

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 @ 30/11/2011.
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 2012/13
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 2012, 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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NB.

IT IS USEFUL TO COMPLETE THE CTB1 FOR THE RELEVANT YEAR AGAIN AS AT THE DATE THE TAX BASE IS BEING COMPILED FOR ALL REQUIRED DATA IS IN ONE PLACE AND ANY ASSUMPTIONS RE DATA ON REPORTS [ADDING DIFFERENT FIGURES TOGETHER TO OBTAIN RELEVANT LINE ETC] ARE ALREADY DONE

Previous Years' Taxbase calculation figures:-	Gross figure BEFORE non-collection rate applied
Band D equivalent for taxbase calculation 2012 - 2013 was	89482
Band D equivalent for taxbase calculation 2011 - 2012 was	88700
Band D equivalent for taxbase calculation 2010 - 2011 was	87900
Band D equivalent for taxbase calculation 2009 - 2010 was	87282
Band D equivalent for taxbase calculation 2008 - 2009 was	86768
Band D equivalent for taxbase calculation 2007 - 2008 was	86219
Band D equivalent for taxbase calculation 2006 - 2007 was	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 properties in Band A that qualify for Disabled Reduction (there are none at present)