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How did the Welsh government manage to reform Council Tax in 2005?

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Abstract

Repeated calls have been made for Council Tax (CT) in the UK to be reformed. A ‘tyranny of the status quo’ suggests that politicians will avoid this because they fear a backlash from the losers of reform. This paper claims that the tyranny of the status quo is not a fixed law. The Welsh government revalued CT in 2005 but did not communicate the complexity of reform sufficiently. Reform requires greater efforts to communicate the complexity of winning and losing.

Keywords: Council Tax; Welsh government, Revaluation

Word count: 6,029

Introduction

The ‘tyranny of the status quo’ is commonly seen as an important block for tax reform. The tyranny of the status quo refers to the idea that government tax reforms will usually provoke a strong reaction from those that ‘lose’ from the reform but little support from those that ‘win’ from reform. This creates a bias where government is reluctant to reform taxes and so sticks to the status quo (Cameron and Muellbauer, 2000; Lyons, 2007; Mirrlees et al., 2011a; 2011b; Johnson and Myles, 2011).
A striking example of this tyranny of the status quo is the general failure to reform Council Tax (CT) in the UK. CT is the main tax on property in the UK. Properties are placed in one of eight CT bands depending on the price of the property relative to other properties. Band A is the lowest value property band and band H is the highest value property value band. CT bills are expressed as ratios of the band D CT bill. The ratios are expressed in 9ths, which means as a fraction of nine. The bill for a band H property is 18/9 (or double) the band D bill. The bill for band A property is 6/9 the band D bill. This means that the CT bill for band H is triple the CT bill for band A. CT bills also reflect charges for local government services such as rubbish collection and so is a hybrid tax combining a tax on property with charges for local services (Jones et al., 2006a; 2006b; Lyons, 2007). There is a 25% CT bill reduction for sole occupiers and income support through Council Tax Benefit is made available for low income groups (Adam and Browne, 2012).

A common idea is to revalue CT to reflect large changes in property prices since CT was first introduced (Kenway and Palmer, 1999; Plimmer, 1999; Muellbauer and Cameron, 2000; Jones et al., 2006a; 2006b; Lyons, 2007; Mirrlees et al., 2011a; 2011a; European Commission, 2014). The tyranny of the status quo seems a key block for reforming CT. Mirrlees et al (2011a) note that: ‘any revaluation inevitably creates losers and winners—and losers tend to be very vocal. This is one of the most egregious demonstrations of the ‘tyranny of the status quo’ as a block to desirable change’ (Mirrlees et al., 2011a, p. 383).

An important exception to the tyranny of the status quo is the Welsh government revaluation of CT in 2005. Since devolution, UK government CT policy only applies to England and Wales. The Scottish Parliament has the remit for local government finance and Northern Ireland has its own system of domestic rates that differ from CT. Up to 2011, the Welsh
government was dependent upon the UK government for enabling legislation for CT reform in Wales (National Assembly for Wales, 2011). Wales is the only part of the UK that has seen a revaluation of CT. This revaluation was introduced on April 1 2005 and is based on property values on 1 April 2003. This revaluation updated the existing eight CT bands and added a new band I for very high value properties.

How was the Welsh revaluation of CT possible and what lessons does it contain for tax reform more generally? This paper claims that the tyranny of the status quo is not a fixed law. Government can play a role in shaping this constraint by framing how winners and losers from reform are understood. The Welsh government’s 2005 revaluation showed that CT reform is possible. However, its failure to communicate the complexity of reform hampered efforts to reform CT in 2015.

This paper is organised as follows. The first part outlines the background to CT. The second section considers the role of the tyranny of the status quo as a block to reform. The third and fourth parts outline the case study method and considers the Welsh government revaluation of CT in 2005. This is followed by a discussion and conclusion.

**Background**

The failure of the Community Charge or ‘Poll Tax’ provides the immediate background to the introduction of CT in the early 1990s. During the 1980s, there was a system of domestic rates for UK households which were based on the value of property. Although the rates were well understood and fairly easy to collect, the Conservative government was critical of the rates because they did not take account of the number of people in a household. This meant that sole householders in an expensive property might pay larger rates than a many person
household in a cheaper property. Prime Minister Margaret Thatcher saw this as unfair and wanted to replace the rates with a tax on persons. The Poll Tax led to mass avoidance and public riots in London. The failure of the Poll Tax has been described as one of the largest policy blunders by UK government since the end of the Second World War and was a key factor in the deposal of Thatcher as Conservative leader (Butler et al., 1994; King and Crewe, 2014).

CT was introduced as the replacement for the Poll Tax. The aim was not to return to the rates and so the CT was based on relative property prices. Repeated calls have been made for the reform of CT (Kenway and Palmer, 1999; Plimmer, 1999; Muellbauer and Cameron, 2000; Jones et al., 2006a; 2006b; Lyons, 2007; Mirrlees et al., 2011a; 2011b; European Commission, 2014). Sir James Mirrlees chaired a recent review of the principles that should shape the design of tax systems in the 21st century. This review argues that tax systems should be both progressive and neutral. Progressivity means that richer people should pay a higher proportion of their income or wealth than poorer people on taxation. This springs from a commitment to equality as well as a belief that richer people have a greater capacity to pay higher taxes than poorer people. Neutrality means that similar economic activities should be taxed similarly. Neutrality is aimed at ensuring an efficient tax system.

Although Mirrlees et al. (2011a; 2011b) outline general tax reforms, this review illustrates their ideas by proposing reforms of UK taxation. Mirrlees et al. (2011a; 2011b) argue that housing should ideally be taxed as a consumption good. This is because housing provides a range of services that people consume (such as shelter or warmth). Mirrlees et al. (2011a) propose a Housing Services Tax (HST) to tax housing as a consumption good. They say that HST should ideally be set at the same rate as general consumption tax in the UK (that is,
Value Added Tax (VAT)). HST would replace CT and other taxes on property in the UK. Mirrlees et al. (2011a) propose that the HST would be a flat-rate percentage imposed on the rental value of the property (this would cover both rented and owner-occupied properties). Mirrlees et al. (2011a) estimate that the HST would then be about 12% on the value of housing services. They say that this rate was below the (then) level of VAT of 17.5%, but there may be scope for increasing the HST over time to approach the VAT rate.

Mirrlees et al. (2011a; 2011b) acknowledge that reforming existing taxes is more likely than the implementation of HST. Mirrlees et al. (2011a; 2011b) note that CT is highly regressive over property values and so violates their progressivity principle. In England, the threshold value for a band H property is £320,000. The upper limit for a band A property is £40,000. Thus, the CT bill for a band H property is triple the value for a band A property although the value for a band H property is at least eight times the value of a band A property. CT is also based on property prices that are over 20 years out of date. There have been large relative house price changes and so current CT bands are out of date. Lyons (2007) notes that while revaluation might reduce regressivity over property values, this might not have much impact of regressivity over income (before income support through Council Tax Benefit is applied). This is because there are a class of ‘asset rich, income poor’ people who have lower incomes but live in higher value properties. Lyons (2007) notes that these ‘asset rich, income poor’ people often include pensioners and form a minority of households. Lyons (2007) adds that the presence of such people does not undermine the case for revaluation but highlights that the overall effect of revaluation on regressivity is ambiguous.

Mirrlees et al. (2011a; 2011b) adds that CT is inefficient. The 25% discount in CT bills for sole occupiers provides incentives for the inefficient use of the existing housing stock by
encouraging sole rather than multiple occupancy. Lack of regular revaluations might also contribute to instability in the housing market. Without regular revaluations, CT bills as a share of property values fall faster in areas in high property price growth than low property price growth. This would then mean that CT would not dampen property price booms (Muellbauer and Cameron, 2000; Jones et al. 2006a; 2006b). Jones et al. (2006a; 2006b) simulate the likely effects of a CT revaluation on local government finances and the movement of properties between bands. They base their research on data from Scottish local authorities. Jones et al. (2006a; 2006b) argue that CT revaluation could have significant impact on local government finances and the movement of properties between bands. This is because CT bands focus on relative property values rather than being based on the capital value of a house. Jones et al. (2006a; 2006b) conclude that CT revaluation would be more than ‘rearranging the deckchairs’.

The tyranny of the status quo

The tyranny of the status quo claims that politicians can expect little thanks from the winners from tax reform but a strong backlash from those that lose out. Winners and losers can be understood though in different ways. Winners might be seen as those people that make a financial gain from a tax change. However, the financial gain might be understood to be the gain that arises from a specific tax change or from the wider impact that a particular tax change triggers for the whole tax system (for example, a tax rise might allow other taxes to be streamlined or cut) (Kaplow, 2011). Alternatively, winning might be associated with the way that tax reforms advance certain values. For example, a person might back a rise in the rate of income tax even though they are made financially worse off because this leads to a more progressive tax system that they support. This discussion is important because it means that
government may have a role in shaping how winners and losers from tax reform are understood in public debates.

The complexity of picking winners and losers may be seen by considering CT revaluation. If revaluation occurs, then an obvious set of winners and losers may be those properties that, respectively, drop down or rise up the CT bands. However, winners might also include properties that stay in the same band. The band that a particular property is placed in after revaluation depends on any changes in the property price relative to other property price changes. A property may stay in the same CT band if its property price rise is less than the rises elsewhere. If the revaluation is not aimed at raising more revenue overall, then the CT bill for a property that remains in the same band depends on the number of other properties that have changed bands. For example, a case where 50% of properties stay in the same band but 25% of properties drop down a band and 25% of properties rise up a band mean that the CT bill may be unchanged for a property that stays in the same band. However, the CT bill for a property that stays in the same band may rise if 5% of properties rise up a band, 50% of properties stay in the same band and 45% of properties drop down a band.

A failure to revalue also creates winners and losers. This is because CT bill for properties which experience above average rises in value are lower than they would be after revaluation. Properties with little or no rise in property values are in effect subsidising the CT bills of properties with high rises (Lyons, 2007; Mirrlees et al., 2011a; 2011b).

Methods
Searches were done on Econlit, Social Sciences Citation Index and Social Policy and Practice databases to explore the background to CT. The Welsh government’s own website was used as key source for official documents on the 2005 CT revaluation. A Freedom of Information request was made to the Welsh government for details of minutes and record of meetings of the Welsh government’s Council Tax Revaluation Working Group. The Welsh government responded to this FOI request and then supplied copies of the agendas and minutes of the CTRWG’s meetings. The research also searched for ‘grey’ literature on the Welsh CT revaluation on other sites including WalesOnline (http://www.walesonline.co.uk/), Valuation Office Agency, Welsh Local Government Association and the main Welsh political parties. The Nexis database was used to explore media reaction to the Welsh 2005 CT revaluation.

The case study searched for material from about 2000 onwards. This was before the start of the Welsh consultation process on the revaluation and so the research searched for material in the run up to this policy. The search was focused mainly on Wales although it gathered material relevant that was relevant for the wider UK context. The search terms used to guide the data collection included keywords such as Wales Council Tax, revaluation and rebanding (as well as alternatives such as reband or reval).

Document analysis was then applied on the collected data. This involved a process of open, axial and selective coding. Open coding involved outlining analytical memos that detect important themes. For example, one theme flowing from the rhetoric of winners and losers focused on the impact of CT reforms on local government finances. This was then used to develop corresponding codes (such as revenue neutrality). Axial coding refined the open coding by merging codes with similar meanings. Selective coding involved returning to the data after the axial coding and analysing this at a higher level of abstraction. Following
recommendations in the methods literature, the codes were first tested on an initial set of documents and the codes were then revised (Strauss and Corbin, 1990; Charmaz, 2000; Popay et al., 2007).

The 2005 CT revaluation in Wales

The Labour government passed a Local Government Act 2003 which promised a CT revaluation in England in 2007 and Wales in 2005. Thereafter, there would be a regular cycle of CT revaluations no longer than ten years after the previous revaluation. Although the Local Government Act 2003 provided a timetable for regular CT revaluations, successive UK ministers postponed a CT revaluation in England. CT revaluations were due in Wales in 2005 and 2015.

In 2000, the Welsh government published Simplifying the System: local government finance in Wales which outlined various options for local finance in Wales. One of the options mentioned was a revaluation of CT bands. The aim of such a reform was not to raise more money but to make CT more progressive (National Assembly for Wales, 2000). The Welsh government followed Simplifying the System: local government finance in Wales up with a policy paper in 2002 called Freedom and Responsibility in Local Government. This policy paper was developed in discussion with the Welsh Local Government Association (WLGA). Freedom and Responsibility in Local Government echoed the importance of having a more progressive CT (Welsh government, 2002a).

The Welsh government then set up a Council Tax Revaluation Working Group (CTRWG) to advise on the policy options. The CTRWG had members nominated by the Welsh
government, WLGA and Valuation Office Agency (VAO). The CTRWG held five meetings between May 2002 and October 2002. The work of the CTRWG was to feed into a consultation paper to be published by the Welsh government on CT reform (Consultative Forum on Finance, 2002).

The remit of the CTRWG states that the aim of reform was not to raise more money for local government but to have a more progressive CT (CTRWG, 2002a). The CTRWG was asked to consider a transitional relief scheme that would help those properties that moved up bands following the revaluation. This attention to transitional relief highlights the concern the Welsh government had in helping those properties that faced the prospect of higher bills as well as showing special concern with those properties that moved between bands. This associates losers also with properties that move between bands. The CTRWG considered three main policy choices. First, reallocate properties based on current values within existing bands. Modelling requested by the CTRWG showed that this would mean 51% of properties would move up at least one band while 38% would stay in the same band. Second, revaluing CT bands. Initial research suggested that this would mean little change to the overall taxbase and 21% of properties moving up at least one band. Third, revaluing bands and adding new bands. This considered a new band A- at the bottom of the scale and a band H+ at the top of the scale. The CTRWG also considered the effects of varying the proportions attached to CT bands from 9ths to 8ths, 10ths or 15ths (CTRWG, 2002a; 2002b; 2002c). Early predictions suggested that about a fifth of properties would move up bands by revaluing CT.

On 19 December 2002 the Welsh government published a first consultation on its plans to reform CT. This consultation outlined two main ideas for discussion. First, revalue the existing bands and add a new band I at the top of the scale. Second, to consider moving from
a system of 9ths to 8ths to support progressive reform (Welsh government, 2002b). Welsh
government (2004b) notes that 66% of responses backed a new band I and 45% preferred to
stay with a system of ninths (with 23% preferring a move to eighths and 31% not expressing
a preference) (Welsh government 2004a).

A second consultation document was published in June 2003. This supplementary
consultation said that the Welsh government had decided not to move to a system of 8ths as
this would have meant many taxpayers having to pay more money. Although a move to 8ths
would improve the progressive nature of CT, the Welsh government anticipated that this
move would mean higher CT bills for many people and so create many losers from reform.
The Welsh government was concerned with avoiding this and so ruled out a move to 8ths. A
revalued set of CT bands were set out in the first consultation. There would be a new band I.
The bands were set at 50% of the difference between the average sale values. However, the
Welsh government revised the values for the CT bands and because of this wanted to have a
supplementary consultation on the revised CT bands (Welsh government, 2003).

The proposals set out in the second consultation document were broadly supported by county
councils and the WLGA although there were also calls for relief to be provided to help people
and councils cope with a change to a new system. One of the Welsh government’s key
partners therefore was also concerned with the potential losers from reform and wanted
policies in place to cushion rises in CT bills (Welsh government, 2004a).

The VOA was responsible for revaluing properties as part of the reform. This involved
revaluing about 1.3 million properties and placing these in the new bands. Initial work on
placing properties to the bands began in April 2003 and the process ended in June 2004. The
VOA drew up lists based on property values on 1 April 2003 (Valuation Office Agency, 2005). Official data shows that prior to revaluation, CT revenue raised £924.1 million in 2004-05 and after revaluation it raised £1,012 million. A Welsh government note to the Office of the Deputy Prime Minister noted that the average taxbase rose by 5.4% following the revaluation. About 1% of this was attributed to the normal growth of the taxbase and 4.4% to the effects of the revaluation (Welsh government, 2005a).

Effects of the 2005 revaluation

Tables 1 and 2 below show the effects of the 2005 revaluation on the numbers of properties in the different bands. Table 1 reports the CT bands before and after the revaluation and Table 2 shows the numbers of properties in Wales in the different CT bands before and after the revaluation. The second column of Table 2 shows the number of properties in each band after the inflows and outflows of properties following revaluation. The inflows (and outflows) are made up of properties that have either risen or fallen from other bands. The mix of inflows and outflows differs for different bands.

[Insert Tables 1 and 2 here]

The Welsh government (2005b) estimated that the majority of properties would either stay in the same band or drop bands following revaluation. It estimated that 50% of properties would stay in the same band, 25% of properties would drop down the bands and 25% of properties would rise up the bands. Following the revaluation, more properties than expected rose up bands and fewer properties than expected dropped down bands. Less than a quarter of the expected number of properties dropped down the bands and there were four times as many properties that rose bands as those properties that fell down bands. 773,310 out of 1,317,450
properties stayed in the same band following the revaluation. This means that about 59% of all properties stayed in the same band. 438,760 properties moved up at least one band following the revaluation, which is about 33% of all properties (Valuation Office Agency, 2015). Around 8% of properties went down by at least band. 63,261 properties went up by 2 bands or more and this is about 5% of the total properties in Wales (Welsh government, 2005b).

Following the revaluation, the average band D CT bill rose from £887 in 2004-5 to £921 in 2005-06. This meant an average rise of £34 for properties that remained in band D. There was then a 3.8% rise in average CT bills for a band D property following the revaluation. This rise was in fact the lowest annual percentage rise in CT bills for band D properties since CT was first introduced. For example, the 3.8% rise in 2005-06 compared with 6% in 2004-05 and 4.5% in 2006-07 (StatsWales, 2016).

Reaction to the 2005 revaluation

This gap between expectations and reality mattered because it shaped the public and political reaction to the 2005 revaluation. Debates about revaluation were dominated by focusing on properties that moved bands and this had an effect on a further revaluation for Wales in 2015. Nick Bourne the leader of the Conservatives in the Welsh Assembly stated that: ‘Less than one in 10 households will benefit from going down a council tax band whereas more than a third will go up at least one band’ (reported in BBC News, 2005). The Chair of the WLGA Alex Alridge voiced similar concerns about the proportions of households moving up at least one band (Parry, 2005). Media coverage also described households that moved up bands as losers from reform. There was little discussion of those people who were possible winners
either by dropping down bands or staying in the same band (Niffield, 2005; Isaacs, 2005; Western Mail, 2005).

The Welsh government responded to the worries over the revaluation by running a consultation in 2004 on a transitional relief scheme aimed at protecting households that moved up bands following the revaluation (Welsh government, 2004c). Following this consultation, a transitional relief scheme was implemented which meant that no household could move up more than one band a year (Parry, 2005). On November 2 2004 the Minister for Finance, Local Government and Public Services Sue Essex (2004) announced that she was providing an extra £11 million for local government in 2005-06 to help fund the transitional relief scheme (Essex, 2004). Welsh government (2005a) records that the transitional relief scheme would run for three years.

Failed CT revaluation in 2015

The skewed nature of public debates over the CT revaluation was important as this seemed then to shape the fate of planned revaluations in England and Wales. On 3 December 2010, the UK Secretary of State for Communities and Local Government Eric Pickles announced that he was ruling out any CT revaluation in England during the 2010-2015 Parliament because he was concerned about the impact of CT rises on family budgets. In doing so he criticised the 2005 Welsh revaluation and argued that four times as many properties moved up bands than down (Department for Communities and Local Government, 2010).

Critics of the Welsh government alleged that Wales was a guinea pig for a potential CT revaluation in England. The critics argued that the UK government learnt from the ‘mistakes’ made during the 2005 revaluation. These mistakes included underestimating the losers from
reform (Western Mail, 2005). In Wales, opposition politicians called for the planned CT revaluation in 2015 to be abandoned (Millar 2010). On 9 December 2010, the Labour First Minister of Wales Carwyn Jones and Plaid Cymru Deputy Prime Minister Ieuen Wyn Jones reported that they had asked the UK government to amend the Local Government Act 2003 to cancel the legal requirement to have the revaluation in 2015. Carwyn Jones cites UK government cuts on the Welsh government budget as a key reason why the Welsh government asked to be free of the need to revalue CT. He added that the estimated £5 million costs of a revaluation exercise would be better on protecting frontline services (reported in Williamson, 2009).

Discussion

This paper suggests that the tyranny of the status quo is not a fixed constraint on government trying to reform taxes. This paper claims that government can create space for tax reform by framing how the winners and losers from reform are understood.

What does the Welsh government revaluation of CT show about this claim? During the revaluation process, the Welsh government paid attention to the winners and losers from reform. The Welsh government ruled out a shift from 9ths to 8ths that would have improved the progressivity of CT as this would have increased the losers from reform. Its transitional relief scheme was also aimed at cushioning the impact on the CT bills of properties that rose bands.

Nevertheless, a major limitation is that the Welsh government did not convey the complexity of reform adequately. The Welsh government devoted little attention to explaining or informing the public how the winners from revaluation might also include properties that
stayed in the same band after revaluation. Nearly three fifths of properties stayed in the same band after revaluation. Those properties that stayed in the same band might also be seen as winners. This is because their CT bills were arguably lower than they would have been with no revaluation.

The failure to communicate the complexity of reform meant that the Welsh government was put on the defensive in debates after the revaluation. Debates focused on the mismatch between the expectations and reality of those properties that moved between bands after the revaluation. It was easy for critics to portray the CT revaluation as a failed exercise. These worries were not confined to the critics of reform but also to its erstwhile supporters. The WLGA was one of the key backers of reform of CT and was involved in the reform process by taking part in the CTRWG. However, the WLGA voiced concern over the impact of revaluation on the movement of properties between bands. This skewed debates about CT reform in 2015.

Perhaps the main lesson from the Welsh CT revaluation in 2005 is that government should take an active role in shaping how the winners and losers from reform are understood. Part of this may focus on highlighting the complexity of tax reform typically involves a varied set of winners and losers. Doing this might help rebut the arguments of critics that seek to present winners and losers in a particular way. Government might also place more weight in developing arguments that challenge the framework of the tyranny of the status quo as well as highlighting the complexities involved in using such a framework. The Welsh government did refer to arguments about fairness when outlining the case for reform in 2005. However, these arguments were dominated by a concern the Welsh government had with minimising the losers from reform.
Conclusion

A general reluctance by government to make the case for reform is perhaps one of the reasons why CT has been unreformed for so long. The Welsh government revaluation in 2005 is an exception to this trend. Yet, while the Welsh government engaged with a calculus of winners and losers during the policy process it did not communicate the complexity of reform enough to the public. Admittedly, explaining that winners might include those properties that remain in the same band after reform might be a harder task than focusing simply on properties that drop bands. However, tax reform is often complex and so public communication means government engaging with complex arguments. The failure of the Welsh government to embark on this task hampered the 2015 CT revaluation. The fact that the Welsh government managed to revalue CT in 2005 shows that reform is possible. The task now for government to reform CT is to engage with the public more thoroughly on the complexity of tax reform.

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Table 1: CT bands in Wales

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<tbody>
<tr>
<td>A</td>
<td>Under 30,000</td>
<td>Under 44,000</td>
</tr>
<tr>
<td>B</td>
<td>30,001 to 39,000</td>
<td>44,001 to 65,000</td>
</tr>
<tr>
<td>C</td>
<td>39,001 to 51,000</td>
<td>65,001 to 91,000</td>
</tr>
<tr>
<td>D</td>
<td>50,001 to 66,000</td>
<td>91,001 to 123,000</td>
</tr>
<tr>
<td>E</td>
<td>66,001 to 90,000</td>
<td>123,001 to 162,000</td>
</tr>
<tr>
<td>F</td>
<td>90,001 to 120,000</td>
<td>162,001 to 223,000</td>
</tr>
<tr>
<td>G</td>
<td>120,001 to 240,000</td>
<td>223,001 to 324,000</td>
</tr>
<tr>
<td>H</td>
<td>240,001 and above</td>
<td>324,001 to 424,001</td>
</tr>
<tr>
<td>I</td>
<td>N/A</td>
<td>424,001 and above</td>
</tr>
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Table 2: Number of properties in different CT bands in Wales

<table>
<thead>
<tr>
<th>CT band</th>
<th>1993 list</th>
<th>2005 list</th>
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<tbody>
<tr>
<td>A</td>
<td>255,840</td>
<td>199,480</td>
</tr>
<tr>
<td>B</td>
<td>325,900</td>
<td>284,490</td>
</tr>
<tr>
<td>C</td>
<td>265,000</td>
<td>289,030</td>
</tr>
<tr>
<td>D</td>
<td>200,520</td>
<td>206,120</td>
</tr>
<tr>
<td>E</td>
<td>164,120</td>
<td>168,260</td>
</tr>
<tr>
<td>F</td>
<td>64,450</td>
<td>103,280</td>
</tr>
<tr>
<td>G</td>
<td>38,250</td>
<td>49,190</td>
</tr>
<tr>
<td>H</td>
<td>3,390</td>
<td>12,050</td>
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<td>I</td>
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