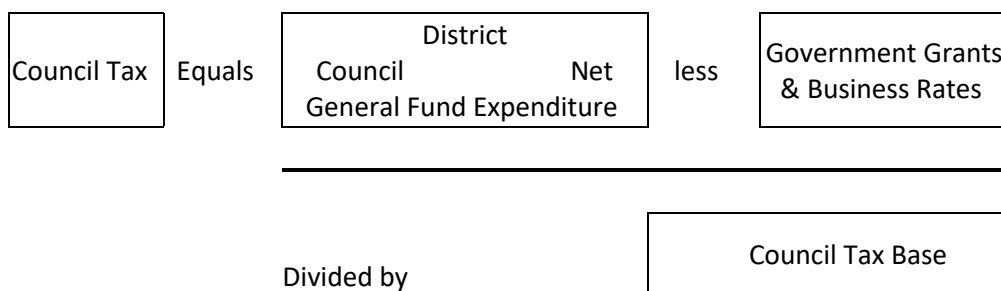


Appendix A

The calculation for determining the Council Tax in respect of the services provided by Blaby District Council is set out below in narrative form.



A key element of the above calculation is the Council Tax Base itself.

This represents the number of Band D equivalent dwellings adjusted for the following items:

- Exemptions;
- Discounts;
- New properties;
- The Collection Rate percentage.

The Council Tax Base (T) calculation is defined by the following formula:-

$$T = A \times B$$

The constituent elements of A and B are set out below:

DEFINITION OF A

In broad terms A equals the aggregate of the Band D equivalent dwellings after taking into account certain adjustments.

The calculation of the Band D equivalent dwellings for each band is known as the 'relevant amount' and is determined in accordance with the following formula:-

$$\text{Relevant amount} = \frac{((H - (I \times E) + J) - Z) \times F}{G}$$

where:-

"H" is equal to:- the number of chargeable dwellings listed in each band on the 1st of December calculated as follows:-

i. the number of dwellings in the band listed in the valuation list on the 1st of December, less:-

ii. an estimate of the number of exempt dwellings on the 1st of December.

Taking into account alterations to the valuation list, advised by the Valuation Officer, but not shown on the valuation list, together with disabled reductions (i.e. movements to the next band down).

"I" is equal to:- The estimated number of discounts in respect of chargeable dwellings as at the 1st of December, expressed in terms of units of discount.

"E" is equal to:- The appropriate percentage of discount (e.g. 25%).

"J" is equal to:- The estimated amount of changes in the number of chargeable dwellings, shown either as an increase or a decrease, between the 1st of December, and the end of 2026/2027 expressed as full year equivalents, taking into account relevant discounts not included in "I" above.

"Z" is equal to:- The total amount that the authority estimates will be applied in relation to the authority's council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band.

"F" is equal to:- The multiplier for the valuation band being calculated.

"G" is equal to:- The multiplier for Band D.

The individual band amounts are then aggregated to give a total relevant amount for the District.

DEFINITION OF B

B is equal to the authority's estimate of its collection rate for the year expressed as a percentage of the total Band D equivalent dwellings. The percentage has been set at 99%. Collection performance during the current financial year indicates that it is appropriate to set a rate of 99%, which will enable the Collection Fund to fully discharge its precepting requirement.