

APPENDIX 4
(To Report 88/20)

COUNCIL TAX BANDINGS

By law, properties subject to Council Tax have to be related to a Band D property valuation level, (referred to as the Council Tax Base). Band D refers to properties valued at between £45,001 and £58,000 at 1991 prices.

The following table indicates bands, the relationship of the Council Tax level at Band D to other Bands.

VALUATION (1991 Prices)	BAND	COUNCIL TAX
Up to £27,000	Band A	240/360 of Band D
£27,001 to £35,000	Band B	280/360 of Band D
£35,001 to £45,000	Band C	320/360 of Band D
£45,001 to £58,000	Band D	360/360 of Band D
£58,001 to £80,000	Band E	473/360 of Band D
£80,001 to £106,000	Band F	585/360 of Band D
£106,001 to £212,000	Band G	705/360 of Band D
Over £212,000	Band H	882/360 of Band D

Members should note that the legislation allows them only to determine the level of Council Tax at Band D and that the relationship between Band D and the other bands are fixed and cannot be adjusted.