

NORTH TYNESIDE COUNCIL

APPENDIX A

COUNCIL TAX BASE CALCULATION 2023/2024

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 30/11/2022	0	50,498	15,983	19,839	8,331	4,374	1,529	366	36	100,956
2	Demolished Dwellings	0	0	0	0	0	0	0	0	0	0
3	Assumed Growth on New Build Properties	0	0	0	0	250	0	0	0	0	250
4	Disabled Relief	166	-91	26	-49	-28	-8	-4	9	-21	0
5	Exempt Dwellings or 100% discount.	0	-1,023	-281	-327	-90	-35	-13	-4	-2	-1,775
6	Impact of Council Tax Support Scheme	-49	-9980	-1133	-603	-114	-36	-5	-2	0	-11,922
		117	39,404	14,595	18,860	8,349	4,295	1,507	369	12	87,509
7	Less: Discounts at 25%	-15	-6,485	-1,564	-1,359	-437	-167	-57	-27	-3	-10,114
8	Add in Council Tax Premium Charge 100%	0	133	22	17	6	2	2	1	0	183
9	Add in Council Tax Premium Charge 200%	0	70	10	6	2	4	0	2	2	96
9a	Add in Council Tax Premium Charge 300%	0	60	9	3	3	0	0	0	0	75
		102	33,182	13,072	17,527	7,923	4,134	1,452	345	11	77,749
10	Proportion of Band D Equivalent	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
11	Band D Equivalents	57	22,122	10,167	15,580	7,923	5,053	2,097	576	22	63,596
12	Total Number of 25% Discounts	56	25,902	6,243	5,417	1,739	661	216	64	4	40,302
13	Total Number of 50% Discounts	2	19	7	10	4	4	6	21	3	76

-50.3753 -10009.9 -1133.75 -610.365 -114.31 -36.4276 -5.92375 -1.6449 -0.3937 -11963.1
 -50.2478 -9983.8 -1131.54 -609.416 -114.141 -36.373 -5.91281 -1.641 -0.39198 -11933.5
 -29.6551

63174
63194

Tax Base Calculation	BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE
Tax Base Calculation	63,596	98.50%	62,642
Add Payments in Lieu			50
2023/24 Council Tax Base			62,692

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 2022, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2023/24.

Row (3) shows the assumed growth on new build properties during 2023/24. This is based on planning records and the valuation bandings that have been attributed to new properties in the last 12 months.

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 2023/24. 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 2022 and from information currently held in the council tax system.

Row (6) shows the estimated impact of the Council Tax Support Scheme on the 2023/24 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 number of empty properties that have been empty greater than 2 years which will be subject to a 100% premium.

Row (9) shows double the number of empty properties that have been empty longer than 5 years which will be subject to a 200% charge.

Row (9a) shows triple the number of empty properties that have been empty longer than 10 years or more which will be subject to a 300% charge.

Row (10) shows the appropriate multiplier for the Band in question.

Row (11) 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 (12) shows the total number of 25% discounts which are referred to in Row 7.

Row (13) shows the total number of 50% discounts which are referred to in Row 7.