

## Consultation on a Fairer Council Tax:Phase 2

### APPENDIX 2

- **Modest reform** – As the minimal reform above, however this reform will change the tax rates as shown below. This will result in lower bills at the bottom and higher at the top. This reform moves closer towards fairness in the system.

#### Current

#### Proposed

| Band     | Value threshold | Tax Rate     | Band     | Value threshold | Tax Rate     |
|----------|-----------------|--------------|----------|-----------------|--------------|
| A        | Up to £44,000   | 6 / 9        | A        | Up to £112,000  | 5 / 9        |
| B        | £65,000         | 7 / 9        | B        | £155,000        | 6 / 9        |
| C        | £91,000         | 8 / 9        | C        | £211,000        | 7.5 / 9      |
| <b>D</b> | <b>£123,000</b> | <b>9 / 9</b> | <b>D</b> | <b>£278,000</b> | <b>9 / 9</b> |
| E        | £162,000        | 11 / 9       | E        | £376,000        | 12 / 9       |
| F        | £223,000        | 13 / 9       | F        | £516,000        | 15 / 9       |
| G        | £324,000        | 15 / 9       | G        | £748,000        | 18 / 9       |
| H        | £424,000        | 18 / 9       | H        | £987,000        | 22 / 9       |
| I        | over £424000    | 21 / 9       | I        | over £987000    | 27 / 9       |

The graph below shows DCC's Tax Base will decrease further than minimal reform with a heavier reliance on the increase on the RSG

# Members Brief – Fairer Council Tax

