



Cabinet 13 February 2013

Council Tax Base for Tax Setting Purposes 2013/2014 and Changes to the Level of Discounts and Exemptions in Respect of Second Homes and Some Classes of Empty Properties (Feb13/03)

1. Summary and reasons for recommendations

- 1.1 This report sets out the new powers within the Local Government Finance Act 2012 for Local Authorities to reduce the level of discounts and exemptions currently granted in respect of second homes and some classes of empty properties. The powers are available to local authorities from April 2013.
- 1.2 The report also sets out the basis of the formal calculation for the Council Tax base for the financial year 2013/2014 and details the impact at district, parish and town level of the changes agreed as part of the Local Council Tax Support scheme (Cabinet Report D224 – 12 December 2012) and the changes proposed within paragraph 4.7 of this report.

2. Recommendations

- 2.1 It is **RECOMMENDED** that, subject to the approval of full Council:
 - (1) the changes to the level of discounts and exemptions currently granted in respect of second homes and some classes of empty properties, as outlined in paragraph 4.7 of Report D277, be approved;
 - (2) the tax base for 2013/2014, for the whole of its area, is 34,380.85 equivalent Band 'D' dwellings, as detailed in paragraph 4.14 of Report D277, be noted;
 - (3) the tax base for 2013/2014 for the different parts of its area, as defined by Parish or special expense area boundaries, as shown in Appendix 2 to Report D277, be noted; and
 - (4) delegated authority be given to the Head of Resources and Performance, in consultation with the Portfolio Holder for Performance and Resources, to design a scheme that aims to compensate Parish and Town Councils for the net changes agreed as part of the Local Council Tax Support scheme (Cabinet Report D224 – 12 December 2012) and the changes proposed within paragraph 4.7 of Report D277.

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3. Corporate priorities

- 3.1 The estimation of the tax base for the forthcoming budget year is a key element of the Council's Medium Term Financial Strategy (MTFS), as it determines the expected level of council tax income for that year.
- 3.2 Changes proposed within the report on the treatment of empty homes for council tax purposes, will help provide incentives to home owners to bring more empty homes back into use, in line with the Borough Council's corporate priority of working together for strong, healthy and diverse communities.

4. Key issues

Changes in respect of second homes and empty properties

- 4.1 From April 2013, local authorities have new powers within the Local Government Finance Act 2012, to reduce the level of discounts and exemptions currently prescribed in statute in respect of second homes and some classes of empty properties.
- 4.2 This report details proposals to take advantage of these new powers, which will address the shortfall faced by local authorities as a result of the localisation of council tax support (Cabinet Report D224 – 12 December 2012) and the associated 10% cut in funding from central government.
- 4.3 Cabinet Report D224 details the requirements, as part of The Welfare Reform Act 2012, for Local Authorities to approve a Local Council Tax Support scheme (LCTS) for 2013/2014, replacing the current national Council Tax Benefit (CTB) scheme.
- 4.4 Changing the discounts to some classes of empty properties also provides an incentive to home owners to bring more empty homes back into use.
- 4.5 The current level of discounts and exemptions prescribed in statute in respect of second homes and some classes of empty properties, are as follows:
- (a) 'Class A' Empty Property: vacant dwellings where major repair works or structural alterations are required, under way or recently completed. This 100% exemption currently applies for a maximum of twelve months;
 - (b) 'Class C' Empty Property: an empty property that is substantially unfurnished. A 100% exemption which currently applies for a maximum of six months; and
 - (c) Second Homes: a 10% discount currently applies.

- 4.6 The Act also allows local authorities to charge an 'Empty homes premium' of up to 50% of the council tax on properties left unoccupied and unfurnished for two years or more, in effect charging a total of 150% of the normal council tax bill.
- 4.7 The Council's **proposed new level of discounts and exemptions** in respect of second homes and some classes of empty properties changes are outlined below:
- (a) 'Class A' Empty Property: 10% discount for a maximum of twelve months;
 - (b) 'Class C' Empty Property: 10% discount for a maximum of six months, within a twelve month period;
 - (c) 'Empty homes premium': 50% premium (150% charge in total); and
 - (d) Second Homes: 5% discount

Tax base

- 4.8 The Council Tax Base of the Council is the total taxable value at a point in time of all the domestic properties in its area, adjusted to reflect discounts and exemptions (including the changes outline above in paragraph 4.7), projected changes in the property base and the estimated collection rate.
- 4.9 The total taxable value referred to above is arrived at by each dwelling being placed in an appropriate valuation band determined by the Valuation Office, with a fraction as set by statute being applied in order to convert it to a Band 'D' equivalent figure. These Band 'D' equivalent numbers are then aggregated at a district wide level and are also sub totalled for parishes. This has to be done by the Council responsible for sending the bills out and collecting the council tax ('the billing authority'). In two tier areas, district councils fulfil this function.
- 4.10 The Council Tax Base is used in the calculation of Council Tax. Each authority divides its spending by the Tax Base to its area to arrive at a Band 'D' Council Tax.

Calculation of the tax base for tax setting purposes

- 4.11 The calculation of the tax base for tax setting purposes consists of three stages:
- (a) Calculation of the tax base for Revenue Support Grant purposes as at 1 October 2012;
 - (b) analysis of Band 'D' equivalents over each of the Parish areas; and
 - (c) adjustment of the Band 'D' equivalents to reflect changes in the tax base as a result of valuation changes, write-offs, discounts and a collection rate.

Tax base for Revenue Support Grant purposes

- 4.12 The Tax Base return CTB1 is summarised at Appendix 1. This shows the analysis of properties across the eight Bands for the following classifications of liability:

- (a) properties attracting 100% liability;
- (b) properties with an entitlement to a 25% discount;
- (c) properties with an entitlement to a 50% discount;
- (d) properties with an entitlement to a 100% discount;
- (e) exemptions; and
- (f) Disabled Relief Adjustments.

4.13 The figures used to make the above calculations are derived from the Valuation List as deposited on 10 September 2012, and as amended to reflect any errors or omissions so far detected in reviewing that list.

Analysis of Band 'D' Properties

4.14 The Band 'D' Properties figure as at 1 October 2012 (old methodology) of 38,480.80 as quoted in the CTB1 form has been updated as at 30 November 2012. A further assessment has been made which takes account of the changes in discounts and exemptions arising from the council tax localisation scheme. The result of this assessment is that the local Tax Base is adjusted to 34,742.50. An allowance is then made for losses on collection, which assumes that overall collection rates will be maintained at approximately 99%. In addition to this collection rate change, an adjustment has been made to allow for the collectability of the council tax arising from the changes in the new Local Council Tax Support scheme, which has been assessed at 90%. The resulting Tax Base for Council Tax collection purposes has been calculated as 34,380.85 which is a decrease of 3,963.49 on the previous year.

4.15 The Table below shows the actual number of dwellings in each tax band based on the current valuations which are discounted to 1 April 1991 and the percentage in each band. There has been no national revaluation since that date.

| Band | Number of Chargeable dwellings adjusted for discounts etc | Relevant Proportion | Relevant Amount | Tax Band values as at 01/04/1991 (£) | Actual Number of dwellings (on Valuation List) | Actual Number of dwellings as a percentage |
|--|---|---------------------|-------------------------|--------------------------------------|--|--|
| @ | - 15.66 | 5/9 | - 8.70 | | - | 0.00% |
| A | 2,753.70 | 6/9 | 1,835.80 | Up to 40,000 | 5,244 | 11.15% |
| B | 12,725.87 | 7/9 | 9,897.90 | 40,001 to 52,000 | 17,421 | 37.03% |
| C | 7,780.84 | 8/9 | 6,916.30 | 52,001 to 68,000 | 9,315 | 19.80% |
| D | 6,269.90 | 9/9 | 6,269.90 | 68,001 to 88,000 | 7,236 | 15.38% |
| E | 3,897.49 | 11/9 | 4,763.60 | 88,001 to 120,000 | 4,307 | 9.16% |
| F | 1,772.10 | 13/9 | 2,559.70 | 120,001 to 160,000 | 1,917 | 4.07% |
| G | 1,380.06 | 15/9 | 2,300.10 | 160,001 to 320,000 | 1,471 | 3.13% |
| H | 103.95 | 18/9 | 207.90 | Over 320,000 | 131 | 0.28% |
| Total | <u>36,668.25</u> | | <u>34,742.50</u> | | <u>47,042</u> | <u>100.00%</u> |
| Actual taxbase after applying collection rate | | | <u>34,380.85</u> | | | |

Precept Payment Arrangements for 2013/2014

- 4.16 In line with the delegated authority to administer the Council's financial affairs as outlined in the constitution, the arrangements for the scheduling of the precept payments for 2013/2014, will be determined by the Head of Resources and Performance (Chief Financial Officer).
- 4.17 It is expected that the payments schedule for Parish and Town Councils will take the same form as previous years of full payment by 30 April 2013.

5. Other options considered

- 5.1 Other options were considered as part of the localisation of Council Tax Support Localisation (Cabinet Report D73 – 25 July 2012).
- 5.2 It is understood that all of the Suffolk councils are aiming to take advantage of the new powers within the Local Government Finance Act 2012, to reduce the level of discounts and exemptions currently prescribed in statute in respect of second homes and some classes of empty properties.

6. Community impact

6.1 Crime and disorder impact *(including Section 17 of the Crime and Disorder Act 1998)*

- 6.1.1 None.

6.2 Diversity and equality impact *(including the findings of the Equality Impact Assessment)*

- 6.2.1 An equality impact assessment has been carried out on the proposed Local Council Tax Support Scheme.
- 6.2.2 The Council is proposing to use new powers under the Local Government Finance Act 2012, to reduce the level of discounts and exemptions currently granted in respect of second homes and some classes of empty properties to mitigate some of the impact of the 10% reduction in government funding falling only upon working age receipts.

6.3 Sustainability impact *(including completing a Sustainability Impact Assessment)*

- 6.3.1 None.

6.4 Other impact *(any other impacts affecting this report)*

- 6.4.1 None.

7. Consultation *(what consultation has been undertaken, and what were the outcomes?)*

- 7.1 A consultation exercise, linked to the Local Council Tax Support scheme, ran for 12 weeks starting on 3 August 2012 and finishing on 26 October 2012, co-ordinated with Forest Heath, other Suffolk districts and Suffolk County Council.
- 7.2 There are a lot of details to the consultation results, which Officers are able to go through with Members at their request. Broadly speaking the responses we

received showed that individuals scored the option that would directly affect them, as their least favourite option.

7.3 Other issues respondents felt that the Council should consider included:

- (a) improve Council tax recovery, reduce fraud, increase benefit checks;
- (b) reduce waste, costs and spending;
- (c) reduce services, staff, pay and sell assets;
- (d) higher Council tax bands to pay more;
- (e) income based tax i.e. Poll tax;
- (f) protect groups, including reduce Council Tax, such as:
 - (i) pensioners;
 - (ii) low income families/households;
 - (iii) disabled people;
 - (iv) benefit recipients; and
- (g) households with more than 2 working adults pay more.

7.4 In addition to the questionnaire, workshops were undertaken with stakeholders in order to complement the quantitative research and explore the potential impact upon different groups in more depth. Three workshops were delivered across Suffolk with private landlords; social landlords and the voluntary and community sector. This enabled us to minimise the resources required to deliver the consultation and maximise attendance as many organisations work across the whole of Suffolk. In addition, this was supplemented with local workshops, targeting West Suffolk organisations, in Mildenhall and Bury St Edmunds.

7.5 Key concerns included:

- (a) some residents being affected by more than one benefit reform;
- (b) the need for residents to be supported through budgeting advice;
- (c) some residents being required to pay Council Tax for the first time;
- (d) literacy issues of some residents – organisations to work together to provide support;
- (e) need for reasonable time for landlords to undertake maintenance of properties between lets;
- (f) concern over how changes will affect disabled residents;
- (g) reliance on voluntary groups to support those affected; and
- (h) concern over organisations chasing different debts at the same time.

8. Financial and resource implications *(including asset management implications)*

8.1 The Council Tax Base calculations are used to determine the Revenue Support Grant received by the Council, and the level of Council Tax set by the Council. Once approved, the Tax Base for Council Tax collection purposes of 34,380.85 will be included in the Council's Medium Term Financial Strategy.

8.2 The effect of the 10% reduction in central government funding, associated with the localising of Council Tax, will be met in part by the changes proposed in paragraph 4.7 of the report. The major precepting authorities will share the financial risks associated with these proposed changes.

8.3 The Government has recently concluded its consultation on the methodology for dealing with Parish Councils in respect of the localising of Council Tax. The outcome of that consultation is that the tax base agreed by parish councils will also include any adjustment in respect of the Local Council Tax Support

scheme, thus impacting on the Parish Councils directly. Government has confirmed that funding provided to billing authorities (St Edmundsbury) will include funding attributable in respect of Parish and Town Council areas.

8.4 The Government is expecting the billing authority to work with local Parish and Town Councils to provide certainty over their funding as a result of these changes. It is proposed that delegated authority is given to the Head of Resources and Performance in consultation with the Portfolio Holder for Performance and Resources, to design a scheme that looks to compensate Parish and Town Councils for the net changes agreed as part of the Local Council Tax Support scheme (Cabinet Report D224 – 12 December 2012) and the changes proposed within paragraph 4.7 of this report.

8.5 A communications plan is being drawn up to support the work of Anglia Revenues Partnership (ARP) to communicate the changes proposed to reduce the level of discounts and exemptions currently granted in respect of second homes and some classes of empty properties. The communications plan identifies:

- (a) stakeholders: these are the people who need to know what is going on, including Council Tax payers affected, advice organisations as well as staff, Councillors and the public;
- (b) key messages which need to go to each group of stakeholders: the public will not need to know as much detail, for example, as Council Tax payers who are directly affected;
- (c) communications routes: such as individual letters, print, broadcast and social media; and
- (d) timescales: any campaign is unlikely to start before mid January 2013, with the focus being around the time Council Tax bills are sent.

9. Risk/opportunity assessment *(potential hazards or opportunities affecting corporate, service or project objectives)*

| Risk area | Inherent level of risk (before controls) | Controls | Residual risk (after controls) |
|--|--|--|--|
| The Council's ability to collect Council Tax income in the current economic climate. | High | Two separate collection rates have been applied to the taxbase calculations in respect of collectability. Communication plan in place. | Medium |

9.1 The level of the Council Tax base is significant in as much as:

- (a) any increase or decrease compared to the previous year has the effect of either changing the level of Council Tax or changing the Council's budget requirement (if there is a limit on Council Tax levels); and
- (b) if the actual level of total taxable value is higher or lower than the estimated figure, a surplus or deficit may arise. High degrees of fluctuation may result in pressure on local authority budgeting decisions.

- 9.2 It is therefore important that councils take a realistic view and use robust information when calculating their tax base. The approach to estimating losses on collection is of particular significance.
- 9.3 An allowance has been made for losses on collection that assumes collection rates will be 99% for 'standard' council tax and 90% in respect of the income generated from the new Local Council Tax Support scheme.

10. Legal and policy implications

- 10.1 It is a requirement of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Tax Base) Regulations 1992 that the Council determine its tax base for the 2013/2014 financial year.
- 10.2 There is a requirement under Regulation 4 for a Billing Authority to supply certain information to local Precepting Authorities, (Parish Councils) upon written request, within ten days of receipt of that request. The information to be supplied is information relating to the Tax Base for the part of the Billing Authority's area falling within the area of the local Precepting Authority (commonly referred to as the "Parish Tax Base").

11. Wards affected

- 11.1 All.

12. Background papers

- 12.1 Valuation list as at 10 September 2012.
- 12.2 Local Government Finance Act 1992, and associated regulations as detailed in this report.
- 12.3 Local Government Act 2003 and associated regulations as detailed in this report.
- 12.4 Localising of Council Tax Support: Cabinet Report D73 – 25 July 2012
Local Council Tax Support Scheme 2013/2014: Cabinet Report D224 – 12 December 2012.

13. Documents attached

- 13.1 Appendix 1: CTB1 Return made to Central Government on 12 October 2012;
and

Appendix 2: 2013/2014 Tax base for each Parish and Town Council and for St Edmundsbury Borough Council.

| CTB(October 2012) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------------------------------|-----------------|-----------------|-----------------|-----------------|---|-----------------|-----------------|-----------------|-----------------|--|--|-------------------------------|----------------|-----------------------------------|--------------|---|--------------|---------------------------------|--------------------------------------|--|--|--|--|--|--|--|---------|--|--|--|--|
| Calculation of Council Tax Base for Revenue Support Grant Purposes | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please e-mail to : ctb.statistics@communities.gai.gov.uk | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please enter your details after checking that you have selected the correct local authority name | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ver 1.2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please select your local authority's name from this list | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Check that this is your authority: <u>St Edmundsbury</u></td> <td style="width: 20%;"></td> </tr> <tr> <td>Local authority contact name:</td> <td>Sharon Goddard</td> </tr> <tr> <td>Local authority telephone number:</td> <td>01842 756464</td> </tr> <tr> <td>Local authority fax number:</td> <td>01842 756513</td> </tr> <tr> <td>Local authority e-mail address:</td> <td>sharon.goddard@angliarevenues.gov.uk</td> </tr> </table> | | | | | | | | | | | Check that this is your authority: <u>St Edmundsbury</u> | | Local authority contact name: | Sharon Goddard | Local authority telephone number: | 01842 756464 | Local authority fax number: | 01842 756513 | Local authority e-mail address: | sharon.goddard@angliarevenues.gov.uk | | | | | | | | | | | | |
| Check that this is your authority: <u>St Edmundsbury</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local authority contact name: | Sharon Goddard | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local authority telephone number: | 01842 756464 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local authority fax number: | 01842 756513 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local authority e-mail address: | sharon.goddard@angliarevenues.gov.uk | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CTB(October 2012) form for : St Edmundsbury | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Completed forms should be received by CLG by Friday 12 October 2012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Band A entitled to disabled relief reduction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dwellings shown on the Valuation List for the authority on Monday 10 September 2012 | COLUMN 1 | Band A COLUMN 2 | Band B COLUMN 3 | Band C COLUMN 4 | Band D COLUMN 5 | Band E COLUMN 6 | Band F COLUMN 7 | Band G COLUMN 8 | Band H COLUMN 9 | TOTAL COLUMN 10 | | | | | | | | | | | | | | | | | | | | | | |
| 1. Total number of dwellings on the Valuation List | | 5,237 | 17,421 | 9,313 | 7,230 | 4,302 | 1,917 | 1,471 | 131 | 47,022 | | | | | | | | | | | | | | | | | | | | | | |
| 2. Number of dwellings on valuation list exempt on 1 October 2012 (Class A to W exemptions) | | 350 | 684 | 380 | 332 | 160 | 68 | 36 | 8 | 2,018 | | | | | | | | | | | | | | | | | | | | | | |
| 3. Number of demolished dwellings and dwellings outside area of authority on 1 October 2012 (please see notes) | | 2 | 1 | 1 | 4 | 0 | 0 | 1 | 0 | 9 | | | | | | | | | | | | | | | | | | | | | | |
| 4. Number of chargeable dwellings on 1 October 2012 (treating demolished dwellings etc as exempt) (lines 1-2-3) | | 4,885 | 16,736 | 8,932 | 6,894 | 4,142 | 1,849 | 1,434 | 123 | 44,995 | | | | | | | | | | | | | | | | | | | | | | |
| 5. Number of chargeable dwellings in line 4 subject to disabled reduction on 1 October 2012 | | 11 | 68 | 49 | 63 | 29 | 20 | 14 | 15 | 269 | | | | | | | | | | | | | | | | | | | | | | |
| 6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction) | 11 | 68 | 49 | 63 | 29 | 20 | 14 | 15 | | 269 | | | | | | | | | | | | | | | | | | | | | | |
| 7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6 or in the case of column 1, line 6) | 11 | 4,942 | 16,717 | 8,946 | 6,860 | 4,133 | 1,843 | 1,435 | 108 | 44,995 | | | | | | | | | | | | | | | | | | | | | | |
| 8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 1 October 2012 | 3 | 3,228 | 6,009 | 2,517 | 1,500 | 702 | 247 | 158 | 11 | 14,375 | | | | | | | | | | | | | | | | | | | | | | |
| 9. Number of dwellings in line 7 entitled to a 25% discount on 1 October 2012 due to all but one resident being disregarded for council tax purposes | 0 | 29 | 109 | 84 | 57 | 37 | 11 | 11 | 0 | 338 | | | | | | | | | | | | | | | | | | | | | | |
| Explanation has been added | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. Number of dwellings in line 7 entitled to a 50% discount on 1 October 2012 due to all residents being disregarded for council tax purposes | 0 | 3 | 6 | 7 | 6 | 7 | 13 | 16 | 5 | 63 | | | | | | | | | | | | | | | | | | | | | | |
| Explanation has been added | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11. Number of dwellings in line 7 classed as second homes and so treated for Formula Grant purposes as being entitled to a 50% discount on 1 October 2012 (even if a lower discount has been granted in practice). | | 61 | 64 | 38 | 33 | 40 | 20 | 24 | 4 | 284 | | | | | | | | | | | | | | | | | | | | | | |
| 12. Number of dwellings in line 7 classed as long-term empty and receiving a 50% discount on 1 October 2012 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | |
| 13. Total number of dwellings in line 7 entitled to a 50% discount for Revenue Support Grant purposes on 1 October 2012 (lines 10+11+12) | 0 | 64 | 70 | 45 | 39 | 47 | 33 | 40 | 9 | 347 | | | | | | | | | | | | | | | | | | | | | | |
| 14. Number of dwellings in line 7 classed as long-term empty and receiving zero% discount on 1 October 2012 | | 73 | 67 | 30 | 37 | 16 | 21 | 3 | 2 | 249 | | | | | | | | | | | | | | | | | | | | | | |
| Please check figures in line above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15. Number of dwellings in line 7 classed as long-term empty and receiving between zero% and 50% discount on 1 October 2012. Please enter % discount here (please see notes): | 0.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | |
| 16. Number of dwellings in line 7 where there is liability to pay 100% council tax (lines 7-8-9-13-15) | 8 | 1,621 | 10,529 | 6,300 | 5,264 | 3,347 | 1,552 | 1,226 | 88 | 29,935 | | | | | | | | | | | | | | | | | | | | | | |
| 17. Total equivalent number of dwellings after discounts, exemptions and disabled relief (to 2 decimal places) [(line 8 x 0.75) + (line 9 x 0.75) + (line 13 x 0.5) + line 15 x ((100 - % discount)/100) + line 16] | 10.25 | 4,095.75 | 15,152.50 | 8,273.25 | 6,451.25 | 3,924.75 | 1,762.00 | 1,372.75 | 100.75 | 41,143 | | | | | | | | | | | | | | | | | | | | | | |
| 18. Ratio to band D | 5/9 | 6/9 | 7/9 | 8/9 | 9/9 | 11/9 | 13/9 | 15/9 | 18/9 | | | | | | | | | | | | | | | | | | | | | | | |
| 19. Number of band D equivalents (to 1 decimal place) (line 17 x line 18) | 5.7 | 2,730.5 | 11,785.3 | 7,354.0 | 6,451.3 | 4,796.9 | 2,545.1 | 2,287.9 | 201.5 | 38,158.2 | | | | | | | | | | | | | | | | | | | | | | |
| 20. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2012-13 (to 1 decimal place) | | | | | | | | | | 322.6 | | | | | | | | | | | | | | | | | | | | | | |
| 21. Tax base for Formula Grant purposes (to 1 decimal place) (line 19 col 10 + line 20) - old methodology | | | | | | | | | | 38,480.8 | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="6" style="padding: 5px;"> Certificate of Chief Financial Officer I certify that the information provided on this form is based on the dwellings shown in the Valuation List for my authority on 10 September 2012 and that it accurately reflects information available to me about exemptions, demolished dwellings etc, disabled relief and discounts applicable on 1 October 2012 and is consistent with data for October 2011. </td> <td colspan="5" style="padding: 5px; font-size: small;"> Local authority contact name : Sharon Goddard Local authority telephone number : 01842 756464 Local authority fax number : 01842 756513 Local authority e-mail address: sharon.goddard@angliarevenues.gov.uk </td> </tr> <tr> <td colspan="6" style="padding: 5px;"> Chief Financial Officer : Date : </td> <td colspan="5" style="padding: 5px; text-align: right; font-size: x-small;">Ver 1.2</td> </tr> </table> | | | | | | | | | | | Certificate of Chief Financial Officer I certify that the information provided on this form is based on the dwellings shown in the Valuation List for my authority on 10 September 2012 and that it accurately reflects information available to me about exemptions, demolished dwellings etc, disabled relief and discounts applicable on 1 October 2012 and is consistent with data for October 2011. | | | | | | Local authority contact name : Sharon Goddard Local authority telephone number : 01842 756464 Local authority fax number : 01842 756513 Local authority e-mail address: sharon.goddard@angliarevenues.gov.uk | | | | | Chief Financial Officer : Date : | | | | | | Ver 1.2 | | | | |
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| Chief Financial Officer : Date : | | | | | | Ver 1.2 | | | | | | | | | | | | | | | | | | | | | | | | | | |

Council Tax Base for Tax Setting Purposes

APPENDIX 2

| Parish | No. of Band D Equivalent Properties |
|--------------------------------------|--|
| Ampton, Timworth & Livermere | 49.49 |
| Bardwell | 295.32 |
| Barnardiston | 55.03 |
| Barnham | 222.41 |
| Barningham | 316.15 |
| Barrow cum Denham | 604.27 |
| Barton, Great | 917.45 |
| Bradfield Combust with Stanningfield | 218.22 |
| Bradfield St Clare | 65.43 |
| Bradfield St George | 149.55 |
| Bradley, Great | 155.40 |
| Bradley, Little | 20.98 |
| Brockley | 125.70 |
| Cavendish | 419.27 |
| Chedburgh | 235.99 |
| Chevington | 262.07 |
| Clare | 769.76 |
| Coney Weston | 164.50 |
| Cowlinge | 133.95 |
| (Culford | 182.24 |
| (Wordwell | 8.51 |
| (West Stow | 76.32 |
| Denston | 55.33 |
| Depden | 80.08 |
| Euston | 59.60 |
| Fakenham Magna | 59.97 |
| Flempton-Cum-Hengrave | 135.01 |
| Fornham All Saints | 265.75 |
| Fornham St Martin-cum-St Genevieve | 486.70 |
| Hargrave | 115.42 |
| Hawkedon | 64.94 |
| Hawstead | 129.76 |
| Hepworth | 205.27 |
| Honington-Cum-Sapiston | 197.20 |
| (Hopton | 231.38 |
| (Knettishall | 10.59 |
| (Horringer | 404.94 |
| (Ickworth | 8.71 |
| Hundon | 419.79 |
| Ingham | 154.12 |
| Ixworth cum Ixworth Thorpe | 740.88 |
| Kedington | 630.04 |
| Lackford | 103.15 |
| Lidgate | 101.75 |
| Livermere, Great | 73.40 |
| Market Weston | 95.89 |
| Nowton | 70.08 |
| Ousden | 111.35 |
| Pakenham | 336.20 |
| Poslingford | 80.25 |
| Rede | 49.99 |
| Risby | 270.67 |
| Rushbrook with Rougham | 393.38 |
| The Saxhams | 130.08 |
| Stansfield | 85.31 |
| Stanton | 734.26 |
| Stoke By Clare | 215.78 |
| Stradishall | 152.32 |
| Thelnetham | 100.55 |
| Thurlow, Great | 81.35 |
| Thurlow, Little | 102.44 |
| Troston | 130.25 |
| Westley | 98.01 |
| Whelnetham, Great/Little | 342.08 |
| Whepstead | 211.75 |
| Wickhambrook | 458.92 |
| Withersfield | 201.04 |
| Wixoe | 67.61 |
| Wratting, Great | 85.42 |
| Wratting, Little | 64.33 |
| Town Councils: | |
| Bury St Edmunds | 12,605.48 |
| Haverhill | 6,924.27 |
| Total Taxbase | 34,380.85 |

1. Grouped parishes which levy a precept are shown bracketed together.
2. Grouped parishes which precept as a group are shown on one line.