

## **CALDERDALE MBC**

**WARDS AFFECTED: ALL**

## **CABINET**

**15<sup>th</sup> January 2024**

## **CALCULATION OF THE COUNCIL TAX BASE 2024/25**

## **REPORT OF THE DIRECTOR OF RESOURCES & TRANSFORMATION**

### **1. Purpose of Report**

- 1.1 To present the various Council Tax Bases which will apply to the Calderdale MBC area for the year 2024/25.

### **2. Need for a decision**

- 2.1 In order to determine the amount of Council Tax to levy for the 2024/25 financial year each local authority is required to formally calculate its Tax Base (number of Band D equivalent properties in its area). Members are also being asked to decide whether the Council should reduce the threshold at which empty homes premium is levied from 2 years to 1 year and increase the amount levied on properties empty for more than 10 years from 200% to 300% from 2024/25 onwards.

### **3. Recommendations**

- 3.1 That Cabinet approves a reduction in the threshold at which empty homes premium is levied from 2 years to 1 year and increase the amount levied on properties empty for more than 10 years from 200% to 300% from 2024/25 onwards.
- 3.2 That Cabinet approves the introduction of a 100% premium for Second Homes from financial year 2025/26.
- 3.3 That Cabinet approves the calculation of the Council's Tax Base for the year 2024/25 and in accordance with the Local Authorities (calculation of Tax Base) Regulations 1992, as amended, the amount calculated by Calderdale MBC as its Council Tax Base for the year 2024/25 be:-

That part of Calderdale for which there is no Parish Council	49,689.78
Blackshaw Parish Council	372.24
Erringden Parish Council	66.35
Hebden Royd Town Council	3,304.83
Heptonstall Parish Council	557.65
Ripponden Parish Council	2,951.82
Stainland & District Town Council	1,557.32
Todmorden Town Council	4,946.88
Wadsworth Parish Council	570.84
The whole of Calderdale	64,017.71

## 4. Background and/or details

### 4.1 Background

4.1.1 In order to determine the amount of Council Tax to levy for the 2024/25 financial year, it is necessary for each Local Authority to calculate its Tax Base so that when the Council's Budget is fixed at Budget Council (for Calderdale this is 26th February 2024) the amount to levy on each property band in each area is readily known.

4.1.2 The calculation of the Council Tax Base is expressed as a product of a £1 Council Tax on a Band D property.

#### *Empty Homes Premiums*

4.1.3 Since 2014/15 the Council has levied Council Tax premium on homes that have been empty for 2 years or more.

4.1.4 Royal assent for the phased revision to empty home premium levels was given on the 1st November 2018. The legislation gave councils the powers the levy an empty home premium as set out in the table below:-

Years Empty	2019/20	2020/21	2021/22
>2years	100%		
>2years and <5years		100%	100%
>5years		200%	200%
>10years			300%

4.1.5 Cabinet agreed at its meeting on the 14<sup>th</sup> January 2019 to increase the percentage premium that the Council can charge on properties empty for 2 years or more to 100%. Further to this, at its meeting on the 13<sup>th</sup> January 2020, Cabinet agreed to increase the percentage premium that the Council can charge on properties empty for 5 years or more from 100% to 200%.

4.1.6 The Levelling Up and Regeneration Act 2023 was given Royal assent on the 26<sup>th</sup> October 2023. From 2024/25 this gives Councils the powers to charge 100% empty home premium on properties empty after 1 year.

#### *Second Homes Premium*

4.1.7 Also, as part of the Levelling Up and Regeneration Act 2023, councils were given powers to bring in a 100% Council Tax premium on second homes to further address the issue of empty properties. Councils though need to signal their intent to introduce such a premium giving at least 12 months notice prior to the financial year in which the changes will come into effect.

4.1.8 It is being recommended in this report that the Council approves the introduction of a Second Homes Premium in Calderdale effective from 1st April 2025.

## **4.2 Legal Position**

- 4.2.1 Section 67(2) of the Local Government Finance Act 1992, as amended, required that each year's tax base for Council Tax had to be formally approved by the authority (i.e. the Council) and the appropriate resolutions passed.
- 4.2.2 These provisions were amended by Section 84 of the Local Government Act 2003 (which came into effect in November 2003) in so far as approval of the Council Tax Base calculations only by full Council is no longer a requirement. The Council at its meeting on 17 December 2003 delegated authority to Cabinet in respect of the approval of future years Council Tax Base calculations.
- 4.2.3 The resolutions are required in order that the Tax Base may also be notified to the major precepting Authorities (i.e. Police and Fire Authorities) by 31 January in the financial year preceding that to which the tax base applies.
- 4.2.4 In view of the fact that there will be Parish precepts, it will be necessary to calculate the Tax Base for:-
- Each Parish/Town Council Area.
  - The Calderdale Area for which there is not a Parish/Town Council.
  - The whole of the Calderdale area.

## **4.3 Calculation of the Council Tax Base**

- 4.3.1 Each domestic property in Calderdale has been placed into one of eight valuation bands by the Listing Officer working for the Valuation Office which is part of HM Revenue & Customs. Details of the property bandings are contained in the Council Tax Valuation List supplied to the Authority and updated at regular intervals. A further informal valuation band (A minus) has also been created to accommodate the granting of disablement relief to residents of Band A properties.
- 4.3.2 The calculation of the tax base involves the summarising of the total number of dwellings in each area (parish) per band, taking into account future anticipated and known changes to the valuation list, recognition of the numbers of liable persons who will qualify for either a "personal" or "status" discount during the coming financial year and an estimation for the number of taxpayers who will require assistance under the Council Tax Reduction (CTR) Scheme.
- 4.3.3 Estimates need to be made of the following:-
- Dwellings, added to or removed from the valuation list, e.g. new properties, demolitions.
  - Exempt dwellings, e.g. dwellings left unoccupied by people in hospital.
  - Reduced/increased bandings due to appeal.
  - The number of properties moved to a lower band, e.g. property adapted for a disabled person's use.
  - The number of single occupancy properties - 25% discount.
  - The number of properties in receipt of Council Tax Reduction.

- 4.3.4 The Council's Council Tax Reduction scheme provides support to lower income households and covers both pensioner and working age claimants. Whilst the pensioners scheme is in the main prescribed, the working age one is covered by the Council's own policy. It has been a number of years since it was last considered so it is intended that a new review will be carried out over the next 12 months with any changes being brought forward for consultation.
- 4.3.5 The losses on collection for 2024/25 taking into account the CTR scheme have been estimated at 2%. Members should note that the Council will still be trying to collect as much Council Tax as possible and any improvement in the collection rate assumed above will naturally still benefit the Council in the form of higher surpluses on the Collection Fund in future.
- 4.3.6 The calculation of the various tax bases for Calderdale areas is set out in the attached Appendices.

- Appendix A - The whole of Calderdale
- B - That part of Calderdale for which there is no Parish Council
- C - Blackshaw Parish Council
- D - Erringden Parish Council
- E - Hebden Royd Town Council
- F - Heptonstall Parish Council
- G - Ripponden Parish Council
- H - Stainland & District Parish Council
- I - Todmorden Town Council
- J - Wadsworth Parish Council

- 4.3.7 In order to demonstrate the methodology used, the appendices show the number of properties in each band, and the changes to the property base for the reasons set out in 4.3.3 above. Each appendix also shows an allowance for estimated losses on collection.

## **5. Options Considered**

- 5.1 Calculation of the annual Council Tax Base is a statutory requirement and the calculation methodology is, in the main, statutorily prescribed.
- 5.2 A certain level of empty homes is inevitable and is a feature of any housing market. However, properties which have been empty and unfurnished for more than 1 year are likely to have issues which will result in their remaining empty without some intervention. Bringing these properties back into use is resource intensive and many services within the Council (as well as Police and Fire services) work collaboratively to reduce the nuisance caused by them.
- 5.3 Members have the option to keep the threshold at which the empty home premium is levied at 2 years or more. It is recommended though that the threshold at which the 100% premium is levied on empty properties is reduced to 1 year from 2024/25 onwards.
- 5.4 Members have the option to keep the premium levied on properties empty for more than 10 years at 200%. It is recommended that the premium levied on properties empty for more than 10 years is increased to 300%.

- 5.5 Members also have the option to not introduce a Second Homes Premium recommended in this report.

## **6. Financial Implications**

- 6.1 The Council's Tax Base will inform the setting of the budget for 2024/25 as well as the level of Council Tax for each domestic property in the district.
- 6.2 Introducing a reduction in the threshold at which empty homes premium is levied from 2 years to 1 year in line with the recommendation should result in additional income but more importantly help bring more homes back into use.
- 6.3 Increasing the amount levied on properties empty for more than 10 years from 200% to 300% in line with the recommendation should also have the same impact.
- 6.4 The benefit of these recommendations has been factored into the Council Tax Base figures set out in the report.
- 6.5 The introduction of a Second Homes Premium involves giving taxpayers 12 month's notice so the benefit of this policy will only be felt in the 2025/26 Council Tax Base which will be calculated around this time next year.
- 6.6 The Council Tax base for 2023/24 was set at 63,146.62. This report recommends a Council Tax Base of 64,017.71 for 2024/25, an increase of 871.09 Band D equivalents.

## **7. Legal Implications**

- 7.1 These have been dealt with in paragraph 4.2.

## **8. Human Resources and Organisation Development Implications**

- 8.1 There are no HR & OD implications arising directly from this report.

## **9. Consultation**

- 9.1 None specifically required because of the earlier mentioned statutory requirement.

## **10. Environmental, Health and Economic Implications**

- 10.1 Due to the nature of the report there are no specific environmental or health implications. The economic benefits of the revised Council Tax Base are reflected in Cabinet's Consultation Budget elsewhere on the agenda.

## **11. Equality and Diversity**

- 11.1 Due to the nature of the report there are no specific equality and diversity implications.

## **12. Summary and Recommendations**

- 12.1 In accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992, as amended, Members are asked to approve the various Tax Bases which will apply to the Calderdale MBC area for 2024/25 in connection with Council Tax.

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### **FOR FURTHER INFORMATION ON THIS REPORT CONTACT:**

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### **DOCUMENTS USED IN THE PREPARATION OF THE REPORT:**

Council Tax Valuation List

Other Council Tax Records

### **DOCUMENTS ARE AVAILABLE FOR INSPECTION AT:**

Online/Finance Services, Princess Buildings, Halifax

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF THE WHOLE OF CALDERDALE**

**APPENDIX A**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	44,773.00	18,394.00	15,908.00	7,649.00	5,601.00	3,128.00	1,363.00	61.00	96,877.00
<b>Estimated Change to Number</b>	91.00	1,301.00	430.00	122.00	74.00	34.00	2.00	-1.00	-3.00	2,050.00
<b>Less Exempt Properties</b>	0.00	-823.00	-256.00	-220.00	-86.00	-62.00	-32.00	-12.00	-1.00	-1,492.00
<b>Chargeable Dwellings</b>	91.00	45,251.00	18,568.00	15,810.00	7,637.00	5,573.00	3,098.00	1,350.00	57.00	97,435.00
<b>Less Discounted Property</b>	-7.75	-5,778.75	-1,777.75	-1,180.25	-442.00	-265.50	-131.25	-56.00	-5.25	-9,644.50
<b>Less Council Tax Support</b>	0.00	-7,961.50	-1,339.00	-703.25	-186.25	-80.75	-35.00	-10.75	0.00	-10,316.50
<b>TOTAL</b>	83.25	31,510.75	15,451.25	13,926.50	7,008.75	5,226.75	2,931.75	1,283.25	51.75	77,474.00
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	46.25	21,007.17	12,017.65	12,379.11	7,008.75	6,388.25	4,234.75	2,138.76	103.50	65,324.19
						Multiplied by Collection Rate				64,017.71
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				64,017.71

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF CALDERDALE WITH NO PARISH COUNCIL**

**APPENDIX B**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	36,728.00	14,580.00	13,356.00	5,600.00	3,863.00	2,014.00	889.00	46.00	77,076.00
<b>Estimated Change to Number</b>	74.00	1,055.00	368.00	91.00	47.00	14.00	11.00	1.00	-3.00	1,658.00
<b>Less Exempt Properties</b>	0.00	-657.00	-213.00	-189.00	-70.00	-43.00	-23.00	-9.00	0.00	-1,204.00
<b>Chargeable Dwellings</b>	74.00	37,126.00	14,735.00	13,258.00	5,577.00	3,834.00	2,002.00	881.00	43.00	77,530.00
<b>Less Discounted Property</b>	-6.25	-4,731.25	-1,382.75	-978.25	-315.50	-187.00	-87.25	-42.50	-4.25	-7,735.00
<b>Less Council Tax Support</b>	0.00	-6,823.25	-1,066.75	-609.25	-144.25	-62.00	-25.00	-8.50	0.00	-8,739.00
<b>TOTAL</b>	67.75	25,571.50	12,285.50	11,670.50	5,117.25	3,585.00	1,889.75	830.00	38.75	61,056.00
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	37.64	17,047.67	9,555.39	10,373.78	5,117.25	4,381.66	2,729.64	1,383.33	77.50	50,703.86
						Multiplied by Collection Rate				49,689.78
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				49,689.78



## CALDERDALE MBC

## COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF BLACKSHAW PARISH COUNCIL

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	59.00	72.00	69.00	64.00	95.00	41.00	11.00	0.00	411.00
Estimated Change to Number	1.00	1.00	3.00	0.00	1.00	1.00	1.00	-1.00	0.00	7.00
Less Exempt Properties	0.00	-1.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	-2.00
Chargeable Dwellings	1.00	59.00	75.00	69.00	64.00	96.00	42.00	10.00	0.00	416.00
Less Discounted Property	0.00	-7.75	-6.50	-5.50	-2.00	-5.25	-2.75	-1.25	0.00	-31.00
Less Council Tax Support	0.00	-4.00	-2.75	-2.25	0.00	-0.75	-0.75	0.00	0.00	-10.50
TOTAL	1.00	47.25	65.75	61.25	62.00	90.00	38.50	8.75	0.00	374.50
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	0.56	31.50	51.14	54.45	62.00	110.00	55.61	14.58	0.00	379.84
						Multiplied by Collection Rate				372.24
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				372.24

## APPENDIX D

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	38.00	6.00	14.00	10.00	12.00	5.00	1.00	0.00	86.00
Estimated Change to Number	0.00	2.00	0.00	0.00	0.00	1.00	-1.00	0.00	0.00	2.00
Less Exempt Properties	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.00
Chargeable Dwellings	0.00	39.00	6.00	14.00	10.00	13.00	4.00	1.00	0.00	87.00
Less Discounted Property	0.00	-4.75	-1.00	-1.25	-0.50	-0.50	0.00	0.00	0.00	-8.00
Less Council Tax Support	0.00	-2.75	0.00	0.00	-0.75	0.00	0.00	0.00	0.00	-3.50
TOTAL	0.00	31.50	5.00	12.75	8.75	12.50	4.00	1.00	0.00	75.50
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	0.00	21.00	3.89	11.33	8.75	15.28	5.78	1.67	0.00	67.70
						Multiplied by Collection Rate				66.35
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				66.35

## APPENDIX E

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	2,213.00	1,006.00	573.00	491.00	321.00	189.00	86.00	2.00	4,881.00
Estimated Change to Number	5.00	58.00	13.00	0.00	5.00	3.00	-2.00	-1.00	0.00	81.00
Less Exempt Properties	0.00	-37.00	-10.00	-12.00	-5.00	-4.00	-3.00	0.00	0.00	-71.00
Chargeable Dwellings	5.00	2,234.00	1,009.00	561.00	491.00	320.00	184.00	85.00	2.00	4,891.00
Less Discounted Property	-0.75	-309.00	-110.00	-48.25	-34.75	-17.50	-6.75	-2.25	0.00	-529.25
Less Council Tax Support	0.00	-295.50	-71.50	-25.25	-9.25	-5.00	-0.75	-0.50	0.00	-407.75
TOTAL	4.25	1,629.50	827.50	487.50	447.00	297.50	176.50	82.25	2.00	3,954.00
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	2.36	1,086.33	643.61	433.33	447.00	363.61	254.95	137.08	4.00	3,372.27
						Multiplied by Collection Rate				3,304.83
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				3,304.83

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF HEPTONSTALL PARISH COUNCIL**

**APPENDIX F**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	126.00	162.00	156.00	90.00	58.00	72.00	23.00	1.00	688.00
<b>Estimated Change to Number</b>	1.00	2.00	1.00	5.00	-1.00	3.00	-2.00	0.00	0.00	9.00
<b>Less Exempt Properties</b>	0.00	-2.00	-2.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.00
<b>Chargeable Dwellings</b>	1.00	126.00	161.00	161.00	89.00	61.00	70.00	23.00	1.00	693.00
<b>Less Discounted Property</b>	-0.25	-19.00	-19.00	-15.25	-7.00	-1.50	-2.00	-0.25	0.00	-64.25
<b>Less Council Tax Support</b>	0.00	-18.50	-18.75	-4.00	-4.50	-0.50	0.00	0.00	0.00	-46.25
<b>TOTAL</b>	0.75	88.50	123.25	141.75	77.50	59.00	68.00	22.75	1.00	582.50
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	0.42	59.00	95.86	126.00	77.50	72.11	98.22	37.92	2.00	569.03
						Multiplied by Collection Rate				557.65
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				557.65

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF RIPPONDEN PARISH COUNCIL**

**APPENDIX G**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	508.00	828.00	504.00	452.00	486.00	347.00	189.00	7.00	3,321.00
<b>Estimated Change to Number</b>	1.00	34.00	11.00	14.00	9.00	2.00	-2.00	0.00	1.00	70.00
<b>Less Exempt Properties</b>	0.00	-10.00	-13.00	-4.00	0.00	-6.00	-2.00	-1.00	-1.00	-37.00
<b>Chargeable Dwellings</b>	1.00	532.00	826.00	514.00	461.00	482.00	343.00	188.00	7.00	3,354.00
<b>Less Discounted Property</b>	0.00	-61.00	-78.50	-40.50	-28.00	-20.25	-12.50	-4.25	-0.25	-245.25
<b>Less Council Tax Support</b>	0.00	-55.75	-43.50	-13.50	-5.25	-4.50	-3.25	-0.50	0.00	-126.25
<b>TOTAL</b>	1.00	415.25	704.00	460.00	427.75	457.25	327.25	183.25	6.75	2,982.50
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	0.55	276.84	547.56	408.89	427.75	558.86	472.69	305.42	13.50	3,012.06
						Multiplied by Collection Rate				2,951.82
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				2,951.82

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF STAINLAND & DISTRICT PARISH COUNCIL**

## APPENDIX H

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	590.00	502.00	286.00	294.00	203.00	133.00	32.00	0.00	2,040.00
Estimated Change to Number	1.00	25.00	3.00	6.00	0.00	3.00	-2.00	0.00	0.00	36.00
Less Exempt Properties	0.00	-11.00	-3.00	-2.00	-2.00	-2.00	0.00	0.00	0.00	-20.00
Chargeable Dwellings	1.00	604.00	502.00	290.00	292.00	204.00	131.00	32.00	0.00	2,056.00
Less Discounted Property	0.00	-77.50	-52.75	-21.25	-16.50	-7.75	-4.25	-1.00	0.00	-181.00
Less Council Tax Support	0.00	-80.50	-42.00	-10.75	-3.75	-1.00	0.00	0.00	0.00	-138.00
TOTAL	1.00	446.00	407.25	258.00	271.75	195.25	126.75	31.00	0.00	1,737.00
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	0.55	297.33	316.75	229.33	271.75	238.64	183.08	51.67	0.00	1,589.10
						Multiplied by Collection Rate				1,557.32
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				1,557.32

**CALDERDALE MBC**  
**COUNCIL TAX BASE CALCULATIONS FOR THE AREA OF TODMORDEN PARISH COUNCIL**

**APPENDIX I**

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
<b>Number of Dwellings</b>	0.00	4,286.00	1,089.00	820.00	547.00	493.00	283.00	116.00	4.00	7,638.00
<b>Estimated Change to Number</b>	8.00	111.00	26.00	4.00	10.00	5.00	0.00	0.00	-1.00	163.00
<b>Less Exempt Properties</b>	0.00	-100.00	-15.00	-10.00	-7.00	-7.00	-4.00	-2.00	0.00	-145.00
<b>Chargeable Dwellings</b>	8.00	4,297.00	1,100.00	814.00	550.00	491.00	279.00	114.00	3.00	7,656.00
<b>Less Discounted Property</b>	-0.50	-540.75	-111.25	-59.25	-29.75	-22.00	-13.75	-3.75	-0.50	-781.50
<b>Less Council Tax Support</b>	0.00	-647.75	-88.25	-37.00	-16.00	-7.00	-4.00	-1.25	0.00	-801.25
<b>TOTAL</b>	7.50	3,108.50	900.50	717.75	504.25	462.00	261.25	109.00	2.50	6,073.25
<b>Fixed Ratio (9ths)</b>	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
<b>Relevant Amount</b>	4.17	2,072.33	700.39	638.00	504.25	564.67	377.36	181.67	5.00	5,047.84
						Multiplied by Collection Rate				4,946.88
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				4,946.88

## APPENDIX J

	A MINUS	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
Number of Dwellings	0.00	225.00	149.00	130.00	101.00	70.00	44.00	16.00	1.00	736.00
Estimated Change to Number	0.00	13.00	5.00	2.00	3.00	2.00	-1.00	0.00	0.00	24.00
Less Exempt Properties	0.00	-4.00	0.00	-3.00	-1.00	0.00	0.00	0.00	0.00	-8.00
Chargeable Dwellings	0.00	234.00	154.00	129.00	103.00	72.00	43.00	16.00	1.00	752.00
Less Discounted Property	0.00	-27.75	-16.00	-10.75	-8.00	-3.75	-2.00	-0.75	-0.25	-69.25
Less Council Tax Support	0.00	-33.50	-5.50	-1.25	-2.50	0.00	-1.25	0.00	0.00	-44.00
TOTAL	0.00	172.75	132.50	117.00	92.50	68.25	39.75	15.25	0.75	638.75
Fixed Ratio (9ths)	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Relevant Amount	0.00	115.17	103.06	104.00	92.50	83.42	57.42	25.42	1.50	582.49
						Multiplied by Collection Rate				570.84
						COUNCIL TAX BASE-INCOME FROM £1				
						COUNCIL TAX ON BAND 'D' PROPERTY				570.84