

Appendix 1

a) **The Formula that by Statute Must be Used to Calculate the Council Tax Base (Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012)**

For each property band the following formula is used to derive the council tax base:

$$((H-Q+E+J)-Z) \times (F \text{ divided by } G)$$

Where,

- Item H is the total number of chargeable dwellings
- Item Q is an adjustment to take into account the total number of chargeable dwellings subject to a discount
- Item E is an adjustment to take account of the total number of chargeable dwellings subject to a premium
- Item J is an adjustment to take account of estimated changes in the number of chargeable dwellings, exemptions and discounts expected in the year for which the tax base is being calculated
- Item Z is an adjustment to take account of the effect on the tax base of the local council tax support scheme adopted by the authority
- Item (F divided by G) is the proportion which when applied gives the band D equivalent council tax base for the property band in question
e.g. for band A (F divided by G) is $\frac{6}{9}$

b) The Calculation of the Council Tax Base

	Item Description	Formula	Property Band									Total
			Disabled A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
1	No. of chargeable dwellings	(Item H)	1.00	4,892.00	31,624.00	41,212.00	32,242.00	15,655.00	9,955.00	5,686.00	1,071.00	142,338.00
2	Adjustment for the no. of chargeable dwellings subject to a discount	(Item Q)	0	698.5	3771	3794.75	2295	881.5	476.25	219	45.75	12,181.75
3	Adjustment for the no. of chargeable dwellings subject to a premium	(Item E)	0.00	65.00	186.00	217.00	98.00	31.00	54.00	10.00	9.00	670.00
4	Estimated 2018/19 changes in no. of chargeable dwellings, exemptions and discounts	(Item J)	0.01	48.92	316.24	412.12	322.42	156.55	99.55	56.86	10.71	1,423.38
5	Adjustment for the Localised Council Tax Support Scheme	(Item Z)	0.00	1,010.30	6,925.28	5,629.93	3,714.91	1,400.45	541.37	92.58	2.63	19,317.46
6		((H-Q+E+J)-Z)	1.01	3,297.12	21,429.96	32,416.44	26,652.51	13,560.60	9,090.93	5,441.28	1,042.33	112,932.17
7	Banding Proportion	(Item F/G)	$\frac{5}{9}$	$\frac{6}{9}$	$\frac{7}{9}$	$\frac{8}{9}$	$\frac{9}{9}$	$\frac{11}{9}$	$\frac{13}{9}$	$\frac{15}{9}$	$\frac{18}{9}$	
8	Relevant Amount	((H-Q+E+J)-Z) X (F/G)	0.56	2,198.08	16,667.74	28,814.61	26,652.51	16,574.06	13,131.34	9,068.80	2,084.65	115,192.36
											Collection Rate	96.5%
											Council Tax Base for 2022/23	111,161