



LANCASTER
CITY COUNCIL

Promoting City, Coast & Countryside

COUNCIL TAX BASE

2025/26

PARISH TAX BASE REPORT 2025/26

Parish Name	Properties (Band D Equiv.)	Tax Base
City Council - Non-Parished Areas	18,674.80	18,427.73
Aldcliffe & Stodday (60)	147.95	145.99
Arkholme with Cawood (61)	178.31	175.95
Bolton-le-Sands (22)	1,721.13	1,698.36
Borwick (62)	94.54	93.29
Burrow with Burrow (63)	115.81	114.28
Cantsfield (64)	56.89	56.14
Carnforth (50)	1,788.07	1,764.41
Caton with Littledale (65)	1,122.43	1,107.58
Claughton (66)	54.14	53.42
Cockerham (23)	294.97	291.07
Ellel (24 & 25)	1,138.02	1,122.96
Gressingham (67)	82.91	81.81
Halton with Aughton (68)	1,162.91	1,147.52
Heaton with Oxcliffe (26 & 27)	671.36	662.48
Hornby with Farleton (69)	357.02	352.30
Ireby and Leck (70 & 73)	116.27	114.73
Melling with Wrayton (74)	151.81	149.80
Middleton (28)	220.80	217.88
Morecambe (10-16)	10,055.86	9,922.82
Nether Kellet (71)	285.00	281.23
Over Kellet (72)	410.17	404.74
Over Wyresdale (30)	129.45	127.74
Overton (29)	382.56	377.50
Priest Hutton (31)	98.92	97.61
Quernmore (75)	249.95	246.64
Roeburndale (76)	20.81	20.53
Scotforth (32)	168.98	166.74
Silverdale (33 & 34)	836.48	825.41
Slyne with Hest (35 & 36)	1,339.10	1,321.38
Tatham (77)	215.96	213.10
Thurnham (37 & 38)	245.65	242.40
Tunstall (78)	64.27	63.42
Warton (39)	900.75	888.83
Wennington (79)	62.13	61.31
Whittington (80)	173.45	171.16
Wray with Botton (81)	223.87	220.91
Yealand Conyers (40)	118.08	116.52
Yealand Redmayne (41)	156.12	154.05
TOTAL	44,287.70	43,701.74

NON-PARISHED AREAS

LANCASTER CITY COUNCIL - COUNCIL TAX BASE 2025-2026

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	13,665.00	8,085.00	4,809.00	2,381.00	1,204.00	465.00	245.00	34.00	30,888.00
2. Chargeable Dwellings	20.55	10,070.81	7,063.24	4,198.35	2,248.51	1,127.01	448.89	239.00	17.00	25,433.36
3. Discounts Allowed	- 2.50	- 1,556.50	- 701.25	- 369.75	- 148.00	- 55.00	- 18.00	- 13.00	- 2.00	- 2,866.00
4. Other Adjustments	0.00	228.00	- 0.50	- 1.50	26.00	12.50	4.00	0.00	0.00	268.50
5. Net Number of Dwellings	18.05	8,742.31	6,361.49	3,827.10	2,126.51	1,084.51	434.89	226.00	15.00	22,835.86
6. Proportion to Band D	5/9	6/9	7/9	8/9	8/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	10.03	5,828.21	4,947.83	3,401.87	2,126.51	1,325.51	628.17	376.67	30.00	18,674.80

TAX BASE CALCULATION	
Total Band D	18,674.80
Collection Rate	0.987
Tax Base	18,427.73

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	0.00	4.00	6.00	7.00	17.00	44.00	34.00	1.00	113.00
2. Chargeable Dwellings	0.00	0.00	3.00	6.00	7.00	17.00	44.00	34.00	1.00	112.00
3. Discounts Allowed	0.00	0.00	0.00	- 0.75	- 0.75	- 1.00	- 3.75	- 1.00	0.00	- 7.25
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	0.00	3.00	5.25	6.25	16.00	40.25	33.00	1.00	104.75
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.00	2.33	4.67	6.25	19.56	58.14	55.00	2.00	147.95

TAX BASE CALCULATION	
Total Band D	147.95
Collection Rate	0.987
Tax Base	145.99

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Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	6.00	7.00	24.00	26.00	54.00	32.00	14.00	1.00	164.00
2. Chargeable Dwellings	0.00	4.50	7.00	22.39	24.58	52.00	31.75	14.00	1.00	157.22
3. Discounts Allowed	0.00	- 1.00	- 0.75	- 1.50	- 1.50	- 2.75	- 0.75	- 0.50	0.00	- 8.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	3.50	6.25	20.89	23.08	49.25	31.00	13.50	1.00	148.47
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	2.33	4.86	18.57	23.08	60.19	44.78	22.50	2.00	178.31

TAX BASE CALCULATION	
Total Band D	178.31
Collection Rate	0.987
Tax Base	175.95

Notes

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4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	82.00	204.00	848.00	373.00	238.00	198.00	35.00	1.00	1,979.00
2. Chargeable Dwellings	0.00	59.57	183.84	807.18	355.03	227.70	191.62	32.00	1.00	1,857.93
3. Discounts Allowed	0.00	- 12.25	- 23.25	- 70.50	- 25.25	- 16.25	- 8.75	- 1.50	0.00	- 157.75
4. Other Adjustments	0.00	0.00	0.00	0.00	1.00	3.00	0.00	0.00	0.00	4.00
5. Net Number of Dwellings	0.00	47.32	160.59	736.68	330.78	214.45	182.87	30.50	1.00	1,704.18
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	31.55	124.90	654.82	330.78	262.10	264.15	50.83	2.00	1,721.13

TAX BASE CALCULATION	
Total Band D	1,721.13
Collection Rate	0.987
Tax Base	1,698.36

Notes

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Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	8.00	8.00	11.00	15.00	17.00	22.00	12.00	0.00	93.00
2. Chargeable Dwellings	1.00	7.00	5.91	10.00	13.50	17.00	20.82	12.00	0.00	87.23
3. Discounts Allowed	- 0.25	- 1.00	- 1.00	- 1.00	- 0.75	- 1.00	- 2.25	- 0.50	0.00	- 7.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.75	6.00	4.91	9.00	12.75	16.00	18.57	11.50	0.00	79.48
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.42	4.00	3.82	8.00	12.75	19.56	26.82	19.17	0.00	94.54

TAX BASE CALCULATION	
Total Band D	94.54
Collection Rate	0.987
Tax Base	93.29

Notes

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Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	6.00	9.00	23.00	29.00	19.00	19.00	12.00	1.00	118.00
2. Chargeable Dwellings	0.00	5.00	7.25	21.75	26.43	17.49	19.00	12.00	1.00	109.93
3. Discounts Allowed	0.00	- 0.25	- 1.00	- 2.50	- 1.75	- 1.75	- 1.00	- 0.75	0.00	- 9.00
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	4.75	6.25	19.25	24.68	15.74	18.00	11.25	1.00	100.93
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	3.17	4.86	17.11	24.68	19.24	26.00	18.75	2.00	115.81

TAX BASE CALCULATION	
Total Band D	115.81
Collection Rate	0.987
Tax Base	114.28

Notes

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Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	0.00	0.00	5.00	6.00	8.00	12.00	9.00	4.00	44.00
2. Chargeable Dwellings	0.00	0.00	0.00	5.00	6.00	8.00	12.00	9.00	4.00	44.00
3. Discounts Allowed	0.00	0.00	0.00	- 0.50	0.00	- 0.25	- 0.75	- 0.50	- 0.50	- 2.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	0.00	0.00	4.50	6.00	7.75	11.25	8.50	3.50	41.50
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.00	0.00	4.00	6.00	9.47	16.25	14.17	7.00	56.89

TAX BASE CALCULATION	
Total Band D	56.89
Collection Rate	0.987
Tax Base	56.14

Notes

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Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	1,032.00	551.00	518.00	356.00	112.00	39.00	3.00	1.00	2,612.00
2. Chargeable Dwellings	1.00	849.44	501.62	490.96	340.21	108.21	38.25	3.00	0.00	2,332.67
3. Discounts Allowed	0.00	- 120.50	- 63.50	- 41.75	- 25.00	- 7.75	- 1.25	- 0.50	0.00	- 260.25
4. Other Adjustments	0.00	- 1.00	9.00	17.00	12.00	23.00	3.00	0.00	0.00	63.00
5. Net Number of Dwellings	1.00	727.94	447.12	466.21	327.21	123.46	40.00	2.50	0.00	2,135.42
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.56	485.29	347.76	414.41	327.21	150.89	57.78	4.17	0.00	1,788.07

TAX BASE CALCULATION	
Total Band D	1,788.07
Collection Rate	0.987
Tax Base	1,764.41

Notes

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Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	134.00	191.00	499.00	263.00	160.00	80.00	31.00	3.00	1,361.00
2. Chargeable Dwellings	1.25	101.02	170.58	467.33	252.34	155.00	78.00	31.00	2.00	1,258.52
3. Discounts Allowed	- 0.25	- 17.50	- 19.25	- 47.00	- 18.50	- 7.75	- 4.25	- 1.75	- 0.50	- 116.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.50	1.50	0.00	0.00	2.00
5. Net Number of Dwellings	1.00	83.52	151.33	420.33	233.84	147.75	75.25	29.25	1.50	1,143.77
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.56	55.68	117.70	373.63	233.84	180.58	108.69	48.75	3.00	1,122.43

TAX BASE CALCULATION	
Total Band D	1,122.43
Collection Rate	0.987
Tax Base	1,107.58

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1. Valuation List	0.00	0.00	22.00	5.00	4.00	11.00	13.00	3.00	0.00	58.00
2. Chargeable Dwellings	0.00	0.00	20.50	5.00	4.00	10.00	13.00	3.00	0.00	55.50
3. Discounts Allowed	0.00	0.00	- 3.75	- 0.75	- 0.50	- 0.25	- 1.00	- 0.25	0.00	- 6.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	0.00	16.75	4.25	3.50	9.75	12.00	2.75	0.00	49.00
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.00	13.03	3.78	3.50	11.92	17.33	4.58	0.00	54.14

TAX BASE CALCULATION	
Total Band D	54.14
Collection Rate	0.987
Tax Base	53.42

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Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	47.00	45.00	41.00	68.00	88.00	40.00	4.00	0.00	333.00
2. Chargeable Dwellings	0.00	37.79	40.06	39.50	66.00	83.62	39.34	3.31	0.00	309.62
3. Discounts Allowed	0.00	- 6.00	- 6.75	- 2.00	- 4.00	- 5.25	- 1.50	- 0.25	0.00	- 25.75
4. Other Adjustments	0.00	0.00	0.00	- 2.00	0.00	- 1.00	0.00	0.00	0.00	- 3.00
5. Net Number of Dwellings	0.00	31.79	33.31	35.50	62.00	77.37	37.84	3.06	0.00	280.87
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	21.19	25.91	31.56	62.00	94.56	54.65	5.10	0.00	294.97

TAX BASE CALCULATION	
Total Band D	294.97
Collection Rate	0.987
Tax Base	291.07

Notes

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1. Valuation List	0.00	321.00	432.00	333.00	172.00	158.00	81.00	28.00	3.00	1,528.00
2. Chargeable Dwellings	0.00	201.75	398.82	314.16	164.00	152.76	77.00	29.00	2.00	1,339.50
3. Discounts Allowed	0.00	- 28.75	- 42.50	- 30.00	- 8.50	- 7.75	- 5.00	- 1.50	0.00	- 124.00
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	1.00	3.00	0.50	0.00	4.50
5. Net Number of Dwellings	0.00	173.00	356.32	284.16	155.50	146.01	75.00	28.00	2.00	1,220.00
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	115.34	277.14	252.59	155.50	178.45	108.33	46.67	4.00	1,138.02

TAX BASE CALCULATION	
Total Band D	1,138.02
Collection Rate	0.987
Tax Base	1,122.96

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	3.00	1.00	13.00	16.00	17.00	16.00	11.00	0.00	77.00
2. Chargeable Dwellings	0.00	1.00	1.00	13.00	16.00	15.63	16.00	11.00	0.00	73.63
3. Discounts Allowed	0.00	0.00	- 0.25	- 1.50	- 1.25	- 1.00	- 1.25	- 0.50	0.00	- 5.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	1.00	0.75	11.50	14.75	14.63	14.75	10.50	0.00	67.88
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.67	0.58	10.22	14.75	17.88	21.31	17.50	0.00	82.91

TAX BASE CALCULATION	
Total Band D	82.91
Collection Rate	0.987
Tax Base	81.81

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	117.00	206.00	450.00	231.00	201.00	119.00	29.00	1.00	1,354.00
2. Chargeable Dwellings	0.00	85.93	183.38	425.65	225.60	195.13	117.08	26.55	1.00	1,260.32
3. Discounts Allowed	0.00	- 17.25	- 23.25	- 41.00	- 14.75	- 10.00	- 4.50	- 1.00	0.00	- 111.75
4. Other Adjustments	0.00	0.00	0.00	6.00	1.00	0.00	0.00	0.00	0.00	7.00
5. Net Number of Dwellings	0.00	68.68	160.13	390.65	211.85	185.13	112.58	25.55	1.00	1,155.57
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	45.79	124.55	347.25	211.85	226.27	162.61	42.59	2.00	1,162.91

TAX BASE CALCULATION	
Total Band D	1,162.91
Collection Rate	0.987
Tax Base	1,147.52

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	369.00	208.00	154.00	170.00	97.00	31.00	7.00	0.00	1,036.00
2. Chargeable Dwellings	0.00	253.43	181.65	142.24	161.15	92.17	27.00	7.00	0.00	864.63
3. Discounts Allowed	0.00	- 55.00	- 27.50	- 13.50	- 10.00	- 5.50	- 0.75	- 0.75	0.00	- 113.00
4. Other Adjustments	0.00	- 1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	- 1.00
5. Net Number of Dwellings	0.00	197.43	154.15	128.74	151.15	86.67	26.25	6.25	0.00	750.63
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	131.62	119.89	114.44	151.15	105.92	37.92	10.42	0.00	671.36

TAX BASE CALCULATION	
Total Band D	671.36
Collection Rate	0.987
Tax Base	662.48

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	30.00	66.00	54.00	63.00	109.00	54.00	14.00	1.00	391.00
2. Chargeable Dwellings	0.00	22.88	57.11	49.99	59.25	106.13	54.00	11.57	1.00	361.94
3. Discounts Allowed	0.00	- 3.75	- 7.75	- 5.25	- 4.50	- 8.75	- 4.25	- 0.50	0.00	- 34.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	19.13	49.36	44.74	54.75	97.38	49.75	11.07	1.00	327.19
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	12.76	38.39	39.77	54.75	119.03	71.86	18.46	2.00	357.02

TAX BASE CALCULATION	
Total Band D	357.02
Collection Rate	0.987
Tax Base	352.30

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	3.00	12.00	22.00	17.00	26.00	20.00	8.00	3.00	111.00
2. Chargeable Dwellings	0.00	3.00	10.25	18.36	16.59	26.00	20.00	8.00	3.00	105.20
3. Discounts Allowed	0.00	0.00	- 1.25	- 1.25	- 2.00	- 1.75	- 0.25	- 0.75	0.00	- 7.25
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
5. Net Number of Dwellings	0.00	3.00	9.00	17.11	14.59	25.25	19.75	7.25	3.00	98.95
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	2.00	7.00	15.21	14.59	30.86	28.53	12.08	6.00	116.27

TAX BASE CALCULATION	
Total Band D	116.27
Collection Rate	0.987
Tax Base	114.73

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

MELLING NO.074

LANCASTER CITY COUNCIL - COUNCIL TAX BASE 2025-2026

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	1.00	13.00	16.00	26.00	41.00	23.00	18.00	2.00	140.00
2. Chargeable Dwellings	0.00	0.25	12.99	14.66	25.00	37.80	24.00	17.00	2.00	133.70
3. Discounts Allowed	0.00	- 0.25	- 0.75	- 1.50	- 1.50	- 2.50	- 1.25	- 0.75	0.00	- 8.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	- 0.00	12.24	13.16	23.50	35.30	22.75	16.25	2.00	125.20
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.00	9.52	11.70	23.50	43.15	32.86	27.08	4.00	151.81

TAX BASE CALCULATION	
Total Band D	151.81
Collection Rate	0.987
Tax Base	149.80

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	144.00	64.00	37.00	56.00	22.00	6.00	0.00	0.00	329.00
2. Chargeable Dwellings	2.00	119.52	56.93	33.46	53.62	21.17	5.00	0.00	0.00	291.69
3. Discounts Allowed	0.00	- 11.50	- 3.50	- 4.50	- 4.50	- 1.50	0.00	0.00	0.00	- 25.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	2.00	108.02	53.43	28.96	49.12	19.67	5.00	0.00	0.00	266.19
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	1.11	72.01	41.56	25.74	49.12	24.04	7.22	0.00	0.00	220.80

TAX BASE CALCULATION	
Total Band D	220.80
Collection Rate	0.987
Tax Base	217.88

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	6,987.00	5,466.00	3,615.00	1,004.00	305.00	95.00	38.00	7.00	17,517.00
2. Chargeable Dwellings	6.09	5,136.93	4,733.12	3,282.41	940.26	294.68	95.25	36.55	1.00	14,526.28
3. Discounts Allowed	- 1.25	- 987.75	- 503.50	- 332.75	- 78.50	- 17.00	- 7.75	- 5.25	- 0.50	- 1,934.25
4. Other Adjustments	0.00	1.00	- 7.00	- 1.50	0.00	0.00	0.00	0.50	0.00	- 7.00
5. Net Number of Dwellings	4.84	4,150.18	4,222.62	2,948.16	861.76	277.68	87.50	31.80	0.50	12,585.03
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	2.69	2,766.79	3,284.26	2,620.58	861.76	339.39	126.39	53.00	1.00	10,055.86

TAX BASE CALCULATION	
Total Band D	10,055.86
Collection Rate	0.987
Tax Base	9,922.82

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	12.00	22.00	80.00	100.00	77.00	25.00	2.00	0.00	318.00
2. Chargeable Dwellings	0.00	11.00	16.73	73.16	96.58	73.66	23.12	2.00	0.00	296.25
3. Discounts Allowed	0.00	- 0.50	- 3.00	- 8.50	- 6.75	- 5.25	- 1.50	0.00	0.00	- 25.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	1.50	0.00	0.00	0.00	1.50
5. Net Number of Dwellings	0.00	10.50	13.73	64.66	89.83	69.91	21.62	2.00	0.00	272.25
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	7.00	10.68	57.48	89.83	85.45	31.23	3.33	0.00	285.00

TAX BASE CALCULATION	
Total Band D	285.00
Collection Rate	0.987
Tax Base	281.23

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

OVER KELLET NO.072

LANCASTER CITY COUNCIL - COUNCIL TAX BASE 2025-2026

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	18.00	29.00	84.00	94.00	102.00	57.00	15.00	4.00	403.00
2. Chargeable Dwellings	0.00	12.61	26.19	79.22	87.64	100.00	57.00	14.00	3.00	379.65
3. Discounts Allowed	0.00	- 2.25	- 3.75	- 6.50	- 6.75	- 7.00	- 3.00	- 0.50	0.00	- 29.75
4. Other Adjustments	0.00	4.00	0.00	- 1.00	7.50	6.50	2.00	0.00	0.00	19.00
5. Net Number of Dwellings	0.00	14.36	22.44	71.72	88.39	99.50	56.00	13.50	3.00	368.90
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	9.57	17.46	63.75	88.39	121.61	80.89	22.50	6.00	410.17

TAX BASE CALCULATION	
Total Band D	410.17
Collection Rate	0.987
Tax Base	404.74

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

OVERTON NO.029

LANCASTER CITY COUNCIL - COUNCIL TAX BASE 2025-2026

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	77.00	204.00	63.00	95.00	50.00	22.00	3.00	0.00	514.00
2. Chargeable Dwellings	0.00	62.68	177.34	60.74	90.91	48.00	21.00	3.00	0.00	463.67
3. Discounts Allowed	0.00	- 10.25	- 20.75	- 5.00	- 3.75	- 2.00	- 1.50	0.00	0.00	- 43.25
4. Other Adjustments	0.00	0.00	0.00	0.00	- 1.00	0.00	0.50	0.00	0.00	- 0.50
5. Net Number of Dwellings	0.00	52.43	156.59	55.74	86.16	46.00	20.00	3.00	0.00	419.92
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	34.95	121.79	49.55	86.16	56.22	28.89	5.00	0.00	382.56

TAX BASE CALCULATION	
Total Band D	382.56
Collection Rate	0.987
Tax Base	377.50

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	2.00	7.00	23.00	26.00	42.00	18.00	4.00	1.00	123.00
2. Chargeable Dwellings	0.00	1.02	6.44	22.00	24.10	42.00	17.67	4.00	1.00	118.22
3. Discounts Allowed	0.00	- 0.25	- 0.50	- 2.50	- 1.00	- 0.75	- 0.50	0.00	0.00	- 5.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	0.77	5.94	19.50	23.10	41.25	17.17	4.00	1.00	112.72
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.51	4.62	17.33	23.10	50.42	24.80	6.67	2.00	129.45

TAX BASE CALCULATION	
Total Band D	129.45
Collection Rate	0.987
Tax Base	127.74

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	2.00	9.00	13.00	22.00	17.00	18.00	13.00	0.00	94.00
2. Chargeable Dwellings	0.00	2.00	7.40	12.25	22.00	16.25	18.00	13.00	0.00	90.90
3. Discounts Allowed	0.00	0.00	- 0.50	- 1.25	- 2.25	- 1.75	- 1.00	- 0.75	0.00	- 7.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	2.00	6.90	11.00	19.75	14.50	17.00	12.25	0.00	83.40
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	1.33	5.36	9.78	19.75	17.72	24.56	20.42	0.00	98.92

TAX BASE CALCULATION	
Total Band D	98.92
Collection Rate	0.987
Tax Base	97.61

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

QUERNMORE N0.075

LANCASTER CITY COUNCIL - COUNCIL TAX BASE 2025-2026

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	21.00	47.00	29.00	57.00	64.00	22.00	13.00	1.00	254.00
2. Chargeable Dwellings	0.00	19.99	48.00	26.81	56.18	63.00	20.00	13.00	1.00	247.98
3. Discounts Allowed	0.00	- 1.00	- 1.75	- 2.00	- 1.50	- 2.50	- 0.75	- 0.50	0.00	- 10.00
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	18.99	46.25	24.81	54.68	60.50	19.25	12.50	1.00	237.98
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	12.66	35.97	22.06	54.68	73.94	27.81	20.83	2.00	249.95

TAX BASE CALCULATION	
Total Band D	249.95
Collection Rate	0.987
Tax Base	246.64

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	2.00	2.00	6.00	5.00	5.00	2.00	1.00	0.00	23.00
2. Chargeable Dwellings	0.00	2.00	1.25	5.00	5.00	5.00	2.00	1.00	0.00	21.25
3. Discounts Allowed	0.00	- 0.25	- 0.75	0.00	- 0.25	- 0.50	0.00	0.00	0.00	- 1.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	1.75	0.50	5.00	4.75	4.50	2.00	1.00	0.00	19.50
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	1.17	0.39	4.44	4.75	5.50	2.89	1.67	0.00	20.81

TAX BASE CALCULATION	
Total Band D	20.81
Collection Rate	0.987
Tax Base	20.53

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	10.00	12.00	24.00	25.00	46.00	36.00	10.00	0.00	163.00
2. Chargeable Dwellings	1.00	7.50	10.00	23.25	23.00	46.00	35.00	9.00	0.00	154.75
3. Discounts Allowed	- 0.25	- 1.50	- 0.75	- 2.00	- 2.00	- 1.00	- 1.25	- 0.50	0.00	- 9.25
4. Other Adjustments	0.00	1.50	0.00	0.00	0.00	0.00	- 1.00	0.00	0.00	0.50
5. Net Number of Dwellings	0.75	7.50	9.25	21.25	21.00	45.00	32.75	8.50	0.00	146.00
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.42	5.00	7.19	18.89	21.00	55.00	47.31	14.17	0.00	168.98

TAX BASE CALCULATION	
Total Band D	168.98
Collection Rate	0.987
Tax Base	166.74

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	42.00	47.00	103.00	205.00	227.00	141.00	57.00	1.00	823.00
2. Chargeable Dwellings	0.00	35.29	42.30	96.15	194.45	224.70	139.00	53.00	1.00	785.89
3. Discounts Allowed	0.00	- 5.00	- 5.25	- 8.75	- 13.50	- 15.25	- 9.50	- 2.00	0.00	- 59.25
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	- 1.00	0.00	0.00	0.00	- 1.00
5. Net Number of Dwellings	0.00	30.29	37.05	87.40	180.95	208.45	129.50	51.00	1.00	725.64
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	20.20	28.81	77.69	180.95	254.77	187.06	85.00	2.00	836.48

TAX BASE CALCULATION	
Total Band D	836.48
Collection Rate	0.987
Tax Base	825.41

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	95.00	135.00	295.00	356.00	343.00	136.00	66.00	4.00	1,430.00
2. Chargeable Dwellings	0.00	76.27	126.02	275.32	345.93	330.46	133.95	61.00	4.00	1,352.95
3. Discounts Allowed	0.00	- 13.00	- 14.50	- 25.00	- 22.75	- 21.50	- 9.25	- 1.75	0.00	- 107.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	63.27	111.52	250.32	323.18	308.96	124.70	59.25	4.00	1,245.20
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	42.18	86.74	222.51	323.18	377.62	180.12	98.75	8.00	1,339.10

TAX BASE CALCULATION	
Total Band D	1,339.10
Collection Rate	0.987
Tax Base	1,321.38

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	5.00	5.00	28.00	40.00	50.00	34.00	32.00	0.00	194.00
2. Chargeable Dwellings	0.00	4.00	5.00	27.47	39.25	50.00	34.00	32.00	0.00	191.72
3. Discounts Allowed	0.00	- 0.25	0.00	- 2.50	- 4.50	- 3.50	- 2.00	- 2.25	0.00	- 15.00
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	3.75	5.00	24.97	34.75	46.50	32.00	29.75	0.00	176.72
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	2.50	3.89	22.19	34.75	56.83	46.22	49.58	0.00	215.96

TAX BASE CALCULATION	
Total Band D	215.96
Collection Rate	0.987
Tax Base	213.10

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	74.00	37.00	57.00	48.00	43.00	23.00	11.00	0.00	293.00
2. Chargeable Dwellings	0.00	64.49	34.07	51.21	48.00	42.00	22.00	11.00	0.00	272.77
3. Discounts Allowed	0.00	- 7.50	- 4.00	- 3.50	- 2.50	- 2.75	- 1.25	- 0.25	0.00	- 21.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.50
5. Net Number of Dwellings	0.00	56.99	30.07	47.71	46.00	39.25	20.75	10.75	0.00	251.52
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	37.99	23.39	42.41	46.00	47.97	29.97	17.92	0.00	245.65

TAX BASE CALCULATION	
Total Band D	245.65
Collection Rate	0.987
Tax Base	242.40

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

TUNSTALL NO.078

LANCASTER CITY COUNCIL - COUNCIL TAX BASE 2025-2026

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	1.00	3.00	4.00	8.00	9.00	19.00	10.00	0.00	54.00
2. Chargeable Dwellings	0.00	1.00	3.00	3.44	7.30	9.00	19.00	10.00	0.00	52.74
3. Discounts Allowed	0.00	0.00	- 0.50	- 0.25	- 0.50	- 0.75	- 1.50	0.00	0.00	- 3.50
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	1.00	2.50	3.19	6.80	8.25	17.50	10.00	0.00	49.24
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.67	1.94	2.83	6.80	10.08	25.28	16.67	0.00	64.27

TAX BASE CALCULATION	
Total Band D	64.27
Collection Rate	0.987
Tax Base	63.42

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	174.00	271.00	369.00	190.00	122.00	38.00	17.00	0.00	1,181.00
2. Chargeable Dwellings	0.00	136.92	243.39	351.27	178.48	116.68	37.00	17.00	0.00	1,080.74
3. Discounts Allowed	0.00	- 28.50	- 28.75	- 32.00	- 14.25	- 6.75	- 1.25	- 0.50	0.00	- 112.00
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	108.42	214.64	319.27	164.23	109.93	35.75	16.50	0.00	968.74
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	72.28	166.94	283.80	164.23	134.36	51.64	27.50	0.00	900.75

TAX BASE CALCULATION	
Total Band D	900.75
Collection Rate	0.987
Tax Base	888.83

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	6.00	4.00	4.00	15.00	8.00	12.00	8.00	0.00	57.00
2. Chargeable Dwellings	0.00	5.31	4.00	4.00	15.00	8.00	12.00	8.00	0.00	56.31
3. Discounts Allowed	0.00	- 0.25	- 0.25	0.00	- 1.25	- 0.25	- 0.25	- 0.75	0.00	- 3.00
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	5.06	3.75	4.00	13.75	7.75	11.75	7.25	0.00	53.31
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	3.38	2.92	3.56	13.75	9.47	16.97	12.08	0.00	62.13

TAX BASE CALCULATION	
Total Band D	62.13
Collection Rate	0.987
Tax Base	61.31

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	7.00	23.00	41.00	37.00	27.00	23.00	15.00	2.00	175.00
2. Chargeable Dwellings	0.00	7.00	19.45	38.11	36.25	25.00	23.00	15.00	2.00	165.81
3. Discounts Allowed	0.00	- 1.25	- 2.25	- 2.75	- 3.50	- 1.75	- 1.00	- 0.75	0.00	- 13.25
4. Other Adjustments	0.00	0.00	0.00	0.00	0.50	0.00	2.50	0.00	0.00	3.00
5. Net Number of Dwellings	0.00	5.75	17.20	35.36	33.25	23.25	24.50	14.25	2.00	155.56
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	3.83	13.38	31.43	33.25	28.42	35.39	23.75	4.00	173.45

TAX BASE CALCULATION	
Total Band D	173.45
Collection Rate	0.987
Tax Base	171.16

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	5.00	16.00	53.00	57.00	57.00	33.00	9.00	0.00	230.00
2. Chargeable Dwellings	0.00	4.25	15.68	46.70	54.68	54.50	33.00	9.00	0.00	217.80
3. Discounts Allowed	0.00	- 0.25	- 1.50	- 3.75	- 4.50	- 3.75	- 2.00	0.00	0.00	- 15.75
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	4.00	14.18	42.95	50.18	50.75	31.00	9.00	0.00	202.05
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	2.67	11.03	38.18	50.18	62.03	44.78	15.00	0.00	223.87

TAX BASE CALCULATION	
Total Band D	223.87
Collection Rate	0.987
Tax Base	220.91

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	3.00	8.00	16.00	30.00	22.00	17.00	13.00	1.00	110.00
2. Chargeable Dwellings	0.00	2.00	7.25	14.25	29.98	22.00	17.00	13.00	1.00	106.48
3. Discounts Allowed	0.00	- 0.75	- 1.00	- 1.50	- 2.00	- 1.75	- 0.50	- 0.50	0.00	- 8.00
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
5. Net Number of Dwellings	0.00	1.25	6.25	12.75	27.98	20.25	16.50	13.50	1.00	99.48
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	0.83	4.86	11.33	27.98	24.75	23.83	22.50	2.00	118.08

TAX BASE CALCULATION	
Total Band D	118.08
Collection Rate	0.987
Tax Base	116.52

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.

Description (See Notes)	BAND A (REDUCED)	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
1. Valuation List	0.00	21.00	20.00	15.00	36.00	36.00	25.00	8.00	1.00	162.00
2. Chargeable Dwellings	0.00	15.53	19.29	13.67	33.93	36.00	25.00	8.00	1.00	152.42
3. Discounts Allowed	0.00	- 2.75	- 1.75	- 0.75	- 2.50	- 3.00	- 0.50	0.00	0.00	- 11.25
4. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Net Number of Dwellings	0.00	12.78	17.54	12.92	31.43	33.00	24.50	8.00	1.00	141.17
6. Proportion to Band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
7. Band D Equivalents	0.00	8.52	13.64	11.48	31.43	40.33	35.39	13.33	2.00	156.12

TAX BASE CALCULATION	
Total Band D	156.12
Collection Rate	0.987
Tax Base	154.05

Notes

1. Represents the starting point of the calculation based on the Council Tax Valuation List.
2. Represents the number of chargeable dwellings after taking account of Exemptions, Disabled Relief, and the effect of estimated successful outstanding appeals reducing properties by one band. Disabled Relief is now granted on Band A properties - hence the 'Band A Reduced' column.
3. Represents the effect of discounts, either 25% or 50%, being allowed.
4. Represents the estimated effect of new properties, discount/exemption changes and the deletion of properties from the list.
5. Represents the net number of dwellings on which the Council Tax Base is to be calculated.
6. Self explanatory.
7. Represents the conversion of the net dwellings shown in 5 above to Band D equivalents.