

Annex B

Shares of the Council Tax Base used in Calculating an Authority's Share of Formula Grant

- 1 The distribution of Formula Grant takes into account the council tax base of an authority. Since in all areas of England council services are supplied by more than one type of local authority the council tax has to be divided between the authorities supplying services in an area. In calculating Formula Grant a share of the council tax base is assumed for each tier of authority services.
- 2 The table below shows the share of tax base for each tier of authority services.

<i>Tier of Service</i>	<i>Share of council tax base</i>
Upper-tier services	0.711867721
Police services	0.091344847
Fire and rescue services	0.034972733
Lower-tier services	0.161814699