

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION - 2014/15

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 30/11/13	0	49,572	15,076	18,373	7,312	3,207	1,077	338	38	94,993
2	Demolished Dwellings	0	-1	-1	0	0	-1	-1	0	0	-4
3	Disabled Relief	186	-120	43	-52	-30	-13	-5	16	-25	0
4	Exempt Dwellings or 100% discount.	0	-1,285	-303	-357	-112	-42	-17	-10	-2	-2,128
5	Impact of Council Tax Support Scheme	-65	-11,753	-1,304	-869	-169	-39	-6	-1	0	-14,206
		121	36,413	13,511	17,095	7,001	3,112	1,048	343	11	78,655
6	Less: Discounts at 25%	-17	-5,990	-1,347	-1,228	-370	-123	-42	-23	-2	-9,142
7	Less: Second Home Discount Adjustments	0	0	0	0	0	0	0	0	0	0
		104	30,423	12,164	15,867	6,631	2,989	1,006	320	9	69,513
8	Proportion of Band D Equivalent	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
9	Band D Equivalents	58	20,282	9,461	14,104	6,631	3,653	1,453	533	18	56,193
10	Total number of 25% Discounts	66	23,961	5,388	4,912	1,479	492	168	91	7	36,564
11	Total Number of Second Home Properties	0	242	91	81	47	6	6	3	0	476

Tax Base Calculation	BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE
Tax Base Calculation	56,193	98.50%	55,350
Add Payments in Lieu			50
2014/15 Council Tax Base			55,400

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 2013, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2014/15.

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 2014/15. Various categories of exemption exist including: Property empty for up to two months, property occupied entirely by students, property occupied by persons under 18 etc. This estimate is based on figures produced from the Valuation List at 30 November 2013 and from information currently held in the council tax system.

Row (5) shows the estimated impact of the Council Tax Support Scheme on the 2014/15 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 0% 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 0%.