

City of Lincoln - 2025/26 Council Tax Base Estimate as at 30th November 2024 / Executive: 6 January 2025 - Appendix B

Valuation Bands	A-	A	B	C	D	E	F	G	H	YEAR 2025/26
TOTAL PROPERTIES BY BAND		28,928.00	9,136.00	4,951.00	2,575.00	1,440.00	532.00	137.00	44.00	47,743.00
Exemptions Under Classes B,D-W		-2,435.00	-540.00	-211.00	-93.00	-386.00	-137.00	-4.00	-21.00	-3,827.00
Subtotal	0.00	26,493.00	8,596.00	4,740.00	2,482.00	1,054.00	395.00	133.00	23.00	43,916.00
Disabled bands		50.00	56.00	40.00	31.00	15.00	5.00	3.00	7.00	207.00
adjusted disabled band	50.00	56.00	40.00	31.00	15.00	5.00	3.00	7.00	0.00	207.00
Subtotal	50.00	26,499.00	8,580.00	4,731.00	2,466.00	1,044.00	393.00	137.00	16.00	43,916.00
25% Discounts (Single Person Discount (SPD)/uninhabitable/1 x disregard)	-4.25	-3,122.25	-726.25	-349.75	-145.75	-53.50	-22.00	-3.25	0.00	-4,427.00
50% Discounts (inc 2 x disregards)	0.00	-8.50	-2.50	-1.50	-2.00	-1.50	-1.50	-5.00	-5.00	-27.50
37.5% Discounts (50% plus SPD or 1 x disregard)	0.00	-0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.75
75% Discounts (100% with SPD or 1 x disregard)	0.00	-15.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-15.75
100% Discounts	0.00	-142.00	-18.00	-8.00	-2.00	0.00	0.00	0.00	0.00	-170.00
50% levy (Premium on empty homes - discretionary)	0.00	0.50	0.00	0.50	0.00	0.00	0.00	0.00	0.00	1.00
100% Levy (Premium on homes empty 2-5 years)	0.00	125.00	33.00	17.00	9.00	4.00	5.00	1.00	0.00	194.00
200% Levy (Premium on homes empty 5-10 years)	0.00	42.00	6.00	0.00	2.00	2.00	0.00	0.00	0.00	52.00
300% Levy (Premium on homes empty 10+ years)	0.00	42.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	48.00
100% levy (Premium on furnished properties without a resident - less estimated exceptions to this charge)		68.00	12.00	5.00	3.00	2.00				90.00
Council Tax Reduction (CTR – (also known as Council Tax Support)) (Pension age)	-4.70	-1,525.07	-238.24	-88.67	-17.61	-8.44	-0.58	0.00	0.00	-1,883.32
CTR (Working age)	-22.72	-3,733.19	-272.05	-55.32	-18.96	-2.19	-1.27	-0.24	0.00	-4,105.93
Estimated Future Adjustment	0.00	188.00	40.00	8.00	15.00	3.00	13.00	1.00	0.00	268.00
Adjusted dwellings	18.33	18,416.99	7,416.96	4,258.26	2,308.68	989.37	385.65	133.51	11.00	33,938.75
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	10.18	12,277.99	5,768.74	3,785.12	2,308.68	1,209.23	557.05	222.52	22.00	26,161.52

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Less Estimated non-collection (1.75%)	-0.18	-214.86	-100.95	-66.24	-40.40	-21.16	-9.75	-3.89	-0.39	-457.83
Crown properties (Payment in lieu of Council Tax) Band D Equivalent		0.00	5.06	24.00	31.50	0.00	0.00	0.00	0.00	60.56
Council Tax Base	10.00	12,063.13	5,672.85	3,742.88	2,299.77	1,188.06	547.31	218.63	21.62	25,764.25