# 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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Dec-11

### 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 JADDING DIFFERENT FIGURES TOGETHER TO OBTAIN RELEVANT LINE ETC] ARE ALREADY DONE

# Appendix 1:

# Calculation of the Council Taxbase for 2012-2013

88140						<b>i0%)</b> applied	llowance (1.5	ollection al	after non-c	Band D equivalent for Taxbase calculation after non-collection allowance (1.50%) applied	Band D equivalent for	34
89482	for collection rate		Before allowance	Е			line 29	=	on	D Equivalent for Taxbase Calculation	Band D Equivalent	33
89,482										Band D equivalent for Taxbase calculation	Band D equivalent fo	32
134	2.0	14.0	13.0	2.0	61.0	42.0	0.0	0.0	0.0	of Class O	Contributions in lieu of Class	31
89348.34	2161.50	9452.67	10392.85	24632.97	25613.55	14640.49	2184.35	269.97	0	ines 28x29	Band D Equivalent:L	30
	2.00	1.67	1.44	1.22	1.00	0.89	0.78	0.67		quivalents	To calculate band equivalents	29
79398.2	1080.8	5671.6	7195.1	20154.3	25613.6	16470.6	2808.5	405.0	0		H - Q + J	28
-115	ტ	-12	-9	-30	45	-18	<u>ა</u>	2	0	24+25+26 = J	Line 20+21+22+23+	27
123 -123	- <del>'</del> 2 0	<del>-</del> 92	<del>-1</del> 9	-31	31 -39	39 -26	-5 -5	Ο σ		gainst bands: ands	Expected appeals against Add to Lower Bands Take from Higher Bands	25 26
0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0		Existing Properties:	Changes to Status of Existing Properties: Change in Discounts Change in Exemptions	23 24
0	0	0	0	0	0	0	0	0		o o	Assumed Discounts Ratio of Line 12 to 5	22
0	0	0	0	0	0	0	0	0		s on	Assumed Exemptions Ratio of Line 2 to 1	21
-115	చ	-51	-7	-10	-37	-31	-18	<u>ئ</u>	0		Line 16 + Line 19	20
-115	చ	-51	-7	-10	-37	-31	-18	<b>ن</b>	0		Line 17 + Line 18	19
-115 0	၀ မ	o 4	-7 0	-10 0	-38 0	-31 0	-18 0	ο చ		eted uation List	Properties to be Deleted Known Errors in Valuation I	17 18
0	0	0	0	0	0	0	0	0	0		Line 14 + Line 15	16
0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0	<u>likely</u> 3 Banding	Estimated changes likely * Properties Awaiting Banding **New Properties	14 15
79,513.15	1,085.75	5,683.60	7,204.05	20,184.25	25,658.55	2,805.45 16,488.55 25,658.55 20,184.25 7,204.05 5,683.60	2,805.45	402.95	0		Line 5+ Line 12	13
-5719.85	-29.25	-214.40	-354.95	-1072.75	-1579.45	-1892.45	-508.55	-68.05			Total Discounts = Q	12
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0% of above	
-136	-7	-18	-1	-34	42	-18	ს	7		to	No in <i>H</i> above entitled to	1
-30.60	-0.50	-1.40	-3.20	-6.50	-7.70	-9.20	-1.80	-0.30			10% of above	
-306	ς,	<u>-1</u>	-32	-65	-77	-92	-18	မ		to	No in <i>H</i> above entitled	10
-32.00	-6.50	-9.50	-5.00	-5.00	-4.00	-2.00	0.00	0.00			Line 8 X 50%	9
-64	-13	-19	-10	-10	<del>'</del> &	4	0	0		entitled to	Number in <i>H</i> above Entitled to Two 25% (50%) Discount	œ
-5657.25	-22.25	-203.50	-346.75	-1061.25	-1567.75	-1881.25	-506.75	-67.75			Line 6 x 25%	7
-22,629	-89	-814	-1,387	-4,245	-6,271	-7,525	-2,027	-271		ntitled to	Number in <i>H</i> above Entitled One 25% Discount	თ
85,233	1,115	5,898	7,559	21,257	27,238	18,381	3,314	471	0		Line 1-2+3-4 = H	5
658	<del>1</del> 8 0	18 57	57 107	107 261	261 185	185 28	28 2	0 N	0 0	s of Band: ands (minus)	Disabled Reductions of Band: Add to Lower Bands Take from Higher Bands (minu	ω 4
86,958 1,725	1,156 23	6,051 114	7,724 115	21,711 300	27,650 488	18,769 545	3,411 123	486 17	0 0	se 30/11/11	Dwellings on database 30/11/11 Exemptions (minus)	2 1
Total	Ŧ	G	٦	т	D	С	₩.	>	@	Band	Actual current prop	Line
					10						, tologians	

Previous Years' Taxbase calculation figures:-	2 W O	Gross figure BEFORE non- collection rate applied
Band D equivalent for taxbase calculation 2012 - 2013 was	FS	89482
Band D equivalent for taxbase calculation 2011 - 2012 was	FS	88700
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

<sup>\*</sup> 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)