

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION 2024/2025

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 30/11/2023	0	50,567	16,098	19,973	8,432	4,456	1,555	370	36	101,487
2	Demolished Dwellings	0	-4	0	-1	-1	-1	0	0	0	-7
3	Assumed Growth on New Build Properties	0	0	0	0	450	0	0	0	0	450
4	Disabled Relief	167	-96	28	-41	-31	-9	-6	9	-21	0
5	Exempt Dwellings or 100% discount.	0	-1,010	-269	-341	-89	-35	-20	-8	-2	-1,774
6	Impact of Council Tax Support Scheme	-45	-8978	-1049	-555	-108	-36	-4	-2	0	-10,778
		122	40,479	14,808	19,035	8,653	4,375	1,525	369	12	89,377
7	Less: Discounts at 25%	-15	-6,491	-1,601	-1,371	-441	-176	-58	-27	-2	-10,182
8	Add in Council Tax Premium Charge 100%	0	415	123	115	31	18	9	3	0	714
9	Add in Council Tax Premium Charge 200%	0	68	0	8	2	0	0	2	1	81
9a	Add in Council Tax Premium Charge 300%	0	69	6	3	0	3	0	0	0	81
		107	34,540	13,336	17,790	8,244	4,220	1,476	348	11	80,071
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	59	23,027	10,372	15,813	8,244	5,157	2,132	580	22	65,407
12	Total Number of 25% Discounts	57	25,865	6,387	5,458	1,759	694	219	64	2	40,505
13	Total Number of 50% Discounts	2	50	9	13	3	5	6	21	3	112
14	Total Number of 25% Discounts (divided by 4)	14.25	6466.25	1596.75	1364.50	439.75	173.50	54.75	16.00	0.50	10,126
15	Total Number of 50% Discounts (divided by 2)	1.00	25.00	4.50	6.50	1.50	2.50	3.00	10.50	1.50	56
		15	6,491	1,601	1,371	441	176	58	27	2	10,182
Tax Base Calculation		BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE							
Tax Base Calculation		65,407	98.50%	64,426							
Add Payments in Lieu				45							
2023/24 Council Tax Base				64,471							

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 2023, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2024/25.

Row (3) shows the assumed growth on new build properties during 2024/25. 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 2024/25. 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 2023 and from information currently held in the council tax system.

Row (6) shows the estimated impact of the Council Tax Support Scheme on the 2024/25 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 estimated number of empty properties that will be empty greater than 1 year 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.

Row (14) shows the total Number of properties where a 25% discount applies (divided by 4)

Row (15) shows the total Number of properties where a 50% discount applies (divided by 2)