Appendix 1: Calculation of the Council Taxbase for 2010-2011

Line	Band	@	A	B	C	D	E	F	G	H	Total
	Actual current properties										
1	Dwellings on database 30/11/09	0	306	3,305	18,276	27,340	21,711	7,642	6,031	1,141	85,752
2	Exemptions (minus)	0	11	161	527	502	290	127	113	18	1,749
	Disabled Reductions of Band:										
3	Add to Lower Bands	0	2	28	191	264	112	64	18	0	679
4	Take from Higher Bands (minus)	0	0	2	28	191	264	112	64	18	679
5	Line 1-2+3-4 = *H*	0	297	3,170	17,912	26,911	21,269	7,467	5,872	1,105	84,003
6	Number in *H* above Entitled to One 25% Discount		-169	-1,818	-7,349	-6,484	-4,385	-1,359	-803	-94	-22,461
7	Line 6 x 25%		-42.25	-454.50	-1837.25	-1621.00	-1096.25	-339.75	-200.75	-23.50	-5615.25
8	Number in *H* above Entitled to Two 25% (50%) Discount		0	0	-4	-3	-8	-9	-16	-7	-47
9	Line 8 X 50%		0.00	0.00	-2.00	-1.50	-4.00	-4.50	-8.00	-3.50	-23.50
10	No in *H* above entitled to 10% discount		-3	-25	-113	-92	-68	-37	-23	-7	-368
	10% of above		-0.30	-2.50	-11.30	-9.20	-6.80	-3.70	-2.30	-0.70	-36.80
11	No in *H* above entitled to 0% discount		-1	-15	-69	-73	-66	-25	-38	-11	-298
	0% of above		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	*Total Discounts = Q*		-42.55	-457.00	-1850.55	-1631.70	-1107.05	-347.95	-211.05	-27.70	-5675.55
13	Line 5+ Line 12	0	254.45	2,713.00	16,061.45	25,279.30	20,161.95	7,119.05	5,660.95	1,077.30	78,327.45
	Estimated changes likely										
14	* Properties Awaiting Banding	0	0	0	0	0	0	0	0	0	0
15	**New Properties	0	0	0	0	0	0	0	0	0	0
16	Line 14 + Line 15	0	0	0	0	0	0	0	0	0	0
17	Properties to be Deleted		-3	-126	-202	-177	-65	-23	-17	-3	-616
18	Known Errors in Valuation List		0	0	0	0	0	0	0	0	0
19	Line 17 + Line 18	0	-3	-126	-202	-177	-65	-23	-17	-3	-616
20	Line 16 + Line 19	0	-3	-126	-202	-177	-65	-23	-17	-3	-616
21	Assumed Exemptions on Ratio of Line 2 to 1		0	0	0	0	0	0	0	0	0
22	Assumed Discounts on Ratio of Line 12 to 5		0	0	0	0	0	0	0	0	0
	Changes to Status of Existing Properties:										
23	Change in Discounts		0	0	0	0	0	0	0	0	0
24	Change in Exemptions		0	0	0	0	0	0	0	0	0
	Expected appeals against bands:										
25	Add to Lower Bands		5	30	45	35	12	10	2	0	139
26	Take from Higher Bands		0	-5	-30	-45	-35	-12	-10	-2	-139
27	Line 20+21+22+23+24+25+26 = *J*	0	2	-101	-187	-187	-88	-25	-25	-5	-616
28	*H - Q + J*	0	256.5	2612.0	15874.5	25092.3	20074.0	7094.1	5636.0	1072.3	77711.5
29	*To calculate band equivalents*		0.67	0.78	0.89	1.00	1.22	1.44	1.67	2.00	
30	Band D Equivalent:Lines 28x29	0	170.97	2031.56	14110.62	25092.30	24534.83	10246.96	9393.25	2144.60	87725.08
31	Contributions in lieu of Class O	0.0	0.0	0.0	45.0	86.0	2.0	13.0	27.0	2.0	175
32	Band D equivalent for Taxbase calculation										87,900
33	**Band D Equivalent for Taxbase Calculation**	line 29						*Before allowance for collection rate*			87900
34	Band D equivalent for Taxbase calculation after non-collection allowance **(1.75%)** applied										86362

Previous Years' Taxbase calculation figures:-		Gross figure BEFORE non-collection rate applied
Band D equivalent for taxbase calculation 2010 - 2011 was	FS	87900
Band D equivalent for taxbase calculation 2009 - 2010 was	FS	87282
Band D equivalent for taxbase calculation 2008 - 2009 was	FS	86768
Band D equivalent for taxbase calculation 2007 - 2008 was	FS	86219
Band D equivalent for taxbase calculation 2006 - 2007 was	FS	85178
Band D equivalent for taxbase calculation 2005 - 2006 was		85160
Band D equivalent for taxbase calculation 2004 - 2005 was		84926
Band D equivalent for taxbase calculation 2003-2004 was		84205
Band D equivalent for taxbase calculation 2002-2003 was		82880
Band D equivalent for taxbase calculation 2001-2002 was		82669
Band D equivalent for taxbase calculation 2000-2001 was		82361
Band D equivalent for taxbase calculation 99/00 was		81692
Band D equivalent for taxbase calculation 98/99 was		81777
Band D equivalent for taxbase calculation 97/98 was		81951
Band D equivalent for taxbase calculation 96/97 was		81490
Band D equivalent for taxbase calculation 95/96 was		81517
Band D equivalent for taxbase calculation 94/95 was		81706

* Likely bands Estimated on ratio of existing properties
** These are properties currently under construction or for which planning permission has been granted that are not already on our database. The figures shown is the proportion of these properties that will be completed AND BANDED during the year. Therefore
Band @ - this is the tax set for propeties in Band A that qualify for Disabled Reduction (there are none at present)

Information explaining the steps in calculating the tax base

The council tax base for each band is calculated as set out in Appendix 1. It is worked
out for each band first. There are two properties in band A where the occupier receives
disabled relief. It is therefore necessary to show this as a separate "band" – *band A
entitled to disabled relief* – in order to reconcile the calculations.

Step (1)
Start with the number of dwellings for each band in the valuation list @ 30/11/2009.
Take off exemptions for which no tax can be collected.

Adjust for properties where the occupier receives disabled relief because they receive a reduction of one band.

This gives the number of chargeable dwellings.

Step (2)
Take off the discounts allowed as these reduce the tax collectable.

Step (3)
A number of adjustments need to be made in respect of future changes because the tax base is meant to reflect the position for 2010/11
   They are as follows:

   The effect of successful valuation appeals.

   **New and demolished properties. FYE means full year equivalent. Where it is estimated that a development of say 20 properties will be banded from October 2009,
   they are counted as 10 because they will only yield tax for half a year.**

   Changes to exemptions and discounts.

Step (4)
The sum of the 3 categories above represents the whole number of properties for that particular band from which tax can be collected.

Step (5)
This figure is converted into the equivalent number of band D properties by multiplying band A by 6/9, band B by 7/9 etc.

Step (6)
The tax base for the band is found by multiplying (5) by the anticipated collection rate. The tax base for each of the 8 bands are then added together to give the total tax base.

Step (7)
The final tax base is obtained by adding a small contribution from the Ministry of Defence.

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