the opportunities and efficiencies the changes bring. I want every penny and every pound to work for you, to support those most in need and improve the health and wellbeing of everyone.



We understand that few people like paying tax. But without the funding provided through council tax, we simply could not provide the services that everyone relies on - from roads and planning, to waste collections, libraries, community centres and social care.

We also understand that the rising cost of living has stretched budgets - including our own. Therefore, if you are on a low income and have not applied for support under the Council Tax Reduction Scheme, have a read of the information in this guide to see if you are eligible - it could mean your bill is reduced. I'm pleased to say that we recently agreed improvements to this scheme to make it even better.

Cllr Mark Fryer, Leader of the Council

Your guide to council tax

This guide contains important information about your council tax bill, how your money is spent, what your bill is for the coming year, and the different ways to pay. To ensure you pay the right amount, this guide explains the eligibility criteria for discounts and exemptions from council tax, including reductions for disabled persons', what to do if you dispute your council tax, and how the money paid contributes towards the services delivered by Cumberland Council, Cumbria Commissioner Fire and Rescue Authority, Police and Crime Commissioner for Cumbria and the parish/town councils.

Your bill explained

Your council tax bill will look different to previous years.

Cumberland Council is replacing Cumbria County Council, Allerdale Borough Council, Carlisle City Council and Copeland Borough Council, from 1 April 2023. Cumberland Council will then be responsible for providing your local services from that date.

We must show the actual percentage change on your bill. The calculation of the percentage change is prescribed in regulations. We are required to show how each element of Cumberland Council's charge contributes to the overall increase. The note on your bill details your 2022/23 charge for comparison purposes.

Your council tax bill helps to pay for all services delivered by **Cumberland Council, Cumbria Commissioner Fire and Rescue Authority, Police and Crime Commissioner for Cumbria** and **the parish/town councils**.

Cumberland Council acts as the billing authority, to levy and collect taxes, for all these authorities.

The amount of council tax you pay depends on:

- The value of your property based on values on 1 April 1991; and
- Your personal circumstances

Every home is placed into one of the bands below. This is calculated by the Valuation Office Agency and is based on what your property was worth on 1 April 1991, not what it would be worth today.

A typical house in the UK is one that was valued on 1 April 1991, at between £68,001 and £88,000 and so is in council tax band D. Houses with lower values are placed in bands A-C and pay less council tax, while those with higher values are placed in bands E-H and pay more council tax.

Band	Valuation Rates
A	Up to and including £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

Information regarding council tax discounts, premiums, and the council tax reduction scheme are detailed later in this guide.

Combined council tax totals for each charging band 2023/24

The total council tax amount for Cumberland is made up of two parts:

- General/core council tax, and
- Adult Social Care precept

This is shown separately in the table below, along with the Band D council tax charges from 1 April 2023 for all major precepting bodies.

	Core	Adult Social Care	Cumberland Council	Cumbria Commissioner Fire and Rescue Authority	Police & Crime Commissioner for Cumbria	Total
Proportion of council tax bill	71.3%	10.4%	81.7%	4.3%	14.0%	100%
Increase by each authority	2.99%	2.00%	4.99%	5.76%	5.30%	5.07%
Band A (Up to £40,000)	£1,007.20	£146.69	£1,153.89	£60.36	£198.06	£1,412.31
Band B (£40,001 - £52,000)	£1,175.07	£171.14	£1,346.21	£70.42	£231.07	£1,647.70
Band C (£52,001 - £68,000)	£1,342.93	£195.59	£1,538.52	£80.48	£264.08	£1,883.08
Band D (£68,001 - £88,000)	£1,510.80	£220.04	£1,730.84	£90.54	£297.09	£2,118.47
Band E (£88,001 - £120,000)	£1,846.53	£268.94	£2,115.47	£110.66	£363.11	£2,589.24
Band F (£120,001 - £160,000)	£2,182.27	£317.84	£2,500.11	£130.78	£429.13	£3,060.02
Band G (£160,001 - £320,000)	£2,518.00	£366.73	£2,884.73	£150.90	£495.15	£3,530.78
Band H (£320,001 and over)	£3,021.60	£440.08	£3,461.68	£181.08	£594.18	£4,236.94

An additional town and parish precept may also be added to taxpayers in some areas. This is variable and is set by the town or parish council, and a table with the precept details is included at the end of this document.

Explanatory note - increase for Cumberland Council

Cumberland Council is required to set a single basic (band D) amount of council tax.

The process to equalise council tax charges across the new council footprint is known as council tax 'harmonisation'. This means that residents whose properties are in the same valuation band will pay the same amount across the Cumberland Council area. Formerly, residents in Allerdale, Carlisle and Copeland Councils paid different amounts.

We have taken the option to harmonise council tax charges from 1 April 2023, as we feel this is the fairest approach as it means everyone pays the same for the services we are delivering. The total band D council tax for 2023/24 and increases are 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%

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 / Parish Council precepts are excluded when making this calculation.

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 of 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'.

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.

Cumbria Fire and Rescue Authority and **Police and Crime Commissioner for Cumbria** have their own referendum limits, which are dealt with separately to **Cumberland Council**.

Explanatory note - Adult Social Care

From 2016/17 onwards, central government gave local authorities (with responsibility for providing Adult Social Care services) the flexibility to increase council tax by an additional element. This recognised the increasing cost pressures upon councils in relation to provision of adult social care. This additional element is known as the Adult Social Care precept.

Cumberland Council set a total council tax increase of **4.99%** for 2023/24. The Adult Social Care precept has been increased by **2.00%** as part of that overall increase and the core or general element has been increased by **2.99%**.

Both parts are calculated the same way, the percentage change multiplied by the total council tax amount for the previous year.

As noted above, the council tax level for 2022/23, for the purposes of calculating council tax increases, including the Adult Social Care precept, is known as the alternative notional amount and is **£1,648.58**. The below is an example for a Band D property:

- Adult social Care Increase of 2.00% against the total 2022/23 amount of £1,648.58 is £32.97, and
- General / Core increase of 2.99% against the total 2022/23 amount of £1,648.58 is £49.29

In the interest of transparency, the Government requires local authorities to separate out the amount of their overall Council Tax charge which relates to the Adult Social Care precept, since the precept scheme started in 2016:

	2022/23 £	Increase £	2023/23 £	Increase (against total 2022/23 amount) %
Of which Adult Social Care	187.07	32.97	220.04	2.00%
Of which General/core	1,461.51	49.29	1,510.80	2.99%
Cumberland total band D	1,648.58	82.26	1,730.84	4.99%

The percentage increases shown on the bill reflects the change from the total council tax amount for the previous year, as shown in the calculation above, rather than the Adult Social Care element from the previous year. This can be confusing, but the Council is required by legislation to display the figures on the bill in this way.

Are you paying too much council tax?

Local Council Tax Reduction Scheme

Cumberland Council has a generous council tax reduction scheme to help those most in need.

Council tax benefit (CTB) was abolished in 2013 and replaced with the Local Council Tax Reduction scheme. Although it is closely aligned with the CTB scheme that preceded it, it is not a benefit. It is a reduction in the amount of council tax a person is liable to pay. However, unlike other council tax discounts, this reduction is means-tested and is administered alongside housing benefit claims in the same way CTB was.

Council tax reduction helps to pay towards some, or all, of your council tax bill if you are on a low income, even if you own your own home.

The maximum amount of council tax reduction payable is 100% of the charge. The amount you get will depend on your individual circumstances. This will include your age and whether you live alone.

Council tax reduction can be applied for on-line and the amount of support you get will normally be deducted from the council tax bill we send you.

Care leavers discount from council tax

If you are a care leaver as defined in The Children (Care Leavers) Act 2000, you may be eligible for a discount from council tax until your 25th birthday.

- Eligible children are those young people aged 16-17 who are still in care and have been 'looked after' for a total of 13 weeks from the age of 14 and including their 16th birthday.
- Relevant children are those young people aged 16 and 17 who have already left care, and who were 'looked after' for at least 13 weeks from the age of 14 and have been 'looked after' at some time while they were 16 or 17.
- Former relevant children are those young people aged 18, 19 or 20 who have been eligible and/or relevant.

Council tax discretionary relief (Section 13A Local Government Finance Act 1992)

Under Section 13A of the Local Government Finance Act 1992, the council has the power to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine and where national discounts and exemptions cannot be applied.

Council tax if you have a disability

If you, or someone living with you, need a room, an extra bathroom, kitchen, or extra space in your property to meet special requirements arising from a disability, you may be entitled to a disabled reduction. Your bill may be reduced to that of a property in the band immediately below the band shown for your property. If you are already in band A, the lowest valuation band, you may still qualify for a reduction.

Council tax discounts

The council tax bill for each band assumes that there are at least two adults living in the property. If there is only one adult resident, you are eligible for a 25% discount.

Any person over 18 years of age is counted as an adult. The following people may not count when we look at the number of adults who live in your property:

- Full-time students, student nurses, apprentices and youth-training trainees
- Patients living in hospital
- People looked after in care homes
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- Persons in respect of whom child benefit is payable
- 18 and 19 year-olds who are at or have just left school
- Care workers on a low income
- People caring for someone with a disability who is not a spouse, partner or child under 18
- Members of visiting forces and certain international institutions
- Foreign diplomats and certain members of international organisations
- Members of religious communities
- People in prison (except those in prison for not paying their council tax or a fine)

Occupied exemptions from council tax

In most cases, if a property is occupied it is charged council tax, however there are exceptions and a property can also be exempt if it is occupied:

- Class M - halls of residence, if they are owned by a prescribed educational establishment.
- Class N - occupied only by students, school or college leavers or certain spouses or dependents of students if all the residents are students and are undertaking a full-time course of education at a prescribed education establishment.
- Class O - armed forces accommodation (UK Forces) owned by the Secretary of State for Defence.
- Class P - members and dependents of visiting forces.
- Class S - if all residents are under 18 years of age.
- Class U - if occupied by one or more severely mentally impaired person or if occupied by one person who is severely mentally impaired together with a person who meets the requirements of Class N above (students, school or college leavers or certain spouses or dependents of students).
- Class V - diplomatic immunity if it is the main residence of at least one person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964, Commonwealth Act 1966, Consular Relations Act 1968 and the Commonwealth Countries and Republic Ireland Order 1985.
- Class W - occupied annexes are exempt if they form part of a single property of at least one other property and it is the sole or main residence of a dependent relative of a person who is resident in the other property. A dependent relative is defined as a person aged 65 years or more, a person who is severely mentally impaired, or a person who is substantially and permanently disabled.

Unoccupied exemptions from council tax

Empty properties may be exempt from paying council tax if the property is:

- Class B - vacant and owned by a charity
- Class D - vacant because the liable person is in prison
- Class E - vacant because the liable person is a permanent patient in a hospital or care home
- Class F - vacant because the liable person is deceased and probate or letters of administration have not yet been granted.
- Class G - vacant because nobody is allowed to live there by law
- Class H - vacant and held for a minister of religion
- Class I - vacant because the liable person is receiving care at another address that is not a care home
- Class J - vacant because the liable person is caring for someone elsewhere
- Class K - vacant because the liable person is living elsewhere to study
- Class L - vacant because the property has been repossessed
- Class Q - vacant by a bankrupt trustee
- Class R - vacant caravan pitch or boat mooring
- Class T - vacant part of another property that may not be let separately due to planning restrictions

Empty property discounts and premiums

Unoccupied and unfurnished properties - If your property is unoccupied and substantially unfurnished, you may be entitled to a 100 per cent discount for three months. No discount is awarded after this period and the full council tax is due.

Uninhabitable property under repair - If your property is undergoing major structural repair, you may be entitled to a 75 per cent discount for as long as it remains in that state, or for one year (whichever is the lesser time).

Second Homes - Furnished second homes are subject to 100% charge. However, some second homes may be eligible for a 50% discount. If you are responsible for council tax on two furnished properties, one of which is not your main home, you may be eligible for a 50% discount, if you are required to occupy either property as a condition of your employment (and it is specified as part of your employment contract).

On 26 January 2023, as part of the 'Calculation of the Council Tax Base for 2023/24' report, Cumberland Shadow Authority approved the introduction of an increased council tax charge in respect of 2nd Homes, from 1 April 2024, subject to relevant legislation being in place.

Empty homes premium for properties empty between two and five years - properties that are left vacant for more than two years are subject to an additional 100% premium, resulting in 200% council tax payable.

Empty homes premium for properties empty for more than five years - a 200% premium applies for properties empty more than five years, resulting in 300% council tax payable.

Empty homes premium for properties empty more than 10 years - a 300% premium applies for properties empty more than 10 years, resulting in 400% council tax payable.

The premium is charged against the property. If you are considering purchasing a property that has been empty for a while, please contact the council to discuss this further, as you may be subject to the additional premium immediately.

Appeals and disputes regarding your council tax

You may appeal if you think you are not liable to pay council tax - for example, if you are not the resident owner, or because the property is exempt. You may also appeal if you believe we have made a mistake when working out the amount you should pay. This relates to discounts and reductions under the disability reduction and Council Tax Reduction Scheme. If you want to appeal on these grounds, you must first contact the council and state the reasons for your appeal.

We have a duty to respond to you within two months. We will inform you of the steps we have taken to deal with your appeal. If you are not satisfied, you may appeal to the Council tax appeals - Valuation Tribunal Service within two months of our decision. If we fail to respond to your original appeal, you may appeal directly to the Valuation Tribunal Service within four months of your original appeal to the council.

Appeals regarding your council tax band

If you believe your council tax band is incorrect, you must first appeal to the listing officer of the Valuation Office Agency Challenge your Council tax band: Overview - GOV.UK (www.gov.uk). The listing officer will look at your cases and respond within four months. If you disagree with the listing officer's decision you can, within three months of the listing officer's decision, make an appeal directly to the Council tax appeals - Valuation Tribunal Service.

If the listing officer believes a proposal is invalid because it does not meet the statutory requirements, they may serve an invalidity notice. You may, within four weeks of receiving the notice, appeal directly to the Council tax appeals - Valuation Tribunal Service stating the reasons for disputing the notice. <https://valuationtribunal.gov.uk/council-tax-appeals/>

Help us to get it right first time

You must notify us of any changes that may affect your council tax liability, e.g., people moving in and out, changes to eligibility for reductions, or your ability to pay. The quickest way to let us know of changes is by using the contact details on your bill.

Assumptions we have made

If your account has an exemption, discount, reduction, or premium awarded, the bill assumes that the circumstances will remain the same for the whole financial year. If the assumptions on the bill are incorrect, you must tell us within 21 days. Please also remember that you must tell the council of all changes of circumstances that occur during the year that affect the amount of discount, exemption, reduction, or premium within 21 days of the change. If you fail to do so, the council can impose a penalty of £70.

How to pay your council tax

Your council tax bill is normally payable over ten monthly instalments. If you wish to pay over twelve months, please contact the council at least 14 days before your first instalment is due.

Details of the monthly instalments for the year are shown on your bill.

Further information regarding how to pay is shown on the reverse of your council tax bill:

Direct Debit - instalments are available on 1st, 8th, 15th or 22nd

Debit/credit card - see the reverse of your bill for further information

Bank transfer - using the sort code and account number shown on the reverse of your bill

Pay Point - using the barcode on your bill at any Pay Point or Post Office

Help and support

If you are having difficulty paying your council tax, please contact the council to discuss this further. Our contact details can be found on your bill.

In addition, local welfare and debt advice agencies are on hand to support you if you are struggling financially.

Citizens Advice Carlisle - **0808 278 7844**

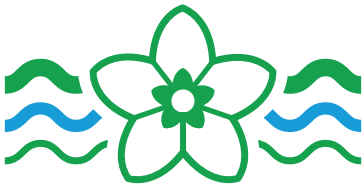
Citizens Advice Copeland - **0808 278 7959**

Citizens Advice Allerdale - **01900 604735**

Bogus callers

We are aware that members of the public often receive bogus calls from people pretending to be from our council tax department. Bogus callers claim that you are due a council tax refund and usually ask for your bank details or a debit card so the refund can be made.

We do not call council taxpayers to inform them of refunds by phone. If you receive such a call, do not provide your details. Please contact the council, using the telephone number shown on your bill, to verify the position.



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Cumberland Council

In July 2021, it was confirmed that Cumbria would go through Local Government Reorganisation (LGR). This reorganisation has resulted in the creation of the new unitary authorities of Cumberland Council and Westmorland and Furness Council. Cumberland Council will replace four sovereign councils (Allerdale, Carlisle and Copeland district councils, and Cumbria County Council).

On March 1, 2023, Cumberland Council set its first budget and medium-term financial plan (MTFP). Therefore, there are no prior year figures available for comparison in the below tables. Further detail on the approach taken in setting the 2023-24 budget and medium-term financial plan (MTFP) can be found in the 'Budget 2023/24 and Medium-Term Financial Plan General Fund Revenue and Capital' Cumberland Shadow Authority report which is available from the Cumberland Council website.

The following tables reflects the budget agreed by Cumberland Council in that report.

Where does my money go?

	Gross £m	2023/24 Net £m
Directorate:		
Assistant Chief Executive	2.891	2.812
Business Transformation & Change	56.752	13.663
Resources (1)	150.785	82.344
Place, Sustainable Growth & Transport	93.123	67.516
Public Health & Communities	20.282	5.024
Adult Social Care & Housing	137.830	68.095
Children and Family Wellbeing	251.079	63.594
Chief Executive	0.231	0.231
Revenue Budget	712.973	303.279
Parish precept	4.954	4.954
Revenue budget-including parish precept	717.927	308.233
Less council tax from parish precept		(4.954)
Less: planned use of earmarked balances / general fund		(11.723)
Revenue Budget Requirement		291.556

(1) Resources Directorate includes provision for pay-award, inflation and corporate contingency that will be allocated to directorates / services during the year.

	2023/24 £m
Total General Income	
General Grants	(55.589)
Collection fund deficit - Council Tax	0.930
National Non-Domestic Rates (NNDR) aka. Business Rates Retention (BRR)	(88.306)
Collection fund surplus deficit – NNDR	4.292
Council Tax Requirement	152.883
Council Tax Base	88,328.60
Council tax Band D (Council Tax Requirement / Council Tax Base)	1,730.84
Reasons for changes in requirements:	Net £m
as noted above, there are no prior year figures available.	-

Cumbria Commissioner Fire and Rescue Authority

Explanatory note - prior year figures

Cumbria Commissioner Fire and Rescue Authority takes responsibility for the governance of Cumbria Fire and Rescue Service from 1 April 2023, previously this was included as part of Cumbria County Council. Therefore, there are no prior year figures available.

Where does my money go?

	Total Spending 2023/24 £m
Firefighter Pay and Allowances	17.044
Support Staff Pay and Allowances	1.499
Other Employee Costs	0.707
Premises Costs	2.497
Transport Costs	0.897
Support Services	3.485
Supplies & Services	1.310
Capital Financing Charges	2.669
Contribution to Reserves	0.407
Gross Expenditure	30.515
Less Fees and Charges	(0.169)
Other Grants	(4.903)
Total Net Expenditure	25.443

Where does the money come from?

	2023/24 £m
Total Income	
Revenue Support Grant	(3.211)
Retained Business Rates	(6.360)
Redistributed Council Tax (Surplus)/Deficit	0.067
Council Tax Requirement	15.939

Council tax precept per billing authority 2023/24	£m
Cumberland Council	7.997
Westmorland and Furness Council	7.942
Total	15,939

Where does my money go?

	2022/23 £m	2023/24 £m
Total Spending		
Police pay and allowances	96.514	97.665
Support staff pay and allowances	29.274	31.229
Other employee costs	3.452	3.635
Premises costs	5.104	6.316
Transport costs	2.597	2.911
Commissioned services	2.351	3.245
Supplies & services	14.184	15.728
Capital financing charges	1.164	1.791
Direct revenue contribution to capital	5.016	3.222
Contribution to reserves	0.096	0.046
Gross expenditure	159.752	165.788
Less fees and charges	(5.128)	(5.818)
Other grants	(31.144)	(29.227)
Contribution from reserves	(1.781)	(5.786)
Total net expenditure	121.699	124.957

Where does the money come from?

	2022/23 £m	2023/24 £m
Total income		
Home Office Formula Funding	(72.604)	(72.875)
Redistributed council tax (surplus)/deficit	(0.011)	0.219
Council tax requirement	49.084	52.301

Reasons for changes in requirements:

Gross expenditure 2022/23
Increase in the cost of providing services

Increase in capital expenditure financed
from revenue contributions and reserves
Increase in commissioned services

Budget requirement 2023/24

£m
159.752
6.986
(1.794)
0.894
165.838

Council tax requirement 2022/23	49.084
Changes in gross expenditure	6.036
Reduction in income receivable and specific grants	1.227
Increase in contribution from reserves	(4.005)
Increase in general grant funding	(0.271)
Increase in redistributed council tax deficit	0.230
Council tax requirement 2023/24	52.301

Council tax precept per billing authority 2023/24

	£m
Cumberland Council	26.241
Westmorland and Furness Council	26.059
Total	52.301

Town and Parish Precepts

A table with details of the Parish Precepts is shown below (the precept figure has been rounded to the nearest whole £ for presentation in this table):

Parish	Precept 2023/24 £	Tax Base 2023/24	Parish Band A £	Parish Band B £	Parish Band C £	Parish Band D £	Parish Band E £	Parish Band F £	Parish Band G £	Parish Band H £
Above Derwent	28,436	658.75	28.78	33.58	38.37	43.17	52.76	62.36	71.95	86.34
Aikton	5,200	160.84	21.55	25.15	28.74	32.33	39.51	46.70	53.88	64.66
Allhallows	9,900	165.30	39.93	46.58	53.24	59.89	73.20	86.51	99.82	119.78
Allonby	16,000	167.32	63.75	74.38	85.00	95.63	116.88	138.13	159.38	191.26
Arlecdon and Frizington	45,000	1,138.33	26.35	30.75	35.14	39.53	48.31	57.10	65.88	79.06
Arthuret	71,388	782.10	60.85	71.00	81.14	91.28	111.56	131.85	152.13	182.56
Askerton	0	55.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aspatria	77,500	739.93	69.83	81.46	93.10	104.74	128.02	151.29	174.57	209.48
Bassenthwaite	7,350	204.90	23.91	27.90	31.88	35.87	43.84	51.81	59.78	71.74
Beaumont	8,600	199.66	28.71	33.50	38.28	43.07	52.64	62.21	71.78	86.14
Beckermet with Thornhill	14,000	537.99	17.35	20.24	23.13	26.02	31.80	37.58	43.37	52.04
Bewaldeth & Snittlegarth	475	15.95	19.85	23.16	26.47	29.78	36.40	43.02	49.63	59.56
Bewcastle	5,500	141.78	25.86	30.17	34.48	38.79	47.41	56.03	64.65	77.58
Blennerhasset & Torpenhow	10,650	177.21	40.07	46.74	53.42	60.10	73.46	86.81	100.17	120.20
Blindbothel	3,400	68.18	33.25	38.79	44.33	49.87	60.95	72.03	83.12	99.74
Blindcrake	7,650	139.70	36.51	42.59	48.68	54.76	66.93	79.10	91.27	109.52
Boltons	5,000	254.91	13.07	15.25	17.43	19.61	23.97	28.33	32.68	39.22
Bootle	19,500	263.23	49.39	57.62	65.85	74.08	90.54	107.00	123.47	148.16
Borrowdale	6,926	187.24	24.66	28.77	32.88	36.99	45.21	53.43	61.65	73.98
Bothel & Threapland	3,000	164.00	12.19	14.23	16.26	18.29	22.35	26.42	30.48	36.58
Bowness on Solway	18,784	370.39	33.81	39.44	45.08	50.71	61.98	73.25	84.52	101.42
Brampton	179,793	1,654.52	72.45	84.52	96.60	108.67	132.82	156.97	181.12	217.34
Bridekirk	6,500	308.54	14.05	16.39	18.73	21.07	25.75	30.43	35.12	42.14
Brigham	11,850	406.37	19.44	22.68	25.92	29.16	35.64	42.12	48.60	58.32
Bromfield	6,000	218.27	18.33	21.38	24.44	27.49	33.60	39.71	45.82	54.98
Broughton	37,116	574.75	43.05	50.23	57.40	64.58	78.93	93.28	107.63	129.16
Broughton Moor	22,000	246.31	59.55	69.47	79.40	89.32	109.17	129.02	148.87	178.64
Burgh By Sands	18,900	532.00	23.69	27.63	31.58	35.53	43.43	51.32	59.22	71.06
Burtholme	2,400	90.91	17.60	20.53	23.47	26.40	32.27	38.13	44.00	52.80
Buttermere	2,500	70.81	23.54	27.46	31.39	35.31	43.16	51.00	58.85	70.62
Caldbeck	18,330	331.54	36.86	43.00	49.15	55.29	67.58	79.86	92.15	110.58
Camerton	1,800	58.68	20.45	23.85	27.26	30.67	37.49	44.30	51.12	61.34
Carlatton & Cumrew	1,700	59.54	19.03	22.21	25.38	28.55	34.89	41.24	47.58	57.10

Parish	Precept 2023/24 £	Tax Base 2023/24	Parish A £	Parish B £	Parish C £	Parish D £	Parish E £	Parish F £	Parish G £	Parish H £
Castle Carrock	7,220	144.38	33.34	38.90	44.45	50.01	61.12	72.24	83.35	100.02
Cleator Moor	85,000	1,923.02	29.47	34.38	39.29	44.20	54.02	63.84	73.67	88.40
Cockermouth	290,812	3,336.29	58.11	67.80	77.48	87.17	106.54	125.91	145.28	174.34
Crosscanonby	28,000	354.06	52.72	61.51	70.29	79.08	96.65	114.23	131.80	158.16
Cummersdale	13,376	551.03	16.18	18.88	21.57	24.27	29.66	35.06	40.45	48.54
Cumwhitton	6,250	135.97	30.65	35.75	40.86	45.97	56.19	66.40	76.62	91.94
Dalston	85,758	1,181.88	48.37	56.44	64.50	72.56	88.68	104.81	120.93	145.12
Dean	19,250	525.17	24.43	28.51	32.58	36.65	44.79	52.94	61.08	73.30
Dearham	40,397	785.80	34.27	39.99	45.70	51.41	62.83	74.26	85.68	102.82
Distington	40,000	612.79	43.52	50.77	58.03	65.28	79.79	94.29	108.80	130.56
Drigg and Carleton	3,250	205.00	10.57	12.33	14.09	15.85	19.37	22.89	26.42	31.70
Dundraw	2,000	61.73	21.60	25.20	28.80	32.40	39.60	46.80	54.00	64.80
Egremont	176,141	2,272.09	51.68	60.29	68.91	77.52	94.75	111.97	129.20	155.04
Embleton	9,966	207.47	32.03	37.36	42.70	48.04	58.72	69.39	80.07	96.08
Ennerdale and Kinniside*	12,908	165.61	51.96	60.62	69.28	77.94	95.26	112.58	129.90	155.88
Eskdale	8,760	134.35	43.47	50.71	57.96	65.20	79.69	94.18	108.67	130.40
Farlam	8,783	227.05	25.79	30.08	34.38	38.68	47.28	55.87	64.47	77.36
Gilcrux	9,000	117.58	51.03	59.53	68.04	76.54	93.55	110.56	127.57	153.08
Gosforth	29,581	526.01	37.49	43.74	49.99	56.24	68.74	81.24	93.73	112.48
Great Clifton	13,000	306.42	28.29	33.00	37.72	42.43	51.86	61.29	70.72	84.86
Greysouthen	16,500	225.54	48.77	56.90	65.03	73.16	89.42	105.68	121.93	146.32
Haile and Wilton	5,000	178.46	18.68	21.79	24.91	28.02	34.25	40.47	46.70	56.04
Hayton	19,500	900.55	14.43	16.84	19.24	21.65	26.46	31.27	36.08	43.30
Hayton & Mealo	5,600	77.90	47.93	55.91	63.90	71.89	87.87	103.84	119.82	143.78
Hethersgill	7,000	133.90	34.85	40.66	46.47	52.28	63.90	75.52	87.13	104.56
Holme Abbey	12,570	222.19	37.71	44.00	50.28	56.57	69.14	81.71	94.28	113.14
Holme East Waver	7,500	127.41	39.25	45.79	52.33	58.87	71.95	85.03	98.12	117.74
Holme Low	6,000	135.84	29.45	34.35	39.26	44.17	53.99	63.80	73.62	88.34
Holme St Cuthbert	6,000	148.25	26.98	31.48	35.97	40.47	49.46	58.46	67.45	80.94
Ireby & Uldale	6,000	202.35	19.77	23.06	26.36	29.65	36.24	42.83	49.42	59.30
Irthington	12,097	327.91	24.59	28.69	32.79	36.89	45.09	53.29	61.48	73.78
Irton with Santon	3,500	121.25	19.25	22.45	25.66	28.87	35.29	41.70	48.12	57.74
Keswick	328,245	2,027.72	107.92	125.91	143.89	161.88	197.85	233.83	269.80	323.76
Kingmoor	14,267	482.80	19.70	22.98	26.27	29.55	36.12	42.68	49.25	59.10
Kingwater	1,100	64.30	11.41	13.31	15.21	17.11	20.91	24.71	28.52	34.22
Kirkandrews	9,119	157.49	38.60	45.03	51.47	57.90	70.77	83.63	96.50	115.80
Kirkbampton	9,188	174.76	35.05	40.89	46.73	52.57	64.25	75.93	87.62	105.14

Parish	Precept 2023/24 £	Tax Base 2023/24	Parish A £	Parish B £	Parish C £	Parish D £	Parish E £	Parish F £	Parish G £	Parish H £
Kirkbride	10,000	157.77	42.25	49.30	56.34	63.38	77.46	91.55	105.63	126.76
Kirklington	2,650	146.11	12.09	14.11	16.12	18.14	22.17	26.20	30.23	36.28
Lamplugh	13,690	307.26	29.71	34.66	39.61	44.56	54.46	64.36	74.27	89.12
Little Clifton	7,500	138.82	36.02	42.02	48.03	54.03	66.04	78.04	90.05	108.06
Lorton	7,080	161.48	29.23	34.10	38.97	43.84	53.58	63.32	73.07	87.68
Lowca	8,000	223.51	23.86	27.84	31.81	35.79	43.74	51.70	59.65	71.58
Loweswater	3,152	133.88	15.69	18.31	20.92	23.54	28.77	34.00	39.23	47.08
Lowside Quarter	3,000	242.09	8.26	9.64	11.01	12.39	15.14	17.90	20.65	24.78
Maryport	379,683	2,714.54	93.25	108.79	124.33	139.87	170.95	202.03	233.12	279.74
Midgeholme	0	24.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Millom	161,424	1,975.53	54.47	63.55	72.63	81.71	99.87	118.03	136.18	163.42
Millom Without	12,000	353.98	22.60	26.37	30.13	33.90	41.43	48.97	56.50	67.80
Moresby	15,302	623.03	16.37	19.10	21.83	24.56	30.02	35.48	40.93	49.12
Muncaster	5,880	125.98	31.11	36.30	41.48	46.67	57.04	67.41	77.78	93.34
Nether Denton	8,700	105.41	55.02	64.19	73.36	82.53	100.87	119.21	137.55	165.06
Nicholforest	6,000	133.80	29.89	34.88	39.86	44.84	54.80	64.77	74.73	89.68
Orton	8,500	197.10	28.75	33.55	38.34	43.13	52.71	62.30	71.88	86.26
Oughterside & Allerby	10,573	186.18	37.86	44.17	50.48	56.79	69.41	82.03	94.65	113.58
Papcastle	13,150	184.60	47.49	55.41	63.32	71.24	87.07	102.90	118.73	142.48
Parton	13,500	219.87	40.93	47.76	54.58	61.40	75.04	88.69	102.33	122.80
Plumbland	6,000	130.27	30.71	35.82	40.94	46.06	56.30	66.53	76.77	92.12
Ponsonby	5,589	106.92	34.85	40.65	46.46	52.27	63.89	75.50	87.12	104.54
Rockcliffe	7,819	321.40	16.22	18.92	21.63	24.33	29.74	35.14	40.55	48.66
Scaleby	5,400	141.04	25.53	29.78	34.04	38.29	46.80	55.31	63.82	76.58
Seascale	25,010	646.66	25.79	30.08	34.38	38.68	47.28	55.87	64.47	77.36
Seaton	74,674	1,541.25	32.30	37.68	43.07	48.45	59.22	69.98	80.75	96.90
Sebergham	6,160	139.92	29.35	34.25	39.14	44.03	53.81	63.60	73.38	88.06
Silloth	172,995	856.04	134.73	157.18	179.64	202.09	247.00	291.91	336.82	404.18
Solport & Stapleton	2,800	148.81	12.55	14.64	16.73	18.82	23.00	27.18	31.37	37.64

Parish	Precept 2023/24 £	Tax Base 2023/24	Parish A £	Parish B £	Parish C £	Parish D £	Parish E £	Parish F £	Parish G £	Parish H £
St Bees	54,000	741.22	48.57	56.66	64.76	72.85	89.04	105.23	121.42	145.70
St Cuthberts Without	27,000	2,044.79	8.80	10.27	11.73	13.20	16.13	19.07	22.00	26.40
St Johns Castlerigg & Wythburn	8,087	180.49	29.87	34.85	39.83	44.81	54.77	64.73	74.68	89.62
Stanwix Rural	46,500	1,484.05	20.89	24.37	27.85	31.33	38.29	45.25	52.22	62.66
Thursby	26,125	485.74	35.85	41.83	47.80	53.78	65.73	77.68	89.63	107.56
Ulpha	364	77.55	3.13	3.65	4.17	4.69	5.73	6.77	7.82	9.38
Underskiddaw	7,416	146.28	33.80	39.43	45.07	50.70	61.97	73.23	84.50	101.40
Upper Denton	1,216	36.96	21.93	25.59	29.24	32.90	40.21	47.52	54.83	65.80
Waberthwaite	2,700	95.80	18.79	21.92	25.05	28.18	34.44	40.70	46.97	56.36
Walton	9,100	112.19	54.07	63.09	72.10	81.11	99.13	117.16	135.18	162.22
Wasdale	2,125	69.61	20.35	23.75	27.14	30.53	37.31	44.10	50.88	61.06
Waterhead	1,400	49.67	18.79	21.93	25.06	28.19	34.45	40.72	46.98	56.38
Waverton	3,000	114.30	17.50	20.42	23.33	26.25	32.08	37.92	43.75	52.50
Weddicar	5,500	169.54	21.63	25.23	28.84	32.44	39.65	46.86	54.07	64.88
Westlinton	2,200	135.29	10.84	12.65	14.45	16.26	19.87	23.49	27.10	32.52
Westnewton	5,910	91.28	43.17	50.36	57.56	64.75	79.14	93.53	107.92	129.50
Westward	8,500	325.60	17.41	20.31	23.21	26.11	31.91	37.71	43.52	52.22
Wetheral	165,000	2,806.25	39.20	45.73	52.27	58.80	71.87	84.93	98.00	117.60
Whicham	20,616	183.91	74.73	87.19	99.64	112.10	137.01	161.92	186.83	224.20
Whitehaven	495,901	6,963.50	47.47	55.39	63.30	71.21	87.03	102.86	118.68	142.42
Wigton	360,000	1,830.48	131.11	152.97	174.82	196.67	240.37	284.08	327.78	393.34
Winscales	7,000	58.69	79.51	92.77	106.02	119.27	145.77	172.28	198.78	238.54
Woodside	5,982	198.31	20.11	23.46	26.81	30.16	36.86	43.56	50.27	60.32
Workington	660,709	6,901.34	63.83	74.46	85.10	95.74	117.02	138.29	159.57	191.48
Carlisle Urban	0	20,010.84	0	0	0	0	0	0	0	0
	4,954,368	88,328.60								

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

*Cumberland Council has calculated an anticipated 2023/24 precept for Ennerdale and Kinniside

Parish Expenditure

Where a parish precept exceeds £140,000, council tax demand notice regulations require that the Council publish a summary of the parish budget.

Millom

	2023/24
Millom	£'000
Coronation	1.000
Donations	1.500
Millom Park	19.055
Millom Park Toilets	3.500
Hav Toilets	3.265
Haverigg Play Area/FS	3.435
Tennis Court	1.000
Cenotaph	1.200
Tourism/Xmas Market	0.500
Xmas	13.125
Flowers/Civic Pride	5.000
Armistice Day/Wreaths	0.500
Lincoln Street	0.250
Earl St Allotments	0.250
Audit Fee	1.100
Legal Fees	1.000
Subscriptions	0.800
Sundries & Training	1.200
Mayors Allowance	0.700
Millom In Bloom	0.250
Elections	1.000
Bus Service	3.000
Project Costs Millom MUGA	79.000
Wages	71.159
Tax/NI	7.000
Pension	2.650
DWP DEA Charges	1.000
Wages Service	0.600
Bank Charges	0.150
Rent	5.100
Rates	1.810
Utilities	2.400
Telephone/Internet	1.265
Stationery/Software	3.985
Postage	0.025
Office Equipment	1.000
Insurance	3.150
Office/Window Cleaning	0.405
Sundries	0.100
Expenditure Total	243.429
Total income	(82.005)
Precept	161.424

Further information in respect of Millom Town Council can be obtained from the clerk at:
Town Clerk, Millom Council Centre, St George's Road, Millom, LA18 4DD
Email: theclerk@millomtowncouncil.co.uk

Whitehaven

	2023/24
Whitehaven	£'000
Employees & allowances	113
Ranger and assistant ranger	63
Premises	64
Supplies & services	23
Grounds maintenance	22
Christmas lights	35
Allotments	10
Environmental improvements	35
Bus shelters, bins and seats	10
Events	44
Grants	34
3rd Party	43
Precept	496

Further information in respect of Whitehaven Town Council can be obtained from the clerk at:
Town Clerk, Whitehaven Civic Hall, Whitehaven, CA28 7SH
Email: clerk@whitehaventowncouncil.co.uk

Egremont

	2023/24
Egremont	£'000
Vat	16.000
Staff costs	115.000
xmas lights/community projects	35.300
Egremont cemetery	51.000
Egremont town council	20.750
Egremont market hall	43.100
Allotments	9.500
Bowling green	3.700
Lengthsman scheme	25.000
Grants/donations	2.300
Total Expenditure	321.650
Use of reserves	(145.509)
Precept	176.141

Further information in respect of Egremont Town Council can be obtained from the clerk at:
Town Clerk, Egremont Town Council, The Market Hall, Market Street, Egremont, CA22 2DF
Email: egremontmarkethall@outlook.com

Wetheral

	2023/24
Wetheral	£'000
Salaries	36.332
Establishment Charges	11.217
Insurance	6.242
Grass Contract	25.000
Footpaths and Rights of Way	12.060
Open Spaces & Recreation Gr	4.000
Grants and Donations	6.000
Agency	0.000
Renewables	7.800
Sundry /Contingency	1.050
Capital Expenditure/projects	49.850
Section 137	0.120
Cemetery Account Expenditure	32.985
Total Expenditure	192.656
Use of reserves	(27.656)
Precept	165.000

Brampton

	2023/24
Brampton	£'000
Council	0.770
Cemetery	1.485
Market & Moot Hall	12.156
Open Spaces & Gelt Woods	16.530
Parks	14.525
Projects & Events	45.000
Sundry	8.119
Car Park	0.150
Office	9.535
Grounds Maintenance	34.160
Contingencies	2.400
Staff	60.868
Grants	0.600
Total Expenditure	206.298
Grants	(1.000)
Market & Moot Hall	(2.871)
Cemetery	(6.250)
Interest	(0.760)
Miscellaneous	(1.101)
Less use of reserves	(14.523)
Precept	179.793

Cockermouth

	2023/24
Cockermouth	£'000
Allotments	0.36
Establishment	138.54
TIC/Library	57.11
Open Spaces	6.21
Memorial Gardens	15.50
Twinning	7.10
Events	14.45
Other Properties	0.93
Christmas Lights	34.40
Town Hall	(0.69)
Toilets	13.10
Bus Service	1.00
CCTV	1.80
Green Issues	1.00
Precept	290.81

For more information, contact the clerk on **01900 821869**
Email clerk@cockermouth.org

Workington

	2023/24
Workington	£'000
Culture	154.60
Environment	112.50
Communities	25.75
Allotments	20.50
Civic and Elections	58.85
Property and Administration	74.10
Staffing	312.36
Total Expenditure	758.66
Income	(38.45)
Use of reserves	(59.50)
Precept	660.71

Further information in respect of Workington Town Council can be obtained from the clerk at:
Town Clerk, Workington Town Council Community Centre, Princess Street, Workington, CA14 2QG
Email: office@workingtontowncouncil.gov.uk

Silloth

	2023/24
Silloth	£'000
Allotments	5.50
Parks & Recreation	24.25
General Admission	18.90
Employment	120.00
Grounds Maintenance	16.73
Tourism	15.50
Public Buildings	0.00
Total Expenditure	200.88
Income	(17.88)
Use of reserves	(10.00)
Precept	173.00

Further information about Silloth-on-Solway Town Council can be obtained from the clerk.

Tel: 016973 31128

Mobile: 07775686857

Email: townclerk@silloth-on-solway.co.uk

Maryport

	2023/24
Maryport	£'000
General Administration	101.2
Property Maintenance	32.5
Ground Maintenance	108.7
Festivals Promotion & Donations	152.3
Sub-Total	394.7
Use of reserves	(15.0)
Precept	379.7

Further information in respect of Maryport Town Council can be obtained from the clerk.

Email: clerk@maryporttowncouncil.gov.uk

Keswick

	2023/24
Keswick	£'000
General Administration	85.256
Grants to outside bodies	19.146
Christmas Lights	30.500
Mayors Allowance	2.000
War Memorials	1.600
Townfield	2.800
Open Spaces	1.000
Fitz Park - Grant from KTC (deficit)	193.574
Communications & Neighbourhood plan	0.500
Audit fee/Accounts Preparation	1.800
Contingency	4.000
Keswick Events	9.464
Floral Displays	0.600
Allotments	0.600
Annual Parish Meeting	0.100
Advertising	0.450
CCTV Annual Maintenance - Police	3.600
CCTV Annual Maintenance – Moot Hall KTC	0.000
LGR Provision	2.500
Elections 2023	6.000
Total Expenditure	365.490
Fitz Park Upkeep Grant	(20.000)
Other Income	(17.245)
Precept	328.245

Further information in respect of Keswick Town Council can be obtained from the clerk.

Telephone: **017687 73607**

Email: townclerk@keswicktowncouncil.gov.uk

Wigton

	2023/24
Wigton	£'000
Parks, cemeteries and church yards	125.00
Playing fields and play areas	95.00
Buildings	50.00
Other	90.00
Precept	360.00

More information about Wigton Town Council can be obtained from the Clerk to Wigton Town Council, Community Offices, Church Street, Wigton CA7 9AA.

Tel: **016973 44106**

Email: wigtontown.council@btconnect.com

Council Tax Schedule 2023/24

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 £
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
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
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
Arthuret	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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

Part of the Council's area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
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
Burtholme	1,429.91	1,668.23	1,906.55	2,144.87	2,621.51	3,098.15	3,574.78	4,289.74
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
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
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
Carlatton & 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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

Part of the Council's area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Scaleby	1,437.84	1,677.48	1,917.12	2,156.76	2,636.04	3,115.33	3,594.60	4,313.52

Part of the Council's area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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