Appendix 3 - Cherwell District Council Calculation of 2023/24 Council Tax Base

## ALL PARISHES <br> COUNCIL TAX - VALUATION BANDS

| All figures at 01 December 2022 | Band A with disabled reduction | A | B | C | D | $E$ | $F$ | G | H | $\begin{gathered} \text { 2023-24 } \\ \text { Tax } \\ \text { Base } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1.Total number of dwellings on the Valuation List | 0 | 6,077 | 16,409 | 19,235 | 12,453 | 8,942 | 4,307 | 2,785 | 260 | 70,468 |
| 2.Number of dwellings on valuation list exempt | 0 | 235 | 485 | 337 | 387 | 102 | 45 | 24 | 3 | 1,618 |
| 3.Number of demolished dwellings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.Number of chargeable dwellings (lines 1-2-3) | 0 | 5,842 | 15,924 | 18,898 | 12,066 | 8,840 | 4,262 | 2,761 | 257 | 68,850 |
| 5.Number of chargeable dwellings in line 4 subject to disabled reduction | 0 | 6 | 37 | 83 | 61 | 49 | 17 | 10 | 12 | 275 |
| 6.Number of dwellings effectively subject to council tax for this band by virtue of disabled relief | 6 | 37 | 83 | 61 | 49 | 17 | 10 | 12 | 0 | 275 |
| 7.Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (Lines 4-5+6) | 6 | 5,873 | 15,970 | 18,876 | 12,054 | 8,808 | 4,255 | 2,763 | 245 | 68,850 |
| 8. Number of dwellings adjusted In Line 7 entitled to a $25 \%$ (SPD) | 4 | 3,254 | 6,232 | 5,823 | 2,949 | 1,516 | 645 | 349 | 17 | 20,789 |
| 9. Number of dwellings in Line 7 entitled to a $25 \%$ discount due to all but one resident being disregarded | 0 | 22 | 131 | 161 | 96 | 64 | 27 | 8 | 0 | 509 |


| 10. Number of dwellings in Line 7 entitled to a $50 \%$ discount due to all residents being disregarded | 0 | 10 | 14 | 9 | 2 | 7 | 6 | 16 | 12 | 76 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 11. Number of dwellings in Line 7 classed as second homes | 0 | 101 | 113 | 117 | 94 | 50 | 37 | 54 | 12 | 578 |
| 12. Number of dwellings in Line 7 classed as empty and receiving a 0\% discount | 0 | 61 | 112 | 75 | 57 | 43 | 15 | 20 | 3 | 386 |
| 13. Number of dwellings in Line 7 classed as empty and receiving a discount | 0 | 81 | 170 | 115 | 64 | 44 | 16 | 14 | 1 | 505 |
| 14. Number of dwellings in Line 7 classed as empty and being charged the Empty Homes Premium | 0 | 25 | 20 | 19 | 18 | 10 | 10 | 10 | 5 | 117 |
| 15. Total number of dwellings in Line 7 classed as empty (Lines $12+13+14$ ) | 0 | 167 | 302 | 209 | 139 | 97 | 41 | 44 | 9 | 1,008 |
| 16. Number of dwellings that are classed as empty and have been for more than 6 months (from properties in Line 15) | 0 | 84 | 137 | 95 | 76 | 50 | 28 | 29 | 8 | 507 |
| 16a.Number of dwellings included in Line 16 which are still empty because of flooding that occurred between 1 December 2015 and 31 March 2016 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17. Number of dwellings that are classed as empty and have been for more than 6 months (formerly Class A exempt excluding any dwellings in Line 16a) | 0 | 1 | 2 | 4 | 4 | 7 | 2 | 1 | 0 | 21 |
| 18. Number of dwellings classed as empty for more than 6 months excluding those empty due to flooding (Line 16 - line 16a - line 17) | 0 | 83 | 135 | 91 | 72 | 43 | 26 | 28 | 8 | 486 |
| 19. Number of dwellings in line 7 where there is liability to pay $100 \%$ council tax before Family Annexe discount | 2 | 2,477 | 9,401 | 12,749 | 8,925 | 7,167 | 3,550 | 2,366 | 210 | 46,847 |


| 20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Annexe discount | 4 | 3,396 | 6,569 | 6,127 | 3,129 | 1,641 | 705 | 397 | 35 | 22,003 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 21. Reduction in taxbase as a result of the Family Annexe discount (b/fwd. from Family Annexe tab) | 0 | 30 | 4 | 2 | 2 | 1 | 0 | 0 | 0 | 39 |
| 22. Number of dwellings equivalents after applying discounts and premiums to calculate taxbase | 5 | 5,019 | 14,356 | 17,369 | 11,289 | 8,408 | 4,087 | 2,669 | 237 | 63,439 |
| 23. Ratio to Band D | 5/9 | 6/9 | 7/9 | 8/9 | 9/9 | 11/9 | 13/9 | 15/9 | 18/9 |  |
| 24. Total number of band $D$ equivalents (to 1 decimal place) (line $22 \times$ line 23) | 3 | 3,346 | 11,166 | 15,439 | 11,291 | 10,277 | 5,903 | 4,449 | 474 | 62,347.7 |
| Allowance for new properties |  |  |  |  |  |  |  |  |  | 274.3 |
| Allowance for premium on empty homes |  |  |  |  |  |  |  |  |  | 123.0 |
| Allowance for Council Tax Reduction Scheme |  |  |  |  |  |  |  |  |  | -3,615.9 |
| Allowance for non-collection (2\%) |  |  |  |  |  |  |  |  |  | -1,182.2 |
| Number of band D equivalents of contributions in lieu of M.O.D. |  |  |  |  |  |  |  |  |  | 237.4 |
| Taxbase for 2023-24 |  |  |  |  |  |  |  |  |  | 58,184.3 |

