

City of Lincoln - 2024/25 Council Tax Base Estimate as at 30th November 2023 / Executive 2nd January 2024 - Appendix B

Valuation Bands	A-	A	B	C	D	E	F	G	H	YEAR 2024/25
VO Schedule		28773.00	9115.00	4942.00	2560.00	1437.00	519.00	136.00	46.00	47528.00
Exemptions Under Classes B,D-W		-2450.00	-528.00	-234.00	-109.00	-322.00	-125.00	-6.00	-21.00	-3795.00
Subtotal		26323.00	8587.00	4708.00	2451.00	1115.00	394.00	130.00	25.00	43733.00
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
Subtotal	51.00	26323.00	8579.00	4693.00	2435.00	1110.00	391.00	134.00	17.00	43733.00
25% Discounts (<i>Single Person Discount (SPD)/uninhabitable/1 x disregard</i>)	-5.25	-3102.25	-720.50	-346.00	-142.00	-54.50	-18.25	-2.25	0.00	-4391.00
37.5% Discounts (<i>50% plus SPD or 1 x disregard</i>)	0.00	-1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.13
50% Discounts (<i>inc 2 x disregards</i>)	0.00	-19.00	-4.00	-3.00	-3.50	-1.50	-1.50	-5.00	-5.00	-42.50
75% Discounts (<i>100% with SPD or 1 x disregard</i>)	0.00	-14.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-14.25
100% Discounts	0.00	-99.00	-24.00	-2.00	-6.00	-1.00	0.00	0.00	0.00	-132.00
50% levy (Premium on empty homes - discretionary)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100% Levy (Premium on homes empty 2-5 years)	0.00	132.00	37.00	19.00	11.00	3.00	4.00	0.00	0.00	206.00
200% Levy (Premium on homes empty 5-10 years)	0.00	26.00	6.00	0.00	2.00	0.00	0.00	0.00	0.00	34.00
300% Levy (Premium on homes empty 10+ years)	0.00	54.00	6.00	0.00	0.00	0.00	0.00	3.00	0.00	63.00
CTR (PENSION AGE)	-4.69	-1550.21	-247.36	-95.92	-16.12	-7.45	-0.83	0.00	0.00	-1922.58
CTR (WORKING AGE)	-21.23	-3835.11	-275.15	-55.29	-17.25	-4.66	-1.17	0.00	0.00	-4209.85
Estimated Future Adjustment	0.00	250.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	284.00
Adjusted dwellings	19.83	18164.06	7376.99	4219.79	2267.13	1043.89	373.26	129.75	12.00	33606.70
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	11.02	12109.37	5737.66	3750.92	2267.13	1275.87	539.15	216.25	24.00	25931.37
Less Estimated non-collection (1.25%)	-0.14	-151.37	-71.72	-46.89	-28.34	-15.95	-6.74	-2.70	-0.30	-324.14
Crown properties (Payment in lieu of Council Tax) Band D Equivalent		0.00	4.67	25.33	32.00	0.00	0.00	0.00	0.00	62.00
Council Tax Base	10.88	11958.00	5670.60	3729.37	2270.79	1259.92	532.41	213.55	23.70	25669.23