Cabinet Member Report

City of Westminster

Decision Maker: Cabinet Member for Finance, Property and Regeneration

Date: 2 January 2020

Classification: General Release

Title: Council Tax Discounts (including Council Tax Local Reduction Scheme) and Council Tax Base report

Wards Affected: All

Policy Context: Statutory duty to set and collect Council Tax

Key Decision: Yes

Financial Summary: The report proposes that:

- 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 continued at the maximum level allowed for by central government legislation.
- The Head of Revenues and Benefits is authorised to determine any individual local discount requests in 2020/21 under Section 13A(1)(c) of the Local Government Finance Act 1992.
- The Council Tax Base is set at 132,698.31 equivalent Band D properties for 2020/21 for the whole City, 97.08 equivalent band D properties for Montpelier Square and 3,554.14 equivalent band D properties for Queen’s Park.
- The existing Council Tax Local Reduction Scheme is retained for 2020/21 with minor amendments as outlined in this report.
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. The Local Government Finance Act 2012 which came into effect in April 2013 removed several Council Tax empty property exemptions and replaced them with locally 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 2020/21 as were set in 2019/20.

1.3 The report recommends that the Council continue to charge a Long-Term Empty Property Premium in 2020/21 at the maximum level allowed for by the current legislation.

1.4 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 2020/21 is a continuation of the scheme that was originally set by the Council in 2013/14. A minor change is proposed for 2020/21. The Scheme applies a capital cut off limit of £16,000, so that anyone with savings of £16,000 or more is not entitled to Council Tax Support. It is proposed that any capital and income received as a result of a charitable or support payment connected with the Grenfell Tower fire is fully disregarded when deciding eligibility for Council Tax Support. This is expected to only apply to a small number of households who have been permanently rehoused in Westminster after losing their homes in the Grenfell Tower and Grenfell Walk because of the fire. This is a change recommended by central government to all local authorities.

1.5 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 other levying and precepting bodies. As in the past, these notifications must be made by 31 January.
1.6 The calculations as detailed in Appendices 1 and 2 confirm a figure of £132,698.31 equivalent Band D properties for the whole City, £97.08 Band D equivalent properties for Montpelier Square and £3,554.14 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 minor precepting authority for the purposes of Part 1 of the Local Government Finance Act 1992.

1.7 The taxbase calculation assumes 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 Member for Finance, Property and Regeneration approves the following recommendations to be made to Council for the financial year 2020/21:

(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 continues at the maximum percentage allowed for by the current legislation, which is for 2020/21:

- Properties empty between 2 years - 5 years: 100% Increase
- Properties empty over 5 years: 200% Increase

(iv) that the Head of Revenues & Benefits be given delegated authority to determine any individual local discount applications received from Council Taxpayers during the 2020/21 financial year under section 13A(1)(c) of the Local Government Finance Act 1992.

2.2 That the Cabinet Member for Finance, Property and Regeneration recommends that the Council approves the same Council Tax Reduction Scheme for 2020/21 which has operated successfully since 2013/14. The scheme is based on the Default Scheme Regulations, updated to reflect changes made via the Prescribed Requirements Amendment Regulations and with War Disabled Pensions, War Widow, Pensions and Armed Forces Compensation scheme payments disregarded in full when calculating a claimant’s income. A minor change is proposed for 2020/21. The Scheme applies a capital cut off limit of £16,000, so that anyone with savings of £16,000 or more is not entitled to Council Tax Support. It is proposed that any capital and income received as a result of a charitable or support payment connected with the Grenfell Tower fire is fully disregarded when deciding eligibility for Council Tax Support. This is expected to only apply to a small number of households who have been permanently rehoused in Westminster.
after losing their homes in the Grenfell Tower and Grenfell Walk. This is a change recommended by central government to all local authorities.

2.3 That the Cabinet Member for Finance, Property and Regeneration recommends that the Council agrees that the Council Tax Base for 2020/21 for the Whole City is 132,698.31 equivalent Band D properties, for Montpelier Square alone 97.08 equivalent Band D properties and for Queen’s Park 3,554.14 equivalent Band D properties.

2.4 That the Cabinet Member for Finance, Property and Regeneration recommends that the Council agrees that the figures set out in paragraph 2.3 above for the Council Tax Base for 2020/21 be used by the Council to make a determination pursuant to the requirements of the Local Government Finance Act 1992.

3. Reasons for Decision

3.1 The taxbase decision is sought in order that the Council complies with the requirements of the Local Government Finance Act 1992.

3.2 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.

3.3 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 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. This also provides the mechanism for granting the local Council Tax discount for Care Leavers.

3.4 The Council’s proposed Council Tax Reduction Scheme will mean that the level of Council Tax Support provided to the borough’s working age claimants will effectively mirror that previously provided under the national Council Tax Benefit scheme.

3.5 The recommendation to set the Long-Term Empty Property Premium at the new maximum allowed for within current legislation aligns with the Council’s City for All agenda and the Council’s aim of a fairer Council Tax system for all residents.
4. Council Tax Discounts

4.1 Legislation

4.1.1 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 empty properties. It also made provision for a local authority to set its own “local” Council Tax discount categories.

4.1.2 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.

4.1.3 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.

4.2 Second Homes

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

4.2.2 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%.

4.2.3 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 a property that 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.

4.2.4 For each financial year since 2013/14 the City Council has decided that the second home discount should be set at 0%. It is recommended that the City Council retains the same 0% discount in 2020/21, as a decision to set a higher level of discount would reduce the Council’s income.
4.3 Empty Properties

4.3.1 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 from 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.

4.3.2 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.

4.3.3 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

4.3.4 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 4.3.3. The recommendation being based on the fact that any increase in the level of discount will reduce the Council’s income.

4.4 Long Term Empty Property Premium

4.4.1 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 is currently (for 2019/20) set at 100% of the normal Council Tax, which means that the overall charge is double the standard Council Tax for the relevant Council Tax band.

4.4.2 The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 allows local authorities to increase the Premium between 2020/21 and 2021/22 as outlined in paragraph 4.4.4.

4.4.3 The current 100% premium on the Council’s 166 properties that have been empty for over 2 years provides around £99K per annum in additional Council Tax income to the Council. The recommendation in this report to increase the
premium in 2020/21 as outlined in paragraph 4.4.4, will increase this figure by £46K. There are only 70 (out of the 166 properties which have been empty for 2 years or more) that have been empty for more than 5 years and as the Premium is currently (in 2019/20) already set at 100%, the increase in 2020/21 will only affect these 70 properties.

4.4.4 The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 amends the maximum premium level for 2020/21 and for 2021/22 as below (a decision on the level of premium for 2021/22 is not required as part of this report):

**2020/21**
- Properties empty between 2 years - 5 years: 100% Increase
- Properties empty over 5 years: 200% Increase

**2021/22**
- Properties empty between 2 years - 5 years: 100% Increase
- Properties empty between 5 years – 10 years: 200% Increase
- Properties empty over 10 years: 300% Increase

4.4.5 The Council considers that a decision to implement the maximum Premium aligns with the Council's current City for All agenda and the Council's aim of a fairer Council Tax system for all residents.

4.5 **Local Council Tax Discounts**

4.5.1 Section 13A of the Local Government Finance Act 1992 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 government’s guidance gives the example of a local discount for properties affected by flooding.

4.5.2 Local discounts granted under Section 13A (I) (c) must be fully funded by the local authority.

4.5.3 It has been determined for each financial year since 2013/14 that the Head of Revenues & Benefits would be authorised to determine any individual applications from residents requiring additional assistance under the Local Discount provisions. To date in 2019/20 there have been 36 approved applications (including 24 Care Leaver applications) totalling £21K. It is recommended that the delegation to the Head of Revenues and Benefits to determine individual applications is retained for 2020/21.

4.6 **Council Tax Reduction Scheme**

4.6.1 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.
4.6.2 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 broadly the same level of Council Tax Support as they received under the previous Council Tax Benefit scheme but has been adjusted by the government since its introduction to incorporate a number of welfare reform initiatives.

4.6.3 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 been rolled into the government’s overall funding settlement and due to the overall cuts in funding for local government effectively increases the initial 10% funding reduction.

4.6.4 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 original Council Tax Reduction Schemes (Default Scheme) Regulations are mirrored within the City Council’s local scheme, with the addition that rates used to calculate the discount are uprated each year, and War Disabled Pensions, War Widow, Pensions and Armed Forces Compensation scheme payments are disregarded in full when calculating a claimant’s income.

4.6.5 It is recommended that the Council should retain the same Council Tax Reduction Scheme in 2020/21. A minor change is proposed for 2020/21. The Scheme applies a capital cut off limit of £16,000, so that anyone with savings of £16,000 or more is not entitled to Council Tax Support. It is proposed that any capital and income received as a result of a charitable or support payment connected with the Grenfell Tower fire is fully disregarded when deciding eligibility for Council Tax Support. This is expected to only apply to a small number of households who have been permanently rehoused in Westminster after losing their homes in the Grenfell Tower and Grenfell Walk because of the fire. This is a change recommended by central government to all local authorities.

4.6.6 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.

4.6.7 There is no statutory requirement to consult residents where there is no significant change to a Council’s existing scheme.

5. Council Taxbase

5.1 Background

5.1.1 The Council is required for Council Tax purposes to notify the preceptors and levying bodies of the Council Tax Base.
5.1.2 The position is that: -

a) the Council must approve and 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.

5.2 The Calculation of the Taxbase

5.2.1 The calculation of the Council Tax Base is by way of a statutory prescribed formula, which is set out at Appendix 1. The legislative 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 from the overall taxbase. 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 funding settlement.

5.2.2 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.

5.2.3 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 estimated collection rate used in the calculation has for 2020/21 been increased to 97% in accordance with the increased collection rate achieved by the Council in recent years.

5.2.4 The Council Tax Base is calculated, for the whole of the City for 2020/21 as 132,698.31 equivalent Band D properties, for Montpelier Square 97.08 equivalent Band D properties and for Queens Park is 3,554.14 equivalent Band D properties.

5.2.5 The Tax Base calculation assumes that the recommendations in this report in relation to the level of Council Tax discounts (including the Council Tax Reduction Scheme) are approved.

6 Financial Implications

6.1 The 2020/21 tax base shows a growth of 1.8% when compared with the 2019/20 tax base. The growth will deliver around £1,031,000 in additional Council Tax income in 2020/21 for the Council. The increase is partly due to the increase in Council tax properties, but also due to the improved collection rate and the enhanced Long-Term Empty Property Premium.
6.2 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 2020/21.

6.3 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 was scheduled to be recalculated for the next planned scheme Reset in 2020. It is now been confirmed that the government’s Fair Funding Review and the review and revision of the national Business Rate Retention scheme will not now be completed until at least 2021/22. 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 2021/22.

6.4 On 1st October 2013 the Council made the City of Westminster (Reorganisation of Community Governance) Order 2013. This created a new parish of Queen’s Park from 1st April 2014. The Queen’s Park Community Council was elected on 22nd May 2014 and became a precepting authority. The Queen’s Park taxbase of 3,554.14 equivalent Band D properties will result in an overall Council Tax income for the Community Council in 2020/21 (based on the existing precept level) of around £165,000.

7. Legal Implications

7.1 The legal implications are outlined in the body of the report.

8 Ward Members Comments

8.1 As this report relates to all wards, no Ward Member consultation was required.

8.2 The Ward Members for Queens Park were originally consulted as part of the City of Westminster (Reorganisation of Community Governance) Order 2013.

9 Outstanding Issues

9.1 There are no outstanding issues.

10 Background Papers

10.1 There are no additional background papers.
IF YOU HAVE ANY QUESTIONS ABOUT THIS REPORT PLEASE CONTACT MARTIN HINCKLEY, HEAD OF REVENUES & BENEFITS, ON EXTENSION 2611 OR BY E-MAIL mhinckley@westminster.gov.uk
For completion by the Cabinet Member for Finance, Property and Regeneration

Declaration of Interest

I have <no interest to declare / to declare an interest> in respect of this report

Signed: ___________________________ Date: ___________________________

NAME: Councillor Rachael Robathan, Cabinet Member for Finance, Property and Regeneration

State nature of interest if any .................................................................

(N.B: If you have an interest you should seek advice as to whether it is appropriate to make a decision in relation to this matter)

For the reasons set out above, I agree the recommendations in the report entitled Council Tax Discounts (including Council Tax Local Reduction Scheme) and Council Tax Base report and reject any alternative options which are referred to but not recommended.

Signed …………………………………………………

Councillor Rachael Robathan, Cabinet Member for Finance, Property and Regeneration

Date …………………………………………………

If you have any additional comment which you would want actioned in connection with your decision you should discuss this with the report author and then set out your comment below before the report and this pro-forma is returned to the Secretariat for processing.

Additional comment: ........................................................................

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If you do not wish to approve the recommendations, or wish to make an alternative decision, it is important that you consult the report author, the Director of Law, the Executive Director for Finance and Resources, and, if there are human resources implications, the Director of People Services (or their representatives) so that (1) you can be made aware of any further relevant considerations that you should take into
account before making the decision and (2) your reasons for the decision can be properly identified and recorded, as required by law.

Note to Cabinet Member: Your decision will now be published and copied to the Members of the relevant Policy and Scrutiny Committee. If the decision falls within the criteria for call-in, it will not be implemented until five working days have elapsed from publication to allow the Policy and Scrutiny Committee to decide whether it wishes to call the matter in.
APPENDIX 1 – Taxbase Formula.

Formula for calculating the Council Tax Base.

For 2020 / 2021 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 2019) 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 2019) to 31 March 2021 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 2019) 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: -


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. - Tax base Calculations for 2020/21

### TAXBASE FOR THE WHOLE CITY.

| DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.19 FOR THE WHOLE CITY. | EQUIVALENT BAND “D” PROPERTIES FOR EACH AFTER APPLYING THE FORMULA 
\[ ((H - Q + E + J) - Z) \times F / G \] |
<table>
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<tr>
<td>BAND A : 1,704</td>
<td>BAND A : 933.83</td>
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<td>BAND B : 6,627</td>
<td>BAND B : 4,063.50</td>
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<tr>
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<td>BAND G : 23,376</td>
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<td>Total : 128,040</td>
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Less Z - = 13,028.31

X Collection Rate (97%) = 132,245.11

Plus MOD Adjustment + 453.20

**TAXBASE = 132,698.31**
### APPENDIX 2.

**TAXBASE FOR THE WHOLE CITY LESS MONTPELIER SQUARE.**

| DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.19. | EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA  

\[
((H - Q + E + J) - Z) \times F / G
\] |
<table>
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<td>BAND A : 1,704</td>
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Less Z - = 13,028.31

X Collection Rate (97%) = 132,148.03

Plus MOD Adjustment + 453.20

**TAXBASE = 132,601.23**
**APPENDIX 2.**

**TAXBASE FOR MONTPELIER SQUARE ONLY.**

| DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.19. | EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA: 
\[
\frac{((H - Q + E + J) - Z) \times F}{G}
\] |
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<td>BAND B : 0</td>
<td>BAND B : 0</td>
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<td>BAND D : 3</td>
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<td>BAND F : 0</td>
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</tbody>
</table>

Less \( Z = -0 \)

Plus MOD Adjustment = +0

\( X \) Collection Rate (97%) = 97.08

**TAXBASE = 97.08**
APPENDIX 2.

TAXBASE FOR QUEENS PARK COMMUNITY COUNCIL.

| DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.19 FOR QUEENS PARK | EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA  

\[
( ( H - Q + E + J ) - Z ) \times F / G
\] |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>BAND A : 58</td>
<td>BAND A : 30.50</td>
</tr>
<tr>
<td>BAND B : 271</td>
<td>BAND B : 175.97</td>
</tr>
<tr>
<td>BAND C : 830</td>
<td>BAND C : 627.56</td>
</tr>
<tr>
<td>BAND D : 1,940</td>
<td>BAND D : 1,699.50</td>
</tr>
<tr>
<td>BAND E : 1,885</td>
<td>BAND E : 2,094.58</td>
</tr>
<tr>
<td>BAND F : 239</td>
<td>BAND F : 315.61</td>
</tr>
<tr>
<td>BAND G : 32</td>
<td>BAND G : 47.92</td>
</tr>
<tr>
<td>BAND H : 3</td>
<td>BAND H : 6.00</td>
</tr>
<tr>
<td>Total : 5,258</td>
<td>Total : 4,997.64</td>
</tr>
</tbody>
</table>

Less Z = 1,333.58
X Collection Rate (97%) = 3,554.14
Plus MOD Adjustment + 0

TAXBASE = 3,554.14