

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION - 2020/2021

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 30/11/19	0	50,328	15,768	19,446	8,004	4,096	1,365	362	38	99,407
2	Demolished Dwellings	0	-1	0	0	0	0	0	0	0	-1
3	Assumed Growth on New Build Properties	0	38	97	120	141	128	56	6	0	586
4	Disabled Relief	165	-84	30	-61	-22	-14	-4	11	-21	0
5	Exempt Dwellings or 100% discount.	0	-922	-221	-319	-72	-32	-14	-6	-4	-1,590
6	Impact of Council Tax Support Scheme	-52	-10,097	-1,152	-656	-119	-33	-5	-1	0	-12,115
		113	39,262	14,522	18,530	7,932	4,145	1,398	372	13	86,287
7	Less: Discounts at 25%	-15	-6,290	-1,510	-1,317	-410	-155	-50	-23	-2	-9,772
8	Add in Council Tax Premium Charge 100%	0	136	25	32	20	10	2	3	1	229
9	Add in Council Tax Premium Charge 200%	0	148	40	22	10	8	2	2	0	232
		98	33,256	13,077	17,267	7,552	4,008	1,352	354	12	76,976
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	54	22,171	10,171	15,348	7,552	4,898	1,953	590	24	62,761
12	Total Number of 25% Discounts	56	25,129	6,029	5,246	1,634	613	188	51	3	38,949
13	Total Number of 50% Discounts	2	16	6	11	4	4	5	21	3	72

Tax Base Calculation	BAND D EQUIVALENTS	COLLECTION RATE	COUNCIL TAXBASE
Tax Base Calculation	62,761	98.50%	61,820
Add Payments in Lieu			50
2019/20 Council Tax Base			61,870

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 2019, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2020/21.

Row (3) shows the assumed growth on new build properties during 2020/21. 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 2020/21. 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 2019 and from information currently held in the council tax system.

Row (6) shows the estimated impact of the Council Tax Support Scheme on the 2020/21 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 (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.