

Parish Council - Council Tax Factsheet November 2021

1. What is the Tax Base?

The tax base is the number of households that will pay for the precept, expressed as Band D equivalents.

Households in council tax bands other than D are expressed in terms of the proportion of a Band D bill that they pay - Local Government Finance Act section 5 (1).

The properties are expressed as band D equivalents using the ratios below:

Band A 6/9	Band B 7/9
Band C 8/9	Band D 9/9 (= 1)
Band E 11/9	Band F 13/9
Band G 15/9	Band H 18/9

For example, a Band H property is equivalent to 2 Band D properties and will pay twice the Band D rate.

2. How is the Tax Base calculated?

The tax base is produced from the Council Tax system, a list of all the properties in each Parish, adjusted to take into account any discounts that are given, for example, single occupancy, second homes, homes that are empty or exempt.

3. What is the Tax Base used for?

The tax base is used to calculate the Band D charge for each Parish. This is done by dividing the total precept requirement by the tax base.

A common query is where a parish sets their precept at the same monetary value as the previous year but find that their charge per band D property has gone up. This will be due to the tax base having gone down i.e. number of properties that the precept is collected from has gone down.

4. Why might the Tax Base go down?

The tax base could go down due to more properties in that Parish claiming for discounts, most commonly an increase in the number of properties claiming single occupancy discount. Other way include homes being becoming empty or becoming second homes.