

## Appendix B

### City of Lincoln - 2023/24 Council Tax Base Estimate as at 30th November 2022 / Executive 3<sup>rd</sup> January 2023 - Appendix B

| Valuation Bands                                   | A-           | A               | B              | C              | D              | E              | F             | G             | H            | Year<br>2023/24 |
|---------------------------------------------------|--------------|-----------------|----------------|----------------|----------------|----------------|---------------|---------------|--------------|-----------------|
| VO Schedule                                       |              | 28305.00        | 9073.00        | 4925.00        | 2551.00        | 1436.00        | 516.00        | 136.00        | 46.00        | 46988.00        |
| Exemptions Under Classes B,D-W                    |              | -2260.00        | -439.00        | -208.00        | -104.00        | -315.00        | -124.00       | -3.00         | -22.00       | -3475.00        |
| <b>Subtotal</b>                                   |              | <b>26045.00</b> | <b>8634.00</b> | <b>4717.00</b> | <b>2447.00</b> | <b>1121.00</b> | <b>392.00</b> | <b>133.00</b> | <b>24.00</b> | <b>43513.00</b> |
| Disabled bands                                    |              | 51.00           | 51.00          | 43.00          | 28.00          | 12.00          | 7.00          | 4.00          | 8.00         | 204.00          |
| adjusted disabled band                            | 51.00        | 51.00           | 43.00          | 28.00          | 12.00          | 7.00           | 4.00          | 8.00          |              | 204.00          |
| <b>Subtotal</b>                                   | <b>51.00</b> | <b>26045.00</b> | <b>8626.00</b> | <b>4702.00</b> | <b>2431.00</b> | <b>1116.00</b> | <b>389.00</b> | <b>137.00</b> | <b>16.00</b> | <b>43513.00</b> |
| 25% Discounts                                     | -5.25        | -3116.00        | -709.50        | -342.00        | -142.25        | -53.50         | -18.50        | -2.25         | 0.00         | -4389.25        |
| 50% Discounts                                     | 0.00         | -13.00          | -5.50          | -2.00          | -3.00          | -2.00          | -2.00         | -5.50         | -4.00        | -37.00          |
| 100% Discounts                                    | 0.00         | -133.00         | -20.00         | -9.00          | -2.00          | -1.00          | 0.00          | 0.00          | -1.00        | -166.00         |
| 50% levy (Premium on empty homes - discretionary) | 0.00         | 0.50            | 0.00           | 0.00           | 0.50           | 0.00           | 0.00          | 0.00          | 0.00         | 1.00            |
| 100% Levy (Premium on homes empty 2-5 years)      | 0.00         | 55.00           | 11.00          | 2.00           | 5.00           | 2.00           | 2.00          | 1.00          | 0.00         | 78.00           |
| 200% Levy (Premium on homes empty 5-10 years)     | 0.00         | 30.00           | 2.00           | 0.00           | 0.00           | 2.00           | 0.00          | 0.00          | 0.00         | 34.00           |
| 300% Levy (Premium on homes empty 10+ years)      | 0.00         | 54.00           | 6.00           | 3.00           | 0.00           | 0.00           | 0.00          | 3.00          | 0.00         | 66.00           |
| Council Tax Support (Pension Age)                 | -3.42        | -1573.14        | -257.78        | -104.46        | -17.71         | -7.65          | -0.99         | 0.00          | 0.00         | -1965.15        |
| Council Tax Support (Working Age)                 | -20.69       | -3848.25        | -281.33        | -57.24         | -19.02         | -6.12          | -0.88         | 0.00          | 0.00         | -4233.53        |
| Estimated Future Adjustment                       | 0.00         | 200.00          | 40.00          | 10.00          | 5.00           | 3.00           | 1.00          | 1.00          | 0.00         | 260.00          |
| Adjusted dwellings                                | 21.63        | 17701.11        | 7410.89        | 4202.29        | 2257.53        | 1052.74        | 369.62        | 134.25        | 11.00        | 33161.06        |
| RATIO TO BAND D                                   | 5/9th        | 6/9th           | 7/9th          | 8/9th          | 9/9th          | 11/9th         | 13/9th        | 15/9th        | 18/9th       |                 |
|                                                   |              |                 |                |                |                |                |               |               |              |                 |
| Band D equivalent                                 | <b>12.02</b> | <b>11800.74</b> | <b>5764.02</b> | <b>3735.37</b> | <b>2257.53</b> | <b>1286.68</b> | <b>533.90</b> | <b>223.75</b> | <b>22.00</b> | <b>25636.01</b> |
| Less Estimated non-collection (1.75%)             | -0.21        | -206.51         | -100.87        | -65.37         | -39.51         | -22.52         | -9.34         | -3.92         | -0.39        | -448.63         |
| Crown properties (Band D Equivalent )             |              | 0.00            | 5.06           | 23.56          | 33.50          |                |               |               |              | 62.10           |
| <b>Council Tax Base</b>                           | <b>11.81</b> | <b>11594.23</b> | <b>5668.21</b> | <b>3693.56</b> | <b>2251.52</b> | <b>1264.16</b> | <b>524.56</b> | <b>219.83</b> | <b>21.62</b> | <b>25249.48</b> |