

COUNCIL TAX PROPERTY VALUATION BANDS

Council Tax is a property based tax on the classification of properties into 8 bands depending on the value of the property as at 1st April 1991.

| | | Rate of Tax |
|---|----------------------|--------------------|
| A | Up to £40,000 | 6/9 |
| B | £40,001 to £52,000 | 7/9 |
| C | £52,001 to £68,000 | 8/9 |
| D | £68,001 to £88,000 | 9/9 or 1 |
| E | £88,001 to £120,000 | 11/9 |
| F | £120,001 to £160,000 | 13/9 |
| G | £160,001 to £320,000 | 15/9 |
| H | More than £320,000 | 18/9 or 2 |

Different rates of tax will apply to each band so that properties in Band A will pay 1/3 of the tax of a property in Band H. Band D is the middle band and is used to express the tax base of the authority.