

**COUNCIL TAX INCOME ACCOUNT****STATEMENT 11**

PURPOSE	This statement shows the net income raised from Council Tax levied under the Local Government Finance Act 1992.									
INCOME	<div>Gross council tax levied and contributions in lieu</div> <div>Less:</div> <div>Discounts</div> <div>Provision for bad debts</div> <div>Council Tax Reduction Scheme</div> <div>Other deductions</div> <div>Adjustments for previous years' Council Tax</div> <div>Transfers to General Fund</div>	2023/24 £'000		2022/23 £'000						
		116,140		107,769						
		(9,220)		(8,525)						
		(2,074)		(2,169)						
		(11,698)		(10,621)						
		(4,036)		(4,375)						
		(27,028)		(25,690)						
89,112		82,079								
1,422		1,690								
90,534		83,769								

NOTES	1.	Calculation of the Council Tax base 2023/24										
		PROPERTY BANDS										
		A	B	C	D	E	F	G	H	Total		
		Properties	17,703	25,230	10,911	9,455	10,633	7,533	3,338	213	85,016	
		Exemptions	(921)	(773)	(284)	(153)	(110)	(60)	(27)	(11)	(2,339)	
		Disabled Relief	181	(68)	(11)	43	(33)	(69)	(40)	(3)	-	
		Discounts (25%)	(2,491)	(2,636)	(1,162)	(721)	(533)	(242)	(85)	(4)	(7,874)	
		Discounts (50%)	(114)	(80)	(36)	(11)	(17)	(6)	(4)	(1)	(269)	
		Empty Homes Premium	176	135	48	32	28	11	3	-	433	
		Council Tax Reduction Scheme	(4,729)	(4,316)	(1,359)	(611)	(287)	(95)	(27)	-	(11,424)	
		Effective Properties	9,805	17,492	8,107	8,034	9,681	7,072	3,158	194	63,543	
		Ratio to Band D	6/9	7/9	8/9	1	473/360	39/24	47/24	49/20		
		Band D Equivalents	6,533	13,605	7,206	8,034	12,720	11,492	6,184	475	66,249	
		Contributions in lieu										-
		Level of non-payment provided for										1,656
COUNCIL TAX BASE										64,593		

2.	The level of council tax depends upon the value of the property. Certain prescribed dwellings are exempt and discounts are given to eligible taxpayers i.e. single occupants. A Council Tax Scheme Reduction is available to taxpayers on a low income. Other deductions include Disabled Relief.									
	A bad debt provision for 2023/24 of 2% (2.25% 2022/23) of the net income from council tax has been provided, this represents a collection level of 98% (97.75% 2022/23).									

3.	The council tax charge for each band is as follows: -									
	Band	2023/24 Council Tax £		2022/23 Council Tax £						
	A	927.31		876.47						
	B	1,081.86		1,022.55						
	C	1,236.41		1,168.63						
	D	1,390.96		1,314.71						
	E	1,827.57		1,727.38						
	F	2,260.31		2,136.40						
	G	2,723.96		2,574.64						
	H	3,407.85		3,221.04						