



## **COUNCIL - 4 JANUARY 2000**

### **THE COUNCIL TAX 2000/0001 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 From 1 April 2000 the Government is extending disabled relief to dwellings in Band A. In future such dwellings will pay 5/9<sup>th</sup> of the Band D charge, instead of 6/9<sup>th</sup>. For the purpose of estimating the tax base it has been assumed that twenty dwellings will be eligible for this relief. (This figure has been apportioned across the Parishes in proportion to the number of Band A dwellings).
- 2.4. The above process produces the number of chargeable dwellings. Further adjustments then have to be made to cater for:
  - 2.4.1. the estimated number of dwellings where single discounts (25%) will apply due to single person households;
  - 2.4.2. 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.
- 2.5. 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.
- 2.6. The final step of the calculation is to assess the likely collection rate and thereby make an appropriate allowance for non-collection.
- 2.7. The figures used in the calculation process are predominantly 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).
- 2.8 Comparative tax bases for 1999/2000 and 2000/0001 are shown in Appendix 3.

### 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 2000/0001 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 2000/0001 be as follows and as detailed in Appendix 1:

PARISH/TOWN	TAX BASE
Ashurst & Colbury	910.9
Beaulieu	457.7
Boldre	1000.3
Bramshaw	336.5
Bransgore	1833.1
Breamore	170.0
Brockenhurst	1719.2
Burley	750.6
Copythorne	1192.2
Damerham	234.4
Denny Lodge	148.0
East Boldre	378.3
Ellingham, Harbridge & Ibsley	563.0
Exbury & Lepe	98.9
Fawley	4715.7
Fordingbridge	2102.1
Godshill	205.3
Hale	262.9
Hordle	2276.8
Hyde	494.0
Hythe & Dibden	7323.1
Lymington & Pennington	6513.3
Lyndhurst	1348.9
Marchwood	1783.9
Martin	182.7
Milford on Sea	2543.9
Minstead	345.0
Netley Marsh	798.1
New Milton	10210.2
Ringwood	5,168.5
Rockbourne	161.5
Sandleheath	256.9
Sopley	292.1
Sway	1590.1
Totton & Eling	9201.8
Whitsbury	96.3
Woodgreen	247.3
<b>Whole District</b>	<b>67913.5</b>

#### Further Information:

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#### Background Papers

Local Government Finance Act 1992  
Calculation of Tax Base Regulations  
1992

LGM/MSD/REPORTS/SETTAX99

**COUNCIL TAX BASE 2000/01**

**Appendix 1.**

New Forest District										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	5924	10746	16338	18241	12499	6086	4150	558	74542
Additions										0
Reductions										0
Exemptions	0	430	270	267	248	162	73	51	20	1521
Disabled Relief	20	35	54	18	-4	-55	25	-69	-24	0
Chargeable Dwellings	20	5529	10530	16089	17989	12282	6038	4030	514	73021
Discount - Single	0	2981	4434	5047	4911	2666	1143	609	53	21844
Discount - Empty	0	504	215	324	486	414	259	272	50	2524
Total Discounts	0	3989	4864	5695	5883	3494	1661	1153	153	26892
Discount Deduction	0	997.25	1216	1423.75	1470.75	873.5	415.25	288.25	38.25	6723
Contributions in Lieu	0	0	0	0	215.7	0	0	0	0	215.7
Net Dwellings	20	4531.75	9314	14665.25	16733.95	11408.5	5622.75	3741.75	475.75	66513.7
Band D Equivalent	11.11	3021.17	7244.22	13035.78	16733.95	13943.72	8121.75	6236.25	951.50	69299.45
								Collection Rate	0.98	
								Tax Base	67913.5	

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

ASHURST & COLBURY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		10	11	23	383	278	131	29	3	868
Additions										0
Reductions										0
Exemptions			1		4	1				6
Disabled Relief					4	-1	-1	-1	-1	0
Chargeable Dwellings	0	10	10	23	383	276	130	28	2	862
Discount - Single		6	6	7	104	56	19	2		200
Discount - Empty		1	2	0	6	3	4	1	0	17
Total Discounts	0	8	10	7	116	62	27	4	0	234
Discount Deduction	0	2	2.5	1.75	29	15.5	6.75	1	0	58.5
Contributions in Lieu										0
Net Dwellings	0	8	7.5	21.25	354	260.5	123.25	27	2	803.5
Band D Equivalents	0.0	5.3	5.8	18.9	354.0	318.4	178.0	45.0	4.0	929.5
								Collection	Rate	0.98
								Tax Base		910.9

BEAULIEU										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		20	18	29	40	61	63	110	63	404
Additions										0
Reductions										0
Exemptions	0	0	1	1	1	4	3	8	0	18
Disabled Relief						1		-1		0
Chargeable Dwellings	0	20	17	28	39	58	60	101	63	386
Discount - Single		5	14	12	6	22	12	13	7	91
Discount - Empty		4	2	3	6	17	7	20	9	68
Total Discounts	0	13	18	18	18	56	26	53	25	227
Discount Deduction	0	3.25	4.5	4.5	4.5	14	6.5	13.25	6.25	56.75
Contributions in Lieu	0	0	0	0	0	0	0	0	0	0
Net Dwellings	0	16.75	12.5	23.5	34.5	44	53.5	87.75	56.75	329.25
Band D Equivalents	0.0	11.2	9.7	20.9	34.5	53.8	77.3	146.3	113.5	467.1
								Collection	Rate	0.98
								Tax Base		457.7

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

<b>BOLDRE</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		54	14	18	127	179	201	230	36	859
Additions										0
Reductions										0
Exemptions	0	3		2	4	3	10	3	3	28
Disabled Relief					1			-1		0
Chargeable Dwellings	0	51	14	16	124	176	191	226	33	831
Discount - Single		21	3	7	28	37	58	46	2	202
Discount - Empty		2	2	1	7	17	8	9	2	48
Total Discounts	0	25	7	9	42	71	74	64	6	298
Discount Deduction	0	6.25	1.75	2.25	10.5	17.75	18.5	16	1.5	74.5
Contributions in Lieu										0
Net Dwellings	0	44.75	12.25	13.75	113.5	158.25	172.5	210	31.5	756.5
Band D Equivalents	0.0	29.8	9.5	12.2	113.5	193.4	249.2	350.0	63.0	1020.7
								<b>Collection</b>	<b>Rate</b>	<b>0.98</b>
								<b>Tax Base</b>		<b>1000.3</b>

<b>BRAMSHAW</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		11	7	33	40	41	50	83	14	279
Additions										0
Reductions										0
Exemptions								1		1
Disabled Relief				1	1	-2	1		-1	0
Chargeable Dwellings	0	11	7	34	41	39	51	82	13	278
Discount - Single		5	1	13	10	10	5	6		50
Discount - Empty		1	1	1	2	2	2	6	1	16
Total Discounts	0	7	3	15	14	14	9	18	2	82
Discount Deduction	0	1.75	0.75	3.75	3.5	3.5	2.25	4.5	0.5	20.5
Contributions in Lieu										0
Net Dwellings	0	9.25	6.25	30.25	37.5	35.5	48.75	77.5	12.5	257.5
Band D Equivalents	0.0	6.2	4.9	26.9	37.5	43.4	70.4	129.2	25.0	343.4
								<b>Collection</b>	<b>Rate</b>	<b>0.98</b>
								<b>Tax Base</b>		<b>336.5</b>

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

BRANGSORE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		19	58	257	562	480	304	75	12	1767
Additions										0
Reductions										0
Exemptions		3	2	1	3	6	2			17
Disabled Relief		1		3	1	2	-6	-1		0
Chargeable Dwellings	0	17	56	259	560	476	296	74	12	1750
Discount - Single		13	18	78	154	104	44	8		419
Discount - Empty		2	5	1	15	5	6	1		35
Total Discounts	0	17	28	80	184	114	56	10	0	489
Discount Deduction	0	4.25	7	20	46	28.5	14	2.5	0	122.25
Contributions in Lieu					0					0
Net Dwellings	0	12.75	49	239	514	447.5	282	71.5	12	1627.75
Band D Equivalents	0.0	8.5	38.1	212.4	514.0	546.9	407.3	119.2	24.0	1870.5
								Collection	Rate	0.98
								Tax Base		1833.1

BREAMORE										
	Dis. A	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				1	3	3		8
Disabled Relief										0
Chargeable Dwellings	0	0	1	24	42	25	24	27	7	150
Discount - Single				9	12	6	4	5	1	37
Discount - Empty							3	1	1	5
Total Discounts	0	0	0	9	12	6	10	7	3	47
Discount Deduction	0	0	0	2.25	3	1.5	2.5	1.75	0.75	11.75
Contributions in Lieu										0
Net Dwellings	0	0	1	21.75	39	23.5	21.5	25.25	6.25	138.25
Band D Equivalents	0.0	0.0	0.8	19.3	39.0	28.7	31.1	42.1	12.5	173.5
								Collection	Rate	0.98
								Tax Base		170.0



**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

BROCKENHURST										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		45	84	68	251	272	244	443	60	1467
Additions										0
Reductions										0
Exemptions		1	2	5	2	6	2	6	1	25
Disabled Relief				2	1		6	-6	-3	0
Chargeable Dwellings	0	44	82	65	250	266	248	431	56	1442
Discount - Single		12	56	35	82	84	52	76	4	401
Discount - Empty		3	4	3	15	21	7	14		67
Total Discounts	0	18	64	41	112	126	66	104	4	535
Discount Deduction	0	4.5	16	10.25	28	31.5	16.5	26	1	133.75
Contributions in Lieu										0
Net Dwellings	0	39.5	66	54.75	222	234.5	231.5	405	55	1308.25
Band D Equivalents	0.0	26.3	51.3	48.7	222.0	286.6	334.4	675.0	110.0	1754.3
								Collection	Rate	0.98
								Tax Base		1719.2

BURLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		30	24	68	83	74	87	225	50	641
Additions										0
Reductions										0
Exemptions		1	1	2	2	4	5	2		17
Disabled Relief						1	3	-4		0
Chargeable Dwellings	0	29	23	66	81	71	85	219	50	624
Discount - Single		10	6	18	33	26	27	38	5	163
Discount - Empty		4	2	1	5	8	9	18	3	50
Total Discounts	0	18	10	20	43	42	45	74	11	263
Discount Deduction	0	4.5	2.5	5	10.75	10.5	11.25	18.5	2.75	65.75
Contributions in Lieu										0
Net Dwellings	0	24.5	20.5	61	70.25	60.5	73.75	200.5	47.25	558.25
Band D Equivalents	0.0	16.3	15.9	54.2	70.3	73.9	106.5	334.2	94.5	765.9
								Collection	Rate	0.98
								Tax Base		750.6

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

COPYTHORNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		49	53	81	252	378	209	81	9	1112
Additions										0
Reductions										0
Exemptions		5	5	5	4	4				23
Disabled Relief				2	2	-2	-2	1	-1	0
Chargeable Dwellings	0	44	48	78	250	372	207	82	8	1089
Discount - Single		19	21	21	65	75	28	9	1	239
Discount - Empty		3	2		10	2	1	2		20
Total Discounts	0	25	25	21	85	79	30	13	1	279
Discount Deduction	0	6.25	6.25	5.25	21.25	19.75	7.5	3.25	0.25	69.75
Contributions in Lieu										0
Net Dwellings	0	37.75	41.75	72.75	228.75	352.25	199.5	78.75	7.75	1019.25
Band D Equivalents	0.0	25.2	32.5	64.7	228.8	430.5	288.2	131.3	15.5	1216.5
								Collection	Rate	0.98
								Tax Base		1192.2

DAMERHAM										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		14	12	52	43	49	26	28	5	229
Additions										0
Reductions										0
Exemptions				1						1
Disabled Relief					1	-1				0
Chargeable Dwellings	0	14	12	51	44	48	26	28	5	228
Discount - Single		8	1	18	7	8	7	6		55
Discount - Empty				1	2	4	2	2		11
Total Discounts	0	8	1	20	11	16	11	10	0	77
Discount Deduction	0	2	0.25	5	2.75	4	2.75	2.5	0	19.25
Contributions in Lieu										0
Net Dwellings	0	12	11.75	46	41.25	44	23.25	25.5	5	208.75
Band D Equivalents	0.0	8.0	9.1	40.9	41.3	53.8	33.6	42.5	10.0	239.1
								Collection	Rate	0.98
								Tax Base		234.4

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

DENNY LODGE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		18	5	11	18	36	30	20	2	140
Additions										0
Reductions										0
Exemptions							1	1		2
Disabled Relief					1	-1				0
Chargeable Dwellings	0	18	5	11	19	35	29	19	2	138
Discount - Single		5	1	3	9	11	4	3	1	37
Discount - Empty		1	1	1		1	1	1		6
Total Discounts	0	7	3	5	9	13	6	5	1	49
Discount Deduction	0	1.75	0.75	1.25	2.25	3.25	1.5	1.25	0.25	12.25
Contributions in Lieu										0
Net Dwellings	0	16.25	4.25	9.75	16.75	31.75	27.5	17.75	1.75	125.75
Band D Equivalents	0.0	10.8	3.3	8.6	16.8	38.8	39.7	29.5	3.5	151.0
								Collection	Rate	0.98
								Tax Base		148.0

EAST BOLDRE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		16	14	73	51	89	94	31	2	370
Additions										0
Reductions										0
Exemptions		1	1		1	5	3			11
Disabled Relief			1	-1		1	-1			0
Chargeable Dwellings	0	15	14	72	50	85	90	31	2	359
Discount - Single		4	3	18	12	11	23	3	1	75
Discount - Empty			3	1	3	6	8	5		26
Total Discounts	0	4	9	20	18	23	39	13	1	127
Discount Deduction	0	1	2.25	5	4.5	5.75	9.75	3.25	0.25	31.75
Contributions in Lieu										0
Net Dwellings	0	14	11.75	67	45.5	79.25	80.25	27.75	1.75	327.25
Band D Equivalents	0.0	9.3	9.1	59.6	45.5	96.9	115.9	46.3	3.5	386.1
								Collection	Rate	0.98
								Tax Base		378.3

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

ELLINGHAM, HARBRIDGE & IBSLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		29	10	28	91	86	90	127	27	488
Additions										0
Reductions										0
Exemptions		4		4	4	1		1		14
Disabled Relief						1	1	-1	-1	0
Chargeable Dwellings	0	25	10	24	87	86	91	125	26	474
Discount - Single		7	3	3	36	21	21	16	2	109
Discount - Empty		6		1	3	4	4	7	7	32
Total Discounts	0	19	3	5	42	29	29	30	16	173
Discount Deduction	0	4.75	0.75	1.25	10.5	7.25	7.25	7.5	4	43.25
Contributions in Lieu										0
Net Dwellings	0	20.25	9.25	22.75	76.5	78.75	83.75	117.5	22	430.75
Band D Equivalents	0.0	13.5	7.2	20.2	76.5	96.3	121.0	195.8	44.0	574.5
								Collection	Rate	0.98
								Tax Base		563.0

EXBURY & LEPE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		3	2	5	37	19	13	14	6	99
Additions										0
Reductions										0
Exemptions					1					1
Disabled Relief										0
Chargeable Dwellings	0	3	2	5	36	19	13	14	6	98
Discount - Single		3	1		15	3	2	1		25
Discount - Empty					2	5	3	8	1	19
Total Discounts	0	3	1	0	19	13	8	17	2	63
Discount Deduction	0	0.75	0.25	0	4.75	3.25	2	4.25	0.5	15.75
Contributions in Lieu										0
Net Dwellings	0	2.25	1.75	5	31.25	15.75	11	9.75	5.5	82.25
Band D Equivalents	0.0	1.5	1.4	4.4	31.3	19.3	15.9	16.3	11.0	100.9
								Collection	Rate	0.98
								Tax Base		98.9

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

FAWLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		661	1426	1350	1675	412	129	49	3	5705
Additions										0
Reductions										0
Exemptions		20	62	8	12	2	3			107
Disabled Relief	2	6	-3	11	-11	-4	5	-6		0
Chargeable Dwellings	2	647	1361	1353	1652	406	131	43	3	5598
Discount - Single		330	395	316	296	46	16	5		1404
Discount - Empty		31	13	17	6	7	8		2	84
Total Discounts	0	392	421	350	308	60	32	5	4	1572
Discount Deduction	0	98	105.25	87.5	77	15	8	1.25	1	393
Contributions in Lieu					39.1					39.1
Net Dwellings	2	549	1255.75	1265.5	1614.1	391	123	41.75	2	5244.1
Band D Equivalents	1.1	366.0	976.7	1124.9	1614.1	477.9	177.7	69.6	4.0	4811.9
								Collection	Rate	0.98
								Tax Base		4715.7

FORDINGBRIDGE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		177	315	742	692	324	120	57	7	2434
Additions										0
Reductions										0
Exemptions		16	6	8	7	3	1	2	1	44
Disabled Relief	1	1	1	2	-3		-1		-1	0
Chargeable Dwellings	1	162	310	736	682	321	118	55	5	2390
Discount - Single		111	152	245	188	64	19	8		787
Discount - Empty		4	15	19	6	7	1	3		55
Total Discounts	0	119	182	283	200	78	21	14	0	897
Discount Deduction	0	29.75	45.5	70.75	50	19.5	5.25	3.5	0	224.25
Contributions in Lieu										0
Net Dwellings	1	132.25	264.5	665.25	632	301.5	112.75	51.5	5	2165.75
Band D Equivalents	0.6	88.2	205.7	591.3	632.0	368.5	162.9	85.8	10.0	2145.0
								Collection	Rate	0.98
								Tax Base		2102.1

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

GODSHILL										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		21	43	8	18	39	35	31	3	198
Additions										0
Reductions										0
Exemptions					1	1				2
Disabled Relief										0
Chargeable Dwellings	0	21	43	8	17	38	35	31	3	196
Discount - Single		10	15	2	5	14	3	3	1	53
Discount - Empty		1	2			2			1	6
Total Discounts	0	12	19	2	5	18	3	3	3	65
Discount Deduction	0	3	4.75	0.5	1.25	4.5	0.75	0.75	0.75	16.25
Contributions in Lieu										0
Net Dwellings	0	18	38.25	7.5	15.75	33.5	34.25	30.25	2.25	179.75
Band D Equivalents	0.0	12.0	29.8	6.7	15.8	40.9	49.5	50.4	4.5	209.5
								Collection	Rate	0.98
								Tax Base		205.3

COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)

		HALE										
		Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings			14	1	24	37	62	45	41	8	232	
Additions											0	
Reductions											0	
Exemptions			1		1	1			1	2	6	
Disabled Relief						1		-1			0	
Chargeable Dwellings	0	13	1	23	37	62	44	40	6		226	
Discount - Single		1		10	8	11	10	4			44	
Discount - Empty					3	2		1			6	
Total Discounts	0	1	0	10	14	15	10	6	0		56	
Discount Deduction	0	0.25	0	2.5	3.5	3.75	2.5	1.5	0		14	
Contributions in Lieu											0	
Net Dwellings	0	12.75	1	20.5	33.5	58.25	41.5	38.5	6		212	
Band D Equivalents	0.0	8.5	0.8	18.2	33.5	71.2	59.9	64.2	12.0		268.3	
										Collection	Rate	0.98
										Tax Base		262.9

		HORDLE										
		Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings			205	57	426	890	536	193	106	4	2417	
Additions											0	
Reductions											0	
Exemptions			8		7	12	6	3	2	1	39	
Disabled Relief	1	-1	3		6	-8		-1			0	
Chargeable Dwellings	1	196	60	419	884	522	190	103	3		2378	
Discount - Single		88	35	151	252	107	32	9			674	
Discount - Empty		6	3	12	26	9	9	2			67	
Total Discounts	0	100	41	175	304	125	50	13	0		808	
Discount Deduction	0	25	10.25	43.75	76	31.25	12.5	3.25	0		202	
Contributions in Lieu											0	
Net Dwellings	1	171	49.75	375.25	808	490.75	177.5	99.75	3		2176	
Band D Equivalents	0.6	114.0	38.7	333.6	808.0	599.8	256.4	166.3	6.0		2323.3	
										Collection	Rate	0.98
										Tax Base		2276.8

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

		HYDE									
		Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings			30	9	17	34	94	117	97	13	411
Additions											0
Reductions											0
Exemptions				1	1	2	2				6
Disabled Relief								1	-1		0
Chargeable Dwellings	0	30	8	16	32	92	118	96	13		405
Discount - Single		10	2	6	8	30	20	8			84
Discount - Empty		3	3	1	2	4	5	3			21
Total Discounts	0	16	8	8	12	38	30	14	0		126
Discount Deduction	0	4	2	2	3	9.5	7.5	3.5	0		31.5
Contributions in Lieu											0
Net Dwellings	0	26	6	14	29	82.5	110.5	92.5	13		373.5
Band D Equivalents	0.0	17.3	4.7	12.4	29.0	100.8	159.6	154.2	26.0		504.1
								Collection	Rate		0.98
								Tax Base			494.0

		HYTHE & DIBDEN									
		Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings			889	2127	1997	1626	1276	393	231	31	8570
Additions											0
Reductions											0
Exemptions			37	63	42	12	11	2	3		170
Disabled Relief	3	15	-6	4	-2	-5	-4	-4	-4	-1	0
Chargeable Dwellings	3	867	2058	1959	1612	1260	387	224	30		8400
Discount - Single		534	829	496	344	180	46	26	5		2460
Discount - Empty		28	29	14	10	18	19	55	10		183
Total Discounts	0	590	887	524	364	216	84	136	25		2826
Discount Deduction	0	147.5	221.75	131	91	54	21	34	6.25		706.5
Contributions in Lieu					50.3						50.3
Net Dwellings	3	719.5	1836.25	1828	1571.3	1206	366	190	23.75		7743.8
Band D Equivalents	1.7	479.7	1428.2	1624.9	1571.3	1474.0	528.7	316.7	47.5		7472.6
								Collection	Rate		0.98
								Tax Base			7323.1



**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

LYMINGTON & PENNINGTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		284	680	1884	1326	1376	890	511	33	6984
Additions										0
Reductions										0
Exemptions		15	14	35	20	15	13	2	0	114
Disabled Relief	1	3	7	-7	5	-3	5	-7	-4	0
Chargeable Dwellings	1	272	673	1842	1311	1358	882	502	29	6870
Discount - Single		178	358	724	455	412	253	103	3	2486
Discount - Empty		20	30	81	67	76	46	37	2	359
Total Discounts	0	218	418	886	589	564	345	177	7	3204
Discount Deduction	0	54.5	104.5	221.5	147.25	141	86.25	44.25	1.75	801
Contributions in Lieu										0
Net Dwellings	1	217.5	568.5	1620.5	1163.75	1217	795.75	457.75	27.25	6069
Band D Equivalents	0.6	145.0	442.2	1440.4	1163.8	1487.4	1149.4	762.9	54.5	6646.2
								Collection	Rate	0.98
								Tax Base		6513.3

LYNDHURST										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		167	64	257	315	300	160	141	19	1423
Additions										0
Reductions										0
Exemptions		6	4	9	11	5	3	1	1	40
Disabled Relief	1	-1		1	1	-1	5	-5	-1	0
Chargeable Dwellings	1	160	60	249	305	294	162	135	17	1383
Discount - Single		83	33	93	126	95	23	21	3	477
Discount - Empty		7	2	11	20	10	6	8	1	65
Total Discounts	0	97	37	115	166	115	35	37	5	607
Discount Deduction	0	24.25	9.25	28.75	41.5	28.75	8.75	9.25	1.25	151.75
Contributions in Lieu										0
Net Dwellings	1	135.75	50.75	220.25	263.5	265.25	153.25	125.75	15.75	1231.25
Band D Equivalents	0.6	90.5	39.5	195.8	263.5	324.2	221.4	209.6	31.5	1376.4
								Collection	Rate	0.98
								Tax Base		1348.9

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

MARCHWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		263	379	378	575	404	45	9	2	2055
Additions										0
Reductions										0
Exemptions		150	7	19	25	2	1	1	2	207
Disabled Relief	1	-1	4	-3	4	-5	1	-1		0
Chargeable Dwellings	1	112	376	356	554	397	45	7	0	1848
Discount - Single		67	172	77	70	46	6			438
Discount - Empty		7	5	5	3	3	1			24
Total Discounts	0	81	182	87	76	52	8	0	0	486
Discount Deduction	0	20.25	45.5	21.75	19	13	2	0	0	121.5
Contributions in Lieu					126.3					126.3
Net Dwellings	1	91.75	330.5	334.25	661.3	384	43	7	0	1852.8
Band D Equivalents	0.6	61.2	257.1	297.1	661.3	469.3	62.1	11.7	0.0	1820.3
								Collection	Rate	0.98
								Tax Base		1783.9

MARTIN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		10	11	32	14	16	48	36	1	168
Additions										0
Reductions										0
Exemptions		1				1	1			3
Disabled Relief			2	-2		1	-1			0
Chargeable Dwellings	0	9	13	30	14	16	46	36	1	165
Discount - Single		4	5	10	9	3	11	6		48
Discount - Empty					2	1	1	3		7
Total Discounts	0	4	5	10	13	5	13	12	0	62
Discount Deduction	0	1	1.25	2.5	3.25	1.25	3.25	3	0	15.5
Contributions in Lieu										0
Net Dwellings	0	8	11.75	27.5	10.75	14.75	42.75	33	1	149.5
Band D Equivalents	0.0	5.3	9.1	24.4	10.8	18.0	61.8	55.0	2.0	186.4
								Collection	Rate	0.98
								Tax Base		182.7

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

MILFORD ON SEA										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		112	90	263	644	769	388	311	5	2582
Additions										0
Reductions										0
Exemptions		4	2	7	16	17	2	1	1	50
Disabled Relief	1	-1	3		5	-1	-1	-6		0
Chargeable Dwellings	1	107	91	256	633	751	385	304	4	2532
Discount - Single		22	55	105	247	259	101	47	1	837
Discount - Empty		55	6	30	106	81	20	12	0	310
Total Discounts	0	132	67	165	459	421	141	71	1	1457
Discount Deduction	0	33	16.75	41.25	114.75	105.25	35.25	17.75	0.25	364.25
Contributions in Lieu										0
Net Dwellings	1	74	74.25	214.75	518.25	645.75	349.75	286.25	3.75	2167.75
Band D Equivalents	0.6	49.3	57.8	190.9	518.3	789.3	505.2	477.1	7.5	2595.8
								Collection	Rate	0.98
								Tax Base		2543.9

MINSTEAD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		32	8	26	19	31	74	80	23	293
Additions										0
Reductions										0
Exemptions		4		1	1	2	4	2		14
Disabled Relief										0
Chargeable Dwellings	0	28	8	25	18	29	70	78	23	279
Discount - Single		9	4	7	3	5	12	7	4	51
Discount - Empty		2		4	1		3	5	1	16
Total Discounts	0	13	4	15	5	5	18	17	6	83
Discount Deduction	0	3.25	1	3.75	1.25	1.25	4.5	4.25	1.5	20.75
Contributions in Lieu										0
Net Dwellings	0	24.75	7	21.25	16.75	27.75	65.5	73.75	21.5	258.25
Band D Equivalents	0.0	16.5	5.4	18.9	16.8	33.9	94.6	122.9	43.0	352.0
								Collection	Rate	0.98
								Tax Base		345.0

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

NETLEY MARSH										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		105	7	89	226	191	106	56	17	797
Additions										0
Reductions										0
Exemptions		3			9	3	3		3	21
Disabled Relief				1		1	-1	2	-3	0
Chargeable Dwellings	0	102	7	90	217	189	102	58	11	776
Discount - Single		42	3	21	49	32	10	7	1	165
Discount - Empty		3		2	3	5		4	2	19
Total Discounts	0	48	3	25	55	42	10	15	5	203
Discount Deduction	0	12	0.75	6.25	13.75	10.5	2.5	3.75	1.25	50.75
Contributions in Lieu										0
Net Dwellings	0	90	6.25	83.75	203.25	178.5	99.5	54.25	9.75	725.25
Band D Equivalents	0.0	60.0	4.9	74.4	203.3	218.2	143.7	90.4	19.5	814.4
								Collection	Rate	0.98
								Tax Base		798.1

NEW MILTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		1355	1348	2153	3435	2262	935	235	10	11733
Additions										0
Reductions										0
Exemptions		95	34	39	50	32	2	6	1	259
Disabled Relief	5	-1	18	1	4	-17	6	-14	-2	0
Chargeable Dwellings	5	1259	1332	2115	3389	2213	939	215	7	11474
Discount - Single		605	606	842	1108	513	140	19	1	3834
Discount - Empty		260	33	62	107	57	43	18	2	582
Total Discounts	0	1125	672	966	1322	627	226	55	5	4998
Discount Deduction	0	281.25	168	241.5	330.5	156.75	56.5	13.75	1.25	1249.5
Contributions in Lieu										0
Net Dwellings	5	977.75	1164	1873.5	3058.5	2056.25	882.5	201.25	5.75	10224.5
Band D Equivalents	2.8	651.8	905.3	1665.3	3058.5	2513.2	1274.7	335.4	11.5	10418.6
								Collection	Rate	0.98
								Tax Base		10210.2

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

RINGWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	484	733	1778	1498	776	346	222	22	5859
Additions										0
Reductions										0
Exemptions		9	19	21	16	10	4	2		81
Disabled Relief	2	2	5	2	-4	-6	9	-9	-1	0
Chargeable Dwellings	2	477	719	1759	1478	760	351	211	21	5778
Discount - Single		297	378	550	422	133	48	35	1	1864
Discount - Empty		16	21	20	16	10	13	7	0	103
Total Discounts	0	329	420	590	454	153	74	49	1	2070
Discount Deduction	0	82.25	105	147.5	113.5	38.25	18.5	12.25	0.25	517.5
Contributions in Lieu										0
Net Dwellings	2	394.75	614	1611.5	1364.5	721.75	332.5	198.75	20.75	5260.5
Band D Equivalents	1.1	263.2	477.6	1432.4	1364.5	882.1	480.3	331.3	41.5	5273.9
								Collection	Rate	0.98
								Tax Base		5168.5

ROCKBOURNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		3	9	21	21	22	17	38	9	140
Additions										0
Reductions										0
Exemptions			1	1	1					3
Disabled Relief										0
Chargeable Dwellings	0	3	8	20	20	22	17	38	9	137
Discount - Single		3	4	7	4	5	4	10	3	40
Discount - Empty			1		1	1				3
Total Discounts	0	3	6	7	6	7	4	10	3	46
Discount Deduction	0	0.75	1.5	1.75	1.5	1.75	1	2.5	0.75	11.5
Contributions in Lieu										0
Net Dwellings	0	2.25	6.5	18.25	18.5	20.25	16	35.5	8.25	125.5
Band D Equivalents	0.0	1.5	5.1	16.2	18.5	24.8	23.1	59.2	16.5	164.8
								Collection	Rate	0.98
								Tax Base		161.5

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

SANDLEHEATH										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		2	4	29	48	67	28	47	4	229
Additions										0
Reductions										0
Exemptions				2	1	1		1		5
Disabled Relief				1		-1	1	-1		0
Chargeable Dwellings	0	2	4	28	47	65	29	45	4	224
Discount - Single		2	1	6	17	13	9	7		55
Discount - Empty				1	1	1	1			4
Total Discounts	0	2	1	8	19	15	11	7	0	63
Discount Deduction	0	0.5	0.25	2	4.75	3.75	2.75	1.75	0	15.75
Contributions in Lieu										0
Net Dwellings	0	1.5	3.75	26	42.25	61.25	26.25	43.25	4	208.25
Band D Equivalents	0.0	1.0	2.9	23.1	42.3	74.9	37.9	72.1	8.0	262.1
								Collection	Rate	0.98
								Tax Base		256.9

SOPLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		13	21	39	78	65	44	25	4	289
Additions										0
Reductions										0
Exemptions		2	1		2	1			1	7
Disabled Relief				2	-2					0
Chargeable Dwellings	0	11	20	41	74	64	44	25	3	282
Discount - Single		5	4	14	19	16	4	4		66
Discount - Empty		2		1	1	4	1	3		12
Total Discounts	0	9	4	16	21	24	6	10	0	90
Discount Deduction	0	2.25	1	4	5.25	6	1.5	2.5	0	22.5
Contributions in Lieu										0
Net Dwellings	0	8.75	19	37	68.75	58	42.5	22.5	3	259.5
Band D Equivalents	0.0	5.8	14.8	32.9	68.8	70.9	61.4	37.5	6.0	298.0
								Collection	Rate	0.98
								Tax Base		292.1

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

SWAY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		61	21	122	275	432	268	220	36	1435
Additions										0
Reductions										0
Exemptions		3		4	5	7	1	1		21
Disabled Relief			2	-2	4	-2		1	-3	0
Chargeable Dwellings	0	58	23	116	274	423	267	220	33	1414
Discount - Single		26	12	41	111	110	54	32	6	392
Discount - Empty		4	1	2	10	7	8	13	5	50
Total Discounts	0	34	14	45	131	124	70	58	16	492
Discount Deduction	0	8.5	3.5	11.25	32.75	31	17.5	14.5	4	123
Contributions in Lieu										0
Net Dwellings	0	49.5	19.5	104.75	241.25	392	249.5	205.5	29	1291
Band D Equivalents	0.0	33.0	15.2	93.1	241.3	479.1	360.4	342.5	58.0	1622.5
								Collection	Rate	0.98
								Tax Base		1590.1

TOTTON & ELING										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		702	3074	3885	2701	923	91	15	1	11392
Additions										0
Reductions										0
Exemptions		37	43	40	18	6	1	1		146
Disabled Relief	2	12	17		-24	-3	-2	-1	-1	0
Chargeable Dwellings	2	677	3048	3845	2659	914	88	13	0	11246
Discount - Single		425	1237	1069	582	90	5	2		3410
Discount - Empty		28	27	26	18	10	6	1		116
Total Discounts	0	481	1291	1121	618	110	17	4	0	3642
Discount Deduction	0	120.25	322.75	280.25	154.5	27.5	4.25	1	0	910.5
Contributions in Lieu										0
Net Dwellings	2	556.75	2725.25	3564.75	2504.5	886.5	83.75	12	0	10335.5
Band D Equivalents	1.1	371.2	2119.6	3168.7	2504.5	1083.5	121.0	20.0	0.0	9389.6
								Collection	Rate	0.98
								Tax Base		9201.8

**COUNCIL TAXBASE 2000/01 (LOCAL COUNCILS)**

WHITSBURY										
	Dis. A	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				1						1
Disabled Relief										0
Chargeable Dwellings	0	0	5	26	25	2	12	17	4	91
Discount - Single				10	4	1	4	6		25
Discount - Empty				2			2			4
Total Discounts	0	0	0	14	4	1	8	6	0	33
Discount Deduction	0	0	0	3.5	1	0.25	2	1.5	0	8.25
Contributions in Lieu										0
Net Dwellings	0	0	5	22.5	24	1.75	10	15.5	4	82.75
Band D Equivalents	0.0	0.0	3.9	20.0	24.0	2.1	14.4	25.8	8.0	98.3
								Collection	Rate	0.98
								Tax Base		96.3

WOODGREEN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		15	1	21	49	52	33	49	3	223
Additions										0
Reductions										0
Exemptions									3	3
Disabled Relief							2	-2		0
Chargeable Dwellings	0	15	1	21	49	52	35	47	0	220
Discount - Single		11		3	11	7	7	8		47
Discount - Empty					1	4	1	2		8
Total Discounts	0	11	0	3	13	15	9	12	0	63
Discount Deduction	0	2.75	0	0.75	3.25	3.75	2.25	3	0	15.75
Contributions in Lieu										0
Net Dwellings	0	12.25	1	20.25	45.75	48.25	32.75	44	0	204.25
Band D Equivalents	0.0	8.2	0.8	18.0	45.8	59.0	47.3	73.3	0.0	252.3
								Collection	Rate	0.98
								Tax Base		247.3



**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:-

<b>Band</b>	<b>Range of Values</b>		<b>Proportion</b>
Disabled A	Up to	£40,000	5/9
A	Up to	£40,000	6/9
B	Over	£40,000 -£52,000	7/9
C	Over	£52,000 -£68,000	8/9
D	Over	£68,000 -£88,000	9/9
E	Over	£88,000 -£120,000	11/9
F	Over	120,000 -£160,000	13/9
G	Over	160,000 -£320,000	15/9
H	Over	320,000	18/9

e.g. Band A dwellings pay 6/9<sup>th</sup> (or 2/3rds) of the Band D charge. Band H dwellings pay 18/9<sup>th</sup> (or twice) the Band D charge.

(From 1 April 2000 Band A dwellings entitled to disabled relief will pay 5/9<sup>th</sup> of the Band D charge).

APPENDIX 3

COMPARATIVE TAXBASES FOR 1999/00 AND 2000/01

PARISH/TOWN	1999/00 TAX BASE	2000/01 TAX BASE
Ashurst & Colbury	910.1	910.9
Beaulieu	462.5	457.7
Boldre	1004.9	1000.3
Bramshaw	324.4	336.5
Bransgore	1841.3	1833.1
Breamore	174.9	170.0
Brockenhurst	1714.7	1719.2
Burley	748.0	750.6
Copythorne	1168.9	1192.2
Damerham	229.7	234.4
Denny Lodge	147.6	148.0
East Boldre	379.2	378.3
Ellingham, Harbridge & Ibsley	565.1	563.0
Exbury & Lepe	97.2	98.9
Fawley	4709.2	4715.7
Fordingbridge	2074.7	2102.1
Godshill	200.2	205.3
Hale	253.9	262.9
Hordle	2260.2	2276.8
Hyde	485.1	494.0
Hythe & Dibden	7239.0	7323.1
Lymington & Pennington	6497.8	6513.3
Lyndhurst	1346.4	1348.9
Marchwood	1802.8	1783.9
Martin	186.6	182.7
Milford on Sea	2517.8	2543.9
Minstead	347.9	345.0
Netley Marsh	797.1	798.1
New Milton	10155.7	10210.2
Ringwood	5136.9	5168.5
Rockbourne	161.7	161.5
Sandleheath	248.2	256.9
Sopley	295.2	292.1
Sway	1593.6	1590.1
Totton & Eling	9104.3	9201.8
Whitsbury	98.5	96.3
Woodgreen	256.5	247.3
<b>Whole District</b>	<b>67537.8</b>	<b>67,913.5</b>