

Cabinet
Council

8 January 2019
15 January 2019

Name of Cabinet Member:

Cabinet Member for Strategic Finance and Resources – Councillor J Mutton

Director approving submission of the report:

Deputy Chief Executive (Place)

Ward(s) affected:

City Wide

Title:

The 2019/20 Council Tax Base Report

Is this a key decision?

Yes – this report deals with income in excess of £1m

Executive summary:

The main purpose of this report is to establish the 2019/20 Council Tax base for tax setting purposes.

The Council Tax base is the measure of the taxable capacity of an area, for the purpose of calculating an authority's Council Tax. It represents the estimated number of Band D equivalent chargeable dwellings for the year. It also takes into account the authority's estimated Council Tax collection rate.

This report also includes details of recent legislative changes that allow additional council tax premiums to be charged on long term empty properties. It includes a recommendation that Council makes full use of this flexibility and charge the maximum premium, on the basis that this will incentivise owners to bring empty properties back into use.

This report does not set the actual level of Council Tax in Coventry; that will be set by Council on the 19th February 2019.

Recommendations:

The Cabinet is recommended to:

- (1) Approve that the Council Tax collection rate for 2019/20 be set at 98.3%
- (2) Approve that, in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amounts calculated by the City Council for 2019/20 shall be:

a net tax base of 83,400.1 for the whole of the City Council area made up as follows:

Allesley Parish	337.8
Finham Parish	1,548.4
Keresley Parish	239.0
All Other Coventry City Council Wards	81,274.9
TOTAL	83,400.1

- (3) Approve that the following grant payments should be made to parish councils to reflect the impact in 2019/20 of Council Tax reductions on their tax bases.

Allesley Parish	£1,171
Finham Parish	£2,967
Keresley Parish	£238
TOTAL	£4,376

- (4) Recommend that the Council approves that, as permitted by The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, the Council charges the following council tax premiums on long term empty properties:

- From 1 April 2019 a council tax premium of 100 per cent will be applied to properties that have been empty and unfurnished for two years;
- From 1 April 2020 a council tax premium of 200 per cent will be applied to properties that have been empty and unfurnished for more than 5 years;
- From 1 April 2021 a council tax premium of 300 per cent will be applied to properties that have been empty and unfurnished for more than 10 years.

The Council is requested to approve:

- (1) That, as permitted by The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, the Council charges the following council tax premiums on long term empty properties:
- From 1 April 2019 a council tax premium of 100 per cent will be applied to properties that have been empty and unfurnished for two years;
 - From 1 April 2020 a council tax premium of 200 per cent will be applied to properties that have been empty and unfurnished for more than 5 years;
 - From 1 April 2021 a council tax premium of 300 per cent will be applied to properties that have been empty and unfurnished for more than 10 years.

List of Appendices included:

- Appendix A Tax Base Calculation for 2019/20 Tax Setting (Coventry)
- Appendix B Tax Base Calculation for 2019/20 Tax Setting (Allesley)
- Appendix C Tax Base Calculation for 2019/20 Tax Setting (Finham)
- Appendix D Tax Base Calculation for 2019/20 Tax Setting (Keresley)
- Appendix E Grant payments to parish councils

Background papers

None

Other useful documents

None

Has it or will it be considered by scrutiny?

No

Has it, or will it be considered by any other council committee, advisory panel or other body?

No

Will this report go to Council?

No

Report title: The 2019/20 Council Tax Base Report

1. Context

1.1 Council tax base

- 1.1.1 The Council tax base is the measure of the taxable capacity of an area, for the purpose of calculating an authority's Council Tax. It represents the estimated number of Band D equivalent chargeable dwellings for the year. It also takes into account the authority's estimated Council Tax collection rate.
- 1.1.2 This report makes the necessary calculations in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012 to establish the Council Tax base for the City Council and its parishes. These regulations apply to financial years beginning 1 April 2013 onwards, and include the impact of the change from awarding Council Tax benefit to the introduction of a Council Tax Support Scheme (also known as the Council Tax Reduction Scheme).
- 1.1.3 The Council Tax base for the City Council will be used by major preceptors when setting their precepts.
- 1.1.4 Under the Reduction Scheme, the Council Tax base is reduced according to the amount of reductions awarded under the scheme, as the authority will be foregoing the relevant Council Tax income, and instead will receive partial compensation via an adjustment within the Local Government Finance Settlement calculations. These reductions are reflected in the calculation of the Council Tax base, in order to calculate the correct amount of Band D Council Tax for the billing authority (Coventry City Council), the major preceptors (West Midlands Police and Crime Commissioner, the West Midlands Fire and Rescue Authority and the West Midlands Combined Authority), and the local precepting authorities (Allesley Parish Council, Finham Parish Council and Keresley Parish Council).
- 1.1.5 It is estimated that the effect on the tax base of the Support Scheme will be to reduce it by 13.4%. The financial impact of the reduction in tax base will be partially offset by an element of the overall funding settlement from Government.
- 1.1.6 The tax bases for the parishes of Allesley, Finham and Keresley will also be reduced by 13.4% as a result of the Council Tax Support Scheme. It is proposed that the Council transfers an element of the compensation described above to offset the impact of the reduced tax base on tax income for the parish councils. Recommendation 3 proposes that Allesley, Finham and Keresley receive payments of £1,171, £2,967 and £238 respectively to offset the effect of the tax base reduction. These payments have been calculated to offset 90% of the effect of the tax base reduction, in keeping with the compensation percentage adopted when the scheme was first introduced. The details of the calculations are provided in Appendix E.
- 1.1.7 This report does not set the actual level of Council Tax in Coventry; that will be set by Council on the 19th February 2019. The determination of the tax base is one part of the process and must occur before 31st January each year.
- 1.1.8 The technical nature of this report reflects the fact that the tax base calculation is prescribed by statute. The tax base measures all properties in an area, relative to a band D property even though this is not representative of the typical domestic property in Coventry. In fact 87% of properties in Coventry fall into Bands A to C, which attract lower bills than Band D properties.

2. Empty Property Premiums

- 2.1.1 From 1 April 2013 the Council has held and exercised the power to charge a premium equal to 50 per cent of council tax liability for properties empty and unfurnished for more than two years.
- 2.1.2 The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 makes provision for the following changes to the empty property premium:
- From 1 April 2019 a council tax premium of 100 per cent may be applied to properties that have been empty and unfurnished for two years;
 - From 1 April 2020 a council tax premium of 200 per cent may be applied to properties that have been empty and unfurnished for more than 5 years;
 - From 1 April 2021 a council tax premium of 300 per cent may be applied to properties that have been empty and unfurnished for more than 10 years.
- 2.1.3 The additional premiums may be applied from the financial years detailed above. It does not matter if the period for which the property has been empty and unfurnished commences before the relevant financial year. For example, a property that has been empty and unfurnished since February 2011 would, if remaining empty and unfurnished, attract a 300 per cent premium from 1 April 2021.
- 2.1.4 The following exemptions apply to the application of a long term empty premium:
- a property which would otherwise be the sole or main residence of a member of the armed forces, who is absent from the property as a result of such a service;
 - a property which forms a substantial annex to a dwelling, which is being used as part of the main residence in that dwelling.
- 2.1.5 The Council does not recommend establishing further local exemptions.
- 2.1.6 In 2017/18, it is estimated that the 50 per cent premium resulted in additional council tax revenue of approximately £225,000 from 419 properties. If the number of empty properties remained at this level then increasing the premium to 100% per cent could attract a further £225,000 in 2019/20, giving £450,000 in total. However, the purpose of increasing the premium would be to reduce the number of empty properties, so any forecasts of additional resources should be treated with caution. It is difficult to estimate at this time the potential financial impact of an additional premium in subsequent years. On the basis of this uncertainty no adjustment for premiums is included within the calculation of the tax base within this report.
- 2.1.7 The Government's underlying policy intention for introducing a long term empty premium is to support Local Authorities in their efforts to bring back into use empty properties and so increase the overall provision of housing. The premium provides an incentive for owners to bring back into use empty properties and therefore supports this Council's intention to maximise the supply of housing for residents.
- 2.1.8 It is recommended therefore that Council approve the implementation of the full 100 per cent premium from 1 April 2019 and adopt the maximum premium permitted in subsequent financial years.

3. Options considered and recommended proposal

3.1 Calculation of the Council tax base

3.1.1 The regulations specify in detail the calculations required. The basic formula is $A \times B$, where:

- 'A' is the number of "Band D equivalent" properties estimated to be applicable for the forthcoming financial year. This is referred to as the 'gross tax base'. The calculation and exact definition is explained in section 2.1.3 below.
- 'B' is the City Council's estimate of the Council Tax collection rate for those Band D equivalent properties as explained in section 2.2 below.

3.1.2 The calculation of the number of Band D equivalent properties is set out in full in Appendix A. This provides a gross tax base figure (**A**) of **84,842.4** for the City of Coventry.

3.1.3 The gross tax base is derived for each band by taking the valuation list as at the 30th November in the current financial year, adjusted for the effect of exemptions, discounts and reliefs actually claimed on that day, as well as estimated changes throughout the year. The tax base is also adjusted for the estimated effect of reductions that have replaced the previous Council Tax benefits. The calculation of each band is then weighted to the equivalent of a Band D property and added together to give the gross tax base.

3.1.4 Calculation of the gross tax base takes into account an estimate of the change in tax base that is likely to occur during the forthcoming financial year. This includes the anticipated effect of retrospective amendments. The majority of these amendments relate to properties that are exempt from Council Tax (e.g. student accommodation), where the exemption is only made known to the Council at a later date.

3.1.5 For the purposes of calculating the 2019/20 tax base, an adjustment of **-1.0%** has been made, based on existing experience, to take into account the anticipated effect of these amendments. This adjustment is at the same level as that made in the determination of the 2018/19 tax-base.

3.2 The Calculation of the Collection Rate

3.2.1 The City Council also has to estimate the likely rate of collection of Council Tax (referred to as 'B' in 2.1.1 above). This determines the amount of tax due which the Council believes it can collect after allowing for bankruptcies, absconders and other non-collectable sums. The collection rate is applied to the gross tax base to give the net tax base, used for the purpose of setting Council Tax.

3.2.2 Reductions or increases in the collection rate lower or raise the net tax base and hence the amount of Council Tax available to fund services. A 0.25% variation in the collection rate would reduce or increase the amount of Council Tax to meet the budget requirement by approximately £0.3m.

3.2.3 Balancing recent arrears collection performance and the pattern of write offs, it is recommended that an assumed eventual collection rate of 98.3% is adopted for 2019/20. This maintains the same level used in setting the 2018/19 Council tax base, Analysis of collection rates across the age profile of debts suggests that an eventual collection rate of 98.3% remains realistic and prudent in the current economic climate. Collection

performance will be monitored throughout the forthcoming year and the rate reviewed as part of the determination of 2019/20 tax base.

- 3.2.4 Multiplying the gross tax base (A) of 84,842.4 by the collection rate (B) of 98.3% gives a recommended net tax base of **83,400.1** for the City Council.

3.3 Calculation of Tax Base for the Parish Councils

- 3.3.1 The City Council is also required to calculate a tax base for each part of its area on which parish precepts are to be levied. Accordingly, the net tax bases for Allesley (Appendix B), Finham (Appendix C) and Keresley (Appendix D) parishes have been calculated as 337.8, 1,548.4 and 239.0 respectively.

3. Results of consultation undertaken

None

4. Timetable for implementing this decision

The tax base assumed within this report relates to financial year 2019/20.

5. Comments from the Director of Finance and Corporate Services

5.1 Financial Implications

- 5.1.1 The contents of this report are driven by a statutory framework and as such the Council is governed by this framework in relation to the contents of the report. Our Council Tax collection performance is the key area that will dictate whether the Council achieves the eventual collection rate of 98.3% assumed within this report. This matter is subject to regular performance monitoring.

- 5.1.2 The net tax base directly influences the level of Council Tax levied and therefore the resources available to the City Council. This will be dealt with as part of the Tax setting and Budget Requirement Report that will be considered by Council on 19th February 2019.

5.2 Legal Implications

- 5.2.1 As stated in section 1 above, the tax base calculations for a particular financial year must comply with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, and be determined by no later than 31st January in the preceding financial year. These regulations have been made under the Local Government Finance Act 1992, as amended (LGFA 1992).

- 5.2.2 The Local Government Finance Act 2012 (LGFA 2012) includes a number of amendments to the LGFA 1992 that affect the calculation of the Council Tax base. These amendments require councils to operate a Council Tax Support Scheme (as a replacement of Council Tax benefit) and gave powers to determine further discounts and set premiums.

- 5.2.3 The Tax Base for the City Council will be used by the West Midlands Police and Crime Commissioner, the West Midlands Fire and Rescue Authority and the West Midlands Combined Authority when setting their 2019/20 precepts in February 2019. It will also be

used to set the City Council's element of the Council Tax for 2019/20, at the full Council meeting on 19th February 2019.

6. Other implications

6.1 How will this contribute to achievement of the Council's key objectives / corporate priorities (corporate plan/scorecard) / organisational blueprint / Local Area Agreement (or Coventry Sustainable Community Strategy)?

This report is technical in nature and its implications do not have any direct bearing on these matters.

6.2 How is risk being managed?

Regular monitoring of performance will ensure that the Council can take appropriate management action in the area of Council Tax collection.

6.3 What is the impact on the organisation?

The report affects the potential Council Tax resources available to the City Council and, as such, impacts on the 2019/20 budget setting process.

6.4 Equalities / EIA

None.

6.5 Implications for (or impact on) the environment

No impact

6.6 Implications for partner organisations?

The Council Tax base for the City Council will be used by the by the West Midlands Police and Crime Commissioner, the West Midlands Fire and Rescue Authority and the West Midlands Combined Authority when setting their 2019/20 precept.

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Appendix A Tax Base Calculation for 2019/20 Tax Setting (COVENTRY)									
Band	A	B	C	D	E	F	G	H	TOTAL
	Entitled To Disabled Relief								
Properties on Valuation List	57,771	42,382	23,805	9,689	4,710	2,351	1,407	172	142,287
Percentage of Total	40.6%	29.8%	16.7%	6.8%	3.3%	1.7%	1.0%	0.1%	100.0%
Adjustments:									
Exempt Dwellings (B to W)									
Disabled Persons Relief	142	(1,675)	(1,022)	(316)	(100)	(92)	(38)	(50)	(7,373)
Additions	269	170	87	54	34	31	19	19	806
Deletions	(142)	(269)	(170)	(87)	(54)	(34)	(31)	(19)	(806)
Number of Chargeable Dwellings on Valuation List	142	40,608	22,700	9,340	4,590	2,256	1,357	103	134,914
Percentage of Total	0.1%	39.8%	16.8%	6.9%	3.4%	1.8%	1.0%	0.1%	100.0%
25% Discounts									
Single Person Discount (25%)	32	12,628	5,983	2,056	779	347	153	5	47,009
Dwellings entitled to 25% discount due to all but one resident being disregarded for council tax purposes	4	766	358	110	55	17	5	1	1,989
Total no. of dwellings with 25% discount	36	13,301	6,341	2,166	834	364	158	6	48,998
50% Discounts									
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes	4	72	53	45	27	17	26	11	274
Dwellings classed as empty homes and entitled to 50% discount	2	3	0	0	0	0	0	0	5
Total no. of dwellings with 50% discount	4	74	56	45	27	17	26	11	279
Total equivalent number of chargeable dwellings after discounts, exemptions and disabled persons relief									
[Calculation: I-(II x 0.25) - (III x 0.5)]	131.00	47,333.00	37,254.75	21,105.25	4,368.00	2,156.50	1,304.50	96.00	122,525.00
Anticipated change in taxbase during the year including the effect of retrospective amendments									
Change in equivalent number of chargeable dwellings as a result of estimated tax base change during the year	(1.31)	(473.33)	(372.55)	(87.76)	(43.68)	(21.57)	(13.05)	(0.96)	-1.0%
Total equivalent number of dwellings after accounting for retrospective amendments	129.69	46,859.67	36,882.20	8,688.24	4,324.32	2,134.93	1,291.45	95.04	121,299.74
[Calculation: IV + V]									
Estimated Effect of Council Tax Support Scheme									
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	(17.38)	(6,279.20)	(4,942.21)	(1,164.22)	(579.46)	(286.08)	(173.05)	(12.74)	-13.4%
Total equivalent number of dwellings after accounting for retrospective amendments	112.31	40,580.47	31,939.99	7,524.02	3,744.86	1,848.85	1,118.40	82.30	105,045.57
[Calculation: VI + VII]									
Ratio of Band to Band D (where Band D = 9)	5	6	7	8	9	10	11	12	13
Gross Tax Base (to 1 decimal place)	62.4	27,053.6	24,842.2	16,083.9	7,524.0	4,577.1	2,670.6	1,864.0	84,842.4
Collection Rate									98.30%
Net Tax Base (to 1 decimal place)									83,400.1

Appendix B Tax Base Calculation for 2019/20 Tax Setting (ALLESLEY)									
Band	A	B	C	D	E	F	G	H	TOTAL
	Entitled To Disabled Relief								
Properties on Valuation List	39	7	10	30	63	92	84	3	328
Percentage of Total	11.9%	2.1%	3.0%	9.1%	19.2%	28.1%	25.6%	0.9%	99.9%
Adjustments:									
Exempt Dwellings (A to W)	(1)	0	0	0	0	0	0	0	(1)
Additions	0	0	0	1	0	2	1	0	4
Deletions	0	0	0	0	(1)	0	(2)	(1)	(4)
Number of Chargeable Dwellings on Valuation List	38	7	10	31	62	94	83	2	327
Percentage of Total	11.6%	2.1%	3.1%	9.5%	19.0%	28.7%	25.4%	0.6%	100.0%
25% Discounts									
Single Person Discount (25%)	17	2	1	3	12	28	8	0	71
Dwellings entitled to 25% discount due to all but one resident being disregarded for council tax purposes	1	0	0	0	1	0	0	0	2
Total no. of dwellings with 25% discount	18	2	1	3	13	28	8	0	73
50% Discounts									
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes	0	0	0	0	0	0	1	1	2
Dwellings classed as empty homes and entitled to 50% discount	0	0	0	0	0	0	0	0	0
Total no. of dwellings with 50% discount	0	0	0	0	0	0	1	1	2
Total equivalent number of chargeable dwellings after discounts, exemptions and disabled persons relief [Calculation: I-(II x 0.25) - (III x 0.5)]	33.50	6.50	9.75	30.25	58.75	87.00	80.50	1.50	307.75
Anticipated change in taxbase during the year including the effect of retrospective amendments									-1.0%
Change in equivalent number of chargeable dwellings as a result of estimated tax base change during the year	0.00	(0.07)	(0.10)	(0.30)	(0.59)	(0.87)	(0.81)	(0.02)	(3.10)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: IV + V]	33.16	6.43	9.65	29.95	58.16	86.13	79.69	1.48	304.65
Estimated Effect of Council Tax Support Scheme Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	0.00	(4.44)	(1.29)	(4.01)	(7.79)	(11.54)	(10.68)	(0.20)	-13.4%
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VI + VII]	28.72	5.57	8.36	25.94	50.37	74.59	69.01	1.28	263.83
Ratio of Band to Band D (where Band D = 9)	5	7	8	9	11	13	15	18	
Gross Tax Base (to 1 decimal place)	0.0	19.1	7.4	25.9	61.6	107.7	115.0	2.6	343.6
Collection Rate									98.30%
Net Tax Base (to 1 decimal place)									337.8

Appendix C – Tax Base Calculation for 2019/20 Tax Setting (FINHAM)									
Band	A	B	C	D	E	F	G	H	TOTAL
	Entitled To Disabled Relief								
Properties on Valuation List	3	221	583	597	248	224	49	1	1,926
Percentage of Total	0.2%	11.5%	30.3%	31.0%	12.9%	11.6%	2.5%	0.1%	100.1%
Adjustments:									
Exempt Dwellings (A to W)	0	(4)	(10)	(11)	(4)	(3)	0	0	(32)
Disabled Persons Relief Additions	2	1	4	1	3	2	0	0	13
Disabled Persons Relief Deletions	0	(2)	(1)	(4)	(1)	(3)	(2)	0	(13)
Number of Chargeable Dwellings on Valuation List	0	216	576	583	246	220	47	1	1,894
Percentage of Total	0.0%	11.4%	30.4%	30.7%	13.0%	11.6%	2.5%	0.1%	100.0%
25% Discounts									
Single Person Discount (25%)	0	89	141	156	56	36	8	0	489
Dwellings entitled to 25% discount due to all but one resident being disregarded for council tax purposes	0	2	8	7	2	1	1	0	21
Total no. of dwellings with 25% discount	0	91	149	163	58	37	9	0	510
50% Discounts									
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes	0	1	0	1	0	0	0	0	2
Dwellings classed as empty homes and entitled to 50% discount	0	0	0	0	0	0	0	0	0
Total no. of dwellings with 50% discount	0	1	0	1	0	0	0	0	2
Total equivalent number of chargeable dwellings after discounts, exemptions and disabled persons relief									
[Calculation: I-(II x 0.25) - (III x 0.5)]	0.00	192.75	538.75	541.75	231.50	210.75	44.75	1.00	1,765.50
Anticipated change in taxbase during the year including the effect of retrospective amendments									-1.0%
Change in equivalent number of chargeable dwellings as a result of estimated tax base change during the year	0.00	(1.93)	(5.39)	(5.42)	(2.32)	(2.11)	(0.45)	(0.01)	(17.67)
Total equivalent number of dwellings after accounting for retrospective amendments	0.00	190.82	533.36	536.33	229.18	208.64	44.30	0.99	1,747.83
[Calculation: IV + V]									
Estimated Effect of Council Tax Support Scheme									-13.4%
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	0.00	(25.57)	(71.47)	(71.87)	(30.71)	(27.96)	(5.94)	(0.13)	(234.21)
Total equivalent number of dwellings after accounting for retrospective amendments	0.00	165.25	461.89	464.46	198.47	180.68	38.36	0.86	1,513.62
[Calculation: VI + VII]									
Ratio of Band to Band D (where Band D = 9)	5	6	7	8	9	10	11	12	13
Gross Tax Base (to 1 decimal place)	0.0	128.5	410.6	464.5	242.6	261.0	63.9	1.7	1,575.2
Collection Rate									98.30%
Net Tax Base (to 1 decimal place)									1,548.4

Appendix D Tax Base Calculation for 2019/20 Tax Setting (KERESLEY)									
Band	A	B	C	D	E	F	G	H	TOTAL
	Entitled To Disabled Relief								
Properties on Valuation List	97	42	110	41	25	13	9	6	343
Percentage of Total	28.3%	12.2%	32.1%	12.0%	7.3%	3.8%	2.6%	1.7%	100.0%
Adjustments:									
Exempt Dwellings (A to W)	(1)	0	(2)	0	0	(1)	(1)	0	(5)
Disabled Persons Relief	0	1	1	0	1	0	1	0	4
Disabled Persons Relief	0	0	(1)	(1)	0	(1)	0	(1)	(4)
Number of Chargeable Dwellings on Valuation List	96	43	108	40	26	11	9	5	338
Percentage of Total	28.3%	12.7%	32.0%	11.8%	7.7%	3.3%	2.7%	1.5%	100.0%
25% Discounts									
Single Person Discount (25%)	40	21	27	4	6	0	1	1	100
Dwellings entitled to 25% discount due to all but one resident being disregarded for council tax purposes	3	1	2	0	0	0	0	0	6
Total no. of dwellings with 25% discount	43	22	29	4	6	0	1	1	106
50% Discounts									
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes	0	1	0	1	0	0	0	0	2
Dwellings classed as empty homes and entitled to 50% discount	0	0	0	0	0	0	0	0	0
Total no. of dwellings with 50% discount	0	1	0	1	0	0	0	0	2
Total equivalent number of chargeable dwellings after discounts, exemptions and disabled persons relief	85.25	37.00	100.75	38.50	24.50	11.00	8.75	4.75	310.50
[Calculation: $-(I \times 0.25) - (III \times 0.5)$]									
Anticipated change in taxbase during the year including the effect of retrospective amendments	0.00	(0.37)	(1.01)	(0.39)	(0.25)	(0.11)	(0.09)	(0.05)	-1.0%
Change in equivalent number of chargeable dwellings as a result of estimated tax base change during the year	0.00	(0.85)	(1.01)	(0.39)	(0.25)	(0.11)	(0.09)	(0.05)	(3.12)
Total equivalent number of dwellings after accounting for retrospective amendments	84.40	36.63	99.74	38.11	24.25	10.89	8.66	4.70	307.38
[Calculation: IV + V]									
Estimated Effect of Council Tax Support Scheme	0.00	(11.31)	(13.37)	(5.11)	(3.25)	(1.46)	(1.16)	(0.63)	-13.4%
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	0.00	(4.91)	(13.37)	(5.11)	(3.25)	(1.46)	(1.16)	(0.63)	(41.19)
Total equivalent number of dwellings after accounting for retrospective amendments	73.09	31.72	86.37	33.00	21.00	9.43	7.50	4.07	266.19
[Calculation: VI + VII]									
Ratio of Band to Band D (where Band D = 9)	5	6	8	9	11	13	15	18	
Gross Tax Base (to 1 decimal place)	0.0	48.7	24.7	24.7	25.7	13.6	12.5	8.1	243.1
Collection Rate									
Net Tax Base (to 1 decimal place)									239.0

Appendix E - Grant payment to Parish Councils

		Allesley	Finham	Keresley	
a	Tax Base without the effect of Council Tax reductions	390.1	1,788.0	276.0	
b	Effect of Council Tax reductions	-13.4%	-13.4%	-13.4%	
c	Tax Base change as a result of Council Tax reductions	a x b	-52.3	-239.6	-37.0
d	Tax Base	a + c	337.8	1,548.4	239.0
e	Band D parish precept from previous year	£24.89	£13.76	£7.14	
f	Loss of Income from Council Tax reductions	c x e	-£1,301	-£3,297	-£264
g	Grant payment (90% of lost income)	f x 90%	<u>£1,171</u>	<u>£2,967</u>	<u>£238</u>