

Item No. 7.1	Classification: Open	Date: January 25 2006	Meeting Name Council Assembly
Report title:		The Council Tax Base for 2006/7	
Ward(s) or groups affected:		The Whole Borough	
From:		Finance Director	

RECOMMENDATIONS

1. That the Council Tax collection rate for 2006/2007 be estimated at 97.5%.
2. That the formal resolution and calculations shown in Appendices D to H be approved and the Council Tax Base for 2006/2007 be set at:

	Number of band D equivalent properties
For the parish of St. Mary Newington	13,115.72
For the parish of St. Saviour's	1,175.64
For the whole of the borough excluding the parishes of St. Mary Newington and St. Saviour's	77,297.50
For the whole borough	91,588.86

BACKGROUND INFORMATION

3. Regulations require the Council to calculate its tax base for the purposes of setting the level of Council Tax and to notify the Greater London Authority by 31st January 2006.
4. The Council Tax base for any area is the measure of its tax-raising capacity. The Council calculates its tax base by multiplying the relevant number of Band D equivalent properties in each tax band by the estimated collection rate for Council Tax. The number of properties in each band is calculated from information supplied by the Valuation Officer of the Board of Inland Revenue, and Liberata, the Council's Revenues and Benefit contractor.
5. Earmarked Income is also available from Trust Funds, which can reduce the Council Tax in the former parishes of St. Mary Newington and St. Saviour's. Further calculations have to be made for these specific areas.

6. This report sets out the statutory information that Members need in order to set the Council's Council Tax Base for 2006/07. A further report will be presented in February 2006 setting out the level of Council Tax needed to meet the Council's expenditure for the year.

KEY ISSUES FOR CONSIDERATION

Current Collection Rate

7. The partnership with Liberata, the council's contractor continues to ensure that improvements in collection performance are sustained. Arrears reduction targets have been met and at the end of 2004/05 the arrears outturn was £18.2M. Continuing reductions in arrears are expected in 2005-6 and the projected outturn position for 31st March 2006 is £16.5M, its lowest ever level.
8. Direct debit remains at the forefront of publicity and has increased to 46.8%. Efforts continue to encourage this as the cheapest and most beneficial way to pay Council Tax.
9. The collection of Council Tax within Southwark is difficult, the key difficulties remain:-
 - (a) an historic culture of non-payment and avoidance
 - (b) preference for non direct debit methods of payment
 - (c) deprivation levels
10. Whilst persistent debtors can be targeted by recovery action such as bailiff distraint and bankruptcy, these efforts are ineffective if the debtor is on a low income and such methods of recovery cannot be effectively used. It is in such circumstances that arrears build up and only long-term arrangements can be entered into, the failure of these is high and affects the speed of debt recovery. Constant negotiation and debtor chasing results in a slow rate of recovery.
11. The council continuously reviews the collection process and has instigated several changes to recovery this year. These include: an increased number of cases taken to court for the failure to provide financial information, a revised selection and monitoring process of cases selected for bankruptcy, and a closer working relationship within Housing to target tenants with council tax arrears applying for purchase under the Right to Buy scheme.
12. In addition to recovery of the debt, the Council continues to promote Council Tax Benefit and close working with welfare rights groups aids this purpose. Camberwell Green Magistrates' Court has agreed to provide a support service at liability order hearings to promote welfare benefits to council tax debtors and will be available shortly.

13. The Council continues to work with Liberata to address collection difficulties and is on line to achieve an in-year collection rate of 93.5% as at March 2006.

Collection Level 2006/07

14. The 'in year' collection contractual target for 2005/06 is 94%, we are currently forecast to achieve 93.5% though efforts will continue to aim for 94%. Incentives exist if targets are exceeded. Targets have also been set for the collection of arrears, which expect a minimum cash target of 3% of the arrears owing to the Council to be achieved by the end of the financial year. At present the forecast against arrears collection is 2.5%.
15. The total overall collection rate set by Members for 2005/06 was 97.5%. Based on the current performance as at 31st December 2005, overall collection is expected to fall short of this target (see Appendix A) and would be expected to lead to a final collection performance of 96%. Whilst performance at this level would still be an improvement on previous years, it would not achieve the step change expected when the 2005/6 target was set. This shortfall in collection is, however, offset by an increase of some £1.2M in the collectible debit since the 2005/6 Tax Base was set in January 2005. This means that the total projected income collection level for 2005/6 remains broadly on line with that assumed when the 2005/6 Revenue Budget was set.
16. There are several major changes due to take place in 2006. Overall these will improve performance once established. The first is the IT migration of the Council Tax and Benefits systems to Northgate. This project is already underway with data cleansing exercises in place. Migration is planned for July 2006, a limited downtime is allowed and minimum backlog expected. The second change will Liberata's move of back-office functions to centres of excellence. This change is programmed to take place post system migration with the results expected to enhance performance in all areas of revenues and benefits. The contractual performance framework is currently under review and a revised scheme will be in place for 2006/07.
17. The Council continues to review revenues collection performance and participates in benchmarking activities to examine effective collection methods. In addition there is ongoing liaison with bodies such as Institute of Revenues, Rating and Valuation (IRRV), CIPFA and London Revenues Group to consult, learn from and compare performance.
18. Given the proposed changes to be implemented by Liberata in the near future, it is anticipated that the significant increase in collection performance expected when the 2005/6 collection rate should now be achievable in 2006/7. In these circumstances it is recommended that Members maintain the current challenging target of 97.5% for the 2006/7 tax year. A comparison of this rate with those currently proposed for other Inner London boroughs is included at Appendix B.

19. As set out above, performance in 2005/6 has not reached the levels expected when the 2005/6 tax base was set. The impact of this has, however, been offset by the addition of new properties to the tax base. Whilst this is likely to be the same position in 2006/7, this cannot be guaranteed. There is a risk, therefore, that, if the target of 97.5% is not reached in 2006-07 then the collection fund could go into deficit, which would put pressure on the 2007-08 budget.

Consultation

19. Calculation of the Council Tax Base forms an integral part of the revenue budget setting process for 2006/7. The budget is underpinned by the Council's medium term financial strategy and Corporate Plan which will be published on the Council website and circulated to key stakeholders; articles in Southwark Life on a quarterly basis report on progress against resource commitments attached to key strategic priority actions as described through Corporate Plan.

Community impact statement

20. This report contains technical calculations relating to the Council's tax base for 2006/7. There is no direct community impact at this stage. The impact on the community of any potential change in service design, outcomes or access arising from recommendations relating to the 2006/7 revenue budget will need to be addressed and identified as part of the final budget submission to Council Assembly on 22nd February 2006.

BACKGROUND DOCUMENTS

Background Papers	Held At	Contact
CTB (1) Monitoring schedules	FMS (Financial Strategy) Revenues and Benefits Client Unit	Cathy Doran - FMS Dominic Cain - FMS

AUDIT TRIAL

Lead Officer	Duncan Whitfield , Finance Director	
Report Author	Cliff Robinson, Head of Income Management	
Version	Final	
Dated	12 January 2006	
Key Decision?	Yes	
CONSULTATION WITH OTHER OFFICERS / DIRECTORATES / EXECUTIVE MEMBER		
Officer Title	Comments Sought	Comments Included
Borough Solicitor & Secretary	No	No
Finance Director	Yes	Yes
Executive Member	Yes	No
Date final report sent to Constitutional Support Services	13 th January 2006	

COUNCIL TAX – COLLECTION ACHIEVED & PROJECTED

APPENDIX A

	1999/2000 £'000	2000/2001 £'000	2001/2002 £'000	2002/2003 £'000	2003/2004 £'000	2004/2005 £'000	2005/2006 £'000
Total Debit	83,736	88,452	95,329	101,441	111,906	117,510	121,949
Exemptions	(3,948)	(4,133)	(4,585)	(5,017)	(5,637)	(6,239)	(5,826)
Disabled Relief	(34)	(35)	(37)	(39)	(39)	(37)	(38)
Discounts	(10,813)	(11,461)	(12,244)	(13,182)	(14,370)	(13,546)	(13,878)
Collectable Debit	68,941	72,823	78,463	83,203	91,860	97,688	102,207
Council Tax collected to date	(46,953)	(51,307)	(56,052)	(61,402)	(66,256)	(70,042)	(62,606)
98	98	232	847	2,090	1,025	726	988
Less Credit Balances	474	546	583	613	906	821	440
Less Costs paid							
Estimated future collection			(118)	(250)	(1,194)	(2,022)	(12,693)
Total projected Council Tax	(46,381)	(50,529)	(54,740)	(58,949)	(65,519)	(70,517)	(73,871)
Benefits	(18,331)	(18,036)	(18,772)	(19,890)	(22,379)	(23,536)	(24,248)
Total Income	(64,712)	(68,565)	(73,512)	(78,839)	(87,898)	(94,053)	(98,119)
Actual Collection level to date (31 st Dec 2005)	93.9%	94.2%	93.5%	94.5%	94.4%	94.2%	83.6%
Projected final collection level	93.9%	94.2%	93.7%	94.8%	95.7%	96.3%	96.0%

APPENDIX B

Inner London - Council Tax Collection Rates Used for Tax Setting

	2006/7 Proposed Rates	2005/6 Rates
Camden	N/A	96.5%
Greenwich	95.0%	95.0%
Hackney	N/A	90.0%
Hammersmith & Fulham	N/A	97.5%
Islington	96.8%	96.8%
Kensington & Chelsea	N/A	98.5%
Lambeth	N/A	97.0%
Lewisham	96.18%	96.18%
Southwark	97.5%	97.5%
Tower Hamlets	97.0%	97.0%
Wandsworth	95.0%	95.0%
Westminster	N/A	95.0%
Inner London Average	96.24%	96.0%

APPENDIX C

Collection of Council Tax – Statistical Information

Volumes		Category
2005/06	2004/05	
122,361	120,941	Number of Council Tax Accounts
92,786	90,643	Number of Accounts where a payment has been made.
35,882	35,049	Number of Council Tax Accounts in receipt of Benefit
16,307	14,231	Number of Summons arrangements
610	879	Number of Attachment of Earnings in force.
3,460	4,170	Number of Attachment of Benefits in force.
40,878	38,367	Number paying by Direct Debit (as at December)
61,108	74,268	Number of Reminders
11,456	15,980	Number of Final Reminders
23,125	32,177	Number of Summonses
14,995	15,299	Number of Bailiff Referrals
299	345	Number of committal/Regulation 36 cases

2005/06 data provided as at 5th January 2006

CALCULATION OF 2006 / 2007 COUNCIL TAX BASEFORMAL RESOLUTION

1. IN RESPECT OF THE WHOLE BOROUGH

- (a) That the Council calculates the relevant amount for the financial year beginning on 1st April 2006 for each Band in accordance with the formula set out in Regulation 4(1) of the Local Authority (Calculation of Tax Base) Regulations 1992 No.612 ("the Regulations") made under section 33 of the Local Government Finance Act 1992.

Band -A	(C-[DE])) x F/G =	(6 - [5 x 25 %]) x 5/9 =	2.64
A	Formula as above	(11,773 – [8,666.8 x 25%]) x 6/9=	6,404.20
B	Formula as above	(35,058 – [21,950.4 x 25%]) x7/9=	22,999.20
C	Formula as above	(29,514 – [13,883.0 x 25%]) x8/9=	23,149.56
D	Formula as above	(17,145 – [6,555.6 x 25%]) x9/9=	15,506.10
E	Formula as above	(10,972 – [3,520.2 x 25%]) x11/9 =	12,334.61
F	Formula as above	(5,090 – [1,459.8 x 25%]) x13/9 =	6,825.07
G	Formula as above	(3,712 – [822.6 x 25%]) x15/9 =	5,843.92
H	Formula as above	(467 – [124 x 25%]) x 18/9 =	872.00
Number of Band D equivalents of contributions in lieu			0.00
TOTAL RELEVANT AMOUNTS			91,937.30

- (b) That the Council estimates the collection rate for the financial year beginning on 1st April 2006 to be 97.50%.
- (c) That the Council calculates the Council Tax Base for the financial year in accordance with the formula set out in Regulation 3 of the Regulations, by multiplying the total of the relevant amounts calculated in 1(a) above by the rate estimated under 1(b) above = **91,588.86** (giving a figure for T in section 33(1)).

2. IN RESPECT OF THE WHOLE AREA OF THE BOROUGH EXCEPT FOR THE AREAS COVERING ST. MARY NEWINGTON PARISH AND ST. SAVIOUR'S PARISH.

(a) That the Council calculates the relevant amount for the financial year beginning 1st April 2006 for each Band of dwellings in that area in accordance with the formula set out in Regulation 4(1) of the Local Authority (Calculation of Council Tax Base) Regulations 1992 No.612 (" the Regulations")

Band -A	(C-[DE])) x F/G =	(5 - [5 x 25%]) x 5/9 =	2.08
A	Formula as above	(8,228 - [6,132.4 x 25%]) x 6/9=	4,463.27
B	Formula as above	(27,699 - [17,586.4 x 25%]) x7/9=	18,124.09
C	Formula as above	(24,519 - [11,680.4 x 25%]) x8/9=	19,199.02
D	Formula as above	(15,436 - [5,902.2 x 25%]) x 9/9=	13,960.45
E	Formula as above	(9,781 - [3,124.0 x 25%]) x11/9=	11,000.0
F	Formula as above	(4,624 - [1,329.8 x 25%]) x 13/9 =	6,198.91
G	Formula as above	(3,521 - [767.2 x 25%]) x 15/9 =	5,548.67
H	Formula as above	(419 - [110 x 25%]) x 18/9 =	783.00
Number of Band D equivalents of contributions in lieu			0.00
TOTAL RELEVANT AMOUNTS			79,279.49

(b) That the Council calculates the Council Tax Base for the part of its area covering the whole area except for the former parishes of St. Mary Newington & St. Saviour's in accordance with the formula set out in Regulation 6 of the Regulations by multiplying the total of the relevant amounts calculated in 2 (a) above by the amount shown in 1 (b) above **77,297.50**.

3. IN RESPECT OF THE AREA OF THE BOROUGH COVERING ST.MARY NEWINGTON PARISH

(a) That the Council calculates the Council Tax Base for the financial year beginning 1st April 2006 for each band of dwellings in that area in accordance with the formula set out in Regulation 4 (1) of the Local Authority (Calculation of Council Tax Base) Regulations 1992 No. 612 ("the Regulations").

- (b) That the Council calculates the Council Tax Base for the part of its area covering St. Mary Newington Parish in accordance with the formula set out in Regulation 6 of the Regulations by multiplying the total of the relevant amounts calculated in 3(a) above by the following formula:

Band -A	(C-[DE])) x F/G =	(1 - [0 x 25%]) x 5/9 =	0.56
A	Formula as above	(3,489 - [2,493.4 x 25%]) x 6/9=	1,910.43
B	Formula as above	(7,085 - [4,215.8 x 25%]) x7/9=	4,690.82
C	Formula as above	(4,686 - [2,047.8 x 25%]) x8/9=	3,710.27
D	Formula as above	(1,544 - [588.8 x 25%]) x 9/9=	1,396.80
E	Formula as above	(1,030 - [331.0 x 25%]) x11/9=	1,157.75
F	Formula as above	(361 - [95.2 x 25%]) x 13/9 =	487.07
G	Formula as above	(49 - [8.0 x 25%]) x 15/9 =	78.33
H	Formula as above	(11 - [4 x 25%]) x 18/9 =	20.00

Number of Band D equivalents of contributions in lieu 0.00

TOTAL RELEVANT AMOUNTS 13,452.03

Total calculated under 1 (c) above divided by (total calculated under 3(a) above plus totals calculated under 2(a) above and 4(a) below) = **13,115.72** (giving a figure for TP in section 34(3)).

4. IN RESPECT OF THE AREA OF THE BOROUGH COVERING ST.SAVIOURS PARISH

- (a) That the Council calculates the relevant amount for the financial year beginning 1st April 2006 for each band of dwellings in that area in accordance with the formula set out in Regulation 4 (1) of the Local Authority (Calculation of Council Tax Base) Regulations 1992 No. 612 ("the Regulations").

Band A	(C-[DE])) x F/G =	(56 – [41.0 x 25%]) x 6/9 =	30.50
B	Formula as above	(274 – [148.2 x 25%]) x 7/9 =	184.29
C	Formula as above	(309 – [154.8 x 25%]) x 8/9 =	240.27
D	Formula as above	(165 – [64.6 x 25%]) x 9/9 =	148.85
E	Formula as above	(161 – [65.2 x 25%]) x 11/9 =	176.86
F	Formula as above	(105 – [34.8 x 25%]) x13/9 =	139.10
G	Formula as above	(142 – [47.4 x 25%]) x 15/9 =	216.92
H	Formula as above	(37 – [10.0 x 25%]) x 18/9 =	69.00

Number of Band D equivalents of contributions in lieu 0.00

TOTAL RELEVANT AMOUNTS

1,205.79

- (b) That the Council calculates the Council Tax Base for the part of its area covering St. Saviour's Parish in accordance with the formula set out in Regulation 6 of the Regulations by multiplying the total of the relevant amounts calculated in 4(a) above by the following formula:

Total calculated under 1 (c) above divided by (total calculated under 4(a) above plus totals calculated under 2(a) above and 3(a) above) = **1,175.64** (giving a figure for TP in section 34(3)).

APPENDIX E

COUNCIL TAX BASE FOR 2006/2007 FOR THE WHOLE AREA – FOR COUNCIL TAX SETTING

	BAND - A	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
(a) Number of Chargeable Dwellings per Valuation List		12,377.00	36,723.00	30,750.00	17,813.00	11,489.00	5,279.00	3,792.00	496.00	118,719.00
(b) Estimated number of Dwellings not listed (f.y.e.)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Estimated number of Dwellings listed, which will not be in that Band (f.y.e.)		-18.00	-125.00	-14.00	-2.00	0.00	0.00	0.00	0.00	-159.00
(d) Estimated number of Exempt Dwellings etc		-603.00	-1,566.00	-1,235.00	-634.00	-512.00	-181.00	-70.00	-22.00	-4,823.00
(e) Number of Dwellings falling into the Band as a result of disabled relief	6.00	23.00	49.00	62.00	30.00	25.00	17.00	7.00	0.00	219.00
(f) Number of Dwellings falling out of the Band as a result of disabled relief	0.00	-6.00	-23.00	-49.00	-62.00	-30.00	-25.00	-17.00	-7.00	-219.00
1 Revised Number of Chargeable Dwellings (a+b+c+d+e+f)	6.00	11,773.00	35,058.00	29,514.00	17,145.00	10,972.00	5,090.00	3,712.00	467.00	113,737.00
Number of Discounts:										
(g) Estimated number @ 25% (No of properties x 1)	-5.00	-8,608.00	-21,816.00	-13,711.00	-6,466.00	-3,361.00	-1,311.00	-709.00	-60.00	-56,047.00
(h) Estimated number of @ 50% (No of properties x 2)	0.00	-32.00	-60.00	-68.00	-14.00	-56.00	-74.00	-60.00	-56.00	-420.00
(i) Estimated number of @ 10% (No of properties x 0.4)	0.00	-26.80	-74.40	-104.00	-75.60	-103.20	-74.80	-53.60	-8.00	-520.40
(j) Total Appropriate Percentage Discounts (g+h+i)	-5.00	-8,666.80	-21,950.40	-13,883.00	-6,555.60	-3,520.20	-1,459.80	-822.60	-124.00	-56,987.40
2 Total deducted from Chargeable Dwellings at 25% (j) x 25%	-1.25	-2,166.70	-5,487.60	-3,470.75	-1,638.90	-880.05	-364.95	-205.65	-31.00	-14,246.85
3 Total in Band ((1) - (2))	4.75	9,606.30	29,570.40	26,043.25	15,506.10	10,091.95	4,725.05	3,506.35	436.00	99,490.15
Band Factor	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
4 Number of Band D Equivalents	2.64	6,404.20	22,999.20	23,149.56	15,506.10	12,334.61	6,825.07	5,843.92	872.00	93,937.30
5 Estimated Collection Level										0.975
6 Estimated 2006/2007 TAX BASE (4) x (5)										91,588.87

APPENDIX F

COUNCIL TAX BASE FOR 2006/2007 FOR ST MARY NEWINGTON – FOR COUNCIL TAX SETTING

	BAND - A	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
(a) Number of Chargeable Dwellings per Valuation List		3,674.00	7,403.00	4,957.00	1,694.00	1,140.00	379.00	51.00	12.00	19,310.00
(b) Estimated number of Dwellings not listed (f.y.e.)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Estimated number of Dwellings listed, which will not be in that Band (f.y.e.)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) Estimated number of Exempt Dwellings etc		-188.00	-325.00	-265.00	-149.00	-107.00	-17.00	-2.00	-1.00	-1,054.00
(e) Number of Dwellings falling into the Band as a result of disabled relief	1.00	4.00	11.00	5.00	4.00	1.00	0.00	0.00	0.00	26.00
(f) Number of Dwellings falling out of the Band as a result of disabled relief	0.00	-1.00	-4.00	-11.00	-5.00	-4.00	-1.00	0.00	0.00	-26.00
1 Revised Number of Chargeable Dwellings (a+b+c+d+e+f)	1.00	3,489.00	7,085.00	4,686.00	1,544.00	1,030.00	361.00	49.00	11.00	18,256.00
Number of Discounts:										
(g) Estimated number @ 25% (No of properties x 1)	0.00	-2,483.00	-4,201.00	-2,027.00	-574.00	-319.00	-86.00	-6.00	0.00	-9,696.00
(h) Estimated number of @ 50% (No of properties x 2)	0.00	-4.00	-4.00	-10.00	-6.00	-4.00	-6.00	-2.00	-4.00	-40.00
(i) Estimated number of @ 10% (No of properties x 0.4)	0.00	-6.40	-10.80	-10.80	-8.80	-8.00	-3.20	0.00	0.00	-48.00
(j) Total Appropriate Percentage Discounts (g+h+i)	0.00	-2,493.40	-4,215.80	-2,047.80	-588.80	-331.00	-95.20	-8.00	-4.00	-9,784.00
2 Total deducted from Chargeable Dwellings at 25% (j) x 25%	0.00	-623.35	-1,053.95	-511.95	-147.20	-82.75	-23.80	-2.00	-1.00	-2,446.00
3 Total in Band ((1) - (2))	1.00	2,865.65	6,031.05	4,174.05	1,396.80	947.25	337.20	47.00	10.00	15,810.00
Band Factor	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
4 Number of Band D Equivalentents	0.56	1,910.43	4,690.82	3,710.27	1,396.80	1,157.75	487.07	78.33	20.00	13,452.03
5 Estimated Collection Level										0.975
6 Estimated 2006/2007 TAX BASE (4) x (5)										13,115.73

APPENDIX H

COUNCIL TAX BASE FOR 2006/2007 FOR THE WHOLE BOROUGH EXCLUDING THE PARISHES OF ST MARY NEWINGTON & ST SAVIOURS -

	BAND - A	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
(a) Number of Chargeable Dwellings per Valuation List		8,646.00	29,038.00	25,471.00	15,951.00	10,183.00	4,792.00	3,596.00	445.00	98,122.00
(b) Estimated number of Dwellings not listed (f.y.e.)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Estimated number of Dwellings listed, which will not be in that Band (f.y.e.)		-18.00	-125.00	-14.00	-2.00	0.00	0.00	0.00	0.00	-159.00
(d) Estimated number of Exempt Dwellings etc		-414.00	-1,232.00	-958.00	-481.00	-401.00	-161.00	-65.00	-19.00	-3,731.00
(e) Number of Dwellings falling into the Band as a result of disabled relief	5.00	19.00	37.00	57.00	25.00	24.00	17.00	7.00	0.00	191.00
(f) Number of Dwellings falling out of the Band as a result of disabled relief	0.00	-5.00	-19.00	-37.00	-57.00	-25.00	-24.00	-17.00	-7.00	-191.00
1 Revised Number of Chargeable Dwellings (a+b+c+d+e+f)	5.00	8,228.00	27,699.00	24,519.00	15,436.00	9,781.00	4,624.00	3,521.00	419.00	94,232.00
Number of Discounts:										
(g) Estimated number @ 25% (No of properties x 1)	-5.00	-6,084.00	-17,468.00	-11,530.00	-5,831.00	-2,980.00	-1,193.00	-662.00	-56.00	-45,809.00
(h) Estimated number of @ 50% (No of properties x 2)	0.00	-28.00	-56.00	-58.00	-8.00	-52.00	-68.00	-58.00	-48.00	-376.00
(i) Estimated number of @ 10% (No of properties x 0.4)	0.00	-20.40	-62.40	-92.40	-63.20	-92.00	-68.80	-47.20	-6.00	-452.40
(j) Total Appropriate Percentage Discounts (g+h+i)	-5.00	-6,132.40	-17,586.40	-11,680.40	-5,902.20	-3,124.00	-1,329.80	-767.20	-110.00	-46,637.40
2 Total deducted from Chargeable Dwellings at 25% (j) x 25%	-1.25	-1,533.10	-4,396.60	-2,920.10	-1,475.55	-781.00	-332.45	-191.80	-27.50	-11,659.35
3 Total in Band ((1) - (2))	3.75	6,694.90	23,302.40	21,598.90	13,960.45	9,000.00	4,291.55	3,329.20	391.50	82,572.65
Band Factor	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
4 Number of Band D Equivalent	2.08	4,463.27	18,124.09	19,199.02	13,960.45	11,000.00	6,198.91	5,548.67	783.00	79,279.49
5 Estimated Collection Level										0.975
6 Estimated 2006/2007 TAX BASE (4) x (5)										77,297.50

