

## NORTH TYNESIDE COUNCIL

## COUNCIL TAX BASE CALCULATION - 2017/18

Row		<b>BAND A Entitled To Disabled Relief Reduction</b>	<b>BAND A Value Range up to £40,000 (See Note 1)</b>	<b>BAND B Value Range £40,001 to £52,000</b>	<b>BAND C Value Range £52,001 to £68,000</b>	<b>BAND D Value Range £68,001 to £88,000</b>	<b>BAND E Value Range £88,001 to £120,000</b>	<b>BAND F Value Range £120,001 to £160,000</b>	<b>BAND G Value Range £160,001 to £320,000</b>	<b>BAND H Value Range Over £320,000</b>	<b>TOTAL</b>
1	Properties as per List 30/11/16	0	49,896	15,335	18,775	7,564	3,491	1,145	344	39	96,589
2	Demolished Dwellings	0	-48	0	0	0	-1	0	0	0	-49
3	Assumed Growth on New Build Properties	0	13	52	61	28	38	13	1	0	206
4	Disabled Relief	161	-94	40	-57	-27	-10	-5	16	-24	0
5	Exempt Dwellings or 100% discount.	0	-831	-205	-274	-73	-30	-11	-5	-2	-1,431
6	Impact of Council Tax Support Scheme	-57	-10,981	-1,197	-743	-147	-36	-7	-1	0	-13,169
		104	37,955	14,025	17,762	7,345	3,452	1,135	355	13	82,146
7	Less: Discounts at 25%	-15	-5,925	-1,424	-1,257	-386	-135	-45	-25	-1	-9,212
		89	32,030	12,601	16,505	6,959	3,318	1,090	330	12	72,934
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	21,353	9,801	14,671	6,959	4,055	1,575	550	25	59,037
10	Total number of 25% Discounts	56	23,700	5,695	5,027	1,545	538	179	101	7	36,848
11	Total Number of Second Home Properties	0	197	95	74	40	8	4	3	0	421

<b>Tax Base Calculation</b>	<b>BAND D EQUIVALENTS</b>	<b>COLLECTION RATE</b>	<b>COUNCIL TAXBASE</b>
Tax Base Calculation	59,037	98.50%	58,152
Add Payments in Lieu			50
<b>2016/17 Council Tax Base</b>			<b>58,202</b>

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 2016, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2017/18.

Row (3) shows the assumed growth on new build properties during 2017/18.

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 2017/18. Various categories of exemption exist including: 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 2017/18 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