



City of Westminster

Cabinet Report

Date:	14 December 2015
Classification:	General Release
Title:	Council Tax Discounts (including Council Tax Local Reduction Scheme) and Council Tax Base report
Report of:	City Treasurer
Cabinet Member Portfolio:	Cabinet Member for Finance
Wards Affected:	All
Policy Context:	Statutory duty to set and collect Council Tax
Key Decision:	Yes
Financial Summary:	The report proposes that: <ul style="list-style-type: none">• the Council Tax discount for second homes remains at 0%• the Council Tax discounts for empty properties, including the discounts that replaced the previous Class A and C Council Tax exemptions, remains at 0%.• a Long Term Empty Property Premium is not introduced.• no categories of “local” discounts will be introduced at this stage.• the Head of Revenues and Benefits to determine any individual local discount requests in 2016/17 under Section 13A(1)(c) of the Local Government Finance Act 1992.• the Council Tax Base is set at 125181.13 equivalent Band D properties for 2016/17 for the whole City, 95.04 equivalent band D properties for Montpelier Square and 3269.17 equivalent band D properties for Queen’s Park.• The existing Council Tax Local Reduction Scheme is retained for 2016/17.

1. Summary

- 1.1 The Local Government Act 2003 provided local authorities with discretion in relation to the level of Council Tax discount for specific categories of Council Tax properties, namely second homes and long term empty properties. It also made provision for a local authority to set its own "local" Council Tax discount categories. The Local Government Finance Act 2012 which came into effect in April 2013 removed several Council Tax empty property exemptions and replaced them with local determined discounts. The Act also enabled local authorities to remove the minimum 10% discount for second homes and to set a local Long Term Empty Property Premium.
- 1.2 This report recommends retaining the same level of Council Tax discounts in 2016/17 as were set in 2015/16.
- 1.3 The Welfare Reform Act 2012 and Local Government Finance Act 2012 replaced the Council Tax Benefit scheme with a locally determined Council Tax Reduction Scheme (also known as a local Council Tax Support Scheme), which is effectively now a type of Council Tax discount. The recommended scheme for 2016/17 is a continuation of the scheme that was originally set by the Council in 2013/14.
- 1.4 The Council Tax Base is calculated in accordance with a nationally prescribed formula and represents the equivalent number of Band D properties within the area. The formula takes account of the number of properties in each band, the number of discounts given for single occupiers, empty dwellings, second homes and other eligible criteria, the prescribed proportions to convert numbers to Band D equivalents, and the estimated collection rate. The relevant regulations were changed from 1 April 2013, to enable the taxbase calculation to include a deduction for the equivalent number of Band D properties relating to the local authority's Council Tax Reduction Scheme. The Council Tax Base must be determined and be notified to the Greater London Authority (GLA) and the levying bodies. As in the past, these notifications must be made by 31 January.
- 1.5 The calculations as detailed in Appendices 1 and 2 confirm a figure of 125181.13 equivalent Band D properties for the whole City, 95.04 Band D equivalent properties for Montpelier Square and 3269.17 Band D equivalent properties for Queens Park. The Queen's Park Community Council was created on 1st April 2014 under the Council's Reorganisation of Community Governance Order 2013. The Queen's Park Community Council is a precepting authority for the purposes of Part 1 of the Local Government Finance Act 1992.
- 1.6 The taxbase calculation is based on the assumption that the recommendations in the report in relation to the level of Council Tax discounts and the Council Tax Reduction Scheme are adopted.

2. Recommendations

- 2.1 That the Cabinet recommend that the Council approve the following recommendations for the financial year 2016/17:-
- (i) that the Council Tax discount for second homes remains at 0%
 - (ii) the Council Tax discounts for empty properties, including the discounts that replaced the previous Class A and C Council Tax exemptions, remain at 0%.
 - (iii) that a Long Term Empty Property Premium is not introduced
 - (iv) that no new categories of “local” discounts be introduced at this stage
 - (v) that the decision to determine any individual local discount applications from vulnerable Council Taxpayers received during the course of the 2016/17 financial year under section 13A(1)(c) of the Local Government Finance Act 1992 be delegated to the Head of Revenues & Benefits.
- 2.2 That the Cabinet recommend that the Council approve the same Council Tax Reduction Scheme for 2016/17 which has operated successfully since 2013/14. The scheme is based on the Default Scheme Regulations but with War Disabled Pensions, War Widow, Pensions and Armed Forces Compensation scheme payments disregarded in full when calculating a claimant’s income.
- 2.3 That the Council be recommended to resolve that the Council Tax Base for 2016/17 for the Whole City is 125181.13 equivalent Band D properties, for Montpelier Square alone 95.04 equivalent Band D properties and for Queens Park 3269.17 equivalent Band D properties.
- 2.4 That the Council be recommended to resolve that the figures set out in paragraph 2.3 above for the Council Tax Base for 2016/17 be used by the Council to make a determination pursuant to the requirements of the Local Government Finance Act 1992.

3. COUNCIL TAX DISCOUNTS

3.1 LEGISLATION

- 3.1.1 The Local Government Act 2003 provided local authorities with discretion in relation to the level of Council Tax discount for specific categories of Council Tax properties, namely second homes and long term empty properties. It also made provision for a local authority to set its own “local” Council Tax discount categories.
- 3.1.2 The Local Government Finance Act 2012 which came into effect in April 2013 removed several Council Tax empty property exemptions and replaced them with local determined discounts. The Act also enabled local authorities to remove the minimum 10% discount for second homes and to set a Long Term Empty Property Premium.

3.1.3 The Welfare Reform Act 2012 and Local Government Finance Act 2012 replaced the Council Tax Benefit scheme with a locally determined Council Tax Reduction Scheme (also referred to as a local Council Tax Support Scheme), which is effectively now a type of Council Tax discount.

3.2 SECOND HOMES

3.2.1 A second home in Council Tax terminology is a furnished property which is not one's sole/main residence.

3.2.2 The original Council Tax legislation prescribed that all local authorities had to give a discount of 50% for "second home" properties. However, the Local Government Act 2003 provided local authorities with the discretion to change the level of discount to less than 50%, but set a minimum discount level of 10%. The Local Government Finance Act 2012 subsequently allowed the minimum discount to be reduced to 0%.

3.2.3 The relevant regulations include exclusions to the local authority discretion in relation to second home properties. The main exclusion being that local authorities are not able to amend the level of discount for the second homes of people who are liable for Council Tax on this, or another property, where either property is provided by an employer (tied accommodation). This means that the Council must continue to give a 50% discount for second homes meeting this criteria. A local authority also cannot amend the 50% level of the second home discount for any dwelling that consists of a pitch occupied by a caravan, or a mooring occupied by a boat.

3.2.4 The City Council has previously decided that for the 2013/14, 2014/15 and 2015/16 financial years the second home discount should be set at 0%. It is recommended that the City Council retains the same 0% discount in 2016/17, as a decision to set a higher level of discount would reduce the Council's income.

3.3 EMPTY PROPERTIES

3.3.1 Prior to 1 April 2013, all Council Tax empty properties fell under one of the following three categories:-

- Class A Exemption

If the property was empty and subject to major repair works / structural alterations it was exempt for Council Tax for 12 months.

- Class C Exemption

An exemption from Council Tax was granted for the first 6 months after a property became empty.

- Long-Term Empty Property Discount

This was a locally determined Council Tax discount for the period after a Class A or Class C Exemption had expired. The Council had set a 0% discount level which meant that the owners paid the full Council Tax charge.

3.3.2 The Local Government Finance Act 2012 amended the relevant legislation so that the statutory exemptions referred to above (Class A and Class C) were replaced by locally determined discounts from 1 April 2013.

3.3.3 Since the 2013/14 financial year the City Council has determined that a 0% discount should be set for

- a) The empty property discount which replaced the Class A exemption
- b) The empty property discount that replaced the Class C exemption
- c) The empty long-term property discount

3.3.4 It is recommended that the City Council retains the same 0% discount for each of the three categories of empty property discount referred to in 3.3.3. The recommendation being based on the fact that any increase in the level of discount will reduce the Council's income.

3.4 LONG TERM EMPTY PROPERTY PREMIUM

3.4.1 The Local Government Finance Act 2012 allows local authorities to set a Long-Term Empty Property Premium for properties that have been empty for at least 2 years. The premium can be set at up to 150% of the standard Council Tax for the relevant Council Tax band.

3.4.2 A Long-Term Empty Property Premium has not previously been implemented by the City Council and it is not proposed to implement a premium in 2016/17 for the 491 properties in the borough which meet the relevant legislative criteria.

3.4.3 The City Council considers that the introduction of a Premium would not have any tangible effect on the number of empty properties in the borough. This is because Westminster Council contains some of the most expensive real estate in the country and has the lowest Council Tax. Therefore, an annual additional charge of 50% would be unlikely to influence how an owner of a long-term empty property utilised their property.

3.4.4 The City Council is aware that some local authorities who have implemented the Premium have reported a reduction in the number of long-term properties in their area. However, the City Council believes that these reductions are likely to be related to owners simply not reporting empty properties and the fact that the premium is very easy to avoid, rather than a genuine reduction in the number of empty properties.

- 3.4.5 In the current financial climate the Council must consider the additional source of income that the Long Term Empty Property Premium could provide. Westminster's low level of Council Tax means that the level of additional income from the introduction of a Premium will be limited. It has been estimated that the introduction of a premium in Westminster, would generate approximately £90,000 in additional income for the City Council. This figure could however reduce if the Council had to deploy additional resources to administer the premium (i.e. to deal with additional correspondence, legal challenges and increased recovery action).
- 3.4.6 In addition to the above, the City Council has an objective of being a low tax authority, we must therefore be satisfied that there are real tangible benefits from the imposition of any additional charges on our residents. It is recognised that Council Tax is a tax rather than a payment for services, however, there is clearly a level of unfairness in increasing the Council Tax for owners of empty properties when the owners consume a very low level of Council services. The Council also believes that there needs to be clear justification for any form of intervention in the property market.

3.5 LOCAL COUNCIL TAX DISCOUNTS

- 3.5.1 Section 13A (I) (c) of the Local Government Act 2003 allows a local authority the discretion to create its own "local" Council Tax discounts for local situations which are not already covered by the national statutory discounts. The guidance gives the example of a local discount for properties affected by flooding.
- 3.5.2 Local discounts granted under Section 13A (I) (c) have to be fully funded by the local authority.
- 3.5.3 The Council did not receive any submissions relating to categories of "local" discounts for the 2013/14, 2014/15 financial years and to date, has not received any submissions for the 2015/2016 financial year. It is therefore a recommendation of this report that no categories of "local" discounts are introduced at this stage.
- 3.5.4 Section 3.6 of this report relates to the Council's localised Council Tax Reduction scheme. Prior to 1 April 2013 vulnerable claimants could ask for extra assistance over and above their Council Tax Benefit entitlement through Discretionary Housing Payments (DHPs). From 1 April 2013, DHPs are no longer available under the legislation to assist with Council Tax. It was determined for the 2013/14, 2014/15 and 2015/16 financial years that the Head of Revenues & Benefits would be authorised to determine any individual applications from vulnerable claimants for additional assistance under the Local Discount provisions. To date there have been three applications for the Head of Revenues & Benefits to consider, of these two were agreed totalling £1832 which was applied to a number of previous years bills. It is recommended that the delegation to the Head of Revenues and Benefits to determine individual applications is retained for 2016/17.

3.6 COUNCIL TAX REDUCTION SCHEME

- 3.6.1 The Local Government Finance Act 2012 replaced the Council Tax Benefit scheme with a new locally determined Council Tax Reduction Scheme (also known as a local Council Tax Support scheme) from April 2013. This is effectively now a Council Tax discount.
- 3.6.2 Each local authority is required to annually set a local Council Tax Reduction scheme for working age claimants. The government continues to operate a statutory national scheme for pensioners, which provides them with the same level of Council Tax support as they received under the previous Council Tax Benefit scheme.
- 3.6.3 The local Council Tax Reduction scheme was initially funded through a specific central government grant set at 90% of each local authority's Council Tax Benefit expenditure. The government funding since 2014/15 has subsequently been rolled into the government's overall RSG settlement.
- 3.6.4 Since 2013/14, the City Council has agreed a Council Tax Reduction scheme which mirrored the previous Council Tax Benefit scheme, i.e. the City Council absorbed the government's 10% funding cut and did not pass the cut on to the borough's working age claimants. Technically this means that the Council Tax Reduction Schemes (Default Scheme) Regulations are mirrored within the City Council's local scheme, with the addition that War Disabled Pensions, War Widow, Pensions and Armed Forces Compensation scheme payments are disregarded in full when calculating a claimant's income.
- 3.6.5 It is recommended that the Council should retain the same Council Tax Reduction Scheme in 2016/17.
- 3.6.6 The Council has in previous years conducted two consultations on the Council's website in relation to the Council Tax Reduction scheme. The results were limited, but the vast majority of responses were positive.
- 3.6.7 There is no statutory requirement to consult residents where there is no change to a Council's existing scheme. The Council has however consulted with the GLA and has discussed the continuation of the current scheme with local advice agencies. In both cases the Council received no negative feedback.

4. COUNCIL TAXBASE

4.1 BACKGROUND

- 4.1.1 The Council is required for Council Tax purposes to notify the preceptors and levying bodies of the Council Tax Base.

4.1.2 The position is that:-

- a) the Council has to notify the preceptors and levying bodies of the Council Tax Base by 31 January each year,
- b) the appropriate figure must be calculated using the Valuation List and Council Tax records as at 30 November.

4.2 THE CALCULATION OF THE TAXBASE

4.2.1 The calculation of the Council Tax Base is by way of a statutory prescribed formula, which is set out at Appendix 1. The legislation changes relating to the new Council Tax Reduction Scheme resulted in a change to the formula for 2013/14 onwards (The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012). The change being that an estimate of the number of Band D equivalents relating to the Council Tax Reduction scheme has to be deducted. This amendment means that local authority taxbases from 2013/14 onwards are significantly lower than in previous years. However, the reduction was initially compensated for by a new Council Tax Support grant, which the government calculated based on 90% of the Council's previous Council Tax Benefit expenditure. The grant has subsequently been rolled into the government's overall RSG funding.

4.2.2 Appendix 2 shows details of the distribution of properties by Band, and the calculated equivalent Band D properties (known as the "relevant amount") within each Band after applying the formula.

4.2.3 To calculate the Council Tax Base the "relevant amount" figures for each Band have been aggregated and then adjusted to take account of the estimated collection rate and Ministry of Defence properties. The collection rate used in the calculation remains at the existing level of 96%.

4.2.4 The Council Tax Base is, for the whole of the City for 2016/17, 125,181.13 equivalent Band D properties, for Montpellier Square 95.04 equivalent Band D properties and for Queens Park is 3269.17 equivalent Band D properties.

4.2.5 The Tax Base calculation is based on the assumption that the recommendations in this report in relation to the level of Council Tax discounts (including the Council Tax Reduction Scheme) are approved.

5 FINANCIAL IMPLICATIONS

5.1 The 2016/17 tax base shows a growth of 2.7% when compared with the 2015/16 taxbase. The growth being due to an overall increase in the total number of properties and a reduction in Council Tax allowance and the element of the calculation relating to the Council's Council Tax Reduction (Council Tax Support) scheme. The growth will deliver around £1.2 million in additional Council Tax income in 2016/17.

5.2 The Council's decision in 2013/14 to implement a Council Tax Reduction Scheme which mirrored the previous Council Tax Benefit Scheme, effectively meant that the Council had to absorb the government's 10% cut in funding for

the Council Reduction Scheme arrangements. However, the increased Council Tax income derived from the Council Tax discount changes implemented in 2013/14 more than covered the shortfall. This remains the case in 2016/17.

- 5.3 The Business Rate Retention scheme introduced within the Local Government Finance Act 2012 replaced the previous Formula Grant scheme from 1 April 2013. The Retention scheme Funding Baseline is not scheduled to be recalculated until the next scheme Reset in 2020. This effectively means that changes in the Council's Tax Base will have no direct effect on the Council's grant funding position until at least 2020.
- 5.4 On 1st October 2013 the Council made the City of Westminster (Reorganisation of Community Governance) Order 2013. This created a new parish of Queens Park from 1st April 2014. The Queen's Park Community Council was elected on 22nd May 2014 and became a precepting authority. The Queens Park taxbase of 3269.17 equivalent Band D properties will result in an overall Council Tax income for the Community Council in 2016/17 (based on the existing precept level) of around £145,150. This compares with a figure of £140,000 in 2015/16.

6. LEGAL IMPLICATIONS

- 6.1 The legal implications are outlined in the body of the report.
- 6.2 There have been no relevant changes in legislation since last years report.

7 WARD MEMBERS COMMENT

- 7.1 As this report relates to all wards, no ward member consultation was required.
- 7.2 The ward members for Queens Park were originally consulted as part of the City of Westminster (Reorganisation of Community Governance) Order 2013.

8 OUTSTANDING ISSUES

- 8.1 There are no outstanding issues.

9. REASONS FOR DECISION

- 9.1 The taxbase decision is sought in order that the Council complies with the requirements of the Local Government Finance Act 1992.
- 9.2 The retention of the same levels of Council Tax discount, for empty properties and second homes will continue to deliver additional Council Tax income for the Council without disadvantaging any vulnerable members of the community.

- 9.3 The proposal not to create any categories of local discounts at this stage is based on the fact that to date no submissions have been received. The recommendation to allow the Head of Revenues and Benefits to continue to determine any individual local discount claims will enable assistance to be given to individual vulnerable Council Taxpayers if required, especially as there is no longer the ability for taxpayers to claim Discretionary Housing Payments (DHP) in relation to their Council Tax liability.
- 9.4 The Council's proposed Council Tax Reduction Scheme will ensure that the government's 10% funding cut is not passed on to the borough's working age claimants.
- 9.5 The recommendation to not introduce the Long Term Empty Property Premium is proposed on the basis that
- the owners of empty properties consume low levels of Council services
 - the introduction of a Premium in Westminster will not influence how an owner of a long term empty property utilises his property.
 - the level of potential additional income is relatively small and could be offset by additional administration costs.

10. BACKGROUND PAPERS

- 10.1 There are no additional background papers.

IF YOU HAVE ANY QUESTIONS ABOUT THIS REPORT PLEASE CONTACT PHIL BLACK, CONTRACTS PERFORMANCE MANAGER, ON EXTENSION 2678 OR BY E-MAIL pblack@westminster.gov.uk OR MARTIN HINCKLEY HEAD OF THE REVENUES & BENEFITS, ON EXTENSION 2611 OR BY E-MAIL mhinckley@westminster.gov.uk

Appendix 1 - Taxbase Formula

Appendix 2 - Taxbase Calculations for 2016/17

APPENDIX 1.

Formula for calculating the Council Tax Base.

For 2016 / 2017 the “relevant amount” for each band is to be calculated in accordance with the formula:

$$((H - Q + E + J) - Z) \times F / G$$

where :

H is the number of chargeable dwellings on the list on the relevant day, (30 November 2015) less an estimate of the number which are exempt.

For these purposes the authority is to take account of any alterations to the list which were shown as having effect on that day, or of any alterations which, though not shown on the list, the authority has been informed of by the listing officer and had effect on that day. The authority is also to take account of the effect of the regulations under section 13 of the 1992 Act (“disabled reductions”), treating a dwelling as being in the band in respect of which the reduced amount is calculated.

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day based on the relevant discount percentage (s).

E is an adjustment to reflect any Council Tax Premium for long term empty properties.

J is an adjustment (positive or negative) in respect of changes in the number of chargeable dwellings or discounts or premiums during the period from the relevant day (i.e. 30 November 2015) to 31 March 2017 calculated as the difference between:

- (i) an estimate of the number of full year equivalent chargeable dwellings not on the list on the relevant day (30 November 2015) but which will be listed in that band for the whole or part of the year, plus
- (ii) an estimate of discounts which are estimated to be applicable on the relevant day, but which will not be applicable for the whole or part of the year, expressed as a full year equivalent number, based on the relevant discount percentage (s).
- (iii) an estimate of the aggregate of the number of chargeable dwellings which are on the list on the relevant day, but which will not be during the year, or part of the year, and the number which are not exempt on the relevant day, but which will be during the year or part of the year, plus
- (iv) the authority’s estimate of the number of discounts, other than those in the formula above, to which Council Tax dwellings calculated for item (H) in the formula above, will be subject for the whole or part year (based on the relevant discount percentage (s)).

Z is the total amount that the authority estimates will be applied pursuant to the authority's council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band.

F is the amount of Council Tax payable in respect of dwellings situated in the same billing authority's area (or the same part of such an area) and listed in different valuation bands in the following proportions :-

5 : 6 : 7 : 8 : 9 : 11 : 13 : 15 : 18

where 5 is for band A (Disabled), 6 is for band A, 7 is for band B etc.

G is the number applicable to band D (i.e. 9).

Full Year Equivalents.

Where an authority estimates that discounts / exemptions etc. will apply for only part of the year, or that the dwelling will only be banded for part of the year, the full year equivalent must be calculated for the purposes of the above formula. This will be the number of days for which the dwelling is banded / exempt etc. divided by the number of days in the year.

Appeals.

For the purpose of calculating the Tax Base an authority may estimate the number of appeals against banding that may have an effect on the number of properties within each band.

Council Tax Base.

In order to calculate the Council Tax Base, the "relevant amount" for each band is aggregated and the sum multiplied by the Council's estimated collection rate. An adjustment is made to this figure in respect of MOD property in the area.

MOD Adjustment.

This adjustment is an amount, estimated to be equivalent to the number of Band D dwellings, in respect of where a contribution in lieu of Council Tax is to be made by the Ministry of Defence for Class O (exempt) dwellings.

APPENDIX 2.

TAXBASE FOR THE WHOLE CITY.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.15 FOR THE WHOLE CITY.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 1717	BAND A : 962.33
BAND B : 6813	BAND B : 4250.94
BAND C : 15915	BAND C : 12119.33
BAND D : 22647	BAND D : 19777.75
BAND E : 22617	BAND E : 24298.69
BAND F : 17221	BAND F : 22100.72
BAND G : 22173	BAND G : 33383.75
BAND H : 14963	BAND H : 28081.50
Total : 124066	Total : 144975.03

Less Z - (10120601.42/672.74) = 129931.18
X Collection Rate (96%) = 124733.93
Plus MOD Adjustment +447.20

1 TAXBASE = 125181.13

APPENDIX 2.

TAXBASE FOR THE WHOLE CITY LESS MONTPELIER SQUARE.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.15 FOR THE WHOLE CITY.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 1717	BAND A : 962.33
BAND B : 6813	BAND B : 4250.94
BAND C : 15915	BAND C : 12119.33
BAND D : 22646	BAND D : 19776.75
BAND E : 22617	BAND E : 24298.69
BAND F : 17221	BAND F : 22100.72
BAND G : 22170	BAND G : 33378.75
BAND H : 14915	BAND H : 27988.50
Total : 124014	Total : 144876.03

Less Z - (10120601.42/672.74) = 129832.18
X Collection Rate (96%) = 124638.89
Plus MOD Adjustment + 447.20

2 TAXBASE = 125086.09

APPENDIX 2.

TAXBASE FOR MONTPELIER SQUARE ONLY.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.15 FOR THE WHOLE CITY.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 0	BAND A : 0
BAND B : 0	BAND B : 0
BAND C : 0	BAND C : 0
BAND D : 1	BAND D : 1
BAND E : 0	BAND E : 0
BAND F : 0	BAND F : 0
BAND G : 3	BAND G : 5
BAND H : 48	BAND H : 93
Total : 52	Total : 99

Less Z = - 0
Plus MOD Adjustment = + 0
X Collection Rate (96%) = 95.04

3 TAXBASE = 95.04

APPENDIX 2.

TAXBASE FOR QUEENS PARK PARISH .

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.15 FOR QUEENS PARK PARISH.		EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$	
BAND A :	60	BAND A :	31.50
BAND B :	258	BAND B :	172.47
BAND C :	798	BAND C :	600.44
BAND D :	1932	BAND D :	1714
BAND E :	1889	BAND E :	2094.58
BAND F :	208	BAND F :	278.06
BAND G :	25	BAND G :	35.42
BAND H :	3	BAND H :	6
Total :	5173	Total :	4932.47

Less Z $-(1095133.57/717.14) = 3405.39$
X Collection Rate (96%) = 3269.17
Plus MOD Adjustment + 0

4 TAXBASE = 3269.17
