

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION - 2016/17

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 30/11/15	0	49,862	15,200	18,621	7,491	3,394	1,111	341	40	96,060
2	Demolished Dwellings	0	0	0	0	0	0	0	0	0	0
3	Assumed Growth on New Build Properties	0	269	82	100	40	18	6	2	0	517
4	Disabled Relief	166	-104	45	-53	-30	-9	-7	17	-25	0
5	Exempt Dwellings or 100% discount.	0	-1,294	-295	-335	-92	-56	-12	-8	-2	-2,094
6	Impact of Council Tax Support Scheme	-63	-11,861	-1,258	-816	-162	-43	-7	-1	0	-14,211
		103	36,872	13,774	17,517	7,247	3,304	1,091	351	13	80,272
7	Less: Discounts at 25%	-15	-5,822	-1,347	-1,215	-367	-117	-42	-22	-2	-8,949
		88	31,050	12,427	16,302	6,880	3,187	1,049	329	11	71,323
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	49	20,700	9,665	14,491	6,880	3,895	1,515	548	22	57,765
10	Total number of 25% Discounts	59	24,306	5,582	4,991	1,516	507	169	94	7	37,231
11	Total Number of Second Home Properties	0	220	90	68	46	9	3	2	0	438

Tax Base Calculation	BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE
Tax Base Calculation	57,765	98.50%	56,898
Add Payments in Lieu			50
2016/17 Council Tax Base			56,948

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 2015, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2016/17.

Row (3) shows the assumed growth on new build properties during 2016/17.

Row (4) 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 (5) shows the estimated number of dwellings, which will be exempt during the year 2016/17. 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 2015 and from information currently held in the council tax system.

Row (6) shows the estimated impact of the Council Tax Support Scheme on the 2016/17 Council Tax Base.

Row (7) 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 (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 7.

Row (11) shows the total number of second home properties which will be subject to the reduction in discount from 50% to 0%.