

**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.

| <b>VALUATION</b> (1991 Prices) | <b>BAND</b> | <b>COUNCIL TAX</b> |
|--------------------------------|-------------|--------------------|
| 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.