

## Appendix C – Impact of harmonisation of Council Tax discount

### Potential income generation from harmonising Council Tax for empty homes

No of empty homes in North area at 1st April 2010 subject to 50% discount	1292
Average (band D) Council Tax (CBC element only - excludes Police etc costs)	1308.33
Total potential income	<b>£1,690,362.36</b>
Total potential income at 50% discount rate	£845,181.18
Total potential income at 10% discount rate	£1,521,326.12
<b>Difference between 10 and 50% discount</b>	<b>£676,144.94</b>

What if all owners claimed single person discount at 25% instead of empty homes discount?

No of empty homes in North area at 1st April 2010 subject to 50% discount	1292
Average (band D) Council Tax (CBC element only - excludes Police etc costs)	1308.33
Total potential income	<b>£1,690,362.36</b>
Total potential income at 25% discount for 1292 homes	£1,267,771.77
<b>Difference between 25 and 50% discount</b>	<b>£422,590.59</b>

From the above we can assume that between approx £400K and £670K additional revenue could be obtained through decreasing the discount from 50% to 10%.