

Calculation of the Council Tax and Business Rates Tax Bases for 2023/24

Date: 18th January 2023

Report of: Chief Officer - Financial Services

Report to: Full Council

Will the decision be open for call in? Yes No

Does the report contain confidential or exempt information? Yes No

Brief summary

Each year, under the Local Government Finance Act 1992, Leeds City Council is required to calculate a council tax base for Leeds and for each parish or town council within the Council's area. These tax bases are used to calculate the council tax to be levied in Leeds and in each parish/town council for the year.

There is also a requirement for the Council to prepare an estimate of business rates income it will collect in the coming year.

The Council is required to finalise the council tax bases for 2023/24 (for Leeds and the parish/town councils) and the business rates estimates by 31st January 2023.

The 2023/24 council tax base for Leeds and the parish/town councils are set out in this report. This report also provides an indicative business rates share for 2023/24. These items are used to identify the Council's Net Revenue Budget to be presented to Executive Board and Full Council in February 2023. The calculation of the Council Tax Base will also allow the Council to set a legal Council Tax in 2023/24.

Recommendations

Members are requested to:

- a) Agree that, in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, the amount calculated by the Council as its council tax base for the year 2023/24 shall be **239,337.8** for Leeds, as detailed in **Appendix 2**, and for each parish as detailed in **Appendix 2**.
- b) Note the indicative business rates shares set out in **Appendix 3**, and delegate authority to the Chief Officer – Financial Services to make detailed calculations and to submit the final figures to the Department of Levelling Up, Housing and Communities on or before the 31st January 2023.

What is this report about?

- 1 The purpose of this report is to:
 - a) seek agreement to the 2023/24 council tax bases for Leeds and the parish/town councils set out in the report
 - b) provide indicative business rates shares for 2023/24 and to request Council to give delegated authority to the Chief Officer – Financial Services to finalise the shares and to submit them in the National Non-Domestic Rates 1 Return 2023/24 on or before the 31st January 2023.
- 2 The Council Tax Base and business rates share for Leeds for 2023/24 are used to identify the Council's Net Revenue Budget, that is, the core locally generated resources to support the 2023/24 Revenue Budget which will be presented to Full Council in February 2023. The 2023/24 budget will target resources towards the Council's policies and priorities as set out in the Best Council Plan.
- 3 The figures are further explained in **Appendix 1** and set out in detail in **Appendix 2** to this report, but the headline amounts for 2023/24 are as follows:

Leeds Council Tax Base:	239,337.8
Business Rates:	
Amount to be retained by Leeds under the Rates Retention scheme:	£172,866,000
Amount to be paid to Central Government:	£176,394,000
Amount to be passed to West Yorkshire Fire and Rescue Authority:	£3,528,000

- 4 The Council Tax Bases for the 34 parish and town councils have been calculated as shown in **Table 1** and detailed in **Appendix 2**.

What impact will this proposal have?

- 5 The 2023/24 council tax bases for Leeds and the parish/town councils set out in this report, alongside the indicative business rates share for 2023/24, will be used to identify the Council's Net Revenue Budget for 2023/24, which will support the 2023/24 Revenue Budget and the setting of a legal Council Tax for 2023/24. The budget proposals that will be contained in the 2023/24 Revenue Budget will be, where appropriate, the subject of the Council's Equality Impact Assessment process and mitigating measures put in place or planned where appropriate. As such, an Equality Impact Assessment will be provided alongside the 2023/24 Revenue Budget and Council Tax Report to be presented to Executive Board and Full Council in February 2023.
- 6 The Equality Act 2010 requires the Council to have "due regard" to the need to eliminate unlawful discrimination and promote equality of opportunity. The law requires that the duty to pay due regard be demonstrated in the decision-making process. Assessing the potential equality impact of proposed changes to policies, procedures and practices is one of the key ways in which public authorities can show due regard.
- 7 The Council is fully committed to ensuring that equality and diversity are given proper consideration when we develop policies and make decisions. In order to achieve this the Council has an agreed process in place and has particularly promoted the importance of the

process when taking forward key policy or budgetary changes. Equality impact assessments also ensure that we make well informed decisions based on robust evidence.

- 8 The proposals within this report have been screened for relevance to equality, diversity, cohesion and integration (Appendix 3) and a full strategic analysis and assessment will be undertaken on the 2023/24 Revenue Budget and Council Tax report which will be considered by Executive Board and subsequently by Full Council in February 2023. Specific equality impact assessments will also be undertaken on all budget decisions identified as relevant to equality as they are considered during the decision-making process in 2023/24.

Table 1: Parish and Town Council Tax bases 2022/23 and 2023/24

PARISH OF	Taxbase Numbers 2022/23	Taxbase Numbers 2023/24
Aberford and District	772.8	780.9
Allerton Bywater	1,462.9	1,483.6
Alwoodley	3,633.3	3,643.5
Arthington	294.5	288.9
Austhorpe	60.9	61.8
Bardsey cum Rigton	1,146.5	1,145.5
Barwick in Elmet and Scholes	1,998.4	2,002.5
Boston Spa	1,999.1	2,005.3
Bramham cum Oglethorpe	744.0	743.8
Bramhope and Carlton	2,034.8	2,127.1
Clifford	840.3	847.9
Collingham with Linton	1,713.0	1,715.7
Drighlington	1,973.4	2,004.8
East Keswick	595.1	588.5
Gildersome	1,853.7	1,903.1
Great and Little Preston	616.7	615.7
Harewood	1,839.7	1,840.1
Horsforth	7,431.0	7,431.3
Kippax	3,102.1	3,097.5
Ledsham	96.9	98.7
Ledston	152.4	158.4
Micklefield	775.8	906.5
Morley	11,293.5	11,406.9
Otley	5,076.7	5,081.4
Pool in Wharfedale	974.2	971.6
Rawdon	2,756.0	2,772.9
Scarcroft	833.9	874.4
Shadwell	972.6	969.6
Swillington	957.7	958.4
Thorner	752.9	750.9
Thorp Arch	435.1	484.5
Walton	115.1	117.6
Wetherby	5,052.0	5,074.9
Wothersome	8.6	8.6

How does this proposal impact the three pillars of the Best City Ambition?

Health and Wellbeing

Inclusive Growth

Zero Carbon

- 9 The Best City Ambition is the Council's strategic plan which sets out its ambitions, outcomes and priorities for the City of Leeds and for the Local Authority. The Three Pillars of inclusive growth, health and wellbeing and the climate change emergency underpin this vision and these can only be delivered through a sound understanding of the organisation's longer-term financial sustainability which enables decisions to be made that balance the resource implications of the Council's policies against financial constraints. This is the primary purpose of the Medium-Term Financial Strategy which then provides the framework for the determination of the Council's annual revenue budget.
- 10 This report needs to be seen in context of the requirement for the Council to be financially sustainable and deliver a balanced budget position in 2023/24 so that resources can continue to be targeted at the Council's priorities.

What consultation and engagement has taken place?

Wards affected:

Have ward members been consulted?

Yes

No

- 11 The calculations presented in this report are made in accordance with the Local Government Finance Act 1992 are not subject to consultation.
- 12 The Council Tax Base and business rates share for Leeds for 2023/24 are used to identify the Council's Net Revenue Budget, that is, the core locally generated resources to support the 2023/24 Revenue Budget to be presented to Full Council in February 2023.
- 13 The Authority's financial strategy is driven by its ambitions and priorities as set out in the Best City Ambition. This was adopted by Council in February 2022 following consultation with members and officers throughout its development, with additional extensive stakeholder consultation carried out on the range of supporting plans and strategies.
- 14 The Council's Medium Term Financial Strategy 2023/24 – 2027/28, received at Executive Board in September 2022, was informed by the public consultation exercise carried out between December and January 2022 on the Council's 2022/23 budget proposals. Whilst the consultation covered the key 2022/23 proposals, it also included the principles of how we should be funded, proposed changes to Council Tax and how we plan to spend the revenue budget. Further questions included satisfaction with how the Council runs things overall, and ideas for opportunities for the Council to do things in more modern and efficient ways. This supplemented the ongoing process of consultation through which residents are consulted on a variety of issues throughout the year.
- 15 The public consultation on the Proposed Budget for 2023/24 was carried out through an online survey: with the public via the council's website, social media and Citizen's Panel; with staff through the intranet; and with stakeholders, including representatives from the Third Sector and business sector. The consultation began once the Proposed Budget report was initially agreed on 14th December 2022 and lasted four weeks, with its findings timetabled to be reported at the following meeting of Executive Board, prior to finalisation of the Budget.

What are the resource implications?

16 This report requests that Council approve the 2023/24 council tax base for Leeds and the parish/town councils set out in the report. This report also provides an indicative business rates share for 2023/24. These items are used to identify the Council's Net Revenue Budget for 2023/24 which supports the 2023/24 Revenue Budget and allow the Council to set a legal Council Tax for 2023/24.

What are the key risks and how are they being managed?

- 17 A key risk to the calculated Council Tax Base remains the collection rate the Council can apply to the total number of band D equivalents in the city. The ongoing effect of the cost-of-living crisis coupled with the additional demands placed on collection staff in the light of additional duties by the Government to mitigate its impacts on residents have seen a reduction in collection rates in 2022/23 from a forecast 99.0% to a forecast 98.5% in the fullness of time for that year. However, following actions taken by the team in the latter half of the 2022/23 financial year and the ability to resume a greater proportion of normal collection activity as access to the courts improves in the wake of the COVID-19 pandemic when court activity was significantly restricted has resulted in the forecast for 2023/24 remaining at the historic average of 99.0% in the fullness of time.
- 18 The local council tax support scheme figures used in the calculation of the tax base reflect the high levels of employment currently being experienced in the city following the high levels of support required during the pandemic and its immediate aftermath. The labour market in the city remains strong limiting the number of claimants of working-age support, however in the longer term pressure may be placed on the local scheme's budget if the cost of living crisis and its economic impacts adversely affects that labour market.
- 19 However, the reported forecast does not reflect the potential effects of any increased impacts of the cost of living crisis and the resultant economic impacts on council taxpayers ability to continue to pay council tax, which could impact on these financial projections. The continuing cost of living situation poses a significant risk to these forecasts and the collection rates and demand for local council tax support will be closely monitored in the coming months.
- 20 Further risks associated with the council tax base and the business rates estimates will be assessed as part of the budget-setting process and will be included in the budget proposals to be considered by Executive Board and Council in February 2023.

What are the legal implications?

21 The decisions requested in this report will enable the City Council to fulfil its responsibilities under the Local Government Finance Act 1992 and Local Government Finance Act 2012 in relation to council tax discounts and exemptions. The decisions relating to council tax bases and business rates estimates will enable the Council to finalise its budget and set a legal council tax for 2023/24.

Options, timescales and measuring success

What other options were considered?

22 Not applicable.

How will success be measured?

23 Not applicable.

What is the timetable and who will be responsible for implementation?

- 24 The statutory deadline for a billing authority to approve its council tax base for 2023/24 and inform any local or major preceptors of relevant council tax bases in its area is 31st January 2023.
- 25 The statutory deadline for a billing authority to forecast its Non-Domestic Rating Income for 2023/24 and submit this forecast to central government and any major preceptor in its area is 31st January 2023.

Appendices

- 26 **Appendix 1** – background information, detailed narrative regarding the calculated Council Tax Base for Leeds for 2023/24 and the indicative business rates shares for 2023/24
- 27 **Appendix 2** – Detailed calculations of the Tax Base for the purpose of calculating council tax 2023/24
- 28 **Appendix 3** – Equalities Impact Assessment for the Council Tax Base Report to Council on 18th January 2023

Background papers

- 29 None

Calculation of the Council Tax Base and indicative Share of Business Rates Income for Leeds in 2023/24

1. Purpose of this Report

- 1.1. The purpose of this report is to:
 - 1.1.1. Seek agreement to the 2023/24 council tax bases for Leeds and the parish/town councils set out in this report;
 - 1.1.2. Provide indicative shares of business rates income for 2023/24 and to request Council to give delegated authority to the Chief Officer – Financial Services to finalise the shares and to submit them in the Nation Non-Domestic Rates 1 Return 2023/24 on or before 31st January 2023.

2. Background information

- 2.1. From 2013/14 the Government made major changes to the funding regime for local government. The long-established formula grant system, where funding depended upon local needs and resources, was replaced by a system based upon the capacity to deliver housing and business growth.
- 2.2. At the same time a number of council tax exemptions were removed and council tax benefit was replaced by the Council Tax Support scheme (CTS). In 2013/14 government funding for CTS was reduced by 10% compared to the previous year, and for 2014/15 onwards funding from Government has no longer been separately identifiable.

3. Main issues

- 3.1. Impact of cost of living on the Council Tax base assumptions
 - 3.1.1. The economic impact of the cost of living crisis is affecting all areas of local government. The assumptions within this tax base report are set within the context of this crisis. Adding to the economic impact of the COVID pandemic adversely affecting many individual's incomes, a sharp rise in living costs means council tax collection is likely to continue to be a significant challenge. At the start of 2022/23 resources were necessarily diverted into fulfilling the Governments £150 council tax rebate scheme, leaving collection rates slower to recover than originally projected. Measures have been taken to improve this and consequently 2022/23 collection rates are only slightly behind those of 2021/22 and are forecast to continue to improve to 98.5% in the fullness of time. The impact of these measures for the entirety of the 2023/24 financial year is now forecast to return Council Tax collection rates to their historic average of 99% in the fullness of time.
 - 3.1.2. It is also expected that levels of demand for Council Tax Support (CTS) will return to almost average levels, which has added a further 853 band D equivalents to the tax base compared to 2022/23 reflecting the continuing strong labour market in the city. In the longer-term it is expected that there will be some growth in the demand for CTS if the cost of living crisis impacts significantly on the demand for workers in the city. Therefore, although the reduction that has to be made to the Council Tax base for CTS is expected to fall to 30,008 band D equivalents in 2023/24, it is expected to rise again going in to 2024/25 to 30,750 band D equivalents in the current Financial Strategy.

- 3.1.3. Further to this there has been a continued recovery of development in the city in 2022/23, which is expected to continue into 2023/24 as developers have caught up with work delayed by the COVID pandemic lockdowns, although a full recovery in growth to pre-pandemic levels is still not expected in 2023/24. This underlying growth has resulted in a net 2,763.5 additional band D equivalents added to the 2023/24 Council Tax Base for Leeds.
- 3.2. Council Tax Support Scheme
- 3.2.1. The Council Tax Support scheme operates as a discount on the same basis as other discounts currently in place, with protected groups currently receiving a 100% discount. At its December 2016 meeting, Executive Board agreed to recommend to Full Council the replacement of the previous Council Tax Support Scheme with a scheme aligned with Universal Credit. Full Council supported the adoption of the proposed scheme at its January 2017 meeting, with it taking effect from 1st April 2017. Customers now move on to this new scheme when they transfer to Universal Credit, at which time eligible customers will move off the scheme of automatic protections. Non-protected recipients of council tax benefit continue to be required to pay 25% of their council tax bills.
- 3.2.2. The localisation of CTS has the effect of reducing the overall tax base for Leeds. Based on the current scheme, as outlined in Section 3.2.1, the tax base will be reduced by 30,008 band D equivalents properties for 2023/24, which is 853 less than reduction in 2022/23 reflecting the high level of employment currently in the city. This is due to the reduced demand for CTS as outlined in **Paragraph 3.1.2**.
- 3.3. Empty Homes Premium
- 3.3.1. Under section 11B of the Local Government Finance Act 1992, from 1st April 2013 to 31st March 2019 Leeds City Council charged a 50% council tax premium on empty dwellings that have been unoccupied for more than two years. The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, which received Royal Assent on 1st November 2018, permitted councils to increase this premium on dwellings unoccupied for more than two years to 100% from 1st April 2019, to increase the premium on dwellings unoccupied for more than five years to 200% from 1st April 2020 and to increase the premium on dwellings unoccupied for more than ten years to 300% from 1st April 2021.
- 3.3.2. Leeds City Council has implemented these premiums on long-term empty properties alongside a policy allowing certain properties to be exempted and to allow officers discretion in its application in certain cases.
- 3.3.3. The Levelling Up and Regeneration Bill, currently progressing through Parliament, proposes allowing local authorities to double the standard council tax charge on any home left empty for longer than a year, rather than the current two years, and to charge a premium on holiday lets and second homes, both from 1st April 2024. These proposals will be considered in 2023/24 by officers and the implications discussed with members should these proposals become law in the forthcoming year.
- 3.4. Calculation of the Council Tax Base
- 3.4.1. Under the Local Government Act 1992 and accompanying regulations, detailed procedures are laid down for calculating the tax base which will be used for calculating council tax. The tax base for the Leeds area is expressed as the

number of Band D equivalent properties and will be used both to calculate Leeds City Council's element of council tax and to notify to the West Yorkshire Police and Crime Commissioner and the West Yorkshire Fire & Rescue Authority for them to calculate their own elements of council tax. The Police and Crime Commissioner and the Fire & Rescue Authority have to be notified of the tax base by 31st January 2023.

3.4.2. In addition to calculating the tax base for the Leeds area as a whole, a separate tax base has to be calculated for each part of the Council's areas to which a "special item" of expenditure relates. In Leeds, it is considered that only parish precepts should be treated as special items for these purposes and a tax base is therefore also calculated for each parish/town council.

3.4.3. Details of the calculations for Leeds as a whole and for each individual parish are given in **Appendix 2**. In summary, the council tax base for Leeds is calculated at 239,337.8 Band D equivalent properties. This is calculated estimating changes from the Valuation Office Agency's Valuation List that will take place during 2023/24 by reference to the following:

- provision for successful appeals,
- provision for exempt properties,
- changes in number of properties (demolitions and new additions),
- estimated single person and other discounts,
- and estimated collection rate.

3.4.4. The equivalent amount for each of the parish and town councils are as shown in Table 1 below.

3.4.5. The council tax requirement for 2023/24, which will be decided by Council in February 2023, will be divided by the calculated council tax base to arrive at the council tax for a band D property, from which the council taxes for other valuation bands will be calculated.

3.5. Business Rates

3.5.1. Under the current Business Rates Retention Scheme, introduced by the Local Government Finance Act 2012, the Council has to forecast the amounts of business rates it will collect in 2023/24. Under this scheme, the Business Rates collected have to be shared between Leeds City Council, Central Government and the West Yorkshire Fire and Rescue Authority in the following proportions:

- 50% passed to Central Government;
- 49% retained by Leeds;
- 1% passed to West Yorkshire Fire & Rescue Authority.

3.5.2. The headline amounts are currently estimated as follows:

- | | |
|--|--------------|
| • Total Business Rates collected | £352,787,000 |
| Of which: | |
| • To be paid to Central Government | £176,394,000 |
| • To be retained by Leeds | £172,866,000 |
| • To be passed to West Yorkshire Fire & Rescue Authority | £3,528,000 |

3.5.3. In December 2022, Government announced that the application of the remaining Leeds City Region Business Rates Pool 2022/23 to be designated as a Pool for the purposes of the Business Rates Retention Scheme in 2023/24 had been successful. Because Harrogate ceases to exist on 31st March 2023 the remaining members had to re-apply for a new Pool to be formed on 1st April 2023 with Leeds as the lead authority. The following authorities are members of the new Pool:

- Bradford
- Calderdale
- Kirklees
- Leeds
- Wakefield
- York

3.5.4. Under the 50% scheme the advantage of forming a business rates pool will be the retention of levy payments within the region that would otherwise have to be paid to central government. Current estimates are that this will be a net gain to the region of £4.1m with Leeds City Council's financial commitment to the Pool currently estimated to be in the region of £0.9m. Current budget estimates recognise that Leeds City Council will be required to make this payment in 2023/24, either to Government or to the Pool.

3.5.5. The application itself is not binding. Any member of the proposed Pool will still be able to withdraw during the statutory 28-day window after the Government designates the Pool, as set out in the provisional Local Government Finance Act 2012. It must be noted however that, should any member withdraw, not only would the Pool be revoked but there would be no fall back on existing pooling arrangements.

3.5.6. The final estimated amount of business rates to be retained for Leeds will be used in the development of the 2023/24 budget which is to be considered by Executive Board on 8th February 2023 and agreed by Full Council on 22nd February 2023

Table 1: Parish and Town Council Tax bases 2022/23 and 2023/24

PARISH OF	<i>Taxbase Numbers 2022/23</i>	<i>Taxbase Numbers 2023/24</i>
Aberford and District	772.8	780.9
Allerton Bywater	1,462.9	1,483.6
Alwoodley	3,633.3	3,643.5
Arthington	294.5	288.9
Austhorpe	60.9	61.8
Bardsey cum Rigton	1,146.5	1,145.5
Barwick in Elmet and Scholes	1,998.4	2,002.5
Boston Spa	1,999.1	2,005.3
Bramham cum Oglethorpe	744.0	743.8
Bramhope and Carlton	2,034.8	2,127.1
Clifford	840.3	847.9
Collingham with Linton	1,713.0	1,715.7
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Kippax	3,102.1	3,097.5
Ledsham	96.9	98.7
Ledston	152.4	158.4
Micklefield	775.8	906.5
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Otley	5,076.7	5,081.4
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Rawdon	2,756.0	2,772.9
Scarcroft	833.9	874.4
Shadwell	972.6	969.6
Swillington	957.7	958.4
Thorner	752.9	750.9
Thorp Arch	435.1	484.5
Walton	115.1	117.6
Wetherby	5,052.0	5,074.9
Wothersome	8.6	8.6

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

Appendix 2

CALCULATION FOR THE WHOLE OF:

LEEDS

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

		BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list		414	142,119	78,434	70,686	36,390	22,113	10,527	7,230	690	368,603	1
Less Exempt dwellings		0	10,203	5,447	2,347	1,045	483	118	72	9	19,724	1
	= "H" in formula 2	414	131,916	72,987	68,339	35,345	21,630	10,409	7,158	681	348,879	
Total discounts	= "Q" in formula 2	35	17,502	7,397	5,709	2,359	1,075	482	280	34	34,874	1
Total Premiums	= "E" in formula 2	0	538	174	129	67	32	17	20	6	984	3
Additions less Reductions	= "J" in formula 2	1	260	827	1,074	490	161	49	35	7	2,904	3
Reduction Scheme	= "Z" in formula 2	121	30,298	7,070	3,209	794	307	103	42	2	41,945	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND		144.3	56,609.3	46,294.1	53,888.0	32,749.4	24,984.3	14,285.0	11,483.9	1,315.8		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1										241,754.1	4
ESTIMATED COLLECTION RATE	= "B" in formula 1										99.0%	3
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")											239,336.6	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)											1.2	1
TAX BASE FOR CALCULATION OF TAX FOR:											239,337.8	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

ABERFORD and DISTRICT

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note	
Dwellings in valuation list	1	75	103	109	146	201	94	64	5	798	1	
Less Exempt dwellings	0	2	0	0	1	1	0	0	0	4	1	
= "H" in formula 2	1	73	103	109	145	200	94	64	5	794		
Total discounts	= "Q" in formula 2	0	12	10	11	10	9	3	2	0	57	1
Total Premiums	= "E" in formula 2	0	0	1	0	1	0	0	0	0	2	3
Additions less Reductions	= "J" in formula 2	0	0	0	0	2	0	0	0	0	2	3
Reduction Scheme	= "Z" in formula 2	0	19	10	1	3	4	0	0	0	37	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND		0.6	27.9	65.3	86.0	135.0	228.6	131.1	104.2	10.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1										788.7	4
ESTIMATED COLLECTION RATE	= "B" in formula 1										99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")											780.9	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)											0	1
TAX BASE FOR CALCULATION OF TAX FOR:											780.9	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

ALLERTON BYWATER

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	4	1,068	662	480	104	33	1	1	1	2,354	1
Less Exempt dwellings	0	12	8	2	1	0	0	0	0	23	1
= "H" in formula 2	4	1,056	654	478	103	33	1	1	1	2,331	
Total discounts	= "Q" in formula 2	0	119	59	24	4	1	0	0	209	1
Total Premiums	= "E" in formula 2	0	3	1	0	0	0	0	0	5	3
Additions less Reductions	= "J" in formula 2	0	0	0	2	8	0	0	0	10	3
Reduction Scheme	= "Z" in formula 2	1	157	30	18	3	1	0	0	210	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		1.5	522.4	439.8	389.1	104.1	37.6	1.4	1.7	1.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									1,498.6	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										1,483.6	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										1,483.6	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

ALWOODLEY

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	39	179	1,106	1,168	569	283	345	52	3,741	1
Less Exempt dwellings	0	0	0	20	19	10	6	3	0	59	1
= "H" in formula 2	0	39	179	1,086	1,149	559	277	342	52	3,682	
Total	0	8	28	95	76	29	17	13	2	267	1
Total Premiums	0	1	0	2	4	0	1	0	0	8	3
Additions less Reductions	0	0	0	0	0	5	1	1	0	7	3
Reduction Scheme	0	6	14	48	29	8	2	1	0	108	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	17.8	106.6	840.3	1,047.3	643.6	375.5	549.2	100.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									3,680.3	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										3,643.5	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										3,643.5	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

ARTHINGTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	1	16	25	25	39	24	88	14	232	1
Less Exempt dwellings	0	0	1	1	0	1	0	2	0	5	1
= "H" in formula 2	0	1	15	24	25	38	24	86	14	227	
Total discounts	0	0	2	2	1	2	1	3	1	11	1
Total Premiums	0	3	1	0	0	0	0	0	0	5	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	0	0	6	3	1	0	0	0	0	10	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	3.0	6.5	16.9	22.8	44.2	33.2	138.7	26.5	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									291.8	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										288.9	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										288.9	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

AUSTHORPE

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	0	0	2	8	17	11	11	0	49	1
Less Exempt dwellings	0	0	0	0	0	0	0	0	0	0	1
= "H" in formula 2	0	0	0	2	8	17	11	11	0	49	
Total discounts	0	0	0	0	1	1	1	0	0	2	1
Total Premiums	0	0	0	0	0	0	0	0	0	0	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	0	0	0	0	0	0	0	0	0	0	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	0.0	0.0	1.8	7.5	19.6	15.2	18.3	0.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									62.4	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										61.8	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										61.8	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

BARDSEY cum RIGTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	19	57	40	140	210	245	232	14	957	1
Less Exempt dwellings	0	1	1	1	1	0	2	3	0	9	1
= "H" in formula 2	0	18	56	39	139	210	243	229	14	948	
Total discounts	0	3	5	5	10	14	12	9	0	58	1
Total Premiums	0	0	0	0	0	1	1	0	0	2	3
Additions less Reductions	0	0	1	0	0	0	1	0	0	2	3
Reduction Scheme	0	5	9	1	6	1	2	2	0	26	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	6.4	33.5	29.2	122.7	239.0	334.6	364.2	27.5	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									1,157.1	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										1,145.5	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										1,145.5	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

BARWICK in ELMET and SCHOLES

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	112	220	816	461	338	210	94	2	2,253	1
Less Exempt dwellings	0	2	2	13	6	3	3	0	0	29	1
= "H" in formula 2	0	110	218	803	455	335	207	94	2	2,224	
Total discounts	0	17	23	67	37	21	9	4	0	177	1
Total Premiums	0	0	0	0	0	0	0	1	0	1	3
Additions less Reductions	0	3	0	0	4	1	0	0	0	8	3
Reduction Scheme	0	42	22	35	12	3	0	2	1	117	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND	0.0	36.2	134.5	622.9	409.9	381.9	285.9	149.4	2.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									2,022.7	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										2,002.5	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										2,002.5	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

BOSTON SPA

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	100	386	334	349	394	310	216	30	2,119	1
Less Exempt dwellings	0	0	7	12	6	5	2	1	0	34	1
= "H" in formula 2	0	100	379	322	343	389	308	215	30	2,085	
Total discounts	0	17	41	39	36	28	12	9	0	184	1
Total Premiums	0	0	0	1	1	0	0	1	0	3	3
Additions less Reductions	0	0	0	0	1	0	0	0	0	1	3
Reduction Scheme	0	37	70	37	7	4	1	0	0	156	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	30.2	208.0	219.4	301.4	436.9	425.7	344.5	59.5	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									2,025.6	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										2,005.3	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										2,005.3	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

BRAMHAM cum OGLETHORPE

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	3	111	116	85	81	160	104	95	5	760	1
Less Exempt dwellings	0	2	1	2	1	0	0	0	0	6	1
= "H" in formula 2	3	109	115	83	80	160	104	95	5	754	
Total discounts	1	14	10	12	7	9	6	3	0	61	1
Total Premiums	0	0	0	0	2	0	0	0	1	4	3
Additions less Reductions	0	0	0	0	0	2	0	0	0	2	3
Reduction Scheme	1	18	8	5	0	2	1	1	0	36	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.8	51.0	75.3	58.9	75.1	184.6	140.8	152.5	12.3	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									751.3	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										743.8	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										743.8	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

BRAMHOPE and CARLTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	70	13	136	403	316	451	374	29	1,792	1
Less Exempt dwellings	0	0	5	0	4	7	1	6	3	26	1
= "H" in formula 2	0	70	8	136	399	309	450	368	26	1,766	
Total discounts	0	10	2	15	43	21	19	12	1	123	1
Total Premiums	0	0	0	1	1	2	0	1	0	6	3
Additions less Reductions	0	0	25	22	38	0	0	0	0	85	3
Reduction Scheme	0	11	1	12	26	5	5	1	1	62	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	32.8	23.1	117.2	369.6	348.6	614.9	593.9	48.5	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									2,148.6	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										2,127.1	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										2,127.1	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

CLIFFORD

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	53	107	171	160	94	163	104	3	855	1
Less Exempt dwellings	0	2	0	0	3	1	0	0	0	6	1
= "H" in formula 2	0	51	107	171	157	93	163	104	3	849	
Total discounts	0	8	12	21	18	6	7	3	0	75	1
Total Premiums	0	0	1	0	0	1	1	1	0	4	3
Additions less Reductions	0	0	0	0	2	0	0	1	0	3	3
Reduction Scheme	0	16	13	6	5	0	0	1	0	41	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	17.6	64.8	127.8	135.7	107.2	226.6	170.8	6.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									856.5	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										847.9	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										847.9	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

COLLINGHAM with LINTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	21	66	110	81	147	292	483	111	1,311	1
Less Exempt dwellings	0	2	3	4	1	2	4	4	0	20	1
= "H" in formula 2	0	19	63	106	80	145	288	479	111	1,291	
Total discounts	0	3	6	14	9	10	19	16	3	79	1
Total Premiums	0	0	0	1	0	0	0	0	0	1	3
Additions less Reductions	0	0	1	0	1	2	2	1	2	9	3
Reduction Scheme	0	5	7	8	2	4	2	3	0	31	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	7.5	39.9	75.9	70.0	162.2	388.1	768.4	221.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									1,733.0	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										1,715.7	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										1,715.7	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

DRIGHLINGTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note	
Dwellings in valuation list	3	627	460	878	299	293	70	20	3	2,653	1	
Less Exempt dwellings	0	12	7	9	5	5	0	0	0	38	1	
= "H" in formula 2	3	615	453	869	294	288	70	20	3	2,615		
Total discounts	= "Q" in formula 2	0	76	45	70	19	11	2	1	0	223	1
Total Premiums	= "E" in formula 2	0	0	0	1	0	0	0	0	0	1	3
Additions less Reductions	= "J" in formula 2	0	0	13	13	0	0	0	0	0	26	3
Reduction Scheme	= "Z" in formula 2	2	105	29	28	10	3	2	1	0	180	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND		0.6	289.2	304.7	698.1	265.4	334.6	95.6	30.8	6.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1										2,025.0	4
ESTIMATED COLLECTION RATE	= "B" in formula 1										99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")											2,004.8	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)											0	1
TAX BASE FOR CALCULATION OF TAX FOR:											2,004.8	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

GILDERSOME

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	5	646	729	812	218	219	40	8	1	2,678	1
Less Exempt dwellings	0	15	22	6	2	1	0	0	0	46	1
= "H" in formula 2	5	631	707	806	216	218	40	8	1	2,632	
Total discounts	1	88	69	64	10	9	1	1	0	241	1
Total Premiums	0	1	1	1	1	0	1	0	0	6	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	2	105	29	28	10	3	2	1	0	180	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND	1.4	293.0	474.6	635.2	196.9	252.4	56.0	10.8	2.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									1,922.3	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										1,903.1	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										1,903.1	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

GREAT and LITTLE PRESTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	3	269	103	266	106	88	9	7	0	851	1
Less Exempt dwellings	0	4	0	3	1	0	0	0	0	8	1
= "H" in formula 2	3	265	103	263	105	88	9	7	0	843	
Total discounts	0	28	9	19	6	4	0	1	0	66	1
Total Premiums	0	0	0	0	0	0	0	0	0	0	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	1	57	8	6	2	1	0	0	0	75	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND	1.1	119.8	66.7	211.2	97.3	102.0	13.0	10.8	0.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									621.9	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										615.7	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										615.7	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

HAREWOOD

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	8	31	309	332	227	267	341	89	1,604	1
Less Exempt dwellings	0	0	0	2	5	3	5	5	0	20	1
= "H" in formula 2	0	8	31	307	327	224	262	336	89	1,584	
Total discounts	0	1	5	30	30	16	12	13	2	110	1
Total Premiums	0	0	0	2	2	1	1	1	0	8	3
Additions less Reductions	0	0	1	0	0	0	0	2	0	3	3
Reduction Scheme	0	0	7	20	7	8	4	2	0	48	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	4.5	15.9	230.2	291.9	245.5	357.3	539.6	173.8	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									1,858.7	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										1,840.1	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										1,840.1	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

HORSFORTH

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	917	2,684	2,377	1,673	983	564	182	11	9,391	1
Less Exempt dwellings	0	29	114	66	24	11	3	0	3	250	1
= "H" in formula 2	0	888	2,570	2,311	1,649	972	561	182	8	9,141	
Total discounts	0	147	277	217	106	42	18	6	1	813	1
Total Premiums	0	2	2	2	2	0	0	0	0	9	3
Additions less Reductions	0	0	0	3	2	5	0	0	0	10	3
Reduction Scheme	0	199	248	73	19	7	2	1	0	549	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND	0.0	363.4	1,592.2	1,801.8	1,528.1	1,133.7	782.1	291.6	13.5		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									7,506.4	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										7,431.3	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										7,431.3	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

EAST KESWICK

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	14	64	32	44	60	83	189	7	493	1
Less Exempt dwellings	0	2	1	0	1	0	1	0	0	5	1
= "H" in formula 2	0	12	63	32	43	60	82	189	7	488	
Total discounts	0	2	6	4	5	6	3	10	0	34	1
Total Premiums	0	1	1	0	0	0	0	0	0	2	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	0	3	9	1	1	1	1	1	0	17	3
Proportion for relevant Band	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND	0.0	5.6	38.4	24.2	37.0	65.1	112.7	297.4	14.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									594.4	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										588.5	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										588.5	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

KIPPAX

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note	
Dwellings in valuation list	4	1,410	1,136	1,202	534	198	43	3	0	4,530	1	
Less Exempt dwellings	0	17	12	11	4	0	0	0	0	44	1	
= "H" in formula 2	4	1,393	1,124	1,191	530	198	43	3	0	4,486		
Total discounts	= "Q" in formula 2	0	164	106	75	28	7	3	1	0	383	1
Total Premiums	= "E" in formula 2	0	5	0	1	0	0	1	0	0	7	3
Additions less Reductions	= "J" in formula 2	0	0	0	3	0	0	0	0	0	3	3
Reduction Scheme	= "Z" in formula 2	0	219	95	50	15	3	0	0	0	382	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND		2.2	676.6	718.4	951.5	486.9	230.1	59.3	3.8	0.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1										3,128.8	4
ESTIMATED COLLECTION RATE	= "B" in formula 1										99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")											3,097.5	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)											0	1
TAX BASE FOR CALCULATION OF TAX FOR:											3,097.5	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

LEDSHAM

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	0	12	3	6	10	9	37	1	78	1
Less Exempt dwellings	0	0	0	0	0	0	0	0	0	0	1
= "H" in formula 2	0	0	12	3	6	10	9	37	1	78	
Total discounts	0	0	3	0	0	1	0	2	0	5	1
Total Premiums	0	0	0	0	0	0	1	0	0	1	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	0	0	2	0	0	0	1	0	0	3	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	0.0	5.7	2.7	6.0	11.6	13.4	58.3	2.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									99.7	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										98.7	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										98.7	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

LEDSTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	1	59	34	6	13	16	23	23	0	175	1
Less Exempt dwellings	0	0	1	0	0	0	0	1	0	2	1
= "H" in formula 2	1	59	33	6	13	16	23	22	0	173	
Total discounts	0	6	1	1	1	1	1	2	0	12	1
Total Premiums	0	2	2	0	0	0	0	0	0	5	3
Additions less Reductions	0	0	0	1	3	0	3	0	0	7	3
Reduction Scheme	0	10	2	1	1	1	0	1	0	16	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.6	30.4	25.2	4.7	14.3	17.1	36.1	31.6	0.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									160.0	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										158.4	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										158.4	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

MICKLEFIELD

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	5	575	151	187	143	82	34	6	0	1,183	1
Less Exempt dwellings	0	8	1	2	0	0	0	0	0	11	1
= "H" in formula 2	5	567	150	185	143	82	34	6	0	1,172	
Total discounts	2	69	20	13	6	2	1	1	0	113	1
Total Premiums	0	0	0	0	0	1	0	0	0	1	3
Additions less Reductions	0	0	18	57	32	15	0	0	0	122	3
Reduction Scheme	2	100	7	4	2	0	1	0	0	116	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.8	265.1	110.1	199.9	166.8	117.2	46.6	9.2	0.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									915.7	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										906.5	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										906.5	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

MORLEY

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	25	6,174	3,792	4,008	1,653	1,099	190	62	1	17,004	1
Less Exempt dwellings	0	87	44	52	12	4	1	2	0	203	1
= "H" in formula 2	25	6,087	3,748	3,956	1,641	1,095	189	60	1	16,801	
Total discounts	= "Q" in formula 2	3	844	384	306	75	35	6	3	1,655	1
Total Premiums	= "E" in formula 2	0	22	5	5	4	1	0	2	38	3
Additions less Reductions	= "J" in formula 2	0	0	0	50	0	0	0	0	50	3
Reduction Scheme	= "Z" in formula 2	7	1,079	272	173	31	17	3	0	1582	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		8.5	2,791.1	2,407.9	3,139.3	1,538.0	1,275.9	260.7	99.7	1.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									11,522.1	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										11,406.9	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										11,406.9	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

OTLEY

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	852	2,187	1,895	1,065	598	208	69	6	6,880	1
Less Exempt dwellings	0	22	36	28	10	8	1	1	0	106	1
= "H" in formula 2	0	830	2,151	1,867	1,055	590	207	68	6	6,774	
Total discounts	= "Q" in formula 2	1	141	224	177	76	32	8	2	662	1
Total Premiums	= "E" in formula 2	0	7	6	4	1	2	1	0	21	3
Additions less Reductions	= "J" in formula 2	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	= "Z" in formula 2	1	241	209	74	16	4	1	1	547	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		-0.8	303.5	1,340.9	1,438.9	963.7	679.8	287.8	107.9	11.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									5,132.7	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										5,081.4	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										5,081.4	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

POOL in WHARFEDALE

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note	
Dwellings in valuation list	1	51	153	213	182	134	137	119	6	996	1	
Less Exempt dwellings	0	1	1	2	1	1	2	0	0	8	1	
= "H" in formula 2	1	50	152	211	181	133	135	119	6	988		
Total discounts	= "Q" in formula 2	0	10	14	18	15	8	7	3	0	74	1
Total Premiums	= "E" in formula 2	0	0	0	0	0	1	0	0	0	1	3
Additions less Reductions	= "J" in formula 2	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	= "Z" in formula 2	0	13	12	7	4	4	2	0	0	42	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18		2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9		2
RELEVANT AMOUNT FOR EACH BAND		0.4	18.2	98.1	165.3	161.8	149.6	182.7	193.8	11.5		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									981.4		4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%		5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										971.6		
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0		1
TAX BASE FOR CALCULATION OF TAX FOR:										971.6		

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

RAWDON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	77	425	851	627	468	288	196	32	2,964	1
Less Exempt dwellings	0	1	6	11	6	4	1	1	0	31	1
= "H" in formula 2	0	76	419	840	621	464	287	195	32	2,933	
Total discounts	0	13	48	77	40	24	11	6	2	221	1
Total Premiums	0	0	0	0	2	0	0	1	0	4	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	0	19	53	26	16	5	2	1	0	122	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	29.2	246.9	654.8	567.1	531.1	395.2	315.6	61.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									2,800.9	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										2,772.9	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										2,772.9	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

SCARCROFT

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	10	33	40	55	56	73	261	79	607	1
Less Exempt dwellings	0	0	0	3	0	1	0	3	0	7	1
= "H" in formula 2	0	10	33	37	55	55	73	258	79	600	
Total discounts	0	2	4	6	4	3	3	8	2	32	1
Total Premiums	0	0	1	1	5	1	0	1	1	11	3
Additions less Reductions	0	0	0	0	27	5	5	1	0	38	3
Reduction Scheme	0	3	5	1	1	1	2	1	0	14	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	3.3	19.5	28.2	81.4	69.9	105.1	418.7	157.1	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									883.2	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										874.4	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										874.4	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

SHADWELL

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	11	29	55	135	218	170	193	11	822	1
Less Exempt dwellings	0	0	0	1	2	4	2	2	0	11	1
= "H" in formula 2	0	11	29	54	133	214	168	191	11	811	
Total discounts	0	2	5	7	14	13	7	7	0	54	1
Total Premiums	0	0	0	0	0	0	0	0	0	0	3
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
Reduction Scheme	0	1	3	2	4	2	0	1	0	13	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	5.4	16.7	40.0	115.4	242.9	232.1	305.4	21.5	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									979.4	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										969.6	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0.0	1
TAX BASE FOR CALCULATION OF TAX FOR:										969.6	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

SWILLINGTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	3	648	328	325	114	64	25	7	1	1,515	1
Less Exempt dwellings	0	8	1	7	0	0	3	0	0	19	1
= "H" in formula 2	3	640	327	318	114	64	22	7	1	1,496	
Total discounts	= "Q" in formula 2	1	76	29	22	9	4	2	0	142	1
Total Premiums	= "E" in formula 2	0	3	1	1	1	1	0	0	9	3
Additions less Reductions	= "J" in formula 2	0	0	0	1	0	0	0	0	1	3
Reduction Scheme	= "Z" in formula 2	2	144	25	17	4	0	0	0	192	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.1	282.8	213.2	250.0	102.6	74.8	31.4	11.2	2.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									968.1	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										958.4	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										958.4	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

THORNER

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	1	70	89	105	111	158	78	123	20	755	1
Less Exempt dwellings	0	0	0	0	1	3	0	1	0	5	1
= "H" in formula 2	1	70	89	105	110	155	78	122	20	750	
Total discounts	= "Q" in formula 2	0	13	10	11	13	5	6	1	70	1
Total Premiums	= "E" in formula 2	0	1	0	1	0	0	0	0	4	3
Additions less Reductions	= "J" in formula 2	0	0	0	0	1	2	0	0	3	3
Reduction Scheme	= "Z" in formula 2	0	27	10	7	3	1	2	0	51	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.6	20.6	53.7	78.2	96.8	173.8	106.5	190.3	38.0	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									758.5	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										750.9	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										750.9	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

THORP ARCH

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	2	35	114	57	93	36	74	9	420	1
Less Exempt dwellings	0	2	0	2	1	1	0	1	0	7	1
= "H" in formula 2	0	0	35	112	56	92	36	73	9	413	
Total discounts	0	0	4	13	6	6	1	3	1	32	1
Total Premiums	0	0	0	1	0	0	0	1	0	2	3
Additions less Reductions	0	0	2	16	4	10	11	0	0	43	3
Reduction Scheme	0	0	2	11	2	1	0	0	0	16	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	0.0	24.5	93.7	52.2	116.7	66.4	119.4	16.5	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									489.4	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										484.5	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										484.5	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

WALTON

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	2	2	14	11	21	16	31	3	100	1
Less Exempt dwellings	0	0	0	0	0	0	0	0	0	0	1
= "H" in formula 2	0	2	2	14	11	21	16	31	3	100	
Total discounts	0	0	0	1	2	2	1	2	0	8	1
Total Premiums	0	0	0	0	0	0	0	0	0	0	3
Additions less Reductions	0	0	0	0	0	1	0	0	0	1	3
Reduction Scheme	0	0	0	1	1	0	0	2	0	4	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND		0.0	1.2	1.4	10.6	8.3	24.4	22.0	45.4	5.5	
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									118.8	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										117.6	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										117.6	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

WETHERBY

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	273	1,135	1,126	838	1,220	586	395	26	5,599	1
Less Exempt dwellings	0	6	25	19	15	18	3	3	0	89	1
= "H" in formula 2	0	267	1,110	1,107	823	1,202	583	392	26	5,510	
Total discounts	0	43	138	119	79	67	37	14	2	499	1
Total Premiums	0	2	2	2	2	1	0	0	0	11	3
Additions less Reductions	0	0	1	3	2	1	0	0	1	8	3
Reduction Scheme	0	80	170	65	13	10	3	0	0	341	3
Proportion for relevant Band	= "F" in formula 2	5	6	7	8	9	11	13	15	18	2
Proportion for Band D	= "G" in formula 2	9	9	9	9	9	9	9	9	9	2
RELEVANT AMOUNT FOR EACH BAND	0.0	97.6	626.0	824.7	735.1	1,377.6	784.9	630.3	50.0		
TOTAL RELEVANT AMOUNTS	= "A" in formula 1									5,126.2	4
ESTIMATED COLLECTION RATE	= "B" in formula 1									99.0%	5
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										5,074.9	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										5,074.9	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

TAX BASE FOR PURPOSE OF CALCULATING COUNCIL TAX 2023/24

CALCULATION FOR THE PARISH OF:

WOTHERSOME

TAX BASE = A x B
(Formula 1)

Where "A" equals total of relevant amounts as calculated below
and "B" is the authority's estimation of its collection rate for the year

RELEVANT AMOUNT FOR EACH
BAND = ((H-Q+ E+J) -Z) x (F/G)
(Formula 2)
(paragraph 4 (1) of the legislation)

Where "H" is the number of chargeable dwellings on the relevant day
and "Q" is a factor to take account of the discounts to which the amount of council tax payable was
subject on the relevant day
and "E" is a factor to take account of the premiums, if any, to which the amount of council tax payable
was subject on the relevant day
and "J" is the amount of any adjustment in respect of changes in the number of chargeable dwellings
or discounts calculated
and "Z" is the total amount that the authority estimates will be applied in accordance with
the council tax reduction scheme in relation to the band
and "F" is the relevant proportion applicable to each band
and "G" is the relevant proportion applicable to band D

	BAND A (5/9)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL	Note
Dwellings in valuation list	0	1	2	4	0	1	0	2	0	10	1
Less Exempt dwellings	0	0	0	0	0	0	0	0	0	0	1
= "H" in formula 2	0	1	2	4	0	1	0	2	0	10	
Total discounts	0	0	0	1	0	0	0	0	0	1	1
= "Q" in formula 2	0	0	0	1	0	0	0	0	0	1	
Total Premiums	0	0	0	0	0	0	0	0	0	0	3
= "E" in formula 2	0	0	0	0	0	0	0	0	0	0	
Additions less Reductions	0	0	0	0	0	0	0	0	0	0	3
= "J" in formula 2	0	0	0	0	0	0	0	0	0	0	
Reduction Scheme	0	0	1	0	0	0	0	0	0	1	3
= "Z" in formula 2	0	0	1	0	0	0	0	0	0	1	
Proportion for relevant Band	5	6	7	8	9	11	13	15	18		2
= "F" in formula 2	5	6	7	8	9	11	13	15	18		
Proportion for Band D	9	9	9	9	9	9	9	9	9		2
= "G" in formula 2	9	9	9	9	9	9	9	9	9		
RELEVANT AMOUNT FOR EACH BAND	0.0	0.5	0.6	3.1	0.0	1.2	0.0	3.3	0.0		
TOTAL RELEVANT AMOUNTS										8.7	4
= "A" in formula 1										8.7	
ESTIMATED COLLECTION RATE										99.0%	5
= "B" in formula 1										99.0%	
UNADJUSTED TAX BASE FOR CALCULATION OF TAX: ("A" x "B")										8.6	
Addition by reference to payments from Secretary of State for Defence for Class O exempt properties (SI 1992/2943)										0	1
TAX BASE FOR CALCULATION OF TAX FOR:										8.6	
										8.6	

Notes:

- 1 From Valuation List / Council Tax records on 30 November 2022
- 2 Laid down in the legislation
- 3 Estimated
- 4 Sum of result of formula 2 for each band
- 5 As for the District as a whole (legal requirement)

Equality, Diversity, Cohesion and Integration Screening



As a public authority we need to ensure that all our strategies, policies, service and functions, both current and proposed have given proper consideration to equality, diversity, cohesion and integration.

A **screening** process can help judge relevance and provides a record of both the **process** and **decision**. Screening should be a short, sharp exercise that determines relevance for all new and revised strategies, policies, services and functions.

Completed at the earliest opportunity it will help to determine:

- the relevance of proposals and decisions to equality, diversity, cohesion and integration.
- whether or not equality, diversity, cohesion and integration is being or has already been considered, and
- whether or not it is necessary to carry out an impact assessment.

Directorate: Resources	Service area: Financial Management - Strategy
Lead person: Robert Colley	Contact number: 0113 3789380

1. Title: Calculation of the Council Tax and Business Rates Tax Bases for 2023/24

Is this a:

Strategy / Policy

Service / Function

Other

If other, please specify

2. Please provide a brief description of what you are screening

The calculation of the Council Tax and Business Rates tax bases for 2023/24

3. Relevance to equality, diversity, cohesion and integration

All the council's strategies and policies, service and functions affect service users, employees or the wider community – city wide or more local. These will also have a greater or lesser relevance to equality, diversity, cohesion and integration.

The following questions will help you to identify how relevant your proposals are.

When considering these questions think about age, carers, disability, gender reassignment, race, religion or belief, sex, sexual orientation. Also those areas that impact on or relate to equality: tackling poverty and improving health and well-being.

Questions	Yes	No
Is there an existing or likely differential impact for the different equality characteristics?		✓
Have there been or likely to be any public concerns about the policy or proposal?		✓
Could the proposal affect how our services, commissioning or procurement activities are organised, provided, located and by whom?		✓
Could the proposal affect our workforce or employment practices?		✓
Does the proposal involve or will it have an impact on <ul style="list-style-type: none">• Eliminating unlawful discrimination, victimisation and harassment• Advancing equality of opportunity• Fostering good relations		✓

If you have answered **no** to the questions above please complete **sections 6 and 7**

If you have answered **yes** to any of the above and;

- Believe you have already considered the impact on equality, diversity, cohesion and integration within your proposal please go to **section 4**.
- Are not already considering the impact on equality, diversity, cohesion and integration within your proposal please go to **section 5**.

4. Considering the impact on equality, diversity, cohesion and integration

If you can demonstrate you have considered how your proposals impact on equality, diversity, cohesion and integration you have carried out an impact assessment.

Please provide specific details for all three areas below (use the prompts for guidance).

- **How have you considered equality, diversity, cohesion and integration?**
(**think about** the scope of the proposal, who is likely to be affected, equality related information, gaps in information and plans to address, consultation and engagement activities (taken place or planned) with those likely to be affected)

- **Key findings**
(**think about** any potential positive and negative impact on different equality characteristics, potential to promote strong and positive relationships between groups, potential to bring groups/communities into increased contact with each other, perception that the proposal could benefit one group at the expense of another)

- **Actions**
(**think about** how you will promote positive impact and remove/ reduce negative impact)

5. If you are **not already considering the impact on equality, diversity, cohesion and integration you **will need to carry out an impact assessment.****

Date to scope and plan your impact assessment:

Date to complete your impact assessment

Lead person for your impact assessment
(Include name and job title)

6. Governance, ownership and approval

Please state here who has approved the actions and outcomes of the screening

Name	Job title	Date
Naomi Eastwood	Head of Finance - Strategy	4 th January 2023
Date screening completed		

7. Publishing

Though **all** key decisions are required to give due regard to equality the council **only** publishes those related to **Executive Board, Full Council, Key Delegated Decisions** or a **Significant Operational Decision**.

A copy of this equality screening should be attached as an appendix to the decision making report:

- Governance Services will publish those relating to Executive Board and Full Council.
- The appropriate directorate will publish those relating to Delegated Decisions and Significant Operational Decisions.
- A copy of all other equality screenings that are not to be published should be sent to equalityteam@leeds.gov.uk for record.

Complete the appropriate section below with the date the report and attached screening was sent:

For Executive Board or Full Council – sent to Governance Services	Date sent: 6 th January 2023
For Delegated Decisions or Significant Operational Decisions – sent to appropriate Directorate	Date sent:
All other decisions – sent to equalityteam@leeds.gov.uk	Date sent: