

### Further details of the Council Tax base Calculation

The calculation of the tax base for 2023/24 commences with the total number of properties on the Valuation Office Agency (VOA) valuation list at November 2022, as follows:

Band	2023/24				2022/23		Annual Movement	
	Number of Properties	Proportion in Band %	Cumulative Proportion %	No. Band D Equivalent	Number of Properties	No. Band D Equivalent	No. Properties	No. Band D Equivalent
A	162,380	35.5%	35.5%	108,252	161,619	107,747	761	505
B	131,141	28.7%	64.2%	101,999	130,791	101,726	350	273
C	82,660	18.1%	82.3%	73,476	81,397	72,353	1,263	1,123
D	42,765	9.4%	91.6%	42,765	42,152	42,152	613	613
E	22,419	4.9%	96.5%	27,401	22,017	26,910	402	491
F	9,012	2.0%	98.5%	13,017	8,965	12,949	47	68
G	5,929	1.3%	99.8%	9,882	5,909	9,848	20	34
H	909	0.2%	100.0%	1,818	905	1,810	4	8
<b>Total</b>	<b>457,215</b>	<b>100.0%</b>		<b>378,610</b>	<b>453,755</b>	<b>375,495</b>	<b>3,460</b>	<b>3,115</b>

The following additional factors, calculated for each of the property bands (A to H), have been included in the Tax Base calculation:

- An estimate of the number of properties which will be exempt from Council Tax;
- An estimate of the number of properties that will be reallocated to a lower tax band under the “disabled relief” scheme;
- An estimate of the number of appeals against valuation that are likely to succeed;
- An estimate of the number of new properties which will become liable for tax before 1 April 2024, together with any properties which will cease to be liable - and the proportion of the year for which that liability is likely to exist;
- An estimate of the number of properties for which discounts will apply, and the number of discounts for each property. This includes the Council Tax Support Scheme which includes a discount of up to 80%. This takes account of an assessment of the expected number and level of Council Tax Support discounts, drawing on experience of discounts awarded in 2022/23 and previous years.
- An estimate of the number of properties which will be classed as long-term empty (empty for over 2 years), attracting a premium of 100%; and an estimate for those that remain empty for at least 5 years, attracting a premium of 200%; and an estimate for those that remain empty for at least 10 years, attracting a premium of 300%.

The calculations for the assumptions above are set out in Appendix 2 to this report. The information for New Frankley in Birmingham Parish Council is shown in Appendix 3 and for Royal Sutton Coldfield Town Council in Appendix 4. These also show how the number of taxable properties in each band must be adjusted to arrive at an equivalent number of “Band D” properties, as required by legislation.