
Cabinet

7 January 2025

Name of Cabinet Member:

Cabinet Member for Strategic Finance and Resources – Councillor R Brown

Director approving submission of the report:

Director of Finance and Resources (Section 151 Officer)

Ward(s) affected:

All

Title:

The 2025/26 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 2025/26 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 does not set the actual level of Council Tax in Coventry; that will be set by Council on the 25 February 2025.

Recommendations:

The Cabinet is recommended to:

- 1) Approve that the Council Tax collection rate for 2025/26 be set at 97.6%
- 2) That, in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012, the amounts calculated by the City Council for 2025/26 shall be:

a net tax base of 90,062.6 for the whole of the City Council area made up as follows:

Allesley Parish	451.3
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Finham Parish	1,585.7
Keresley Parish	616.3
All Other Coventry City Council Wards	87,409.3
TOTAL	90,062.6

3) That the following grant payments should be made to parish councils to reflect the impact in 2025/26 of Council Tax reductions on their tax bases.

Allesley Parish	£2,209
Finham Parish	£2,525
Keresley Parish	£1,697
TOTAL	£6,431

List of Appendices included: (to be added to the final version)

- Appendix A Tax Base Calculation for 2025/26 Tax Setting (Coventry)
- Appendix B Tax Base Calculation for 2025/26 Tax Setting (Allesley)
- Appendix C Tax Base Calculation for 2025/26 Tax Setting (Finham)
- Appendix D Tax Base Calculation for 2025/26 Tax Setting (Keresley)
- Appendix E Grant payments to parish councils

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 2025/26 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 include the impact of the 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 Support 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 Council Tax Support (CTS) scheme in 2025/26 will be to reduce it by 11.5%. The financial impact of the reduction in tax base will be partially offset by an element of the overall funding settlement from Government. As part of the 2025/26 budget setting process, the Council is consulting on a proposed change to the amount of support available through the CTS scheme. However, the formal decision regarding this proposal will not be taken until after the 2025/26 Council Tax Base has been determined. Therefore, the tax base calculation built into this report is based on the existing scheme.
- 1.1.6 The tax bases for the parishes of Allesley, Finham and Keresley will also be reduced by 11.5% 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 £2,209, £2,525 and £1,697 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 25 February 2025. The determination of the tax base is one part of the process and must occur before 31 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. Options considered and recommended proposal

2.1 Calculation of the Council tax base

2.1.1 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 are 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.

2.1.2 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 **92,277.3** for the City of Coventry.

2.1.3 The gross tax base is derived for each band by taking the valuation list as at the 30 November in the current financial year, adjusted for the effect of exemptions, discounts, reliefs and premiums, as well as estimated changes throughout the year. The tax base is also adjusted for the estimated effect of Council Tax Support discounts. 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.

2.1.4 Calculation of the gross tax base considers 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. Most 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.

2.1.5 For the purposes of calculating the 2025/26 tax base, an adjustment of **-1.0%** has been made, based on existing experience, to consider the anticipated effect of these amendments.

2.2 The Calculation of the Collection Rate

2.2.1 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.

2.2.2 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 £0.4m.

2.2.3 This report recommends an assumed eventual collection rate of 97.6% for determining the 2025/26 tax base. This represents a 0.3% reduction from the 97.9% rate used in

setting the 2024/25 tax base. This change is based on an assessment of recent arrears collection performance and the pattern of write offs, which indicate that a lower eventual rate is appropriate. Collection performance will be monitored throughout the forthcoming year and the rate reviewed as part of the determination of 2026/27 tax base.

- 2.2.4 Multiplying the gross tax base (A) of 92,277.3 by the collection rate (B) of 97.6% gives a recommended net tax base of **90,062.6** for the City Council.

2.3 Calculation of Tax Base for the Parish Councils

- 2.3.1 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: 451.3; 1,585.7; and 616.3 respectively.

3. Results of consultation undertaken

None

4. Timetable for implementing this decision

The tax base assumed within this report relates to financial year 2025/26.

5. Comments from the Director of Finance and Resources (section 151 Officer) and the Director of Law and Governance

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. Council Tax collection performance is the key area that will dictate whether the Council achieves the eventual collection rate of 97.6% 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 Council Tax Setting and Budget Reports that will be considered by Council on 25 February 2025.

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 31 January in the preceding financial year. This is a statutory function and also a legal requirement. 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 several 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 2025/26 precepts in February 2025. It will also be used to set the City Council's element of the Council Tax for 2025/26, at the full Council meeting on 25 February 2025.

6. Other implications

6.1 How will this contribute to the One Coventry Plan?

<https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan>

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 2025/26 budget setting process.

6.4 Equalities / EIA?

None.

6.5 Implications for (or impact on) climate change and 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 2025/26 precept.

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Appendix A Tax Base Calculation for 2025/26 Tax Setting (COVENTRY)

Band	A Entitled To Disabled Relief	A	B	C	D	E	F	G	H	TOTAL	
Properties on Valuation List		64,537	44,164	25,121	10,667	5,219	2,605	1,493	183	153,989	
Percentage of Total		42.0%	28.7%	16.3%	6.9%	3.4%	1.7%	1.0%	0.1%	100.1%	
Adjustments:											
Exempt Dwellings (B to W)		(8,110)	(1,121)	(795)	(660)	(292)	(168)	(56)	(50)	(11,252)	
Disabled Persons Relief - Additions	170	283	173	89	67	44	24	19		869	
Disabled Persons Relief - Deletions		(170)	(283)	(173)	(89)	(67)	(44)	(24)	(19)	(869)	
Number of Chargeable Dwellings on											
Valuation List	I	170	56,540	42,933	24,242	9,985	4,904	2,417	1,432	114	142,737
Percentage of Total		0.1%	39.5%	30.1%	17.0%	7.0%	3.4%	1.8%	1.0%	0.1%	100.0%
25% Discounts											
Single Person Discount (25%)		31	25,431	13,731	6,594	2,322	879	389	184	8	49,569
Dwellings entitled to 25% discount due to all		9	631	548	309	119	45	22	7	2	1,692
Total no. of dwellings with 25% discount	II	40	26,062	14,279	6,903	2,441	924	411	191	10	51,261
50% Discounts											
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes		0	108	75	25	49	20	14	27	10	328
Dwellings classed as empty homes and			2	0	0	0	0	0	0	0	2
Total no. of dwellings with 50% discount	III	0	110	75	25	49	20	14	27	10	330
Premiums											
Properties subject to a 100% premium			277	35	23	4	4	9	0	1	353
Properties subject to a 200% premium			45	13	5	2	2	2	0	0	69
Properties subject to a 300% premium			20	13	5	2	0	0	0	0	40
Total equivalent number of chargeable dwellings subject to premiums	IV		427	100	48	14	8	13	0	1	611
Total equivalent number of chargeable dwellings after discounts, exemptions and disabled persons relief [Calculation: I-(II x 0.25) - (III x 0.5) + IV]	V	160.00	50,396.50	39,425.75	22,551.75	9,364.25	4,671.00	2,320.25	1,370.75	107.50	130,367.75
Anticipated change in taxbase during the year including the effect of retrospective amendments											-1.0%
Change in equivalent number of chargeable	VI	(1.60)	(503.97)	(394.26)	(225.52)	(93.64)	(46.71)	(23.20)	(13.71)	(1.08)	(1,303.69)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VII	158.40	49,892.53	39,031.49	22,326.23	9,270.61	4,624.29	2,297.05	1,357.04	106.42	129,064.06
Estimated Effect of Council Tax Support Scheme											-11.5%
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	VIII	(18.22)	(5,737.64)	(4,488.62)	(2,567.52)	(1,066.12)	(531.79)	(264.16)	(156.06)	(12.24)	(14,842.37)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		140.18	44,154.89	34,542.87	19,758.71	8,204.49	4,092.50	2,032.89	1,200.98	94.18	114,221.69
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	18	
Gross Tax Base (to 1 decimal place)		77.9	29,436.6	26,866.7	17,563.3	8,204.5	5,001.9	2,936.4	2,001.6	188.4	92,277.3
Collection Rate											97.6%
Net Tax Base (to 1 decimal place)											90,062.6

Appendix B Tax Base Calculation for 2025/26 Tax Setting (ALLESLEY)

Band	A Entitled To Disabled Relief	A	B	C	D	E	F	G	H	TOTAL	
Properties on Valuation List		40	19	50	63	92	106	89	3	462	
Percentage of Total		8.7%	4.1%	10.8%	13.6%	19.9%	22.9%	19.3%	0.6%	99.9%	
Adjustments:											
Exempt Dwellings (B to W)		(3)	0	0	0	0	(1)	(1)	0	(5)	
Disabled Persons Relief - Additions	0	0	0	0	2	0	1	0	0	3	
Disabled Persons Relief - Deletions		0	0	0	0	(2)	0	(1)	0	(3)	
Number of Chargeable Dwellings on											
Valuation List	I	0	37	19	50	65	90	106	87	3	457
Percentage of Total		0.0%	8.1%	4.2%	10.9%	14.2%	19.7%	23.2%	19.0%	0.7%	100.0%
25% Discounts											
Single Person Discount (25%)		0	15	10	18	14	24	29	14	0	124
Dwellings entitled to 25% discount due to all		0	1	0	0	0	0	1	0	0	2
Total no. of dwellings with 25% discount	II	0	16	10	18	14	24	30	14	0	126
50% Discounts											
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes		0	0	0	0	0	0	0	0	2	2
Dwellings classed as empty homes and		0	0	0	0	0	0	0	0	0	0
Total no. of dwellings with 50% discount	III	0	0	0	0	0	0	0	0	2	2
Premiums											
Properties subject to a 100% premium		0	0	0	0	0	2	0	0	0	2
Properties subject to a 200% premium		0	0	0	0	0	0	0	0	0	0
Properties subject to a 300% premium		0	0	0	0	0	0	0	0	0	0
Total equivalent number of chargeable dwellings subject to premiums	IV	0	0	0	0	0	2	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) + IV]	IV	0.00	33.00	16.50	45.50	61.50	84.00	100.50	83.50	2.00	426.50
Anticipated change in taxbase during the year including the effect of retrospective amendments					451.3						-1.0%
Change in equivalent number of chargeable	V	0.00	(0.33)	(0.17)	(0.46)	(0.62)	(0.84)	(1.01)	(0.84)	(0.02)	(4.29)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VI	0.00	32.67	16.33	45.04	60.88	83.16	99.49	82.66	1.98	422.21
Estimated Effect of Council Tax Support Scheme											-11.5%
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	VII	0.00	(3.76)	(1.88)	(5.18)	(7.00)	(9.56)	(11.44)	(9.51)	(0.23)	(48.55)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		0.00	28.91	14.45	39.86	53.88	73.60	88.05	73.15	1.75	373.66
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	18	
Gross Tax Base (to 1 decimal place)		0.0	19.3	11.2	35.4	53.9	90.0	127.2	121.9	3.5	462.4
Collection Rate											97.6%
Net Tax Base (to 1 decimal place)											451.3

Appendix C Tax Base Calculation for 2025/26 Tax Setting (FINHAM)

Band	A Entitled To Disabled Relief	A	B	C	D	E	F	G	H	TOTAL	
Properties on Valuation List		4	216	587	592	249	231	51	1	1,931	
Percentage of Total		0.2%	11.2%	30.3%	30.7%	12.9%	12.0%	2.6%	0.1%	100.0%	
Adjustments:											
Exempt Dwellings (B to W)		0	(1)	(9)	(4)	(4)	(3)	(1)	0	(22)	
Disabled Persons Relief - Additions	0	4	1	7	2	3	1	0	0	18	
Disabled Persons Relief - Deletions		0	(4)	(1)	(7)	(2)	(3)	(1)	0	(18)	
Number of Chargeable Dwellings on											
Valuation List	I	0	8	212	584	583	246	226	49	1	1,909
Percentage of Total		0.0%	0.4%	11.1%	30.6%	30.5%	12.9%	11.8%	2.6%	0.1%	100.0%
25% Discounts											
Single Person Discount (25%)		0	4	98	143	154	43	41	12	0	495
Dwellings entitled to 25% discount due to all		0	0	2	6	7	5	2	0	0	22
Total no. of dwellings with 25% discount	II	0	4	100	149	161	48	43	12	0	517
50% Discounts											
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes		0	0	1	0	0	0	1	0	0	2
Dwellings classed as empty homes and		0	0	0	0	0	0	0	0	0	0
Total no. of dwellings with 50% discount	III	0	0	1	0	0	0	1	0	0	2
Premiums											
Properties subject to a 100% premium		0	0	1	0	0	0	0	0	0	1
Properties subject to a 200% premium		0	0	0	0	0	0	0	0	0	0
Properties subject to a 300% premium		0	0	0	0	0	0	0	0	0	0
Total equivalent number of chargeable dwellings subject to premiums	IV	0	0	1	0	0	0	0	0	0	1
Total equivalent number of chargeable dwellings after discounts, exemptions and disabled persons relief [Calculation: I-(II x 0.25) - (III x 0.5) + IV]	IV	0.00	7.00	186.50	547.75	542.75	234.00	214.75	46.00	1.00	1,779.75
Anticipated change in taxbase during the year including the effect of retrospective amendments											
Change in equivalent number of chargeable	V	0.00	(0.07)	(1.87)	(5.48)	(5.43)	(2.34)	(2.15)	(0.46)	(0.01)	-1.0% (17.81)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VI	0.00	6.93	184.63	542.27	537.32	231.66	212.60	45.54	0.99	1,761.94
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	VII	0.00	(0.80)	(21.23)	(62.36)	(61.79)	(26.64)	(24.45)	(5.24)	(0.11)	-11.5% (202.62)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		0.00	6.13	163.40	479.91	475.53	205.02	188.15	40.30	0.88	1,559.32
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	18	
Gross Tax Base (to 1 decimal place)		0.0	4.1	127.1	426.6	475.5	250.6	271.8	67.2	1.8	1,624.7
Collection Rate											97.6%
Net Tax Base (to 1 decimal place)											1,585.7

Appendix D Tax Base Calculation for 2025/26 Tax Setting (KERESLEY)											
Band	A	A	B	C	D	E	F	G	H	TOTAL	
Properties on Valuation List		116	147	217	97	146	50	19	6	798	
Percentage of Total		14.5%	18.4%	27.2%	12.2%	18.3%	6.3%	2.4%	0.8%	100.1%	
Adjustments:											
Exempt Dwellings (B to W)		(1)	(3)	(1)	0	0	0	0	(1)	(6)	
Disabled Persons Relief - Additions	0	0	1	0	0	1	0	1	0	3	
Disabled Persons Relief - Deletions		0	0	(1)	0	0	(1)	0	(1)	(3)	
Number of Chargeable Dwellings on Valuation List	I	0	115	145	215	97	147	49	20	4	792
Percentage of Total		0.0%	14.6%	18.3%	27.1%	12.2%	18.6%	6.2%	2.5%	0.5%	100.0%
25% Discounts											
Single Person Discount (25%)		0	57	72	52	21	8	5	2	1	218
Dwellings entitled to 25% discount due to all		0	2	3	2	0	1	0	0	0	8
Total no. of dwellings with 25% discount	II	0	59	75	54	21	9	5	2	1	226
50% Discounts											
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes		0	0	1	0	0	0	1	0	0	2
Dwellings classed as empty homes and		0	0	0	0	0	0	0	0	0	0
Total no. of dwellings with 50% discount	III	0	0	1	0	0	0	1	0	0	2
Premiums											
Properties subject to a 100% premium		0	0	0	0	0	0	0	0	0	0
Properties subject to a 200% premium		0	0	0	0	0	0	0	0	0	0
Properties subject to a 300% premium		0	0	0	0	0	0	0	0	0	0
Total equivalent number of chargeable dwellings subject to premiums	IV	0	0	0	0	0	0	0	0	0	0
Total equivalent number of chargeable dwellings after discounts, exemptions and disabled persons relief [Calculation: I-(II x 0.25) - (III x 0.5) + IV]	IV	0.00	100.25	125.75	201.50	91.75	144.75	47.25	19.50	3.75	734.50
Anticipated change in taxbase during the year including the effect of retrospective amendments											-1.0%
Change in equivalent number of chargeable	V	0.00	(1.00)	(1.26)	(2.02)	(0.92)	(1.45)	(0.47)	(0.20)	(0.04)	(7.36)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VI	0.00	99.25	124.49	199.48	90.83	143.30	46.78	19.30	3.71	727.14
Estimated Effect of Council Tax Support Scheme											-11.5%
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	VII	0.00	(11.41)	(14.32)	(22.94)	(10.45)	(16.48)	(5.38)	(2.22)	(0.43)	(83.62)
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		0.00	87.84	110.17	176.54	80.38	126.82	41.40	17.08	3.28	643.52
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	18	
Gross Tax Base (to 1 decimal place)		0.0	58.6	85.7	156.9	80.4	155.0	59.8	28.5	6.6	631.5
Collection Rate											97.6%
Net Tax Base (to 1 decimal place)											616.3

Appendix E - Grant payment to Parish Councils

		Allesley	Finham	Keresley
a	Tax Base without the effect of Council Tax reductions	509.9	1,791.8	696.4
b	Effect of Council Tax reductions	-11.5%	-11.5%	-11.5%
c	Tax Base change as a result of Council Tax reductions a x b	-58.6	-206.1	-80.1
d	Tax Base a + c	451.3	1,585.7	616.3
e	Band D parish precept from previous year	£41.85	£13.62	£23.55
f	Loss of Income from Council Tax reductions c x e	-£2,454	-£2,806	-£1,886
g	Grant payment (90% of lost income) f x 90%	<u>£2,209</u>	<u>£2,525</u>	<u>£1,697</u>