

APPENDIX 1 – Taxbase Formula.

Formula for calculating the Council Tax Base.

For 2025 / 2026 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 2024) 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 premiums for long term empty properties and second homes.

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 2024) to 31 March 2026 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 2024) 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 – Tax Base Calculations for 2025/26

TAXBASE FOR THE WHOLE CITY.

| DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.24 FOR THE WHOLE CITY. | EQUIVALENT BAND “D” PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$ |
|---|--|
| BAND A : 1,667 | BAND A : 940.83 |
| BAND B : 6,448 | BAND B : 4,127.08 |
| BAND C : 15,680 | BAND C : 11,918.22 |
| BAND D : 23,126 | BAND D : 20,156.25 |
| BAND E : 24,455 | BAND E : 26,139.06 |
| BAND F : 19,174 | BAND F : 24,827.83 |
| BAND G : 24,487 | BAND G : 37,928.75 |
| BAND H : 17,191 | BAND H : 33,957.50 |
| Total : 132,228 | Total : 159,895.53 |

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|-----------------------------------|
| Less Z - = 12,909.14 = 146,986.39 |
| X Collection Rate (96%) |
| Plus MOD Adjustment + 462.90 |
| TAXBASE = 141,569.83 |

APPENDIX 3 – Tax Base for Montpelier Square ONLY

| DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.24. | EQUIVALENT BAND “D” PROPERTIES FOR EACH AFTER APPLYING THE FORMULA ((H – Q + E+ J) – Z) X F / G |
|---|---|
| BAND A : 0 | BAND A : 0.00 |
| | |
| BAND B : 0 | BAND B : 0.00 |
| | |
| BAND C : 0 | BAND C : 0.00 |
| | |
| BAND D : 1 | BAND D : 2.00 |
| | |
| BAND E : 0 | BAND E : 0.00 |
| | |
| BAND F : 0 | BAND F : 0.00 |
| | |
| BAND G : 3 | BAND G : 5.00 |
| | |
| BAND H : 48 | BAND H : 99.00 |
| | |
| Total : 52 | Total : 106.00 |

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|----------------------------|
| Less Z = 0.00 |
| X Collection Rate (96%) |
| Plus MOD Adjustment + 0.00 |
| TAXBASE = 101.76 |

APPENDIX 4 – Tax Base for Queens Park Community Council

| DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.24. | EQUIVALENT BAND “D” PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$ |
|---|---|
| BAND A : 62 | BAND A : 34.17 |
| | |
| BAND B : 274 | BAND B : 187.44 |
| | |
| BAND C : 865 | BAND C : 649.11 |
| | |
| BAND D : 1,949 | BAND D : 1,730.75 |
| | |
| BAND E : 1,910 | BAND E : 2,134.31 |
| | |
| BAND F : 253 | BAND F : 326.81 |
| | |
| BAND G : 54 | BAND G : 82.92 |
| | |
| BAND H : 3 | BAND H : 6.00 |
| | |
| Total : 5,370 | Total : 5,151.50 |

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| Less Z - = 1,256.04 = 3,895.46 |
| X Collection Rate (96%) |
| Plus MOD Adjustment + 0.00 |

TAXBASE = 3,739.64