

NORTH TYNESIDE COUNCIL

COUNCIL TAX BASE CALCULATION - 2019/2020

| 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 30/11/18 | 0 | 50,263 | 15,603 | 19,243 | 7,764 | 3,879 | 1,269 | 353 | 38 | 98,412 |
| 2 | Demolished Dwellings | 0 | -14 | -1 | 0 | 0 | 0 | 0 | 0 | 0 | -15 |
| 3 | Assumed Growth on New Build Properties | 0 | 167 | 79 | 99 | 38 | 59 | 19 | 1 | 0 | 462 |
| 4 | Disabled Relief | 164 | -88 | 43 | -64 | -30 | -12 | -4 | 12 | -21 | 0 |
| 5 | Exempt Dwellings or 100% discount. | 0 | -931 | -198 | -298 | -84 | -34 | -15 | -5 | -3 | -1,568 |
| 6 | Impact of Council Tax Support Scheme | -54 | -10,462 | -1,193 | -679 | -126 | -34 | -6 | -1 | 0 | -12,555 |
| | | 110 | 38,935 | 14,333 | 18,301 | 7,562 | 3,858 | 1,263 | 360 | 14 | 84,736 |
| 7 | Less: Discounts at 25% | -14 | -6,196 | -1,466 | -1,295 | -391 | -149 | -51 | -23 | -2 | -9,587 |
| | | 96 | 32,739 | 12,867 | 17,006 | 7,171 | 3,709 | 1,212 | 337 | 12 | 75,149 |
| 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 | 53 | 21,826 | 10,007 | 15,117 | 7,171 | 4,533 | 1,751 | 561 | 24 | 61,045 |
| 10 | Total Number of 25% Discounts | 52 | 24,753 | 5,849 | 5,156 | 1,557 | 585 | 191 | 51 | 2 | 38,196 |
| 11 | Total Number of 50% Discounts | 2 | 16 | 8 | 12 | 5 | 5 | 6 | 21 | 3 | 78 |
| 12 | Total Number of Second Home Properties | 0 | 109 | 66 | 61 | 33 | 5 | 5 | 1 | 0 | 280 |

| Tax Base Calculation | BAND D EQUIVALENTS | COLLECTION RATE | COUNCIL TAXBASE |
|---------------------------------|-------------------------------|----------------------------|----------------------------|
| Tax Base Calculation | 61,045 | 98.50% | 60,129 |
| Add Payments in Lieu | | | 50 |
| 2019/20 Council Tax Base | | | 60,179 |

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 2018, as compiled by the District Valuer.

Row (2) shows the estimated number of dwellings which will be demolished during the year 2018/19.

Row (3) shows the assumed growth on new build properties during 2019/20.

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 2019/20. 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 2018 and from information currently held in the council tax system.

Row (6) shows the estimated impact of the Council Tax Support Scheme on the 2019/20 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 25% discounts which are referred to in Row 7.

Row (11) shows the total number of 50 % discounts which are referred to in Row 7.

Row (12) shows the total number of second home properties