

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION - 2015/16

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 30/11/14	0	49,687	15,119	18,485	7,384	3,263	1,090	339	39	95,406
2	Demolished Dwellings	0	0	0	0	0	0	0	0	0	0
3	Disabled Relief	177	-111	47	-56	-32	-9	-7	15	-24	0
4	Exempt Dwellings or 100% discount.	0	-1,226	-278	-340	-95	-47	-13	-10	-2	-2,011
5	Impact of Council Tax Support Scheme	-62	-11,340	-1,214	-812	-160	-40	-5	-1	0	-13,634
		115	37,010	13,674	17,277	7,097	3,167	1,065	343	13	79,761
6	Less: Discounts at 25%	-17	-5,817	-1,325	-1,205	-364	-121	-41	-22	-2	-8,914
		98	31,193	12,349	16,072	6,733	3,046	1,024	321	11	70,847
7	Proportion of Band D Equivalent	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
8	Band D Equivalents	55	20,795	9,604	14,287	6,733	3,723	1,479	534	22	57,232
9	Total number of 25% Discounts	69	24,271	5,474	4,966	1,501	502	167	96	7	37,053
10	Total Number of Second Home Properties	0	246	106	80	47	9	5	3	0	496

Tax Base Calculation	BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE
Tax Base Calculation	57,232	98.50%	56,374
Add Payments in Lieu			50
2015/16 Council Tax Base			56,424

Note 1

The Property Values for each Band are 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 2014, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2015/16.

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 2015/16. 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 2014 and from information currently held in the council tax system.

Row (5) shows the estimated impact of the Council Tax Support Scheme on the 2015/16 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 appropriate multiplier for the Band in question.

Row (8) 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 (9) shows the total number of discounts which are referred to in Row 6.

Row (10) shows the total number of second home properties subject to a 0% discount.