

Consultation on a Fairer Council Tax:Phase 2

APPENDIX 1

- **Minimal reform** – revaluation of all existing properties within the existing 9 band structure with revised thresholds. The last revaluation was in 2005 with properties valued as at April 2023.

Current

Proposed

Band	Value threshold	Band	Value threshold
A	Up to £44,000	A	Up to £112,000
B	£65,000	B	£155,000
C	£91,000	C	£211,000
D	£123,000	D	£278,000
E	£162,000	E	£376,000
F	£223,000	F	£516,000
G	£324,000	G	£748,000
H	£424,000	H	£987,000
I	over £424000	I	over £987000

The graph below shows DCC will see a big reduction in the Tax base from a revaluation. This will be compensated by an increase in the Revenue Settlement Grant (RSG).

