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Cabinet

6 January 2026

**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 2026/27 Council Tax Base Report**

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**Is this a key decision?**

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

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**Executive summary:**

The main purpose of this report is to establish the 2026/27 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 24 February 2026.

**Recommendations:**

The Cabinet is recommended to:

1. Approve that the Council Tax collection rate for 2026/27 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 2026/27 shall be:

a net tax base of 91,413.3 for the whole of the City Council area made up as follows:

Allesley Parish	498.7
Finham Parish	1,587.2
Keresley Parish	744.4
All Other Coventry City Council Wards	88,583.0
<b>TOTAL</b>	<b>91,413.3</b>

3. That the following grant payments should be made to parish councils to reflect the impact in 2026/27 of Council Tax reductions on their tax bases.

Allesley Parish	£2,183
Finham Parish	£2,514
Keresley Parish	£1,840
<b>TOTAL</b>	<b>£6,537</b>

**List of Appendices included:**

Appendix A Tax Base Calculation for 2026/27 Tax Setting (Coventry)  
Appendix B Tax Base Calculation for 2026/27 Tax Setting (Allesley)  
Appendix C Tax Base Calculation for 2026/27 Tax Setting (Finham)  
Appendix D Tax Base Calculation for 2026/27 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 2026/27 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 2026/27 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.
- 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 £2,183, £2,514 and £1,840 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 24 February 2026. 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 **93,661.2** 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 2026/27 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 £0.5m.
- 2.2.3 This report recommends an assumed eventual collection rate of 97.6% for determining the 2026/27 tax base. This rate is based on an assessment of recent arrears collection performance and the pattern of write offs. Collection performance will be monitored throughout the forthcoming year and the rate reviewed as part of the determination of 2027/28 tax base.
- 2.2.4 Multiplying the gross tax base (A) of 93,661.2 by the collection rate (B) of 97.6% gives a recommended net tax base of **91,413.3** 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: 498.7; 1,587.2; and 744.4 respectively.

## **3. Results of consultation undertaken**

None

## **4. Timetable for implementing this decision**

The tax base assumed within this report relates to financial year 2026/27.

## **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 24 February 2026.

## 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 2026/27 precepts in February 2026. It will also be used to set the City Council's element of the Council Tax for 2026/27, at the full Council meeting on 24 February 2026.

## 6. Other implications

### 6.1 How will this contribute to the 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 2026/27 budget setting process.

### 6.4 Equalities / EIA?

There are no equalities implication arising from this report. Every effort will be made to ensure that Council Taxpayers, particularly those who are from disadvantaged groups, receive prompt and accurate council tax bills, and that those who are eligible for exemptions and discounts - such as disabled people, single people and those on low incomes, are encouraged to claim them.

### 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 2026/27 precept.

### Report author(s):

#### Name and job title:

Phil Baggott, Lead Accountant

#### Service Area:

Finance

#### Tel and email contact:

Tel: 024 7697 2629

Email: phil.baggott@coventry.gov.uk

Enquiries should be directed to the above person.

Contributor/approver name	Title	Directorate	Date doc sent out	Date response received or approved
<b>Contributors:</b>				
Suzanne Bennett	Governance Services Officer	Law and Governance	15/12/25	18/12/25
Tina Pinks	Corporate Finance Manager	Finance and Resources	15/12/25	16/12/25
<b>Names of approvers: (officers and members)</b>				
Oluremi Aremu	Head of Legal & Procurement Services	Law and Governance	15/12/25	18/12/25
Barry Hastie	Director of Finance and Resources (Section 151 Officer)		15/12/25	16/12/25
Councillor Richard Brown	Cabinet Member (Strategic Finance and Resources)		15/12/25	16/12/25

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<b>Appendix A Tax Base Calculation for 2026/27 Tax Setting (COVENTRY)</b>										
<b>Band</b>	<b>A Entitled To Disabled Relief</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
Properties on Valuation List		63,793	44,500	25,371	10,816	5,301	2,644	1,490	185	<b>154,100</b>
Percentage of Total		41.4%	28.9%	16.5%	7.0%	3.4%	1.7%	1.0%	0.1%	<b>100.0%</b>
Adjustments:										
Exempt Dwellings (B to W)		(6,984)	(1,354)	(980)	(702)	(279)	(187)	(55)	(49)	<b>(10,590)</b>
Disabled Persons Relief - Additions	181	296	189	94	72	41	22	19		<b>914</b>
Disabled Persons Relief - Deletions		(181)	(296)	(189)	(94)	(72)	(41)	(22)	(19)	<b>(914)</b>
Number of Chargeable Dwellings on Valuation List	I	181	56,924	43,039	24,296	10,092	4,991	2,438	117	<b>143,510</b>
Percentage of Total		0.1%	39.6%	30.0%	16.9%	7.0%	3.5%	1.8%	0.1%	<b>100.0%</b>
<u>25% Discounts</u>										
Single Person Discount (25%)	37	25,638	13,972	6,718	2,379	894	398	181	8	<b>50,225</b>
Dwellings entitled to 25% discount due to all	12	638	604	321	128	57	22	8	2	<b>1,792</b>
Total no. of dwellings with 25% discount	II	49	26,276	14,576	7,039	2,507	951	420	10	<b>52,017</b>
<u>50% Discounts</u>										
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes	0	117	93	23	45	19	16	28	12	<b>353</b>
Dwellings classed as empty homes and		0	0	0	0	0	0	0	0	<b>0</b>
Total no. of dwellings with 50% discount	III	0	117	93	23	45	16	28	12	<b>353</b>
<u>Premiums</u>										
Properties subject to a 100% premium		1,095	346	192	91	38	17	7	2	<b>1,788</b>
Properties subject to a 200% premium		38	15	9	0	2	3	0	1	<b>68</b>
Properties subject to a 300% premium		21	13	6	2	0	0	0	0	<b>42</b>
Total equivalent number of chargeable dwellings subject to premiums	IV		1,234	415	228	97	42	23	4	<b>2,050</b>
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	168.75	51,530.50	39,763.50	22,752.75	9,539.75	4,785.75	2,348.00	112.50	<b>132,379.25</b>
Anticipated change in taxbase during the year including the effect of retrospective amendments										<b>-1.0%</b>
Change in equivalent number of chargeable	VI	(1.69)	(515.31)	(397.64)	(227.53)	(95.40)	(47.86)	(23.48)	(13.78)	<b>(1,323.82)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VII	167.06	51,015.19	39,365.86	22,525.22	9,444.35	4,737.89	2,324.52	111.37	<b>131,055.43</b>
Estimated Effect of Council Tax Support Scheme										<b>-11.5%</b>
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	VIII	(19.21)	(5,866.75)	(4,527.07)	(2,590.40)	(1,086.10)	(544.86)	(267.32)	(156.86)	<b>(15,071.37)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		147.85	45,148.44	34,838.79	19,934.82	8,358.25	4,193.03	2,057.20	1,207.11	<b>115,984.06</b>
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	
<b>Gross Tax Base</b> (to 1 decimal place)		82.1	30,099.0	27,096.8	17,719.8	8,358.2	5,124.8	2,971.5	2,011.9	<b>93,661.2</b>
<b>Collection Rate</b>										<b>97.6%</b>
<b>Net Tax Base</b> (to 1 decimal place)										<b>91,413.3</b>

<b>Appendix B Tax Base Calculation for 2026/27 Tax Setting (ALLESLEY)</b>										
<b>Band</b>	<b>A Entitled To Disabled Relief</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
Properties on Valuation List		42	24	72	78	101	114	89	3	<b>523</b>
Percentage of Total		8.0%	4.6%	13.8%	14.9%	19.3%	21.8%	17.0%	0.6%	<b>100.0%</b>
Adjustments:										
Exempt Dwellings (B to W)		(1)	0	0	0	(3)	(2)	(2)	0	<b>(8)</b>
Disabled Persons Relief - Additions	0	0	0	0	2	1	1	0	0	<b>4</b>
Disabled Persons Relief - Deletions		0	0	0	0	(2)	(1)	(1)	0	<b>(4)</b>
Number of Chargeable Dwellings on Valuation List	I	0	41	24	72	80	97	112	86	<b>515</b>
Percentage of Total		0.0%	8.0%	4.7%	14.0%	15.5%	18.8%	21.7%	16.7%	<b>100.0%</b>
<u>25% Discounts</u>										
Single Person Discount (25%)		0	20	14	27	20	28	11	0	<b>146</b>
Dwellings entitled to 25% discount due to all		0	1	0	0	0	1	0	0	<b>2</b>
Total no. of dwellings with 25% discount	II	0	21	14	27	20	29	11	0	<b>148</b>
<u>50% Discounts</u>										
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes		0	0	0	0	0	0	0	2	<b>2</b>
Dwellings classed as empty homes and			0	0	0	0	0	0	0	<b>0</b>
Total no. of dwellings with 50% discount	III	0	0	0	0	0	0	0	2	<b>2</b>
<u>Premiums</u>										
Properties subject to a 100% premium		0	1	1	0	1	0	0	0	<b>3</b>
Properties subject to a 200% premium		0	0	0	0	0	1	0	0	<b>1</b>
Properties subject to a 300% premium		0	0	0	0	0	0	0	0	<b>0</b>
Total equivalent number of chargeable dwellings subject to premiums	IV		0	1	1	0	1	2	0	<b>5</b>
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	35.75	21.50	66.25	75.00	91.50	106.75	83.25	<b>482.00</b>
Anticipated change in taxbase during the year including the effect of retrospective amendments										<b>-1.0%</b>
Change in equivalent number of chargeable	V	0.00	(0.36)	(0.22)	(0.66)	(0.75)	(0.92)	(1.07)	(0.83)	<b>(4.83)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VI	0.00	35.39	21.28	65.59	74.25	90.58	105.68	82.42	<b>477.17</b>
Estimated Effect of Council Tax Support Scheme										<b>-11.5%</b>
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	VII	0.00	(4.07)	(2.45)	(7.54)	(8.54)	(10.42)	(12.15)	(9.48)	<b>(54.87)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		0.00	31.32	18.83	58.05	65.71	80.16	93.53	72.94	<b>422.30</b>
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	18
<b>Gross Tax Base</b> (to 1 decimal place)		0.0	20.9	14.6	51.6	65.7	98.0	135.1	121.6	3.5
<b>Collection Rate</b>										<b>97.6%</b>
<b>Net Tax Base</b> (to 1 decimal place)										<b>498.7</b>

<b>Appendix C Tax Base Calculation for 2026/27 Tax Setting (FINHAM)</b>										
<b>Band</b>	<b>A Entitled To Disabled Relief</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
Properties on Valuation List		2	217	587	591	250	231	51	1	<b>1,930</b>
Percentage of Total		0.1%	11.2%	30.4%	30.6%	13.0%	12.0%	2.6%	0.1%	<b>100.0%</b>
Adjustments:										
Exempt Dwellings (B to W)		0	(3)	(8)	(6)	(4)	(5)	0	0	<b>(26)</b>
Disabled Persons Relief - Additions	0	3	1	7	2	3	1	0	0	<b>17</b>
Disabled Persons Relief - Deletions		0	(3)	(1)	(7)	(2)	(3)	(1)	0	<b>(17)</b>
Number of Chargeable Dwellings on Valuation List	I	0	5	212	585	580	247	224	50	<b>1,904</b>
Percentage of Total		0.0%	0.3%	11.1%	30.7%	30.4%	13.0%	11.8%	2.6%	<b>100.0%</b>
<u>25% Discounts</u>										
Single Person Discount (25%)		0	2	96	153	159	39	44	13	<b>506</b>
Dwellings entitled to 25% discount due to all		0	0	3	7	7	4	2	1	<b>24</b>
Total no. of dwellings with 25% discount	II	0	2	99	160	166	43	46	14	<b>530</b>
<u>50% Discounts</u>										
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes		0	0	1	0	0	0	1	0	<b>2</b>
Dwellings classed as empty homes and		0	0	0	0	0	0	0	0	<b>0</b>
Total no. of dwellings with 50% discount	III	0	0	1	0	0	0	1	0	<b>2</b>
<u>Premiums</u>										
Properties subject to a 100% premium		0	3	4	3	0	1	0	0	<b>11</b>
Properties subject to a 200% premium		0	0	0	0	0	0	0	0	<b>0</b>
Properties subject to a 300% premium		0	0	0	0	0	0	0	0	<b>0</b>
Total equivalent number of chargeable dwellings subject to premiums	IV	0	3	4	3	0	1	0	0	<b>11</b>
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	4.50	189.75	549.00	541.50	236.25	213.00	46.50	<b>1,781.50</b>
Anticipated change in taxbase during the year including the effect of retrospective amendments										<b>-1.0%</b>
Change in equivalent number of chargeable	V	0.00	(0.05)	(1.90)	(5.49)	(5.42)	(2.36)	(2.13)	(0.47)	<b>(17.83)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VI	0.00	4.45	187.85	543.51	536.08	233.89	210.87	46.03	<b>1,763.67</b>
Estimated Effect of Council Tax Support Scheme										<b>-11.5%</b>
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	VII	0.00	(0.51)	(21.60)	(62.50)	(61.65)	(26.90)	(24.25)	(5.29)	<b>(202.82)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		0.00	3.94	166.25	481.01	474.43	206.99	186.62	40.74	<b>1,560.85</b>
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	18
<b>Gross Tax Base</b> (to 1 decimal place)		0.0	2.6	129.3	427.6	474.4	253.0	269.6	67.9	<b>1,626.2</b>
<b>Collection Rate</b>										<b>97.6%</b>
<b>Net Tax Base</b> (to 1 decimal place)										<b>1,587.2</b>

<b>Appendix D Tax Base Calculation for 2026/27 Tax Setting (KERESLEY)</b>										
<b>Band</b>	<b>A Entitled To Disabled Relief</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>TOTAL</b>
Properties on Valuation List		125	184	254	114	189	65	20	6	<b>957</b>
Percentage of Total		13.2%	19.2%	26.5%	11.9%	19.7%	6.8%	2.1%	0.6%	<b>100.0%</b>
Adjustments:										
Exempt Dwellings (B to W)		(4)	(5)	(2)	(2)	(1)	(1)	0	0	<b>(15)</b>
Disabled Persons Relief - Additions	0	0	1	0	1	1	0	1	0	<b>4</b>
Disabled Persons Relief - Deletions		0	0	(1)	0	(1)	(1)	0	(1)	<b>(4)</b>
Number of Chargeable Dwellings on Valuation List	I	0	121	180	251	113	188	63	21	<b>942</b>
Percentage of Total		0.0%	12.9%	19.1%	26.6%	12.0%	20.0%	6.7%	2.2%	<b>100.0%</b>
<u>25% Discounts</u>										
Single Person Discount (25%)		0	57	93	65	22	10	6	0	<b>254</b>
Dwellings entitled to 25% discount due to all		0	1	2	3	1	1	0	0	<b>8</b>
Total no. of dwellings with 25% discount	II	0	58	95	68	23	11	6	0	<b>262</b>
<u>50% Discounts</u>										
Dwellings entitled to 50% discount due to all residents being disregarded for council tax purposes		0	0	1	0	0	0	1	0	<b>2</b>
Dwellings classed as empty homes and disabled persons relief		0	0	0	0	0	0	0	0	<b>0</b>
Total no. of dwellings with 50% discount	III	0	0	1	0	0	0	1	0	<b>2</b>
<u>Premiums</u>										
Properties subject to a 100% premium		0	0	1	0	1	0	0	1	<b>3</b>
Properties subject to a 200% premium		0	0	0	0	0	0	0	0	<b>0</b>
Properties subject to a 300% premium		0	0	0	0	0	0	0	0	<b>0</b>
Total equivalent number of chargeable dwellings subject to premiums	IV	0	0	1	0	1	0	0	1	<b>3</b>
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	106.50	155.75	235.00	107.25	186.25	61.00	21.00	<b>878.50</b>
Anticipated change in taxbase during the year including the effect of retrospective amendments										<b>-1.0%</b>
Change in equivalent number of chargeable	V	0.00	(1.07)	(1.56)	(2.35)	(1.07)	(1.86)	(0.61)	(0.21)	<b>(8.79)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: V + VI]	VI	0.00	105.43	154.19	232.65	106.18	184.39	60.39	20.79	<b>869.71</b>
Estimated Effect of Council Tax Support Scheme										<b>-11.5%</b>
Change in equivalent number of chargeable dwellings as a result of estimated Effect of Council Tax Reduction scheme	VII	0.00	(12.12)	(17.73)	(26.75)	(12.21)	(21.20)	(6.94)	(2.39)	<b>(100.02)</b>
Total equivalent number of dwellings after accounting for retrospective amendments [Calculation: VII + VIII]		0.00	93.31	136.46	205.90	93.97	163.19	53.45	18.40	<b>769.69</b>
Ratio of Band to Band D (where Band D = 9)		5	6	7	8	9	11	13	15	
<b>Gross Tax Base</b> (to 1 decimal place)		0.0	62.2	106.1	183.0	94.0	199.4	77.2	30.7	<b>762.7</b>
<b>Collection Rate</b>										<b>97.6%</b>
<b>Net Tax Base</b> (to 1 decimal place)										<b>744.4</b>

### Appendix E - Grant payment to Parish Councils

		Allesley	Finham	Keresley
a	Tax Base without the effect of Council Tax reductions	563.5	1,793.4	841.1
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	-64.8	-206.2	-96.7
d	Tax Base a + c	498.7	1,587.2	744.4
e	Band D parish precept from previous year	£37.43	£13.54	£21.13
f	Loss of Income from Council Tax reductions c x e	-£2,426	-£2,793	-£2,044
<b>g</b>	<b>Grant payment (90% of lost income)</b> f x 90%	<b><u>£2,183</u></b>	<b><u>£2,514</u></b>	<b><u>£1,840</u></b>

<b>TOTAL</b>	<b><u>£6,537</u></b>
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