

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION - 2013/14

Row		BAND A Entitled To Disabled Relief Reduction	BAND A Value Range up to £40,000 (See Note 1)	BAND B Value Range £40,001 to £52,000	BAND C Value Range £52,001 to £68,000	BAND D Value Range £68,001 to £88,000	BAND E Value Range £88,001 to £120,000	BAND F Value Range £120,001 to £160,000	BAND G Value Range £160,001 to £320,000	BAND H Value Range Over £320,000	TOTAL
1	Properties as per List 30/11/12	0	49,605	14,976	18,307	7,256	3,159	1,055	336	37	94,731
2	Demolished Dwellings	0	0	0	0	0	0	0	0	0	0
3	Disabled Relief	190	-122	37	-53	-24	-16	-4	18	-26	0
4	Exempt Dwellings	0	-1,551	-374	-464	-159	-60	-21	-9	-2	-2,640
5	Impact of Council Tax Support Scheme	0	-12,794	-1,552	-1,119	-216	-58	-7	-1	0	-15,747
		190	35,138	13,087	16,671	6,857	3,025	1,023	344	9	76,344
6	Less: Discounts at 25%	-17	-6,634	-1,409	-1,283	-390	-128	-45	-23	-3	-9,932
7	Less: Second Home Discount Adjustments	0	-21	-10	-8	-5	-1	0	0	0	-45
		173	28,483	11,668	15,380	6,462	2,896	978	321	6	66,367
8	Proportion of Band D Equivalent	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
9	Band D Equivalents	96	18,989	9,075	13,671	6,462	3,539	1,413	534	12	53,791
10	Total number of 25% Discounts	68	26,534	5,636	5,132	1,560	511	178	94	11	39,724
11	Total Number of Second Home Properties	0	206	102	76	48	12	4	4	1	453

Tax Base Calculation	BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE
Tax Base Calculation	53,791	98.50%	52,984
Add Payments in Lieu			50
2013/14 Council Tax Base			53,034

Note 1

The Property Values for each Band is based on the open market capital value of the dwelling on 1 April 1991.

Council Tax Base Calculation - Explanation

Row (1) shows the number of chargeable dwellings in the Valuation List at 30 November 2012, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2013/14.

Row (3) shows the number of dwellings which have been dropped into the next lower Band because of having facilities for the disabled. Properties with certain facilities for meeting the needs of a disabled person may qualify for a disabled reduction. The effect of this is a drop into the next lower Band. This row adjusts for the resulting increase in the number of properties shown in the next lower band and the resulting decrease from the actual band. Qualifying properties in Band A, enjoy a reduction in council tax equivalent to 1/9 of a Band D charge.

Row (4) shows the estimated number of dwellings, which will be exempt during the year 2013/14. Various categories of exemption exist including: Property empty for up to six months, property occupied entirely by students, property occupied by persons under 18 and newly built or altered property. This estimate is based on figures produced from the Valuation List at 30 November 2012 and from information currently held in the council tax system.

Row (5) shows the estimated impact of the Council Tax Support Scheme on the 2013/14 Council Tax Base.

Row (6) shows the estimated number discounts equated to a full charge (i.e. four discounts @ 25% = one full charge). This is an estimate of discounts for single people and discounts for other categories such as for care workers, hospital patients, the severely mentally impaired etc.

Row (7) shows the Council Tax second homes adjustment based on a 10% discount.

Row (8) shows the appropriate multiplier for the Band in question.

Row (9) shows the number of properties within each Council Tax Band A - H which have been converted to their Band D equivalents using the appropriate multiplier shown in Row 8.

Row (10) shows the total number of discounts which are referred to in Row 6.

Row (11) shows the total number of second home properties which will be subject to the reduction in discount from 50% to 10%.