

## **APPENDIX A: Executive 2<sup>nd</sup> January 2024**

### **Assumptions made in the Calculation of the Council Tax Base (See APPENDIX B)**

<b>Number of Dwellings:</b>	The number of dwellings on the Council's database as at 30 <sup>th</sup> November 2023.
<b>Exempt Properties:</b>	These are laid down by Regulations and are properties exempt from Council Tax, e.g. student occupied property. The total in each of the exemption categories has been calculated as at 30 <sup>th</sup> November 2023 and it has been assumed that the exemption will remain throughout 2024/25.
<b>Disabled Relief:</b>	These are properties that are occupied by disabled persons and may be placed in a lower valuation band if they fulfil the criteria laid down by the Regulations. The number of these properties has been calculated at 30 <sup>th</sup> November 2023 and it has been assumed that the relief will remain throughout 2024/25.
<b>Discounts on Relevant Day – i.e. 25%, 50%, 10% + 100% Levy:</b>	These are laid down by Regulations, in addition to technical changes introduced from April 2013, and are properties subject to a percentage discount from the Council Tax, i.e. second homes, single person households or empty properties. The total in each of the discount categories has been calculated as at 30 <sup>th</sup> November 2023 and it has been assumed that the discount will remain throughout 2024/25.
<b>Net Additions Expected In Year:</b>	This is an estimate of the number of dwellings known to be currently under construction plus the anticipated number to be constructed throughout 2024/25. Account is taken where dwellings will not come into a charge until part way through the year. Adjustments to discounts and exemptions and appeals are also taken into account.
<b>Council Tax Support:</b>	These are estimates of the amount of Council Tax Support to be granted in 2024/25 (localised replacement scheme for Council Tax Benefit from April 2013).
<b>Collection Rate:</b>	It is assumed that 98.75% of the Council Tax due for 2024/25 will be collected.