

REPORT FOR: CABINET

Date of Meeting: 6 December 2018

Subject: Calculation of Council Tax Base for

2019 - 2020

Key Decision: Yes

Responsible Officer: Dawn Calvert, Director of Finance

Portfolio Holder: Adam Swersky,

Portfolio Holder, Finance and Resources

Exempt: No

Decision subject to

Call-in:

Yes

Wards affected: All

Enclosures: Appendix 1

Section 1 – Summary and Recommendations

The Local Government Finance Act (LGFA) 1992, as amended by the LGFA 2003 & LGFA 2012, requires the Authority to formally calculate the Council Tax Base for 2019-2020 and pass this information to precepting authorities by 31 January 2019. The tax base must be set between 1 December 2018 and 31 January 2019.

Statutory provisions also require Harrow to consider annually whether it should change the Council Tax Support (CTS) scheme, and if so, in what way. Having approved the scheme already in place, Cabinet is now also being requested to consider reviewing its scheme.

Recommendations:

That Cabinet considers the information given in this report and agrees that:

- (c) The Band D equivalent number of taxable properties be calculated as shown in accordance with the Government regulations;
- (d) The provision for uncollectable amounts of Council Tax for 2019-2020 be agreed at 2% producing an expected collection rate of 98%.
- (e) Subject to (a) & (b) above, a Council Tax Base for 2019-2020 of **86,250** Band D equivalent properties (being 88,010 x 98%) be approved, allowing for payment in lieu of Ministry of Defence properties.
- (f) After considering whether to review the local CTS scheme, there is no need for a review, and that the continuation of the existing CTS scheme, as previously adopted by Full Council, be agreed for the 2019/20 financial year.

Reason:

To fulfil the Council's statutory obligation to set the Council Tax Base for 2019-2020.

Section 2 - Report

1. Introduction

Tax Base

- 1.1 The Local Government Finance Act 1992, as amended by the LGFA 2003 & LGFA 2012, requires the Authority to calculate the Council Tax Base for 2019-2020 and pass this information by 31 January 2019 to precepting authorities. The Tax Base must be set between the 1 December and 31 January.
- 1.2 The Council has to work out how much next year's band D council tax should be so that the total tax that will be collected equals the budget required to pay for its services. To work out the band D tax, the budget requirement is divided by a figure called the council tax base, which is calculated in this report. In effect, the tax base represents the total taxable value of every property in Harrow. As well as Harrow, the Greater London Authority also needs the tax base figure to work out how much they need to add on to pay for their services.
- 1.3The Council's Tax Base has been calculated, according to the relevant procedures and guidance for 2019-2020, at 86,250 net properties. The Tax Base has two parts:

- (a) The number of taxable properties shown as 'band D equivalents' and
- (b) The expected collection rate for the year.
- 1.4 The calculation method is set out in the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended. The regulations require that calculations must be shown for each tax band as well as a total for all bands. The detailed calculation of the band D equivalent properties is shown at Appendix 1. For calculating the Tax Base, (and setting the Council Tax) properties in each of the eight valuation bands are given different weightings. These weightings are shown as a proportion of the band D value. These are shown below:

Band	Α	В	С	D	Е	F	G	Н
Weighting	6/9	7/9	8/9	1	11/9	13/9	15/9	2

1.5. Background

- 1.6 The Regulations state that the calculation of the Tax Base must be based on the Valuation list produced by the Listing Officer of HM Revenue & Customs as it stands on 30 November in the year preceding that for which the relevant amount is calculated (i.e. at 30 November 2018 for the financial year 2019-2020). It must show actual numbers of properties at that date and allow for the effects of discounts and exemptions including the council tax support scheme discount (CTS). It must also show likely changes to bands, new properties, properties taken off the valuation list and likely changes to discounts, empty properties and exemptions for 2019-2020.
- 1.7 For 2018-2019 the percentage collection rate used was 98%. For 2019-2020 a budgeted collection rate of 98% is again being recommended. The budgeted or expected collection rate is the percentage of Council Tax to be collected after estimating uncollectable amounts.
 - Note The "budgeted" collection rate differs from the "in year" collection rate. The budgeted collection rate is based on all payments received over 3 years (in year and 24 months after the relevant year closes). The in year collection reflects payments actually received between 1st of April and 31st March of the year for which the council tax relates.
- 1.8 The overall collection rate also takes into account the fact that collection rates have performed better than expected with residents having accepted that council tax support is now lower and that they need to pay more. This does not mean that in the future, the high collection expectation will not bring challenges, but it is achievable.
- 1.9 Collection efforts will also not stop once the budgeted collection levels have been reached, or that eventual losses will necessarily be 2.0%. It is, however, essential that an adequate non-collection allowance be made each year. The Government recognises that no billing authority can collect every pound of Council Tax and that an element of collection

will continue after the relevant year. The legislation provides for noncollection to be compensated for by an element within the Council Tax Base itself.

Council Tax Support Scheme Review

- 2.1 The Council must consider whether to revise or replace its Council Tax Support scheme (CTS) each financial year. Changes to the scheme also impact on the Tax base and must therefore be considered. As such it is necessary for Cabinet to consider whether the scheme requires reviewing for the 2019/20 financial year and this report also requests that Members consider reviewing the scheme.
- 2.2 Having reviewed the operation of the scheme, it is considered that the existing scheme, agreed by Full Council on 21st January 2013 and again on 22/01/2015, meets the Council's statutory requirements. It is therefore recommended that the scheme is not revised or replaced as no changes are required.
- 2.3 Modelling the current CTS caseload commitments and estimating 2019/20 expenditure, would suggest future expenditure in the region of £13.9m to £14.3m in the next financial year (dependant on any council tax inflation). This is in line with budgeted expenditure.
- 2.4 The expenditure estimate assumes no increase in caseload and assumes no disproportionate increase in persons of pension credit age that would be protected from the effects of the scheme; although there is risk here as Harrow has proportionally less pensioners claiming CTS than the national average. In conclusion, there are currently no fundamental reasons to change the existing scheme. Case load is currently static or decreasing, (notwithstanding the above comments), Council Tax collection rates are high and holding, and whilst there is a risk of pensioner numbers increasing and therefore increasing expenditure, this risk is felt to be low. As financial forecasts are similar to target expenditure, this report recommends that the CTS scheme continues in its current format.

Legal Implications

- 2.5. The Council is legally obliged to calculate the Council Tax Base for 2019-2020 by 31 January 2019.
- 2.6. Section 31B of the Local Government Finance Act 1992, as inserted by the Localism Act 2011, imposes a duty on Harrow Council, as a billing authority, to calculate its Council Tax by applying a formula laid down in that Section. The formula involves a figure for the Council Tax Base for the year, which must itself be calculated.
- 2.7. The Local Authority (Calculation of Council Tax Base) (England) Regulations 2012 SI.2914, require a billing authority to use a given formula to calculate the Council Tax Base. This is the formula set out and followed in the appendix to this report.

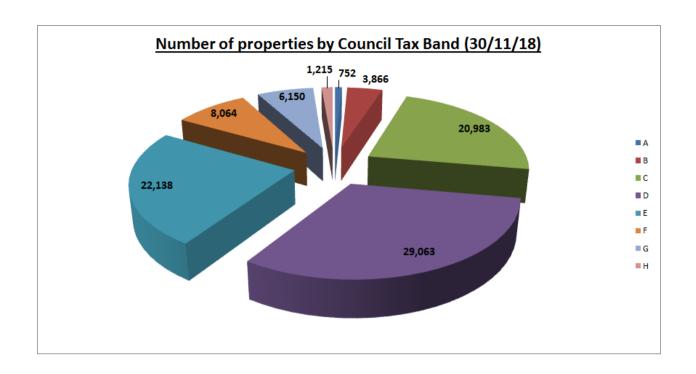
- 2.8 In respect of item Z, which relates to the authority's council tax reduction scheme, the regulations allow for an estimate, rather than a defined formula. To arrive at the total value number of dwellings to be removed from the council tax base as a result of Harrows' local council tax reduction scheme, the Council has estimated the total amount of reductions granted in each band and divided that figure by the estimated council tax bill for the band.
- 2.9. Legislation also imposes a duty on the Council to calculate the Council Tax Base within a prescribed period which is laid down in the Regulations as between 1 December and 31 January.
- 2.10.Section 67 Local Government Finance Act 1992 was amended by section 84 of the Local Government Act 2003, (and more recently the Localism Act 2011), to enable Full Council to delegate the power to set the tax base to the Executive. The constitution was duly amended at full Council on 20 October 2005.
- 2.11 Regarding the CTS scheme, Paragraph 5 of Schedule 1A to the Local Government Finance Act 1992, as inserted by Schedule 4 to the Local Government Finance Act 2012, requires the authority to consider whether, for each financial year, the CTS scheme is to be revised or replaced. Where the scheme is to be revised or replaced the procedural requirements in paragraph 3 of that schedule apply. Any revision/replacement must be determined by 11th of March in the preceding year to the year which the changes are to apply. The council must therefore consider whether the scheme requires revision or replacement and if so, consult with the GLA, publish a draft scheme and then consult with such persons as may be affected by the operation of that scheme prior to determining the scheme before 31st January.
- 2.12 This report recommends that the scheme is not revised or replaced.

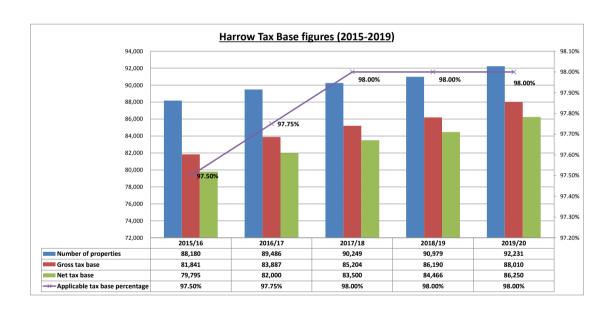
Financial Implications

This report deals with financial matters throughout. The tax base of 86,250 will be reflected in the Council's Revenue Budget for 2019-20. This compares with a tax base of 84,466 for the financial year 2018/19.

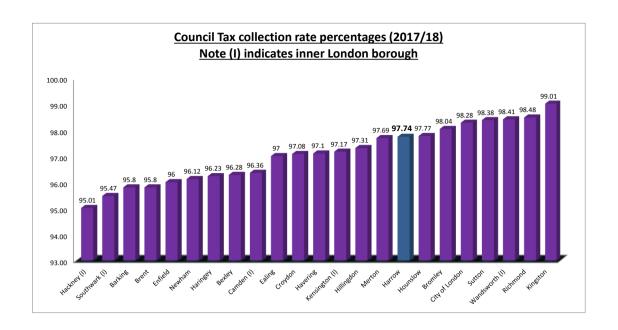
The Council Tax base is now the largest single income stream for the Council. As such it is important that we both grow the taxbase and maximise the income from it to support current and future pressures. Over the last few years Harrow has grown the taxbase above expectations, and for 2019/20 we have achieved an increase in bands D's equivalent to £2m extra before Council Tax inflation.

Growth is however concentrated around 2 bedroom and 3 bedroom properties (mainly flats), and these can be seen concentrated around Bands C, D & E.





Collection rates are also in the top quartile for both Outer London and nationally which has enabled us to move the tax base rate up from 97.5% to 98%, meaning we have additional certainty regarding the higher sums the higher tax base brings.



Regarding the CTS scheme, it should be noted that this is part of the Local Government Finance settlement and, as it is not ring fenced, it is entirely for Harrow, as a Local Authority, to determine how much it is prepared to spend in light of the Council's overall financial position.

For 2019/20, estimated expenditure is largely in line with budget provision of between £13.9m to £14.3m (depending on zero to 4.99% Council Tax inflation). If the scheme was to award higher support amounts this would increase expenditure further and would have a detrimental impact on the Collection Fund which would have to be addressed in the following year's budget setting process. On the other hand, if the scheme was to award lower amounts, a positive impact would feed into the following year's budget setting process.

Performance Issues

The Council Tax collection rate is no longer a national indicator but is monitored locally. The completion of the Council's statutory obligation to set a Council Tax Base as described contributes to a favourable audit opinion.

In year collection over the last four financial years has been as below;

	2014/15	2015/16	2016/17	2017/18
Council Tax collected %	97.3%	97.3%	97.4%	97.7%

Due to the introduction of localised council tax support from 1/4/2013, the overall in year collection rate, whilst fluctuating slightly in the earlier years, has now largely settled and performs in the upper quartile for both London and England. Collections' from this taxpayer category have therefore been higher than anticipated and poses little risk to overall performance.

Environmental Impact

None

Risk Management Implications

Whilst Officers have estimated the tax base as accurately as possible within the data available, there is a risk that either working age or pensioner claimant numbers rise above the estimates, potentially causing the scheme to overspend therefore reducing the tax take.

Equalities implications

Retaining the existing CTS scheme is supported by the original EqIA undertaken for the scheme and carried out at the time of consultation. This highlighted the impacts. The existing scheme also supports the most vulnerable members of our community as it contain more generous provisions for protecting disabled residents (which is applied to any applicant in receipt of Disability Living Allowance or Personal Independence Payment – PIP).

Corporate Priorities

Agreeing the tax base allows the Council to set council tax levels which is a fundamental part of the Council's budget process. Council Tax revenue is an essential part of the Council's overall budget and helps to support corporate priorities.

The Harrow Council Tax Support Scheme reflects the aims of our corporate Priorities thus ensuring we concentrate on supporting those who are financially vulnerable.

Section 3 - Statutory Officer Clearance

Name: Sharon Daniels	X	on behalf of the Chief Financial Officer
Date: 23 October 2018		
Name: Sarah Wilson	X	on behalf of the Monitoring Officer
Date: 23 October 2018		

Procurement Clearance

Name: Nimesh Mehta	X	Head of Procurement
Date: 27/11/2018		

Ward Councillors notified:	NO
EqIA carried out:	No
EqIA cleared by:	N/A

Section 4 - Contact Details and Background Papers

Contact:

Fern Silverio (Head of Service – Collections & Housing Benefits),

Tel: 020-8736-6818 / email: fern.silverio@harrow.gov.uk

Background Papers:

None

Call-In Waived by the Chairman of Overview and Scrutiny Committee **NO - CALL IN APPLIES**

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No entitled to be charged 50% premium Total Premiums = E Estimated changes likely * Properties Awaiting Banding **New Properties 16										
Total Premiums = E Estimated changes likely 14 * Properties Awaiting Banding 15 **New Properties 16 Line 14 + Line 15 17 Properties to be Deleted 18 Known Errors in Valuation List 19 Line 17 + Line 18 20 Line 16 + Line 19 21 Assumed Exemptions on Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 Changes to Status of Existing Properties: 23 Change in Discounts 24 Change in Exemptions Expected appeals against bands: 25 Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O	0	636.75	3,298.75	18,981.00	27,411.00	20,847.75	7,616.00	5,801.50	1,160.25	85,753.00
14 Properties Awaiting Banding 15 "New Properties 16 Line 14 + Line 15 17 Properties to be Deleted 18 Known Errors in Valuation List 19 Line 17 + Line 18 20 Line 16 + Line 19 21 Assumed Exemptions on 22 Ratio of Line 2 to 1 22 Assumed Discounts on 23 Ratio of Line 12 to 5 24 Changes to Status of Existing Properties: 25 Change in Discounts 26 Change in Exemptions 27 Expected appeals against bands: 28 Add to Lower Bands 29 Line 20+21+22+23+24+25+26 = J 20 CTR Discount 21 Tit Band reduction based on total mone 22 Expected in year changes 28 Total CTS Band Equivalent 29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate		1 1.50	3.00	8 12.00	11 16.50	8 12.00	3.00	3 4.50	9.00	41 61.50
14 *Properties Awaiting Banding 15 **New Properties 16 Line 14 + Line 15 17 Properties to be Deleted 18 Known Errors in Valuation List 19 Line 17 + Line 18 20 Line 16 + Line 19 21 Assumed Exemptions on 22 Ratio of Line 2 to 1 22 Assumed Discounts on 23 Ratio of Line 12 to 5 24 Changes to Status of Existing Properties: 25 Change in Discounts 26 Change in Exemptions 27 Expected appeals against bands: 28 Add to Lower Bands 29 Add to Lower Bands 20 Take from Higher Bands 21 Line 20+21+22+23+24+25+26 = J 22 CTR Discount 23 Total CTS Band Equivalent 24 Total CTR Discount = Z 25 H- Q+ E+ J- Z 26 H- Q+ E+ J- Z 27 To calculate band equivalents 28 Band D Equivalent:Lines 29x30 29 Contributions in lieu of Class O 30 Band D equivalent for Taxbase calculate										
16 Line 14 + Line 15 17 Properties to be Deleted 18 Known Errors in Valuation List 19 Line 17 + Line 18 20 Line 16 + Line 19 21 Assumed Exemptions on Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 Changes to Status of Existing Properties: 23 Change in Discounts 24 Change in Exemptions Expected appeals against bands: Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent: Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate	0		90	40	30	5		0	0	186
17 Properties to be Deleted 18 Known Errors in Valuation List 19 Line 17 + Line 18 20 Line 16 + Line 19 21 Assumed Exemptions on Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 23 Change in Discounts 24 Change in Discounts 25 Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J 28 CTR Discount 29 Total CTS Band Equivalent 29 Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate		0	0	0	0	0	0	0	0	C
18 Known Errors in Valuation List 19 Line 17 + Line 18 20 Line 16 + Line 19 21 Assumed Exemptions on Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 Changes to Status of Existing Properties: 23 Change in Discounts 24 Change in Exemptions Expected appeals against bands: Add to Lower Bands 25 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate	0	20	90	40	30	5	1	0	0	186
Line 17 + Line 18 Line 16 + Line 19 Assumed Exemptions on Ratio of Line 2 to 1 Assumed Discounts on Ratio of Line 12 to 5 Changes to Status of Existing Properties: Change in Discounts Change in Exemptions Expected appeals against bands: Add to Lower Bands Take from Higher Bands Take from Higher Bands Tatle from Higher Bands Tatle from Higher Bands Tatle and reduction based on total mone Expected in year changes Total CTR Discount Total CTR Discount = Z H - Q + E + J - Z To calculate band equivalents Band D Equivalent:Lines 29x30 Contributions in lieu of Class O		0	0	-1	-1	-1		-1	0	-5
20 Line 16 + Line 19 21 Assumed Exemptions on Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 23 Changes to Status of Existing Properties: 23 Change in Discounts 24 Change in Exemptions 25 Expected appeals against bands: Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculated		0	0	0	0	0	0	0	0	0
21 Assumed Exemptions on Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 Changes to Status of Existing Properties: 23 Change in Discounts 24 Change in Exemptions Expected appeals against bands: 25 Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculated	0	0	0	-1	-1	-1	-1	-1	0	-5
Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 Changes to Status of Existing Properties: 23 Change in Discounts 24 Change in Exemptions Expected appeals against bands: 25 Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate	0	20	90	39	29	4	0	-1	0	181
Ratio of Line 2 to 1 22 Assumed Discounts on Ratio of Line 12 to 5 Changes to Status of Existing Properties: 23 Change in Discounts 24 Change in Exemptions Expected appeals against bands: 25 Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate										
Ratio of Line 12 to 5 Changes to Status of Existing Properties: Change in Discounts Change in Exemptions Expected appeals against bands: Add to Lower Bands Take from Higher Bands Take from Higher Bands Take from Higher Bands Tatle Band reduction based on total mone Expected in year changes Total CTR Discount Total CTR Discount = Z H - Q + E + J - Z To calculate band equivalents Band D Equivalent:Lines 29x30 Contributions in lieu of Class O Band D equivalent for Taxbase calculated		0	0	0	0	0	0	0	0	0
Changes to Status of Existing Properties: Change in Discounts Change in Exemptions Expected appeals against bands: Add to Lower Bands Take from Higher Bands Take from Higher Bands CTR Discount Ttl Band reduction based on total mone Expected in year changes Total CTR Discount = Z H - Q + E + J - Z To calculate band equivalents Band D Equivalent:Lines 29x30 Contributions in lieu of Class O Band D equivalent for Taxbase calculations										
23 Change in Discounts 24 Change in Exemptions Expected appeals against bands: Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate		0	0	0	0	0	0	0	0	0
24 Change in Exemptions Expected appeals against bands: 25 Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculations										
Expected appeals against bands: Add to Lower Bands Take from Higher Bands Take from Higher Bands CTR Discount Ttl Band reduction based on total mone Expected in year changes Total CTR Discount = Z H - Q + E + J - Z To calculate band equivalents Band D Equivalent:Lines 29x30 Contributions in lieu of Class O Band D equivalent for Taxbase calculated		0	0	0	0	0		0	0	0
25 Add to Lower Bands 26 Take from Higher Bands 27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculate										
27 Line 20+21+22+23+24+25+26 = J CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculated		5	15	21	32	11	9	7	0	100
CTR Discount Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculated		0	-5	-15	-21	-32	-11	-9	-7	-100
Ttl Band reduction based on total mone Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculated	0	25	100	45	40	-17	-2	-3	-7	181
Expected in year changes 28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculated										
28 Total CTS Band Equivalent Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculat	ar 0		-914	-2840	-2676	-1272		-73	-2	-8177
Total CTR Discount = Z 29 H - Q + E + J - Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculations		0	0	0	0	0	0	0	0	0
29 H-Q+E+J-Z 30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculat	0	-127	-914	-2840	-2676	-1272	-273	-73	-2	-8177
30 To calculate band equivalents 31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculat		-127.00	-914.00	-2840.00	-2676.00	-1272.00	-273.00	-73.00	-2.00	-8177.00
31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculat	0.00	536.25	2487.75	16198.00	24791.50	19570.75	7344.00	5730.00	1160.25	77818.50
31 Band D Equivalent:Lines 29x30 32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculat		0.67	0.78	0.89	1.00	1.22	1.44	1.67	2.00	
32 Contributions in lieu of Class O 33 Band D equivalent for Taxbase calculat	0		1934.92	14398.22	24791.50		10608.00	9550.00	2320.50	87880.44
33 Band D equivalent for Taxbase calculate										
	0.0	0.0	0.0	42.0	60.0	0.0	12.0	14.0	2.0	130.00
34 Band D Equivalent for Taxbase Calc	on									88,010
34 Band D Equivalent for Taxbase Calc										
	ılation						Before allow	vance for co	llection rate	88,010
35 Band D equivalent for Taxbase calculati										86,250