

COUNCIL - 4 JANUARY 1999

THE COUNCIL TAX 1999/2000 SETTING THE TAX BASE

1. INTRODUCTION AND BACKGROUND

- 1.1. Under the provisions of the Local Government Finance Act 1992, a Council tax-base for tax setting must be made by a meeting of the Council.
- 1.2. This tax-base is an important step towards setting the basic amount of Council Tax. The other key steps are determining the surplus/deficit on the Collection Fund for the previous year and, of course, setting the actual budget requirements.
- 1.3. Members will recall that each dwelling falls into one of eight valuation bands (A to H) for tax purposes. Different proportions of tax are payable by each band.
- 1.4. The tax-base is, in essence, the estimated number of dwellings in the District, modified to take account of the different proportions payable, discounts and other reductions.
- 1.5. The calculation of the tax-base for tax setting also has to include an allowance for non-collection.
- 1.6. The required tax-base calculation has to be made between 1 December and 31 January. The approved tax base must be notified to the County Council by 31 January.
- 1.7. Separate tax-bases have to be made for each band in each parish.

2. THE CALCULATION PROCESS

- 2.1. Detailed calculations are required to set the tax-base for tax setting purposes. Members have to be fully informed of these calculations.
The details are shown in Appendix 1.
- 2.2. As can be seen, firstly, if appropriate, it is necessary to adjust the number of dwellings in each valuation band to cater for:
 - 2.2.1. the estimated number of dwellings to be added or deducted in the forthcoming year,

- 2.2.2. the number of properties estimated as exempt, and
- 2.2.3. the net addition or reduction to the number of dwellings in the band due to disabled relief
- 2.3. The above process produces the number of chargeable dwellings. Further adjustments then have to be made to cater for:
 - 2.3.1. the estimated number of dwellings where single discounts (25%) will apply due to single person households;
 - 2.3.2. the estimated number of dwellings where double discounts (50%) will apply -
 - (a) due to the dwelling being empty
 - (b) because all persons in the household are disregarded.
- 2.4. The total number of discounts is multiplied by the appropriate percentage (i.e. 25%) to arrive at the discount deduction. Contributions in lieu for Ministry of Defence dwellings are added and the resultant net number of dwellings is multiplied by the relevant proportions to band D. The relevant proportions are shown in Appendix 2. This process produces the number of band D equivalent dwellings.
- 2.5. The final step of the calculation is to assess the likely collection rate and thereby make an appropriate allowance for non-collection.
- 2.6. The figures used in the calculation process are based on current actuals. Although there may be some growth in the tax-base in the forthcoming year, it is advisable to take a prudent approach for a number of reasons. For example, if dwellings are improved and extended, bandings only normally change after a subsequent sale (or the granting of a lease of 7 years or more).

3. **ENVIRONMENTAL AND CRIME AND DISORDER IMPLICATIONS**

- 3.1. None arising directly from this report.

4. **CONCLUSION**

- 4.1. The Council is now required to approve formally the tax-base for tax setting purposes. The Regulations require that the tax-base is formally approved for each band in each Parish/Town Council area, with the detailed calculations also being approved by Members.

- 4.2. A prudent approach has to be taken in forecasting the tax-base. Clearly, there is an obligation to ensure that sufficient funds are realised to meet the Council's expenditure while taking into account the desire to keep bills as low as possible.
- 4.3. Allowances have to be made for foreseeable changes to the tax-base due to losses/growth. The tax-base is now relatively stable and it is assumed that any additional losses will be offset by growth.
- 4.4. A realistic collection rate has to be determined. It is important that the tax-base is not over-stated as any shortfall will result in interest costs falling on the Council's General Fund.
- 4.5. Any Council Tax surplus/deficit on the Collection Fund will be shared between the Principal Authorities, pro rata to the demand/precept on the fund for the year concerned.

5. **RECOMMENDED**

It is recommended that:

- 5.1. the calculation of the Council's tax-base for the year 1999/2000 be approved.
- 5.2. pursuant to this report and in accordance with the Local Authorities (Calculation of Tax-Base) Regulations 1992, the amount calculated by this Council as its council tax-base for the year 1999/2000 be as follows and as detailed in Appendix 1:

PARISH/TOWN	TAX BASE
Ashurst & Colbury	910.1
Beaulieu	462.5
Boldre	1004.9
Bramshaw	324.4
Bransgore	1841.3
Breamore	174.9
Brockenhurst	1714.7
Burley	748.0
Copythorne	1168.9
Damerham	229.7
Denny Lodge	147.6
East Boldre	379.2
Ellingham, Harbridge & Ibsley	565.1
Exbury & Lepe	97.2
Fawley	4709.2
Fordingbridge	2274.9
Hale	253.9
Hordle	2260.2
Hyde	485.1
Hythe & Dibden	7239.0
Lymington & Pennington	6497.8
Lyndhurst	1346.4
Marchwood	1802.8
Martin	186.6
Milford on Sea	2517.8
Minstead	347.9
Netley Marsh	797.1
New Milton	10155.7
Ringwood	5136.9
Rockbourne	161.7
Sandleheath	248.2
Sopley	295.2
Sway	1593.6
Totton & Eling	9104.3
Whitsbury	98.5
Woodgreen	256.5
Whole District	67537.8

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Background Papers

Local Government Finance Act 1992
Calculation of Tax Base Regulations
1992

LGM/MSD/REPORTS/SETTAX99

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

ASHURST & COLBURY									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	10	11	23	379	280	132	29	3	867
Additions									0
Reductions									0
Exemptions				7	2	2			11
Disabled Relief			2		1	-1	-1	-1	0
Chargeable Dwellings	10	11	25	372	279	129	28	2	856
Discount - Single	6	8	6	100	55	16	2		193
Discount - Empty	1	1		4		4	1		11
Total Discounts	8	10	6	108	55	24	4	0	215
Discount Deduction	2	2.5	1.5	27	13.75	6	1	0	53.75
Contributions in Lieu									0
Net Dwellings	8	8.5	23.5	345	265.25	123	27	2	802.25
Band D Equivalents	5.3	6.6	20.9	345.0	324.2	177.7	45.0	4.0	928.7
							Collection	Rate	0.98
							Tax Base		910.1

BEAULIEU									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	22	17	30	40	60	64	108	63	404
Additions									0
Reductions									0
Exemptions					3	4	5	1	13
Disabled Relief						1	-1		0
Chargeable Dwellings	22	17	30	40	57	61	102	62	391
Discount - Single	4	15	13	7	19	17	16	11	102
Discount - Empty	3	1	3	5	13	7	19	8	59
Total Discounts	10	17	19	17	45	31	54	27	220
Discount Deduction	2.5	4.25	4.75	4.25	11.25	7.75	13.5	6.75	55
Contributions in Lieu	0	0	0	0	0	0	0	0	0
Net Dwellings	19.5	12.75	25.25	35.75	45.75	53.25	88.5	55.25	336
Band D Equivalents	13.0	9.9	22.4	35.8	55.9	76.9	147.5	110.5	471.9
							Collection	Rate	0.98
							Tax Base		462.5

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

BOLDRE									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	55	14	17	129	180	200	228	36	859
Additions									0
Reductions									0
Exemptions	5	1	1	4	3	4	7	2	27
Disabled Relief				1			-1		0
Chargeable Dwellings	50	13	16	126	177	196	220	34	832
Discount - Single	20	2	7	28	40	58	42	2	199
Discount - Empty	3	2	1	7	16	7	7	2	45
Total Discounts	26	6	9	42	72	72	56	6	289
Discount Deduction	6.5	1.5	2.25	10.5	18	18	14	1.5	72.25
Contributions in Lieu									0
Net Dwellings	43.5	11.5	13.75	115.5	159	178	206	32.5	759.75
Band D Equivalents	29.0	8.9	12.2	115.5	194.3	257.1	343.3	65.0	1025.4
							Collection	Rate	0.98
							Tax Base		1004.9

BRAMSHAW									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	11	7	33	39	40	51	84	12	277
Additions									0
Reductions									0
Exemptions	1					4	1		6
Disabled Relief			1		-1	1		-1	0
Chargeable Dwellings	10	7	34	39	39	48	83	11	271
Discount - Single	4	2	14	12	10	5	7		54
Discount - Empty		1	1	3	2	3	6	2	18
Total Discounts	4	4	16	18	14	11	19	4	90
Discount Deduction	1	1	4	4.5	3.5	2.75	4.75	1	22.5
Contributions in Lieu									0
Net Dwellings	9	6	30	34.5	35.5	45.25	78.25	10	248.5
Band D Equivalents	6.0	4.7	26.7	34.5	43.4	65.4	130.4	20.0	331.0
							Collection	Rate	0.98
							Tax Base		324.4

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

BRANSGORE									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	20	59	257	556	486	299	77	12	1766
Additions									0
Reductions									0
Exemptions	3	1	3	3	1	3	1		15
Disabled Relief		1	2	2	1	-5	-1		0
Chargeable Dwellings	17	59	256	555	486	291	75	12	1751
Discount - Single	11	20	80	158	101	43	7		420
Discount - Empty	1	4	3	11	3	6	1		29
Total Discounts	13	28	86	180	107	55	9	0	478
Discount Deduction	3.25	7	21.5	45	26.75	13.75	2.25	0	119.5
Contributions in Lieu				3.76					3.76
Net Dwellings	13.75	52	234.5	513.76	459.25	277.25	72.75	12	1635.26
Band D Equivalentents	9.2	40.4	208.4	513.8	561.3	400.5	121.3	24.0	1878.8
							Collection	Rate	0.98
							Tax Base		1841.3

BREAMORE									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	1	1	24	42	26	27	30	7	158
Additions									0
Reductions									0
Exemptions					1	2	1		4
Disabled Relief			1	-1					0
Chargeable Dwellings	1	1	25	41	25	25	29	7	154
Discount - Single			9	11	5	4	5	1	35
Discount - Empty	1				2	1	2	1	7
Total Discounts	2	0	9	11	9	6	9	3	49
Discount Deduction	0.5	0	2.25	2.75	2.25	1.5	2.25	0.75	12.25
Contributions in Lieu									0
Net Dwellings	0.5	1	22.75	38.25	22.75	23.5	26.75	6.25	141.75
Band D Equivalentents	0.3	0.8	20.2	38.3	27.8	33.9	44.6	12.5	178.4
							Collection	Rate	0.98
							Tax Base		174.9

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

BROCKENHURST									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	45	84	67	250	277	242	441	58	1464
Additions									0
Reductions									0
Exemptions	1	5	2	5	5	2	8		28
Disabled Relief				4	-3	7	-5	-3	0
Chargeable Dwellings	44	79	65	249	269	247	428	55	1436
Discount - Single	12	54	32	84	84	54	76	3	399
Discount - Empty	4	7	4	14	17	7	9	2	64
Total Discounts	20	68	40	112	118	68	94	7	527
Discount Deduction	5	17	10	28	29.5	17	23.5	1.75	131.75
Contributions in Lieu									0
Net Dwellings	39	62	55	221	239.5	230	404.5	53.25	1304.25
Band D Equivalents	26.0	48.2	48.9	221.0	292.7	332.2	674.2	106.5	1749.7
							Collection	Rate	0.98
							Tax Base		1714.7

BURLEY									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	31	24	68	83	74	87	224	50	641
Additions									0
Reductions									0
Exemptions	1	3	1	2	4	3	4	1	19
Disabled Relief		1	-1			3	-3		0
Chargeable Dwellings	30	22	66	81	70	87	217	49	622
Discount - Single	10	7	20	31	26	27	39	5	165
Discount - Empty	2	2	1	5	7	8	16	5	46
Total Discounts	14	11	22	41	40	43	71	15	257
Discount Deduction	3.5	2.75	5.5	10.25	10	10.75	17.75	3.75	64.25
Contributions in Lieu									0
Net Dwellings	26.5	19.25	60.5	70.75	60	76.25	199.25	45.25	557.75
Band D Equivalents	17.7	15.0	53.8	70.8	73.3	110.1	332.1	90.5	763.3
							Collection	Rate	0.98
							Tax Base		748.0

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

	COPYTHORNE								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	50	59	80	253	370	207	82	9	1110
Additions									0
Reductions									0
Exemptions	4	8	4	7	5	2	2		32
Disabled Relief			2	1		-3			0
Chargeable Dwellings	46	51	78	247	365	202	80	9	1078
Discount - Single	15	26	23	69	74	29	9	2	247
Discount - Empty	4	3	2	11	4	2	2	1	29
Total Discounts	23	32	27	91	82	33	13	4	305
Discount Deduction	5.75	8	6.75	22.75	20.5	8.25	3.25	1	76.25
Contributions in Lieu									0
Net Dwellings	40.25	43	71.25	224.25	344.5	193.75	76.75	8	1001.75
Band D Equivalents	26.8	33.4	63.3	224.3	421.1	279.9	127.9	16.0	1192.7
							Collection	Rate	0.98
							Tax Base		1168.9

	DAMERHAM								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	14	12	52	43	47	26	28	5	227
Additions									0
Reductions									0
Exemptions				1	2				3
Disabled Relief				1	-1				0
Chargeable Dwellings	14	12	52	43	44	26	28	5	224
Discount - Single	6	2	19	7	5	7	6	1	53
Discount - Empty				3	4	2	2		11
Total Discounts	6	2	19	13	13	11	10	1	75
Discount Deduction	1.5	0.5	4.75	3.25	3.25	2.75	2.5	0.25	18.75
Contributions in Lieu									0
Net Dwellings	12.5	11.5	47.25	39.75	40.75	23.25	25.5	4.75	205.25
Band D Equivalents	8.3	8.9	42.0	39.8	49.8	33.6	42.5	9.5	234.4
							Collection	Rate	0.98
							Tax Base		229.7

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

DENNY LODGE

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	18	5	11	16	39	30	20	2	141
Additions									0
Reductions									0
Exemptions					1	1	1		3
Disabled Relief				1	-1				0
Chargeable Dwellings	18	5	11	17	37	29	19	2	138
Discount - Single	5	1	3	7	8	7	3	1	35
Discount - Empty	1	1	1		2	2	1		8
Total Discounts	7	3	5	7	12	11	5	1	51
Discount Deduction	1.75	0.75	1.25	1.75	3	2.75	1.25	0.25	12.75
Contributions in Lieu									0
Net Dwellings	16.25	4.25	9.75	15.25	34	26.25	17.75	1.75	125.25
Band D Equivalents	10.8	3.3	8.7	15.3	41.6	37.9	29.6	3.5	150.6
							Collection	Rate	0.98
							Tax Base		147.6

EAST BOLDRE

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	17	14	73	51	89	93	31	1	369
Additions									0
Reductions									0
Exemptions	1	2		1	4	1	1		10
Disabled Relief		1	-1		1	-1			0
Chargeable Dwellings	16	13	72	50	86	91	30	1	359
Discount - Single	4	4	19	12	15	22	6		82
Discount - Empty		1	1	1	6	6	4		19
Total Discounts	4	6	21	14	27	34	14	0	120
Discount Deduction	1	1.5	5.25	3.5	6.75	8.5	3.5	0	30
Contributions in Lieu									0
Net Dwellings	15	11.5	66.75	46.5	79.25	82.5	26.5	1	329
Band D Equivalents	10.0	8.9	59.3	46.5	96.9	119.2	44.2	2.0	387.0
							Collection	Rate	0.98
							Tax Base		379.2

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

ELLINGHAM, HARBRIDGE & IBSLEY									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	31	10	29	90	89	90	126	27	492
Additions									0
Reductions									0
Exemptions	2		3	3	3	1	3		15
Disabled Relief					1	1	-1	-1	0
Chargeable Dwellings	29	10	26	87	87	90	122	26	477
Discount - Single	8	4	5	31	21	21	15	3	108
Discount - Empty	3			3	6	3	5	7	27
Total Discounts	14	4	5	37	33	27	25	17	162
Discount Deduction	3.5	1	1.25	9.25	8.25	6.75	6.25	4.25	40.5
Contributions in Lieu									0
Net Dwellings	25.5	9	24.75	77.75	78.75	83.25	115.75	21.75	436.5
Band D Equivalents	17.0	7.0	22.0	77.8	96.3	120.3	192.9	43.5	576.7
							Collection	Rate	0.98
							Tax Base		565.1

EXBURY & LEPE									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	4	2	5	37	19	13	14	6	100
Additions									0
Reductions									0
Exemptions				1	1		1		3
Disabled Relief									0
Chargeable Dwellings	4	2	5	36	18	13	13	6	97
Discount - Single	3	1		16	3	2			25
Discount - Empty	1			2	4	3	8	1	19
Total Discounts	5	1	0	20	11	8	16	2	63
Discount Deduction	1.25	0.25	0	5	2.75	2	4	0.5	15.75
Contributions in Lieu									0
Net Dwellings	2.75	1.75	5	31	15.25	11	9	5.5	81.25
Band D Equivalents	1.8	1.4	4.4	31.0	18.6	15.9	15.0	11.0	99.2
							Collection	Rate	0.98
							Tax Base		97.2

BASE 1999/2000 (LOCAL COUNCILS)

FAWLEY									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	665	1426	1355	1677	409	126	48	3	5709
Additions									0
Reductions									0
Exemptions	25	64	12	20	3				124
Disabled Relief	6	-2	13	-13	-2	4	-6		0
Chargeable Dwellings	646	1360	1356	1644	404	130	42	3	5585
Discount - Single	331	371	314	301	43	16	6		1382
Discount - Empty	20	12	13	13	8	5		1	72
Total Discounts	371	395	340	327	59	26	6	2	1526
Discount Deduction	92.75	98.75	85	81.75	14.75	6.5	1.5	0.5	381.5
Contributions in Lieu				36.85					36.85
Net Dwellings	553.25	1261.25	1271	1599.1	389.25	123.5	40.5	2.5	5240.35
Band D Equivalentents	368.8	981.0	1129.8	1599.1	475.8	178.4	67.5	5.0	4805.3
							Collection	Rate	0.98
							Tax Base		4709.2

FORDINGBRIDGE									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	195	355	749	705	358	150	86	10	2608
Additions									0
Reductions									0
Exemptions	16	10	9	9	3	1	2	2	52
Disabled Relief	3		2	-4	1	-1		-1	0
Chargeable Dwellings	182	345	742	692	356	148	84	7	2556
Discount - Single	114	163	247	193	75	20	11	1	824
Discount - Empty	10	19	19	6	8	3	3	2	70
Total Discounts	134	201	285	205	91	26	17	5	964
Discount Deduction	33.5	50.25	71.25	51.25	22.75	6.5	4.25	1.25	241
Contributions in Lieu									0
Net Dwellings	148.5	294.75	670.75	640.75	333.25	141.5	79.75	5.75	2315
Band D Equivalentents	99.0	229.3	596.2	640.8	407.3	204.4	132.9	11.5	2321.3
							Collection	Rate	0.98
							Tax Base		2274.9

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

	HALE								Total
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
Dwellings	7	1	25	36	62	45	41	3	220
Additions									0
Reductions									0
Exemptions			1		1				2
Disabled Relief				1	-1				0
Chargeable Dwellings	7	1	24	37	60	45	41	3	218
Discount - Single	1		9	9	11	10	8		48
Discount - Empty				1	1	1	1		4
Total Discounts	1	0	9	11	13	12	10	0	56
Discount Deduction	0.25	0	2.25	2.75	3.25	3	2.5	0	14
Contributions in Lieu									0
Net Dwellings	6.75	1	21.75	34.25	56.75	42	38.5	3	204
Band D Equivalents	4.5	0.8	19.3	34.3	69.4	60.7	64.2	6.0	259.1
							Collection	Rate	0.98
							Tax Base		253.9

	HORDLE								Total
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
Dwellings	195	61	424	877	537	194	110	4	2402
Additions									0
Reductions									0
Exemptions	10	2	14	12	5	2	2	1	48
Disabled Relief		3	2	2	-7	1	-1		0
Chargeable Dwellings	185	62	412	867	525	193	107	3	2354
Discount - Single	86	31	150	259	116	25	6		673
Discount - Empty	10	6	13	18	11	9	5		72
Total Discounts	106	43	176	295	138	43	16	0	817
Discount Deduction	26.5	10.75	44	73.75	34.5	10.75	4	0	204.25
Contributions in Lieu									0
Net Dwellings	158.5	51.25	368	793.25	490.5	182.25	103	3	2149.75
Band D Equivalents	105.7	39.9	327.1	793.3	599.5	263.3	171.7	6.0	2306.3
							Collection	Rate	0.98
							Tax Base		2260.2

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

	HYDE								Total
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
Dwellings	28	9	17	35	93	118	97	13	410
Additions									0
Reductions									0
Exemptions	1	1	1	4	3	2			12
Disabled Relief					2	-1	-1		0
Chargeable Dwellings	27	8	16	31	92	115	96	13	398
Discount - Single	8	4	5	11	28	23	6		85
Discount - Empty	3	1	1	2	4	7	4		22
Total Discounts	14	6	7	15	36	37	14	0	129
Discount Deduction	3.5	1.5	1.75	3.75	9	9.25	3.5	0	32.25
Contributions in Lieu									0
Net Dwellings	23.5	6.5	14.25	27.25	83	105.75	92.5	13	365.75
Band D Equivalents	15.7	5.1	12.7	27.3	101.4	152.8	154.2	26.0	495.0
							Collection	Rate	0.98
							Tax Base		485.1

	HYTHE & DIBDEN								Total
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	
Dwellings	884	2122	1988	1615	1240	369	222	29	8469
Additions									0
Reductions									0
Exemptions	30	65	43	12	4	1	3		158
Disabled Relief	17	-7	4	-1	-5	-3	-5		0
Chargeable Dwellings	871	2050	1949	1602	1231	365	214	29	8311
Discount - Single	534	808	482	333	173	40	22	7	2399
Discount - Empty	21	26	20	10	17	13	51	11	169
Total Discounts	576	860	522	353	207	66	124	29	2737
Discount Deduction	144	215	130.5	88.25	51.75	16.5	31	7.25	684.25
Contributions in Lieu				51.41					51.41
Net Dwellings	727	1835	1818.5	1565.16	1179.25	348.5	183	21.75	7678.16
Band D Equivalents	484.7	1427.2	1616.4	1565.2	1441.3	503.4	305.0	43.5	7386.7
							Collection	Rate	0.98
							Tax Base		7239.0

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

LYMINGTON & PENNINGTON									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Wellings	275	677	1883	1323	1381	892	495	34	6960
ditions									0
ductions									0
emptions	11	20	33	19	22	15	3		123
isable Relief	5	6	-6	2		3	-6	-4	0
argeable Dwellings	269	663	1844	1306	1359	880	486	30	6837
iscount - Single	175	354	702	441	411	256	102	4	2445
iscount - Empty	17	35	66	65	68	42	36	2	331
otal Discounts	209	424	834	571	547	340	174	8	3107
iscount Deduction	52.25	106	208.5	142.75	136.75	85	43.5	2	776.75
ontributions in Lieu									0
et Dwellings	216.75	557	1635.5	1163.25	1222.25	795	442.5	28	6060.25
and D Equivalents	144.5	433.2	1453.8	1163.3	1493.9	1148.3	737.5	56.0	6630.4
							Collection	Rate	0.98
							Tax Base		6497.8

LYNDHURST									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
wellings	159	64	262	314	301	161	141	20	1422
ditions									0
eductions									0
xemptions	11	3	9	7	1	3	1	2	37
isable Relief			1	2	-1	5	-6	-1	0
hargeable Dwellings	148	61	254	309	299	163	134	17	1385
iscount - Single	82	34	99	128	90	25	23	3	484
iscount - Empty	15	3	14	21	15	5	8	1	82
otal Discounts	112	40	127	170	120	35	39	5	648
iscount Deduction	28	10	31.75	42.5	30	8.75	9.75	1.25	162
ontributions in Lieu									0
et Dwellings	120	51	222.25	266.5	269	154.25	124.25	15.75	1223
and D Equivalents	80.0	39.7	197.6	266.5	328.8	222.8	207.1	31.5	1373.9
							Collection	Rate	0.98
							Tax Base		1346.4

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

MARCHWOOD									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	265	379	378	574	405	45	9	2	2057
Additions									0
Reductions									0
Exemptions	152	7	24	29	2	1	1	2	218
Disabled Relief		4	-3	4	-5	1	-1		0
Chargeable Dwellings	113	376	351	549	398	45	7	0	1839
Discount - Single	56	169	75	72	49	5			426
Discount - Empty	7	5	3	6	3	1			25
Total Discounts	70	179	81	84	55	7	0	0	476
Discount Deduction	17.5	44.75	20.25	21	13.75	1.75	0	0	119
Contributions in Lieu				152.48					152.48
Net Dwellings	95.5	331.25	330.75	680.48	384.25	43.25	7	0	1872.48
Band D Equivalents	63.7	257.6	294.0	680.5	469.6	62.5	11.7	0.0	1839.6
							Collection	Rate	0.98
							Tax Base		1802.8

MARTIN									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	10	11	32	14	17	48	35	1	168
Additions									0
Reductions									0
Exemptions									0
Disabled Relief		2	-2		1	-1			0
Chargeable Dwellings	10	13	30	14	18	47	35	1	168
Discount - Single	5	6	10	7	4	12	6		50
Discount - Empty				2	1		2		5
Total Discounts	5	6	10	11	6	12	10	0	60
Discount Deduction	1.25	1.5	2.5	2.75	1.5	3	2.5	0	15
Contributions in Lieu									0
Net Dwellings	8.75	11.5	27.5	11.25	16.5	44	32.5	1	153
Band D Equivalents	5.8	8.9	24.4	11.3	20.2	63.6	54.2	2.0	190.4
							Collection	Rate	0.98
							Tax Base		186.6

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

MILFORD ON SEA									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	113	89	253	650	770	381	303	5	2564
Additions									0
Reductions									0
Exemptions	4	8	10	16	13	4	2		57
Disabled Relief		3	1	3	-2	2	-6	-1	0
Chargeable Dwellings	109	84	244	637	755	379	295	4	2507
Discount - Single	20	54	99	256	255	97	46	1	828
Discount - Empty	58	10	28	107	75	21	12		311
Total Discounts	136	74	155	470	405	139	70	1	1450
Discount Deduction	34	18.5	38.75	117.5	101.25	34.75	17.5	0.25	362.5
Contributions in Lieu									0
Net Dwellings	75	65.5	205.25	519.5	653.75	344.25	277.5	3.75	2144.5
Band D Equivalents	50.0	50.9	182.4	519.5	799.0	497.3	462.5	7.5	2569.2
							Collection	Rate	0.98
							Tax Base		2517.8

MINSTEAD									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	31	8	26	20	31	74	79	23	292
Additions									0
Reductions									0
Exemptions	3			1	3	2	1		10
Disabled Relief									0
Chargeable Dwellings	28	8	26	19	28	72	78	23	282
Discount - Single	12	4	7	3	5	13	8	5	57
Discount - Empty	3		3	1		5	2	1	15
Total Discounts	18	4	13	5	5	23	12	7	87
Discount Deduction	4.5	1	3.25	1.25	1.25	5.75	3	1.75	21.75
Contributions in Lieu									0
Net Dwellings	23.5	7	22.75	17.75	26.75	66.25	75	21.25	260.25
Band D Equivalents	15.7	5.4	20.2	17.8	32.7	95.7	125.0	42.5	355.0
							Collectio	Rate	0.98
							Tax Base		347.9

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

NETLEY MARSH									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	105	6	88	226	191	105	58	17	796
Additions									0
Reductions									0
Exemptions	4		3	8		4	1	2	22
Disabled Relief			1		1	-1	1	-2	0
Chargeable Dwellings	101	6	86	218	192	100	58	13	774
Discount - Single	39	2	21	47	30	9	8	2	158
Discount - Empty	4		3	2	4	3	3	4	23
Total Discounts	47	2	27	51	38	15	14	10	204
Discount Deduction	11.75	0.5	6.75	12.75	9.5	3.75	3.5	2.5	51
Contributions in Lieu									0
Net Dwellings	89.25	5.5	79.25	205.25	182.5	96.25	54.5	10.5	723
Band D Equivalents	59.5	4.3	70.4	205.3	223.1	139.0	90.8	21.0	813.4
							Collection	Rate	0.98
							Tax Base		797.1

NEW MILTON									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	1373	1347	2145	3415	2230	922	239	9	11680
Additions									0
Reductions									0
Exemptions	110	28	38	58	24	7	5		270
Disabled Relief	4	13	4	8	-19	5	-13	-2	0
Chargeable Dwellings	1267	1332	2111	3365	2187	920	221	7	11410
Discount - Single	597	594	857	1128	491	137	16	1	3821
Discount - Empty	255	28	54	106	54	39	17	1	554
Total Discounts	1107	650	965	1340	599	215	50	3	4929
Discount Deduction	276.75	162.5	241.25	335	149.75	53.75	12.5	0.75	1232.25
Contributions in Lieu									0
Net Dwellings	990.25	1169.5	1869.75	3030	2037.25	866.25	208.5	6.25	10177.75
Band D Equivalents	660.2	909.6	1662.0	3030.0	2490.0	1251.3	347.5	12.5	10363.0
							Collection	Rate	0.98
							Tax Base		10155.7

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

RINGWOOD									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	480	738	1772	1494	768	337	221	22	5832
Additions									0
Reductions									0
Exemptions	11	17	28	22	11	1	2		92
Disabled Relief	5	3	5	-7	-4	6	-7	-1	0
Chargeable Dwellings	474	724	1749	1465	753	342	212	21	5740
Discount - Single	286	387	531	409	131	42	32	2	1820
Discount - Empty	15	21	27	17	6	15	7		108
Total Discounts	316	429	585	443	143	72	46	2	2036
Discount Deduction	79	107.25	146.25	110.75	35.75	18	11.5	0.5	509
Contributions in Lieu									0
Net Dwellings	395	616.75	1602.75	1354.25	717.25	324	200.5	20.5	5231
Band D Equivalents	263.3	479.7	1424.7	1354.3	876.6	468.0	334.2	41.0	5241.8
							Collection	Rate	0.98
							Tax Base		5136.9

ROCKBOURNE									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	3	9	21	20	22	17	38	8	138
Additions									0
Reductions									0
Exemptions			1						1
Disabled Relief									0
Chargeable Dwellings	3	9	20	20	22	17	38	8	137
Discount - Single	3	5	9	4	5	3	8	2	39
Discount - Empty				1	1				2
Total Discounts	3	5	9	6	7	3	8	2	43
Discount Deduction	0.75	1.25	2.25	1.5	1.75	0.75	2	0.5	10.75
Contributions in Lieu									0
Net Dwellings	2.25	7.75	17.75	18.5	20.25	16.25	36	7.5	126.25
Band D Equivalents	1.5	6.0	15.8	18.5	24.8	23.5	60.0	15.0	165.0
							Collection	Rate	0.98
							Tax Base		161.7

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

SANDLEHEATH									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	3	4	25	47	68	28	42	4	221
Additions									0
Reductions									0
Exemptions			1			1			2
Disabled Relief			1				-1		0
Chargeable Dwellings	3	4	25	47	68	27	41	4	219
Discount - Single	2	1	6	17	12	9	6		53
Discount - Empty	1				2	1	2		6
Total Discounts	4	1	6	17	16	11	10	0	65
Discount Deduction	1	0.25	1.5	4.25	4	2.75	2.5	0	16.25
Contributions in Lieu									0
Net Dwellings	2	3.75	23.5	42.75	64	24.25	38.5	4	202.75
Band D Equivalents	1.3	2.9	20.9	42.8	78.2	35.0	64.2	8.0	253.3
							Collection	Rate	0.98
							Tax Base		248.2

SOPLEY									
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	13	21	38	77	67	44	25	4	289
Additions									0
Reductions									0
Exemptions	2	1	1					1	5
Disabled Relief			2	-2					0
Chargeable Dwellings	11	20	39	75	67	44	25	3	284
Discount - Single	6	6	13	19	17	5	5		71
Discount - Empty	2		1		2	1	3		9
Total Discounts	10	6	15	19	21	7	11	0	89
Discount Deduction	2.5	1.5	3.75	4.75	5.25	1.75	2.75	0	22.25
Contributions in Lieu									0
Net Dwellings	8.5	18.5	35.25	70.25	61.75	42.25	22.25	3	261.75
Band D Equivalents	5.7	14.4	31.3	70.3	75.5	61.0	37.1	6.0	301.2
							Collection	Rate	0.98
							Tax Base		295.2

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

	SWAY								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	61	22	122	276	431	266	219	36	1433
Additions									0
Reductions									0
Exemptions	1	2	1	6	4	4	1		19
Disabled Relief		2	-1	3	-2			-2	0
Chargeable Dwellings	60	22	120	273	425	262	218	34	1414
Discount - Single	29	9	41	103	108	56	27	7	380
Discount - Empty	1	2	2	5	9	5	13	6	43
Total Discounts	31	13	45	113	126	66	53	19	466
Discount Deduction	7.75	3.25	11.25	28.25	31.5	16.5	13.25	4.75	116.5
Contributions in Lieu									0
Net Dwellings	52.25	18.75	108.75	244.75	393.5	245.5	204.75	29.25	1297.5
Band D Equivalents	34.8	14.6	96.7	244.8	480.9	354.6	341.3	58.5	1626.1
							Collection	Rate	0.98
							Tax Base		1593.6

	TOTTON & ELING								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	681	3041	3868	2663	912	78	15	1	11259
Additions									0
Reductions									0
Exemptions	19	46	49	28	7		1		150
Disabled Relief	13	17	-4	-18	-2	-4	-1	-1	0
Chargeable Dwellings	675	3012	3815	2617	903	74	13	0	11109
Discount - Single	386	1209	1018	561	89	5	3		3271
Discount - Empty	22	23	27	17	9	5	1		104
Total Discounts	430	1255	1072	595	107	15	5	0	3479
Discount Deduction	107.5	313.75	268	148.75	26.75	3.75	1.25	0	869.75
Contributions in Lieu									0
Net Dwellings	567.5	2698.25	3547	2468.25	876.25	70.25	11.75	0	10239.25
Band D Equivalents	378.3	2098.6	3152.9	2468.3	1071.0	101.5	19.6	0.0	9290.1
							Collection	Rate	0.98
							Tax Base		9104.3

COUNCIL TAXBASE 1999/2000 (LOCAL COUNCILS)

	WHITSBURY								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		5	27	25	2	12	17	4	92
Additions									0
Reductions									0
Exemptions									0
Disabled Relief									0
Chargeable Dwellings	0	5	27	25	2	12	17	4	92
Discount - Single			11	4		3	5		23
Discount - Empty			1			2			3
Total Discounts	0	0	13	4	0	7	5	0	29
Discount Deduction	0	0	3.25	1	0	1.75	1.25	0	7.25
Contributions in Lieu									0
Net Dwellings	0	5	23.75	24	2	10.25	15.75	4	84.75
Band D Equivalents	0.0	3.9	21.1	24.0	2.4	14.8	26.3	8.0	100.5
							Collection	Rate	0.98
							Tax Base		98.5

	WOODGREEN								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	24	1	21	49	53	33	49	3	233
Additions									0
Reductions									0
Exemptions	1			2	1				4
Disabled Relief					1		-1		0
Chargeable Dwellings	23	1	21	47	53	33	48	3	229
Discount - Single	11		3	12	6	6	7		45
Discount - Empty					6	1	2		9
Total Discounts	11	0	3	12	18	8	11	0	63
Discount Deduction	2.75	0	0.75	3	4.5	2	2.75	0	15.75
Contributions in Lieu									0
Net Dwellings	20.25	1	20.25	44	48.5	31	45.25	3	213.25
Band D Equivalents	13.5	0.8	18.0	44.0	59.3	44.8	75.4	6.0	261.8
							Collection	Rate	0.98
							Tax Base		256.5

VALUATION BANDS

All dwellings have been valued by the Inland Revenue for the purpose of Council Tax. Valuations are based on property prices at April 1991. There are eight valuation bands and each dwelling has been placed into one of these bands according to its assessed value at that time. Band A is the lowest. The higher the band, the higher the charge will be. See the table below:-

BAND	RANGE OF VALUES	PROPORTION
A	Up to £40,000	£1.00
B	Over £40,000 - £52,000	£1.17
C	Over £52,000 - £68,000	£1.33
D	Over £68,000 - £88,000	£1.50
E	Over £88,000 -£120,000	£1.83
F	Over £120,000 -£160,000	£2.17
G	Over £160,000 -£320,000	£2.50
H	Over £320,000	£3.00

For every £1.00 of Council Tax for a band 'A' property, a band 'B' property will be charged £1.17 - and so on. Any discounts and rebates would make the difference less than this.

COMPARATIVE TAXBASES FOR 1998/99 AND 1999/00

PARISH/TOWN	1998/99 TAX BASE	1999/00 TAX BASE
Ashurst & Colbury	910.64	910.1
Beaulieu	460.14	462.5
Boldre	1009.94	1004.9
Bramshaw	315.83	324.4
Bransgore	1823.19	1841.3
Breamore	177.43	174.9
Brockenhurst	1705.06	1714.7
Burley	749.07	748.0
Copythorne	1175.07	1168.9
Damerham	232.97	229.7
Denny Lodge	147.74	147.6
East Boldre	380.81	379.2
Ellingham, Harbridge & Ibsley	564.89	565.1
Exbury & Lepe	92.47	97.2
Fawley	4673.09	4709.2
Fordingbridge	2265.92	2274.9
Hale	256.08	253.9
Hordle	2230.18	2260.2
Hyde	485.78	485.1
Hythe & Dibden	7083.27	7239.0
Lymington & Pennington	6464.38	6497.8
Lyndhurst	1344.78	1346.4
Marchwood	1796.13	1802.8
Martin	183.80	186.6
Milford on Sea	2493.61	2517.8
Minstead	347.82	347.9
Netley Marsh	802.65	797.1
New Milton	10009.80	10155.7
Ringwood	5086.88	5136.9
Rockbourne	159.44	161.7
Sandleheath	243.97	248.2
Sopley	291.39	295.2
Sway	1590.89	1593.6
Totton & Eling	9074.75	9104.3
Whitsbury	96.20	98.5
Woodgreen	258.48	256.5
Whole District	66984.54	67537.8

VALUATION BANDS

All dwellings have been valued by the Inland Revenue for the purpose of Council Tax. Valuations are based on property prices at April 1991. There are eight valuation bands and each dwelling has been placed into one of these bands according to its assessed value at that time. Band A is the lowest. The higher the band, the higher the charge will be. See the table below:-

BAND	RANGE OF VALUES	PROPORTION
A	Up to £40,000	£1.00
B	Over £40,000 - £52,000	£1.17
C	Over £52,000 - £68,000	£1.33
D	Over £68,000 - £88,000	£1.50
E	Over £88,000 -£120,000	£1.83
F	Over £120,000 -£160,000	£2.17
G	Over £160,000 -£320,000	£2.50
H	Over £320,000	£3.00

For every £1.00 of Council Tax for a band 'A' property, a band 'B' property will be charged £1.17 - and so on. Any discounts and rebates would make the difference less than this.

COMPARATIVE TAXBASES FOR 1998/99 AND 1999/00

PARISH/TOWN	1998/99 TAX BASE	1999/00 TAX BASE
Ashurst & Colbury	910.64	910.1
Beaulieu	460.14	462.5
Boldre	1009.94	1004.9
Bramshaw	315.83	324.4
Bransgore	1823.19	1841.3
Breamore	177.43	174.9
Brockenhurst	1705.06	1714.7
Burley	749.07	748.0
Copythorne	1175.07	1168.9
Damerham	232.97	229.7
Denny Lodge	147.74	147.6
East Boldre	380.81	379.2
Ellingham, Harbridge & Ibsley	564.89	565.1
Exbury & Lepe	92.47	97.2
Fawley	4673.09	4709.2
Fordingbridge	2265.92	2274.9
Hale	256.08	253.9
Hordle	2230.18	2260.2
Hyde	485.78	485.1
Hythe & Dibden	7083.27	7239.0
Lymington & Pennington	6464.38	6497.8
Lyndhurst	1344.78	1346.4
Marchwood	1796.13	1802.8
Martin	183.80	186.6
Milford on Sea	2493.61	2517.8
Minstead	347.82	347.9
Netley Marsh	802.65	797.1
New Milton	10009.80	10155.7
Ringwood	5086.88	5136.9
Rockbourne	159.44	161.7
Sandleheath	243.97	248.2
Sopley	291.39	295.2
Sway	1590.89	1593.6
Totton & Eling	9074.75	9104.3
Whitsbury	96.20	98.5
Woodgreen	258.48	256.5
Whole District	66984.54	67537.8