Appendix 1.

Council Tax Base Calculations for 2015/16

The first step is to establish the relevant amount [band D equivalents] for 2015/16. Regulation 4 provides the following formula:

The relevant amount for a valuation band = ([H-Q+J]-Z) x F/G

Where:

H = number of chargeable dwellings

Q = factor to take account of discounts and exemptions

J = adjustments to take account of adjustments during the year eg. new property

Z = total amount pursuant to the authorities local council tax reduction scheme in relation to the band, expressed as an equivalent number for that band.

F = is the proportion for the relevant band eg 6 for Band A

G = the number relevant to Band D eg. 9