Calculation of the Council Tax Base 2021/22

Appendix 1

CALCULATION OF 'H' (The number of chargeable dwellings on valuation list)	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Number of properties in the valuation list as at 16.12.20	1,113	6,235	26,084	46,804	18,670	9,949	5,209	464	114,528
Exempt Properties	(80)	(288)	(571)	(936)	(445)	(314)	(466)	(10)	(3,110)
Properties re Disabled Persons relief - Drop a Band		(7)	(53)	(207)	(118)	(98)	(39)	(21)	(543)
Properties re Disabled Persons relief - Drop a Band	7	53	207	118	98	39	21		543
Value of 'H'	**1,040**	**5,993**	**25,667**	**45,779**	**18,205**	**9,576**	**4,725**	**433**	**111,418**
CALCULATION OF 'Q' (the value of discounts allowed)									
Equivalent number of properties entitled to single occupancy discount/ Disregard (i.e. actual number x 25%)	(120)	(841)	(2,635)	(2,489)	(940)	(459)	(171)	(6)	(7,659)
Equivalent number of properties entitled to 50% discount as all residents diregarded (i.e. actual number x 50%)	0	(7)	(10)	(9)	(6)	(7)	(13)	(3)	(53)
Empty Property Discount	0	0	0	0	0	0	0	0	0
Value of 'Q'	(120)	(847)	(2,644)	(2,498)	(946)	(465)	(183)	(9)	(7,712)
CALCULATION of 'E' (Any premiums payable on empty properties)	5	9	38	36	16	11	5	4	124
Calculation of Premiums applicable	3	5	19	18	8	6	3	2	62
Value of 'E'	**3**	**5**	**19**	**18**	**8**	**6**	**3**	**2**	**62**
CALCULATION OF 'J' (Expected adjustments to number of properties on valuation list)									
New properties added to valuation list since 16.12.18	0	0	0	0	0	0	0	0	0
Properties completed but not yet shown on valuation list	31	138	198	107	27	6	9	3	519
Properties known to be on valuation list but to be taken out of list as demolished	(4)	(4)	(2)	(9)	(4)	(4)	(1)	0	(28)
Assumed increase in no of properties over year	16	89	370	662	265	141	74	7	1,624
Estimated in year changes to discounts	(2)	(15)	(54)	(59)	(28)	(17)	(7)	(0)	(181)
Estimated in year changes to exemptions	(9)	(31)	(61)	(100)	(48)	(34)	(50)	(1)	(332)
Value of J	**33**	**177**	**451**	**602**	**212**	**93**	**25**	**8**	**1,602**
Value of (H+Q+E+J)	**955**	**5,328**	**23,493**	**43,901**	**17,479**	**9,210**	**4,569**	**434**	**105,370**
Value of (H+Q+E+J)	**955**	**5,328**	**23,493**	**43,901**	**17,479**	**9,210**	**4,569**	**434**	**105,370**
CALCULATION of 'Z' (Band adjustment due to Council Tax Reduction (CTR) Scheme)									
Equivalent Band reduction based upon estimated monetary values of Council Tax Support Grant	(191)	(1,308)	(4,045)	(4,700)	(961)	(218)	(54)	(4)	(11,482)
Estimated in year changes	17	96	255	260	43	8	2	0	680
Value of 'Z'	**(174)**	**(1,212)**	**(3,790)**	**(4,440)**	**(918)**	**(210)**	**(53)**	**(4)**	**(10,802)**
Value of H+Q+E+J-Z	**781**	**4,116**	**19,703**	**39,461**	**16,561**	**9,000**	**4,517**	**431**	**94,568**
Convert to band D equivalent properties (F/G) where G = 9 and F = number shown in column.	6	7	8	9	11	13	15	18	
Band D Equivalent properties by Band Value of ((H+Q+E+J)-Z)*(F/G)	**521**	**3,201**	**17,514**	**39,461**	**20,241**	**13,000**	**7,528**	**862**	**102,328**
Collection rate allowance 2021/22	**99.0%**							**0**	(1,023)
Estimated Collectable Band D Properties									**101,305**
Ministry of Defence properties				766					**766**
COUNCIL TAX BASE 2021/22									**102,071**