1. Calculation of the Tax Base - 'The Band D Equivalent'

The Council Tax rates covers eight bands of property. Each band has an arithmetic relationship with the other - and all bands are related to Band D for charge purposes as follows:

Band	Proportion of Band D Charge	
Α	⁶ / ₉	of Band D
В	⁷ / ₉	of Band D
С	⁸ / ₉	of Band D
D	9/9	of Band D
E	¹¹ / ₉	times Band D
F	¹³ / ₉	times Band D
G	¹⁵ / ₉	times Band D
Н	¹⁸ / ₉	times Band D

It is therefore, possible to work out a tax base by multiplying the number of properties in each of the bands by the relevant proportion (see Annexe A). Known single person discount properties and student properties are also taken into account in arriving at this figure.

Certain other factors also have to be taken into account. These are:

- Number of properties that are yet to be listed in the appropriate band for all or part of the coming year.
- Properties Eligible for the Long Term Empty Premium
- A reduction for the number of properties that attract disabled relief, which for Bands B-H receive a charge relating to one band lower than the band allocated to the property.
 Properties in Band A are also entitled to disabled relief, thereby reducing the charge to 5/9ths of a Band D property charge.
- A reduction for the estimated number of successful appeals against the banding allocated for individual properties.
- A reduction for the estimated number of properties becoming subject to single person discount, and student discount during the year.
- A reduction for the estimated number of properties eligible for Council Tax Support

The net effect of these adjustments is incorporated in a single figure called the Band D equivalent figure. Thereafter, the estimated effect of possible non collection also has to be considered, the effect of which is to reduce the equated number of properties taken into account in setting the Council Tax and this final figure is the "Council Tax base".

2. Assessed Level of Non Collection

The estimated non collection level for 2024/25 was 1.30%. After a review of the Council Tax arrears and current collection rates, the non collection rate is recommended to change to 3% for 2025/26. This is a realistic assessment of likely collection rates given the current rates of council tax in the borough and tax increases over the last few years

COUNCIL TAX BASE CALCULATION 2025/26 THE BAND D EQUIVALENT

Item A is found by applying the formula ((H+Q+J+E)+Z)F/G to each of the Council Tax bands and totalling the amounts calculated

	Where	A1*	Α	В	С	D	E	F	G	Н	Total
	is the number of properties in the valuation list - Regulation 4(2) as at 30th November	0	5,294	11,078	29,787	36,221	16,013	6,742	3,127	384	108,646
	Plus										
	the number of properties exempt from a charge - Regulation 4(2)	0	-170	-237	-388	-452	-269	-80	-45	0	-1,641
Н	Property Base - Item H	0	5,124	10,841	29,399	35,769	15,744	6,662	3,082	384	107,005
Q	Is the factor to take account of discounts	-1	-725	-1,476	-2,628	-2,333	-869	-305	-116	-9	-8,462
J	is the expected change to the property tax base during the year Regulations 4(6) to 4(8)										
	Additions	11	77	516	769	462	113	60	30	1	2,039
	Reductions	0	-58	-122	-497	-710	-373	-75	-47	-21	-1,903
Z	Is the estimate reduction in relation to claimants receiving Council Tax Support	-4	-1,227	-2,050	-2,797	-1,839	-457	-96	-24	0	-8,494
	Total tax base adjustment	4	-1,208	-1,656	-2,525	-2,087	-717	-111	-41	-20	-8,358
	Total projection per band	6	3,191	7,709	24,246	31,349	14,158	6,246	2,925	355	90,185
F	Is the proportion of each band in relation to band D	5	6	7	8	9	11	13	15	18	
G	Is the proportion specified for band D	9	9	9	9	9	9	9	9	9	
	((H+Q+J) +Z)x F/G =	3	2,127	5,996	21,552	31,349	17,304	9,022	4,875	710	92,939
	The Band D equivalent item A is therefore Of which, 3% is deducted for the assumed collection rate (97% of 92,939) * Band A Disability Adjustment						92,939)	92,939 90,151			

The TP for each levy affected is calculated as follows:

$$TP = M x N$$

where

		<u>Thames</u>	<u>Anglian</u>
M	is the unscaled Council Tax Base for a part of the authority's area, calculated according to the number of dwellings situated in that part of the authority's area (in total that is the band D equivalent figures for the Council, 92,939)	86,421	6,518
	,	•	,
Ν	is the authority's Council Tax Base (92,939) (3.00%)	90,151	90,151
0	is the unscaled Council Tax Base for the remaining part of the authority's area	6518	86421

Thus the calculation for each region is:

Thames	86421 x	90,151 6,518 + 86,421	=	83,829
Anglian	6518 x	90,151 6,518+ 86,421	=	6,322
		,		90,151

Thus, the total for both regions (90151) equates to the Council's Tax Base.