

Calculation of the Council Taxbase 2023/24

Appendix 1

<b>CALCULATION OF 'H' (The number of chargeable dwellings on valuation list )</b>	<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>	<b>Total</b>	
Number of properties in the valuation list as at 08.12.22	1,452	6,435	27,446	47,143	18,770	10,011	5,259	480	116,996	
Exempt Properties	(68)	(297)	(599)	(953)	(451)	(316)	(474)	(9)	(3,167)	
Properties re Disabled Persons relief - Drop a Band		(7)	(51)	(206)	(119)	(96)	(42)	(22)	(543)	
Properties re Disabled Persons relief - Drop a Band	7	51	206	119	96	42	22		543	
<b>Value of 'H'</b>	<b>1,391</b>	<b>6,182</b>	<b>27,002</b>	<b>46,103</b>	<b>18,296</b>	<b>9,641</b>	<b>4,765</b>	<b>449</b>	<b>113,829</b>	
<b>CALCULATION OF 'Q' (the value of discounts allowed)</b>										
Equivalent number of properties entitled to single occupancy discount/ Disregard (i.e. actual number x 25%)	(149)	(873)	(2,807)	(2,493)	(944)	(467)	(169)	(7)	(7,907)	
Equivalent number of properties entitled to 50% discount as all residents disregarded (i.e. actual number x 50%)	(1)	(10)	(13)	(12)	(8)	(8)	(11)	(3)	(65)	
Empty Property Discount	0	0	0	0	0	0	0	0	0	
<b>Value of 'Q'</b>	<b>(150)</b>	<b>(883)</b>	<b>(2,820)</b>	<b>(2,505)</b>	<b>(952)</b>	<b>(474)</b>	<b>(180)</b>	<b>(10)</b>	<b>(7,972)</b>	
<b>CALCULATION of 'E' (Any premiums payable on empty properties)</b>										
Calculation of Premiums applicable	5	12	51	32	9	11	15	5	140	
<b>Value of 'E'</b>	<b>5</b>	<b>12</b>	<b>51</b>	<b>32</b>	<b>9</b>	<b>11</b>	<b>15</b>	<b>5</b>	<b>140</b>	
<b>CALCULATION OF 'J' (Expected adjustments to number of properties on valuation list)</b>										
New properties added to valuation list since 08.12.22	0	0	0	0	0	0	0	0	0	
Properties completed but not yet shown on valuation list	280	36	88	28	9	4	2	2	449	
Properties known to be on valuation list but to be taken out of list as demolished	(6)	(3)	(5)	(40)	(6)	(5)	(3)	(1)	(69)	
Assumed increase in no of properties over year	17	75	322	552	220	117	62	6	1,371	
Estimated in year changes to discounts	(4)	(23)	(72)	(64)	(24)	(12)	(5)	(0)	(204)	
Estimate change in Empty Property Premium										
Estimated in year changes to exemptions	(4)	(17)	(34)	(54)	(26)	(18)	(27)	(1)	(181)	
<b>Value of J</b>	<b>283</b>	<b>69</b>	<b>298</b>	<b>422</b>	<b>173</b>	<b>86</b>	<b>29</b>	<b>6</b>	<b>1,366</b>	
<b>Value of (H+Q+E+J)</b>	<b>1,530</b>	<b>5,380</b>	<b>24,531</b>	<b>44,052</b>	<b>17,526</b>	<b>9,264</b>	<b>4,629</b>	<b>450</b>	<b>107,363</b>	
<b>CALCULATION of 'Z' (Band adjustment due to Council Tax Reduction (CTR) Scheme)</b>										
Equivalent Band reduction based upon estimated monetary values of Council Tax Support Grant	(248)	(1,279)	(4,032)	(4,577)	(918)	(198)	(47)	(5)	(11,304)	
Estimated in year changes	17	90	284	322	65	14	3	0	796	
<b>Value of 'Z'</b>	<b>(231)</b>	<b>(1,189)</b>	<b>(3,748)</b>	<b>(4,255)</b>	<b>(853)</b>	<b>(184)</b>	<b>(44)</b>	<b>(5)</b>	<b>(10,508)</b>	
<b>Value of H+Q+E+J-Z</b>	<b>1,299</b>	<b>4,191</b>	<b>20,784</b>	<b>39,798</b>	<b>16,673</b>	<b>9,080</b>	<b>4,585</b>	<b>445</b>	<b>96,855</b>	
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		
<b>Band D Equivalent properties by Band Value of ((H+Q+E+J)-Z)*(F/G)</b>	<b>866</b>	<b>3,260</b>	<b>18,474</b>	<b>39,798</b>	<b>20,378</b>	<b>13,116</b>	<b>7,642</b>	<b>891</b>	<b>104,425</b>	
<b>Collection rate allowance 2022/23</b>	<b>98.5%</b>								<b>1.5%</b>	<b>(1,566)</b>
Estimated Collectable Band D Properties										<b>102,859</b>
Ministry of Defence properties										<b>766</b>
<b>COUNCIL TAX BASE 2022/23</b>										<b>103,625</b>