

Report to Cabinet

Council Tax Base and Non-Domestic Rates Tax Base Forecast 2024/25

Portfolio Holder: Report of Councillor Abdul Jabbar MBE,
Cabinet Member for Finance and Corporate Resources

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22 January 2024

Reason for Decision

This report presents to Cabinet the Council Tax Base and provisional Non-Domestic Rates (NDR) Tax Base forecast for 2024/25 which will underpin the forthcoming Council Budget and Medium-Term Financial Strategy scheduled for consideration at Budget Council on 29 February 2024.

The report also seeks delegated authority to finalise the 2024/25 Non-Domestic Rates (Business Rates) forecast to reflect up to date Non-Domestic Rates details to be submitted to Central Government via the annual NNDR 1 return by the statutory deadline of 31 January 2024.

Executive Summary

This report sets out information on the Council Tax Base for 2024/25 using the most up to date valuation list and all other information and estimates available.

The total number of chargeable properties included in the Council Tax Base calculation in Oldham for 2024/25 is 98,628. This figure is reduced to 87,971.8 after allowing for discounts and exemptions and translates to the equivalent of 69,938.4 Band D properties. After applying adjustments for the Local Council Tax Support scheme offset by the additional charging for empty properties and an anticipated increase in the number of properties to be included in the valuation list over the forthcoming year, the number of Band D equivalent properties reduces to 61,374.7. The final Tax Base after the application of the anticipated collection rate of 96.75% is 59,830 which is an increase of 880 when compared to the Council Tax Base for 2023/24 of 58,500.

The 2024/25 Tax Bases for Saddleworth and Shaw and Crompton Parish Councils of 9,150 and 5,724 respectively, have been calculated using the same methodology.

Statute requires local Billing Authorities to prepare and submit to the Department of Levelling Up, Housing and Communities (DLUHC) a locally determined and approved Business Rates forecast through the NNDR 1 return by 31 January each year. This forecast will be used to determine the 2024/25 “demand” and payment schedule for Business Rates between Oldham Council and the Greater Manchester Combined Authority (GMCA). The Council remains a participant in the Greater Manchester 100% Rates Retention Pilot Scheme, this means the Council no longer pays a share of Business Rates to Central Government. Instead, Oldham currently retains 99% of the income with 1% being paid to the GMCA for Fire and Rescue services.

The estimated rating income for 2024/25 attributable to Oldham Council using the latest information is currently £51.644m. Delegation is sought to enable the Business Rates income forecast to be updated to take account of up-to-date Non-Domestic Rates information, enabling the submission to Central Government of the annual NNDR 1 return by the statutory deadline of 31 January 2024.

As the 100% Business Rates retention regime is continuing, the Council has assumed a benefit of £4.083m from the pilot scheme for 2024/25. The current arrangement is that the Council can retain 75% of this benefit with the balance attributable to GMCA. The Council’s share, £3.062m will be made available to support the 2024/25 budget whilst the GMCA share will be transferred to a reserve to be paid to the GMCA once the final position has been agreed. These figures will only be confirmed by the end of 2024/25.

It is important to highlight to Members that the preparation of Council Tax and Business Rates Tax Bases is being undertaken in a period of unprecedented uncertainty and volatility. The current economic climate including uncertain prospects for economic growth, Government changes in policy in year, the revaluation of Business Rates from 1 April 2023 and the decoupling of business rates multipliers are amongst the issues which make forecasting challenging.

The Collection Fund (combined) has moved into a projected surplus position in 2023/24 providing the opportunity to use the surplus to support the 2024/25. This is the result of the continued recovery following the lifting of COVID-19 related restrictions and consequent improved collection rates. It also reflects the level of Government support provided via Business Rate reliefs which has reduced any losses in collection.

Recommendations

It is recommended that:

- 1) Cabinet approves:
 - a) The Council Tax Base for 2024/25 at 59,380 Band D equivalent properties.
 - b) The latest estimate for 2024/25 Business Rates revenue that is attributable to Oldham Council as being £51.644m.

- c) The drawing down from the Collection Fund of £4.083m of Business Rates retention gains anticipated for 2024/25, of which the Council will utilise £3.062m (75%)
- 2) Cabinet notes the Tax Bases for Saddleworth and Shaw and Crompton Parish Councils of 9,150 and 5,724 respectively.
- 3) Cabinet delegates the decision to vary the final Business Rates forecast and hence the Business Rates Tax Base, if required, to the Cabinet Member for Finance and Corporate Resources in consultation with the Director of Finance.

Council Tax Base and Non-Domestic Rates Tax Base Forecast 2024/25**1 Background**

- 1.1 The Local Government Finance Act 1992 (as amended) and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 requires the Council as the Billing Authority to calculate and approve the Council Tax Base for 2024/25 by 31 January 2024, based on the valuation list and other information and estimates available. The method of calculation is contained in the regulations.
- 1.2 This report presents for approval, Oldham Council's Council Tax Base for 2024/25 and the extracted Tax Bases for Saddleworth and Shaw & Crompton Parish Councils. This will enable Tax Base information to be made available to the Greater Manchester Combined Authority (GMCA) in relation to major precepting functions and the two Parish Councils in Oldham.
- 1.3 The Council will use the Council Tax Base for 2024/25 in setting the Council Tax and determining the level of Council Tax income for 2024/25.
- 1.4 Notification of the 2024/25 Council Tax Base must be provided to Major Precepting Authorities by the statutory deadline of 31 January 2024. The GMCA is responsible for determining the two major precepts, the Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (which incorporates precepts for both and Mayoral General Service provision and the Fire and Rescue Service).
- 1.5 The Non-Domestic Rating (Rates Retention) Regulations 2013 set out a timetable for informing the Government and precepting Authorities of the Business Rates revenue calculation. The Council is required to submit a Government return (NNDR 1) by 31 January in the year prior to the financial year for which the calculation is being made. The return estimates the amount of Business Rates (Non-Domestic Rate (NDR)) that it is expected will be collected in the following financial year. Given the legislative changes introduced from April 2013 and the extension of the 100% Business Rates Retention Pilot arrangements for a further year, the estimates now take on a higher profile because the Council is using a greater proportion of the business rates collected.
- 1.6 Consequently, the Council must formally approve the NDR forecast in a manner similar to the Council Tax Base.

2 Current Position**Collection Fund Forecast Outturn Position for 2023/24**

- 2.1 The Collection Fund forecast outturn position is presented within the revenue monitoring reports considered by Cabinet throughout the year. As explained later in this report, it is exceptionally challenging to accurately forecast both Council Tax and Business Rates revenues over the short to medium term.

- 2.2 For budget setting purposes and for the purpose of notifying the Greater Manchester Combined Authority (GMCA) as major preceptor, the Collection Fund forecast outturn position for both Council Tax and Business Rates for 2023/24 will be an estimated surplus of £0.805m, the preceptor shares are shown below.

Estimated Collection Fund Forecast Position as at Month 8

Collection Fund Balance	Council Tax £000	NDR £000	Total £000
Balance Brought Forward	410	4,127	4,537
Contribution to deficit carried forward from 2022/23	48	(4,131)	(4,083)
Prior Year Balance Brought Forward	458	(4)	454
(Surplus) for the Year	(234)	(1,025)	(1,259)
Net Deficit/(Surplus) Carried Forward	224	(1,029)	(805)

Collection Fund – 2023/24 Share of Balances; Forecast Position

Collection Fund Balance	Council Tax £000	NDR £000	Total £000
Share - Oldham Council	189	(1,019)	(830)
Share – GMCA Mayoral Police and Crime Commissioner	24	-	24
Share – GMCA Mayoral General Precept (including Fire Services)	11	(10)	1
Total Deficit/(Surplus)	224	(1,029)	(805)

- 2.3 The preceptors will be notified of the 2023/24 Council Tax surplus/deficit by the statutory deadline.

Calculation of the Council Tax Base for 2024/25

- 2.4 The Council Tax Base determines the Council Tax revenue generated at a given collection rate, for each £1 of Council Tax levied. It is the estimated full year equivalent number of chargeable dwellings. This is expressed as the equivalent number of Band D dwellings with two or more liable adults in occupation.
- 2.5 In October each year the Government requires the submission of a return, the Council Tax Base 1 (CTB1), and a version of this is used as the basis for the calculation of the Tax Base. Using the CTB1 and up to date property information, Appendix A shows the total number of dwellings on the valuation list in Oldham is 98,628. Allowing for exemptions, demolitions and disabled relief dwellings, this number reduces to 96,321 chargeable dwellings which are then allocated across the nine Council Tax Bands. Some of these chargeable dwellings receive discounts from Council Tax (e.g., dwellings occupied solely by students) whilst single person households pay only 75% of the charge otherwise payable. The number of dwellings is therefore adjusted to reflect these discounts and exemptions, giving a figure of 87,971.8 dwellings.
- 2.6 The nine Council Tax Valuation bands provide the basis for the Tax Base calculation, with the number of chargeable dwellings in each band being calculated through to its 'Band D equivalent'. A bill for a Band A property is equivalent to 6/9 of that of a Band D property whilst a Band H property is equivalent to 2 times (18/9) of a Band D property. The application of the Band D equivalent calculation therefore reduces the Tax Base to 69,938.4.
- 2.7 A further adjustment is required to the Tax Base due to the Local Council Tax Reduction Scheme (LCTRS). The scheme replaced Council Tax Benefit and was introduced for the first time in 2013/14. The LCTRS is treated as a discount rather than a benefit and therefore reduces the Tax Base. A recent modelling exercise was undertaken which considered variations to the LCTRS, however in view of the continued uncertainty concerning Universal Credit (UC) and the marginal impact of any practical change to the LCTRS at this stage, it was recommended that the Council maintains the current scheme during 2024/25. This will provide continuity regarding entitlement to those residents on the lowest incomes and allow time for the impact of the roll out of UC to become clearer. The LCTRS discount is anticipated to continue to be capped at 85% of a Band A property.
- 2.8 The summarised method of calculating the 2024/25 Tax Base is shown in Appendix A. This shows that, taking the above issues into account, the Tax Base would be 61,374.7 at a 100% collection level but would be 59,380 at a collection rate of 96.75%. The Tax Base has increased by 880 compared to the figure for 2023/24 (the Tax Base in 2023/24 was 58,500), largely reflecting an increase in the number of chargeable dwellings, reduced discounts for empty properties and initiatives to reduce the number of households incorrectly claiming Single Person Discounts.

Estimated Collection Rate

2.9 A recent review of collection levels has been undertaken to inform the 2024/25 budget process. This review has been informed by:

- The impact of the LCTRS on Council Tax revenues.
- The inflationary pressures on households impacting on their ability to manage their finances is beginning to result in an increased number of Council Taxpayers falling into arrears in the future.

2.10 In view of the above uncertainty and potential volatility it is considered appropriate to maintain the anticipated collection rate at 96.75%. The Council will however continue to closely monitor the collection rate and Tax Base position to determine whether the changing environment around the wider economic outlook has any impact on the Council Tax collection rate and Collection Fund position.

Parish Council Tax Bases

2.11 The Tax Base calculated for 2024/25 for the Parish Councils of Saddleworth and Shaw & Crompton are 9,150 and 5,724 respectively. This represents an increase for Saddleworth of 198 Band D equivalent properties and for Shaw & Crompton an increase of 109 Band D equivalent properties when comparing totals to the Parish Tax Bases for 2023/24. The Tax Bases have been calculated on a basis consistent with those for the Borough as a whole.

2.12 The Council provides grant compensation to the two local Parish Councils for losses associated with the introduction of Local Council Tax Reduction Schemes in 2013/14. The amount of grant payable to each Parish for 2024/25 is detailed in the table below.

	2024/25 £000
Saddleworth Parish Council	13
Shaw & Crompton Parish Council	5
Total Parish Grant Payable	18

Business (Non-Domestic) Rates

2.13 Local billing authorities are required to prepare and submit to the Department for Levelling Up Housing and Communities (DLUHC) a locally determined and approved Business Rates forecast through the NNDR 1 return by the statutory deadline of 31 January each year. This forecast is used to determine the 2024/25 “demand” and payment schedule for Business Rates revenues between Oldham Council and the GMCA. The GMCA determines the Mayoral General Precept which covers general Mayoral service provision as well as Fire and Rescue functions for which (due to the piloting of the 100% Business Rates Retention Scheme as explained below) it receives 1% of all Business Rates Revenues collected across Greater Manchester. Under the 100% Business Rates Retention Pilot scheme arrangements, Central Government does not receive a share of Business Rates revenues.

- 2.14 Over the past few years, the Government has introduced a series of Business Rates reliefs. This has meant the Council has received Grant in Lieu of Business Rates as compensation for the Business Rates not billed due to the reliefs given to businesses. Each year the Council forecasts its allocation for Grant in Lieu of Business Rates for the following financial year as part of the NNDR1 return. The initial estimate for 2024/25 is £28.202m of which the Councils' share is £27.920m.
- 2.15 2024/25 will see some radical changes to the Business Rates Retention System (BRRS), with the introduction of the Non-Domestic Rating Act 2023 giving central government the power to set the small and standard business rating multipliers separately from one another. Until 2023/24 these two multipliers had to be increased by the same percentage.
- 2.16 The change, while allowing the flexibility to support small businesses has added additional complexity to an already intricate system, this is particularly relevant when forecasting future business rates income. In the Autumn Statement the Chancellor used the new power and froze the Small Business Rates Multiplier at 49.9p while raising the Standard Multiplier to from 51.2p to 54.6p. Up to 2023/24 the BRRS has been linked to the small multiplier and the cap compensation fraction has been calculated with reference to only the small business rates multiplier. The new system has introduced two different under-indexation factors based on the two multipliers. Going forward cap compensation will be calculated by splitting business rates income raised on each multiplier and applying the appropriate under-indexation factor.
- 2.17 Business Rates are a highly complex and volatile tax, and it is increasingly difficult to forecast movements over the short to medium term with great accuracy. Since the change to the Business Rates regime in 2013/14 and the revaluation exercises undertaken by the Valuation Office Agency (effective from 1 April 2017 and most recently 1 April 2023), much more uncertainty has been introduced into the setting of Council budgets as the Tax Base is prone to significant changes and can fluctuate for many reasons; the most common of which are listed below:
- Changes in liability resulting from a change in occupancy.
 - Appeals against rating decisions, the length of time it takes to conclude appeals and the requirement to make an assessment of the cost of appeals prior to settlement;
 - Demolitions and the point at which properties are removed from the rating list;
 - New builds and the point at which rateable occupation is triggered;
 - Changes in building use and alterations to building size or layout;
 - Changes in entitlement to mandatory and/or discretionary reliefs;
 - Action taken by property owners/occupiers to avoid full liability and maximise relief; particularly empty property and charitable relief;
 - Changes in Council policy in relation to discretionary rate relief;
 - Changes in the requirement to provide for doubtful debts.
- 2.18 Fluctuations in the amount of Business Rates income collected are also strongly influenced by the performance of the wider economy. In an economic

downturn there is a heightened risk of properties being left empty and lower levels of development activity. Conversely, when the economy is more buoyant, business activity and thereby rating income can increase. As the economy is currently in recession then this creates even greater uncertainty in projecting Business Rates income for 2024/25.

- 2.19 The level and timing of appeals against a rateable value are perhaps the most significant factors that can have an impact on variability in yield. Appeals are dealt with by the Valuation Office Agency (VOA) and can date back many years. Recent information highlights that appeals covering around £25m of rateable value remain unresolved. Total rateable value for the Oldham Billing Area is around £165m meaning appeals currently impact on approximately 15% of the overall Business Rates Tax Base.
- 2.20 The Check, Challenge & Appeal process introduced by the VOA after the 2017 revaluation exercise has tried to incorporate a degree of consistency to the appeals submission process, whilst simultaneously seeking to limit the number of 'speculative' claims. The revised process has significantly reduced the number of claims that reach the appeal stage. However, it is not clear whether the process is reducing the real number of appeals or simply causing delay. What is clear is that greater financial provision will need to be made for individual claims that reach the appeal stage as, having been through check and challenge, their probability of securing a rateable value reduction is much greater than under the previous arrangements.
- 2.21 Recognising the challenges that this volatility presents, the Council has put in place arrangements to monitor Business Rates liability on a monthly basis. The output from these monitoring arrangements shows that net liability tends to reduce as the year progresses from each the start of the financial year in April. These reductions are the result of:
- Reductions in gross rates payable as outstanding appeals are settled.
 - Increases in mandatory and empty property relief as more claims are submitted and processed as the year progresses.
- 2.22 These trends/movements set against the base position form the basis of the forecast business rates outturn position for 2023/24 and forecast for 2024/25.

Greater Manchester (GM) 100% Business Rates Retention Pilot Scheme

- 2.23 On 1 April 2017, the GMCA, Oldham Council and the nine other GM districts commenced a pilot scheme for the 100% local retention of Business Rates. Under the pilot scheme, additional Business Rates income was initially offset by reductions in other funding streams such as Revenue Support Grant and Public Health Grant in exchange for the local retention of all future growth in Business Rates revenue (rather than just 50% as is the case with the national scheme of business rates retention). The pilot scheme has delivered year on year financial benefits for its participants. Whilst there has been some uncertainty as to the continuation of the 100% Business Rates retention piloting arrangements, the Provisional Local Government Finance Settlement (PLGFS) announced on 18 December 2023, advised that the pilot scheme would continue into 2024/25. Therefore, based on best estimates the Council

has assumed a total benefit of £4.083m from the pilot scheme for 2024/25. The current arrangements are that the Council retains 75% of this benefit with the balance attributable to the GMCA. This means £3.062m will be made available to support the 2024/25 budget whilst the GMCA share will be transferred to a reserve to be paid to the GMCA once the final position has been agreed. These figures will be confirmed at the end of 2024/25.

Grants in Lieu of Business Rates

- 2.24 The Council receives significant sums from Central Government as compensation for loss of Business Rates revenue resulting from previous national policy changes such as multiplier caps and the introduction of new business rates reliefs and discounts. These grants for 2024/25 awarded under Section 31 of the Local Government Act 2003 are currently forecast to be worth around £28.202m (of which the Council's share is £27.920m). However, reliefs and discounts can be a particularly difficult area to forecast with changes in Government policy resulting in vastly different outcomes to those originally estimated. The current forecast reflects the reliefs and discounts announced as part of the Autumn Statement 2023 and confirmed in the Business Rates Information Letter (6/2023): Publication of Business Rates Relief Information published on 15 December 2023.

2024/25 Business Rates Forecast – Conclusion

- 2.25 It is important to highlight to Members that the preparation of Council Tax and Business Rates Tax Bases are being undertaken in a period of unprecedented uncertainty and volatility. The impact of the cost of living crisis and the economic recession has the potential to reduce both the Council Tax and Business Rates income collected in 2024/25.
- 2.26 In addition, April 2023 signified the start of a new Business Rates Revaluation list with all properties reassessed to identify new rateable values. A property's rateable value is an assessment of the annual rent the property would generate if it were available on the open market at a fixed valuation date. From 1 April 2023, the rateable values are based on the valuation date of 1 April 2021. Revaluations are undertaken to maintain fairness in the system by redistributing the total amount payable in Business Rates, reflecting changes in the property market. They are not carried out to generate extra revenue.
- 2.27 Having considered the issues above, many factors are outside the control of the Council. Central Government confirmation that Local Government will continue to be fully compensated for implementing policy announcements made within previous Budgets provides assurance for short-term forecasting. However, over the long term, the switch to more frequent revaluations and the on-going results of Business Rates Retention are extremely difficult to assess. Forecasts for 2024/25 have been prepared based on trends emerging from the monthly monitoring of Business Rates liability during 2023/24.
- 2.28 For the purposes of formal decision making, Oldham Council's share of the Business (Non-Domestic) Rates forecast for 2024/25 is presented at £51.644m. This represents the best estimate available currently and is the assumption underpinning the 2024/25 budget estimates. However, delegation

to vary the Business Rates Tax Base is sought as the final Business Rates forecast for 2024/25 will only be confirmed when preparing the submission of the Council's NNDR 1 return in late January 2024. In addition, the Council will also precept an estimated £4.083m which is the anticipated share of Business Rate gains as a result of the 100% Business Rates pilot scheme. The Council is expecting to utilise 75% of this, a sum of £3.062m. The preceptor shares are shown below:

Forecast Business Rates Income	Oldham Council £000	GMCA - General £000	Total £000
Forecasted Business Rates Yield	51,644	522	52,166
Forecasted Business Rates Pilot Gains	3,062	1,021	4,083
Total Forecast Yield	54,706	1,543	56,249

- 2.29 As advised above, delegation is sought to vary these figures dependent on the submission of the NNDR1 form to Government. The Business Rates income used to support the 2024/25 budget may therefore be subject to change on or around 31 January 2024.

3 Options/Alternatives

- 3.1 The Council has little discretion in the calculation of the number of properties incorporated into the Council Tax Base given the legislative framework that is in place. However, there is some discretion in estimating the number of new properties that will be included on the Council Tax register during 2024/25 and the change to the number of claimants of Council Tax Reduction. A prudent view has been taken in this regard. The main area for an alternative approach is over the level of assumed collection rate. An increase in the collection rate would boost the anticipated Council Tax income and a decrease in the rate would decrease income. The Council has chosen to maintain its 2024/25 collection rate at 96.75%. This decision has been influenced by prevailing economic circumstances and current trends in collection rates.

- 3.2 The NNDR1 return generates the figures upon which the Business Rates Tax Base is prepared. It is not therefore appropriate to consider an alternative approach. However, as the figures included on the NNDR1 return on 31 January 2024 may vary from the estimated level, delegation is sought to allow the opportunity to revise the Business Rates forecast and approve a revised and more accurate position for budget setting.

4 Preferred Option

- 4.1 It is recommended that Members approve the Council Tax Base of 59,380 and an estimate of the Council's Business Rates Tax Base of £51.644m (plus a further £3.062m resulting from a Business Rates pilot scheme gain). Delegation to the Deputy Leader and Cabinet Member for Finance and Low Carbon in consultation with the Director of Finance is however sought for the final Business Rates Tax Base decision, the final estimated net business rate yield and ultimately the Council's retained Business Rate income for 2024/25.

5 Consultation

- 5.1 Indicative Tax Base information has been shared with precepting Authorities to assist them in the budget projections, subject to confirmation by this report.
- 5.2 The Council will advise the preceptors of the approved Council Tax and Business Rates Tax Bases (as appropriate) by the statutory deadline of 31 January 2024 and will submit the final NNDR1 also by that date.

6 Financial Implications

- 6.1 These are dealt with in full in this report.

(Chris Kelsall – Assistant Director of Finance)

7 Legal Implications

- 7.1 It is necessary for the Cabinet to set the Council Tax Base having regards to the appropriate Regulations and to notify that to the relevant precepting bodies. Additionally, it is now required that the Business Rates Tax Base is approved by Cabinet.

8 Co-operative Implications

- 8.1 Income generated from Council Tax and Business Rates supports the Council's budget process and hence supports the delivery of the cooperative agenda.

9 Human Resource Implications

- 9.1 None.

10 Risk Assessments

- 10.1 There is a risk that if the anticipated Council Tax collection level is too high, there will be a shortfall in the income anticipated. This would influence the budget setting arrangements in future years. With the introduction of the Local Council Tax Reduction Scheme, collection rates are now much more difficult to assess, and these will be kept under constant review however the proposed collection rate seeks to minimise the risk with a prudent approach taken to setting the collection level.
- 10.2 There is also a risk that if the anticipated level of Business Rates is not achieved it would lead to budget pressures in future financial years. Hence a prudent approach will be taken in assessing the anticipated business rates income levels.
- 10.3 There are economic risks outside the control of the Council which have the potential to reduce the levels of Council Tax and Business Rates income assumed in the financial modelling undertaken by the Council.
- 10.4 There is a risk the Council does not receive the 75% share of pilot gains anticipated within the report.

11 IT Implications

11.1 None.

12 Property Implications

12.1 None.

13 Procurement Implications

13.1 None.

14 Environmental and Health & Safety Implications

14.1 None.

15 Community cohesion, including crime and disorder implications in accordance with Section 17 of the Crime and Disorder Act 1998

15.1 None.

16 Oldham Equality Impact including implications for Children and Young People

16.1 Not applicable.

17 Key Decision

17.1 Yes.

18 Key Decision Reference

18.1 **FLC-19-22**

19 Background Papers

19.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: Background Papers are contained in Appendix A
Officer Name: Helen Cairns

20 Appendices

20.1 Appendix A Calculation of the Council Tax Base for 2024/25

APPENDIX A

Calculation of Council Tax Base 2024/25 (Based on all properties)

Bands	A reduced	A	B	C	D	E	F	G	H	Total
Total number of Dwellings on the Valuation List		51,082	17,600	16,615	7,238	3,472	1,604	933	84	98,628
Total number of Exempt and Disabled Relief Dwellings on the Valuation List	178	(1,545)	(293)	(384)	(140)	(57)	(26)	(18)	(22)	(2,307)
No. of Chargeable Dwellings	178	49,537	17,307	16,231	7,098	3,415	1,578	915	62	96,321
Less: Estimated discounts, exemptions and disabled relief	(8.8)	(5,198.8)	(1,400.0)	(1,095.5)	(380.8)	(155.3)	(65.5)	(42.0)	(2.8)	(8,349.3)
Total equivalent number of dwellings after discounts, exemptions and disabled relief	169.3	44,338.3	15,907.0	15,135.5	6,717.3	3,259.8	1,512.5	873.0	59.3	87,971.8
Factor stipulated in regulations	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Band D equivalent	94.0	29,558.8	12,372.1	13,453.8	6,717.3	3,984.1	2,184.7	1,455.0	118.5	69,938.4
Net effect of Local Council Tax Support Scheme (LCTSS) and other adjustments – reduction in Band D Equivalents										(9,317.6)
Increase in Band D equivalents in 2023/24 based on estimates of changes in discounts & exemptions and the acceleration of planned housing/ regeneration schemes.										754
Total after LCTSS and other adjustments										61,374.7
Multiplied by estimated collection rate										96.75%
Band D Equivalents										59,380

For information: Parish Council Tax Bases – Saddleworth 9,150

Shaw & Crompton 5,724