

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION - 2012/13

Row		BAND A Entitled To Disabled Relief Reduction	BAND A Value Range up to £40,000 (See Note 1)	BAND B Value Range £40,000 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 November 2011	0	49,497	14,822	18,214	7,220	3,130	1,042	339	38	94,302
2	Demolished Dwellings	0	0	0	0	0	0	0	0	0	0
3	Disabled Relief	195	-132	41	-49	-23	-18	-4	16	-26	0
4	Exempt Dwellings	0	-1,594	-364	-390	-123	-52	-17	-10	-2	-2,552
		195	47,771	14,499	17,775	7,074	3,060	1,021	345	10	91,750
5	Less: Discounts at 25%	-19	-6,496	-1,370	-1,268	-387	-129	-44	-26	-3	-9,742
6	Less: Second Home Discount Adjustments	0	-22	-10	-9	-5	-1	-1	0	0	-48
		176	41,253	13,119	16,498	6,682	2,930	976	319	7	81,960
7	Proportion of Band D Equivalent	5/9	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
8	Band D Equivalents	98	27,502	10,204	14,665	6,682	3,581	1,410	532	14	64,687
9	Total number of 25% Discounts	74	25,985	5,480	5,073	1,550	516	177	103	12	38,970
10	Total Number of Second Home Properties	0	215	101	85	51	13	6	2	0	473

Tax Base Calculation	BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE
Tax Base Calculation	64,687	99.20%	64,169
Add Contributions in Lieu			50
2012/13 Council Tax Base			64,219

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 2011, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2012/13.

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 2012/13. 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 2011 and from information currently held in the council tax system.

Row (5) 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 (6) shows the Council Tax second homes adjustment based on a 10% discount.

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 7.

Row (9) shows the total number of discounts which are referred to in Row 5.

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