



COUNCIL – 8 JANUARY 2001

**THE COUNCIL TAX 2001/2002
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. (From 1 April 2000 the Government extended disabled relief to dwellings in Band A. Such dwellings now pay 5/9th of the Band D charge instead of 6/9th).

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; and

(b) because all persons in the household are disregarded.

(N.B. Members will be interested to note that the recently published “Rural White Paper” states that local authorities are to be given discretion to charge full council tax on 2nd homes. The resources raised to be retained by local authorities. Further details will follow).

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 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).

2.7 Comparative tax bases for 2000/2001 and 2001/2002 are shown in Appendix 3.

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

31. 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 overstated 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 2001/2002 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 2001/2002 be as follows and as detailed in Appendix 1.

PARISH/TOWN	TAX BASE 2001/02
Ashurst & Colbury	906.3
Beaulieu	472.4
Boldre	990.1
Bramshaw	329.5
Bransgore	1826.3
Breamore	171.4
Brockenhurst	1721.6
Burley	749.6
Copythorne	1192.2
Damerham	233.2
Denny Lodge	148.7
East Boldre	378.7
Ellingham, Harbridge & Ibsley	578.2
Exbury & Lepe	96.7
Fawley	4723.6
Fordingbridge	2149.5
Godshill	206.6
Hale	263.3
Hordle	2313.0
Hyde	482.3
Hythe & Dibden	7329.3
Lymington & Pennington	6548.3
Lyndhurst	1343.3
Marchwood	1861.7
Martin	185.6
Milford on Sea	2528.7
Minstead	348.8
Netley Marsh	805.8
New Milton	10228.3
Ringwood	5167.0
Rockbourne	160.5
Sandleheath	261.4
Sopley	294.6
Sway	1587.3
Totton & Eling	9291.5
Whitsbury	101.2
Woodgreen	248.2
Whole District	68224.7

Further Information:

Chris Malyon
Director of Finance
Tel: 023 805701
E-mail: chris.Malyon@nfdc.gov.uk

Or

Glynne Miles
Assistant Director of Finance
Tel: 023 805730
E-mail: glynne.miles@nfdc.gov.uk

Background papers:

Local Government Finance Act 1992
Calculation of Tax Base Regulations
1992

COUNCIL TAX BASE 2001/02

New Forest District										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	5965	10784	16389	18266	12580	6147	4199	556	74886
Additions										0
Reductions										0
Exemptions	0	376	211	214	255	131	69	46	11	1313
Disabled Relief	4	59	40	23	-12	-46	16	-60	-24	0
Chargeable Dwellings	4	5648	10613	16198	17999	12403	6094	4093	521	73573
Discount - Single	2	3067	4610	5206	4970	2734	1162	603	55	22409
Discount - Empty	0	504	212	363	557	447	297	309	48	2737
Total Discounts	2	4075	5034	5932	6084	3628	1756	1221	151	27883
Discount Deduction	0.5	1018.75	1258.5	1483	1521	907	439	305.25	37.75	6970.75
Contributions in Lieu	0	0	0	0	196.8	0	0	0	0	196.8
Net Dwellings	3.5	4629.25	9354.5	14715	16674.8	11496	5655	3787.75	483.25	66799.05
Band D Equivalent	1.94	3086.17	7275.72	13080.00	16674.80	14050.67	8168.33	6312.92	966.50	69617.04
								Collection	Rate	0.98
								Tax Base		68224.7

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

ASHURST & COLBURY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		12	11	23	383	280	131	29	3	872
Additions										0
Reductions										0
Exemptions		1	0	1	4	5	0	0	0	11
Disabled Relief		0	0	0	4	-1	-1	-1	-1	0
Chargeable Dwellings	0	11	11	22	383	274	130	28	2	861
Discount - Single		5	4	7	100	59	22	1	0	198
Discount - Empty		1	2	1	9	3	4	2	0	22
Total Discounts	0	7	8	9	118	65	30	5	0	242
Discount Deduction	0	1.75	2	2.25	29.5	16.25	7.5	1.25	0	60.5
Contributions in Lieu										0
Net Dwellings	0	9.25	9	19.75	353.5	257.75	122.5	26.75	2	800.5
Band D Equivalents	0.0	6.2	7.0	17.6	353.5	315.0	176.9	44.6	4.0	924.8
								Collection	Rate	0.98
								Tax Base		906.3

BEAULIEU										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		25	18	29	40	60	63	111	63	409
Additions										0
Reductions										0
Exemptions		0	0	0	0	3	1	1	3	8
Disabled Relief		0	0	0	0	1	0	-1	0	0
Chargeable Dwellings	0	25	18	29	40	58	62	109	60	401
Discount - Single		6	14	13	7	20	13	12	6	91
Discount - Empty		3	2	3	6	18	7	23	8	70
Total Discounts	0	12	18	19	19	56	27	58	22	231
Discount Deduction	0	3	4.5	4.75	4.75	14	6.75	14.5	5.5	57.75
Contributions in Lieu	0	0	0	0	0	0	0	0	0	0
Net Dwellings	0	22	13.5	24.25	35.25	44	55.25	94.5	54.5	343.25
Band D Equivalents	0.0	14.7	10.5	21.6	35.3	53.8	79.8	157.5	109.0	482.1
								Collection	Rate	0.98
								Tax Base		472.4

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

BOLDRE											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings		52	13	18	126	180	201	229	35	854	
Additions										0	
Reductions										0	
Exemptions		2	0	2	5	4	5	6	1	25	
Disabled Relief		0	0	0	1	0	-1	0	0	0	
Chargeable Dwellings	0	50	13	16	122	176	195	223	34	829	
Discount - Single		21	3	6	27	39	56	48	4	204	
Discount - Empty		4	1	2	11	19	11	13	1	62	
Total Discounts	0	29	5	10	49	77	78	74	6	328	
Discount Deduction	0	7.25	1.25	2.5	12.25	19.25	19.5	18.5	1.5	82	
Contributions in Lieu										0	
Net Dwellings	0	42.75	11.75	13.5	109.75	156.75	175.5	204.5	32.5	747	
Band D Equivalents	0.0	28.5	9.1	12.0	109.8	191.6	253.5	340.8	65.0	1010.3	
									Collection	Rate	0.98
									Tax Base		990.1

BRAMSHAW											
	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		0	0	3	1	0	0	1	0	5	
Disabled Relief		0	1	0	0	-1	1	0	-1	0	
Chargeable Dwellings	0	11	8	30	39	40	51	82	13	274	
Discount - Single		3	4	14	12	12	6	5	0	56	
Discount - Empty		1	0	3	2	2	3	7	1	19	
Total Discounts	0	5	4	20	16	16	12	19	2	94	
Discount Deduction	0	1.25	1	5	4	4	3	4.75	0.5	23.5	
Contributions in Lieu										0	
Net Dwellings	0	9.75	7	25	35	36	48	77.25	12.5	250.5	
Band D Equivalents	0.0	6.5	5.4	22.2	35.0	44.0	69.3	128.8	25.0	336.3	
									Collection	Rate	0.98
									Tax Base		329.5

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

BRANSGORE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		21	58	257	567	480	301	76	11	1771
Additions										0
Reductions										0
Exemptions		2	1	1	10	4	2	1	0	21
Disabled Relief		1	0	2	4	-1	-4	-2	0	0
Chargeable Dwellings	0	20	57	258	561	475	295	73	11	1750
Discount - Single		12	23	84	157	113	40	4	2	435
Discount - Empty		0	3	4	17	6	5	0	0	35
Total Discounts	0	12	29	92	191	125	50	4	2	505
Discount Deduction	0	3	7.25	23	47.75	31.25	12.5	1	0.5	126.25
Contributions in Lieu					0					0
Net Dwellings	0	17	49.75	235	513.25	443.75	282.5	72	10.5	1623.75
Band D Equivalents	0.0	11.3	38.7	208.9	513.3	542.4	408.1	120.0	21.0	1863.6
								Collection	Rate	0.98
								Tax Base		1826.3

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	0	0	3	1	2	0	0	7
Disabled Relief		0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	0	1	24	39	25	25	30	7	151
Discount - Single		0	0	8	11	6	7	3	1	36
Discount - Empty		0	0	1	2	0	3	2	1	9
Total Discounts	0	0	0	10	15	6	13	7	3	54
Discount Deduction	0	0	0	2.5	3.75	1.5	3.25	1.75	0.75	13.5
Contributions in Lieu										0
Net Dwellings	0	0	1	21.5	35.25	23.5	21.75	28.25	6.25	137.5
Band D Equivalents	0.0	0.0	0.8	19.1	35.3	28.7	31.4	47.1	12.5	174.9
								Collection	Rate	0.98
								Tax Base		171.4

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

BROCKENHURST												
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total		
Dwellings		46	86	65	254	274	242	446	61	1474		
Additions										0		
Reductions										0		
Exemptions		3	4	1	2	4	3	4	0	21		
Disabled Relief		0	1	2	-2	2	2	-3	-2	0		
Chargeable Dwellings	0	43	83	66	250	272	241	439	59	1453		
Discount - Single		11	55	32	85	93	49	79	4	408		
Discount - Empty		5	8	6	18	23	11	18	0	89		
Total Discounts	0	21	71	44	121	139	71	115	4	586		
Discount Deduction	0	5.25	17.75	11	30.25	34.75	17.75	28.75	1	146.5		
Contributions in Lieu										0		
Net Dwellings	0	37.75	65.25	55	219.75	237.25	223.25	410.25	58	1306.5		
Band D Equivalent	0.0	25.2	50.8	48.9	219.8	290.0	322.5	683.8	116.0	1756.8		
										Collection	Rate	0.98
										Tax Base		1721.6

BURLEY												
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total		
Dwellings		30	23	68	83	72	87	225	50	638		
Additions										0		
Reductions										0		
Exemptions		0	1	0	2	1	1	3	0	8		
Disabled Relief		0	0	0	0	1	3	-3	-1	0		
Chargeable Dwellings	0	30	22	68	81	72	89	219	49	630		
Discount - Single		10	6	21	33	21	28	37	5	161		
Discount - Empty		4	1	3	6	6	12	26	3	61		
Total Discounts	0	18	8	27	45	33	52	89	11	283		
Discount Deduction	0	4.5	2	6.75	11.25	8.25	13	22.25	2.75	70.75		
Contributions in Lieu										0		
Net Dwellings	0	25.5	20	61.25	69.75	63.75	76	196.75	46.25	559.25		
Band D Equivalent	0.0	17.0	15.6	54.4	69.8	77.9	109.8	327.9	92.5	764.9		
										Collection	Rate	0.98
										Tax Base		749.6

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

COPYTHORNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		45	50	81	251	380	210	81	9	1107
Additions										0
Reductions										0
Exemptions		4	2	4	4	4	0	0	0	18
Disabled Relief		0	0	1	2	-1	-2	1	-1	0
Chargeable Dwellings	0	41	48	78	249	375	208	82	8	1089
Discount - Single		16	22	24	63	74	32	8	1	240
Discount - Empty		2	3	3	9	3	1	2	0	23
Total Discounts	0	20	28	30	81	80	34	12	1	286
Discount Deduction	0	5	7	7.5	20.25	20	8.5	3	0.25	71.5
Contributions in Lieu										0
Net Dwellings	0	36	41	70.5	228.75	355	199.5	79	7.75	1017.5
Band D Equivalents	0.0	24.0	31.9	62.7	228.8	433.9	288.2	131.7	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	53	42	49	26	28	5	229
Additions										0
Reductions										0
Exemptions		0	0	0	0	2	0	0	0	2
Disabled Relief	1	-1	0	0	0	0	0	0	0	0
Chargeable Dwellings	1	13	12	53	42	47	26	28	5	227
Discount - Single		7	0	18	6	9	7	6	0	53
Discount - Empty		1	1	1	0	4	2	1	1	11
Total Discounts	0	9	2	20	6	17	11	8	2	75
Discount Deduction	0	2.25	0.5	5	1.5	4.25	2.75	2	0.5	18.75
Contributions in Lieu										0
Net Dwellings	1	10.75	11.5	48	40.5	42.75	23.25	26	4.5	208.25
Band D Equivalents	0.6	7.2	8.9	42.7	40.5	52.3	33.6	43.3	9.0	238.0
							Collection	Rate	0.98	
							Tax Base		233.2	

COUNCIL TAXBASE 2001/02 (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	20	34	30	19	2	139		
Additions										0		
Reductions										0		
Exemptions		1	1	0	0	0	0	0	0	2		
Disabled Relief		0	0	0	0	0	0	0	0	0		
Chargeable Dwellings	0	17	4	11	20	34	30	19	2	137		
Discount - Single		4	1	1	9	8	6	2	1	32		
Discount - Empty		2	1	1	0	0	2	1	0	7		
Total Discounts	0	8	3	3	9	8	10	4	1	46		
Discount Deduction	0	2	0.75	0.75	2.25	2	2.5	1	0.25	11.5		
Contributions in Lieu										0		
Net Dwellings	0	15	3.25	10.25	17.75	32	27.5	18	1.75	125.5		
Band D Equivalentents	0.0	10.0	2.5	9.1	17.8	39.1	39.7	30.0	3.5	151.7		
										Collection	Rate	0.98
										Tax Base		148.7

EAST BOLDRE												
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total		
Dwellings		16	13	74	50	89	94	31	2	369		
Additions										0		
Reductions										0		
Exemptions		0	0	0	3	4	0	0	0	7		
Disabled Relief		0	1	-1	0	1	-1	0	0	0		
Chargeable Dwellings	0	16	14	73	47	86	93	31	2	362		
Discount - Single		5	5	20	13	13	24	4	1	85		
Discount - Empty		1	2	1	3	8	9	4	0	28		
Total Discounts	0	7	9	22	19	29	42	12	1	141		
Discount Deduction	0	1.75	2.25	5.5	4.75	7.25	10.5	3	0.25	35.25		
Contributions in Lieu										0		
Net Dwellings	0	14.25	11.75	67.5	42.25	78.75	82.5	28	1.75	326.75		
Band D Equivalentents	0.0	9.5	9.1	60.0	42.3	96.3	119.2	46.7	3.5	386.5		
										Collection	Rate	0.98
										Tax Base		378.7

COUNCIL TAXBASE 2001/02 (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		27	11	25	89	86	90	133	27	488
Additions										0
Reductions										0
Exemptions		1	0	0	0	1	0	0	0	2
Disabled Relief		0	0	0	0	1	1	0	-2	0
Chargeable Dwellings	0	26	11	25	89	86	91	133	25	486
Discount - Single		8	5	4	34	23	23	17	2	116
Discount - Empty		1	1	2	3	5	1	10	5	28
Total Discounts	0	10	7	8	40	33	25	37	12	172
Discount Deduction	0	2.5	1.75	2	10	8.25	6.25	9.25	3	43
Contributions in Lieu										0
Net Dwellings	0	23.5	9.25	23	79	77.75	84.75	123.75	22	443
Band D Equivalents	0.0	15.7	7.2	20.4	79.0	95.0	122.4	206.3	44.0	590.0
								Collection	Rate	0.98
								Tax Base		578.2

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		0	0	0	0	0	0	1	0	1
Disabled Relief		0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	3	2	5	37	19	13	13	6	98
Discount - Single		3	0	0	16	4	2	1	0	26
Discount - Empty		0	0	0	3	5	4	8	1	21
Total Discounts	0	3	0	0	22	14	10	17	2	68
Discount Deduction	0	0.75	0	0	5.5	3.5	2.5	4.25	0.5	17
Contributions in Lieu										0
Net Dwellings	0	2.25	2	5	31.5	15.5	10.5	8.75	5.5	81
Band D Equivalents	0.0	1.5	1.6	4.4	31.5	18.9	15.2	14.6	11.0	98.7
								Collection	Rate	0.98
								Tax Base		96.7

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

FAWLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		669	1427	1351	1678	413	130	50	3	5721
Additions										0
Reductions										0
Exemptions		9	36	5	16	2	2	0	0	70
Disabled Relief	1	7	-3	11	-10	-5	4	-5	0	0
Chargeable Dwellings	1	667	1388	1357	1652	406	132	45	3	5651
Discount - Single		346	430	330	309	49	16	8	0	1488
Discount - Empty		18	13	13	21	6	7	0	2	80
Total Discounts	0	382	456	356	351	61	30	8	4	1648
Discount Deduction	0	95.5	114	89	87.75	15.25	7.5	2	1	412
Contributions in Lieu					23.1					23.1
Net Dwellings	1	571.5	1274	1268	1587.35	390.75	124.5	43	2	5262.1
Band D Equivalents	0.6	381.0	990.9	1127.1	1587.4	477.6	179.8	71.7	4.0	4820.0
								Collection	Rate	0.98
								Tax Base		4723.6

FORDINGBRIDGE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		178	316	741	693	344	125	59	8	2464
Additions										0
Reductions										0
Exemptions		8	7	8	5	0	0	0	0	28
Disabled Relief		3	0	2	-2	0	-2	-1		0
Chargeable Dwellings	0	173	309	735	686	344	123	58	8	2436
Discount - Single		122	159	247	189	70	21	7	0	815
Discount - Empty		2	14	18	8	8	2	2	1	55
Total Discounts	0	126	187	283	205	86	25	11	2	925
Discount Deduction	0	31.5	46.75	70.75	51.25	21.5	6.25	2.75	0.5	231.25
Contributions in Lieu										0
Net Dwellings	0	141.5	262.25	664.25	634.75	322.5	116.75	55.25	7.5	2204.75
Band D Equivalents	0.0	94.3	204.0	590.4	634.8	394.2	168.6	92.1	15.0	2193.4
								Collection	Rate	0.98
								Tax Base		2149.5

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

GODSHILL										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		20	41	8	19	39	36	31	3	197
Additions										0
Reductions										0
Exemptions		0	0	0	0	1	0	0	0	1
Disabled Relief		0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	20	41	8	19	38	36	31	3	196
Discount - Single		11	14	2	6	14	3	3	1	54
Discount - Empty		0	2	0	0	2	0	0	1	5
Total Discounts	0	11	18	2	6	18	3	3	3	64
Discount Deduction	0	2.75	4.5	0.5	1.5	4.5	0.75	0.75	0.75	16
Contributions in Lieu										0
Net Dwellings	0	17.25	36.5	7.5	17.5	33.5	35.25	30.25	2.25	180
Band D Equivalents	0.0	11.5	28.4	6.7	17.5	40.9	50.9	50.4	4.5	210.8
								Collection	Rate	0.98
								Tax Base		206.6

HALE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		13	1	24	37	62	45	41	8	231
Additions										0
Reductions										0
Exemptions		1	0	0	1	3	0	1	0	6
Disabled Relief		0	0	0	1	0	-1	0	0	0
Chargeable Dwellings	0	12	1	24	37	59	44	40	8	225
Discount - Single		4	0	8	9	9	11	3	1	45
Discount - Empty		0	0	0	3	2	0	1	0	6
Total Discounts	0	4	0	8	15	13	11	5	1	57
Discount Deduction	0	1	0	2	3.75	3.25	2.75	1.25	0.25	14.25
Contributions in Lieu										0
Net Dwellings	0	11	1	22	33.25	55.75	41.25	38.75	7.75	210.75
Band D Equivalents	0.0	7.3	0.8	19.6	33.3	68.1	59.6	64.6	15.5	268.7
								Collection	Rate	0.98
								Tax Base		263.3

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

HORDLE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		214	56	429	895	539	190	109	4	2436
Additions										0
Reductions										0
Exemptions		6	0	10	7	2	0	0	0	25
Disabled Relief		1	2	0	4	-5	0	-2	0	0
Chargeable Dwellings	0	209	58	419	892	532	190	107	4	2411
Discount - Single		90	33	150	256	112	28	8	0	677
Discount - Empty		5	2	18	16	7	10	4	0	62
Total Discounts	0	100	37	186	288	126	48	16	0	801
Discount Deduction	0	25	9.25	46.5	72	31.5	12	4	0	200.25
Contributions in Lieu										0
Net Dwellings	0	184	48.75	372.5	820	500.5	178	103	4	2210.75
Band D Equivalents	0.0	122.7	37.9	331.1	820.0	611.7	257.1	171.7	8.0	2360.2
								Collection	Rate	0.98
								Tax Base		2313.0

HYDE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		30	9	18	32	91	116	99	13	408
Additions										0
Reductions										0
Exemptions		0	0	0	1	4	3	1	0	9
Disabled Relief		0	0	0	0	0	1	-1	0	0
Chargeable Dwellings	0	30	9	18	31	87	114	97	13	399
Discount - Single		12	1	7	6	29	17	10	0	82
Discount - Empty		3	3	1	2	4	7	6	0	26
Total Discounts	0	18	7	9	10	37	31	22	0	134
Discount Deduction	0	4.5	1.75	2.25	2.5	9.25	7.75	5.5	0	33.5
Contributions in Lieu										0
Net Dwellings	0	25.5	7.25	15.75	28.5	77.75	106.25	91.5	13	365.5
Band D Equivalents	0.0	17.0	5.6	14.0	28.5	95.0	153.5	152.5	26.0	492.1
								Collection	Rate	0.98
								Tax Base		482.3

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

HYTHE & DIBDEN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		893	2128	2003	1628	1284	394	232	31	8593
Additions										0
Reductions										0
Exemptions		27	62	35	18	5	6	1	1	155
Disabled Relief		16	-6	7	-5	-3	-5	-3	-1	0
Chargeable Dwellings	0	882	2060	1975	1605	1276	383	228	29	8438
Discount - Single		536	867	516	368	196	51	27	4	2565
Discount - Empty		35	20	23	13	18	21	52	9	191
Total Discounts	0	606	907	562	394	232	93	131	22	2947
Discount Deduction	0	151.5	226.75	140.5	98.5	58	23.25	32.75	5.5	736.75
Contributions in Lieu					48.1					48.1
Net Dwellings	0	730.5	1833.25	1834.5	1554.6	1218	359.75	195.25	23.5	7749.35
Band D Equivalents	0.0	487.0	1425.9	1630.7	1554.6	1488.7	519.6	325.4	47.0	7478.9
								Collection	Rate	0.98
								Tax Base		7329.3

LYMINGTON & PENNINGTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		296	683	1882	1325	1382	912	518	32	7030
Additions										0
Reductions										0
Exemptions		15	12	19	17	16	17	6	0	102
Disabled Relief	1	3	5	-3	3	0	-1	-5	-3	0
Chargeable Dwellings	1	284	676	1860	1311	1366	894	507	29	6928
Discount - Single	1	171	390	752	469	412	262	107	2	2566
Discount - Empty		29	25	69	76	87	54	31	1	372
Total Discounts	1	229	440	890	621	586	370	169	4	3310
Discount Deduction	0.25	57.25	110	222.5	155.25	146.5	92.5	42.25	1	827.5
Contributions in Lieu										0
Net Dwellings	0.75	226.75	566	1637.5	1155.75	1219.5	801.5	464.75	28	6100.5
Band D Equivalents	0.4	151.2	440.2	1455.6	1155.8	1490.5	1157.7	774.6	56.0	6681.9
								Collection	Rate	0.98
								Tax Base		6548.3

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

LYNDHURST										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		169	64	256	312	300	158	143	19	1421
Additions										0
Reductions										0
Exemptions		8	3	7	10	4	2	0	1	35
Disabled Relief		0	0	0	2	-2	6	-5	-1	0
Chargeable Dwellings	0	161	61	249	304	294	162	138	17	1386
Discount - Single		88	30	88	126	91	26	22	3	474
Discount - Empty		12	4	16	25	14	7	9	1	88
Total Discounts	0	112	38	120	176	119	40	40	5	650
Discount Deduction	0	28	9.5	30	44	29.75	10	10	1.25	162.5
Contributions in Lieu										0
Net Dwellings	0	133	51.5	219	260	264.25	152	128	15.75	1223.5
Band D Equivalents	0.0	88.7	40.1	194.7	260.0	323.0	219.6	213.3	31.5	1370.8
								Collection	Rate	0.98
								Tax Base		1343.3

MARCHWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		273	396	416	580	430	47	9	2	2153
Additions										0
Reductions										0
Exemptions		154	4	18	27	3	2	1	2	211
Disabled Relief		0	4	-2	4	-6	1	-1	0	0
Chargeable Dwellings	0	119	396	396	557	421	46	7	0	1942
Discount - Single		72	194	99	77	48	5	0	0	495
Discount - Empty		7	5	0	1	2	2	0	0	17
Total Discounts	0	86	204	99	79	52	9	0	0	529
Discount Deduction	0	21.5	51	24.75	19.75	13	2.25	0	0	132.25
Contributions in Lieu					125.6					125.6
Net Dwellings	0	97.5	345	371.25	662.85	408	43.75	7	0	1935.35
Band D Equivalents	0.0	65.0	268.3	330.0	662.9	498.7	63.2	11.7	0.0	1899.7
								Collection	Rate	0.98
								Tax Base		1861.7

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

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		0	0	1	0	0	0	0	0	1
Disabled Relief		0	2	-2	0	1	-1	0	0	0
Chargeable Dwellings	0	10	13	29	14	17	47	36	1	167
Discount - Single		4	5	11	6	3	9	9	0	47
Discount - Empty		0	0	1	2	1	2	1	0	7
Total Discounts	0	4	5	13	10	5	13	11	0	61
Discount Deduction	0	1	1.25	3.25	2.5	1.25	3.25	2.75	0	15.25
Contributions in Lieu										0
Net Dwellings	0	9	11.75	25.75	11.5	15.75	43.75	33.25	1	151.75
Band D Equivalents	0.0	6.0	9.1	22.9	11.5	19.3	63.2	55.4	2.0	189.4
								Collection	Rate	0.98
								Tax Base		185.6

MILFORD ON SEA										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		93	90	261	637	772	381	324	6	2564
Additions										0
Reductions										0
Exemptions		4	3	8	22	11	3	5	0	56
Disabled Relief		0	3	0	5	-1	-1	-5	-1	0
Chargeable Dwellings	0	89	90	253	620	760	377	314	5	2508
Discount - Single		23	56	104	242	259	101	49	2	836
Discount - Empty		40	7	32	112	77	21	19	1	309
Total Discounts	0	103	70	168	466	413	143	87	4	1454
Discount Deduction	0	25.75	17.5	42	116.5	103.25	35.75	21.75	1	363.5
Contributions in Lieu										0
Net Dwellings	0	63.25	72.5	211	503.5	656.75	341.25	292.25	4	2144.5
Band D Equivalents	0.0	42.2	56.4	187.6	503.5	802.7	492.9	487.1	8.0	2580.3
								Collection	Rate	0.98
								Tax Base		2528.7

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

MINSTEAD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		33	8	26	19	30	75	80	23	294
Additions										0
Reductions										0
Exemptions		4	0	1	1	0	2	1	0	9
Disabled Relief		0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	29	8	25	18	30	73	79	23	285
Discount - Single		12	3	6	3	6	15	6	4	55
Discount - Empty		4	0	5	2	1	4	5	1	22
Total Discounts	0	20	3	16	7	8	23	16	6	99
Discount Deduction	0	5	0.75	4	1.75	2	5.75	4	1.5	24.75
Contributions in Lieu										0
Net Dwellings	0	24	7.25	21	16.25	28	67.25	75	21.5	260.25
Band D Equivalents	0.0	16.0	5.6	18.7	16.3	34.2	97.1	125.0	43.0	355.9
								Collection	Rate	0.98
								Tax Base		348.8

NETLEY MARSH										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		105	7	87	224	193	105	57	16	794
Additions										0
Reductions										0
Exemptions		4	0	1	4	2	0	0	0	11
Disabled Relief		0	0	1	0	1	-1	2	-3	0
Chargeable Dwellings	0	101	7	87	220	192	104	59	13	783
Discount - Single		38	3	23	49	33	8	7	1	162
Discount - Empty		3	0	3	8	5	1	4	3	27
Total Discounts	0	44	3	29	65	43	10	15	7	216
Discount Deduction	0	11	0.75	7.25	16.25	10.75	2.5	3.75	1.75	54
Contributions in Lieu										0
Net Dwellings	0	90	6.25	79.75	203.75	181.25	101.5	55.25	11.25	729
Band D Equivalents	0.0	60.0	4.9	70.9	203.8	221.5	146.6	92.1	22.5	822.2
								Collection	Rate	0.98
								Tax Base		805.8

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

NEW MILTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		1365	1365	2156	3433	2260	948	238	10	11775
Additions										0
Reductions										0
Exemptions		82	27	29	48	24	10	5	1	226
Disabled Relief		4	17	2	1	-16	9	-15	-2	0
Chargeable Dwellings	0	1287	1355	2129	3386	2220	947	218	7	11549
Discount - Single		631	620	865	1106	530	145	19	1	3917
Discount - Empty		265	36	61	130	72	52	20	2	638
Total Discounts	0	1161	692	987	1366	674	249	59	5	5193
Discount Deduction	0	290.25	173	246.75	341.5	168.5	62.25	14.75	1.25	1298.25
Contributions in Lieu										0
Net Dwellings	0	996.75	1182	1882.25	3044.5	2051.5	884.75	203.25	5.75	10250.75
Band D Equivalents	0.0	664.5	919.3	1673.1	3044.5	2507.4	1278.0	338.8	11.5	10437.1
								Collection	Rate	0.98
								Tax Base		10228.3

RINGWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		487	726	1780	1498	772	361	227	22	5873
Additions										0
Reductions										0
Exemptions		12	18	22	20	12	4	4	0	92
Disabled Relief		8	-1	5	-4	-8	9	-8	-1	0
Chargeable Dwellings	0	483	707	1763	1474	752	366	215	21	5781
Discount - Single		300	376	567	411	138	43	31	0	1866
Discount - Empty		17	28	30	14	10	16	14	0	129
Total Discounts	0	334	432	627	439	158	75	59	0	2124
Discount Deduction	0	83.5	108	156.75	109.75	39.5	18.75	14.75	0	531
Contributions in Lieu										0
Net Dwellings	0	399.5	599	1606.25	1364.25	712.5	347.25	200.25	21	5250
Band D Equivalents	0.0	266.3	465.9	1427.8	1364.3	870.8	501.6	333.8	42.0	5272.4
								Collection	Rate	0.98
								Tax Base		5167.0

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

ROCKBOURNE											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings		3	9	21	22	21	17	38	9	140	
Additions										0	
Reductions										0	
Exemptions		0	0	1	1	0	0	0	0	2	
Disabled Relief		0	0	0	0	0	0	0	0	0	
Chargeable Dwellings	0	3	9	20	21	21	17	38	9	138	
Discount - Single		3	5	7	5	6	3	10	4	43	
Discount - Empty		0	0	1	2	0	1	0	0	4	
Total Discounts	0	3	5	9	9	6	5	10	4	51	
Discount Deduction	0	0.75	1.25	2.25	2.25	1.5	1.25	2.5	1	12.75	
Contributions in Lieu										0	
Net Dwellings	0	2.25	7.75	17.75	18.75	19.5	15.75	35.5	8	125.25	
Band D Equivalents	0.0	1.5	6.0	15.8	18.8	23.8	22.8	59.2	16.0	163.8	
									Collection	Rate	0.98
									Tax Base		160.5

SANDLEHEATH											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings		3	4	31	47	68	29	46	4	232	
Additions										0	
Reductions										0	
Exemptions		0	0	1	0	0	0	1	0	2	
Disabled Relief		0	0	1	0	-1	1	-1	0	0	
Chargeable Dwellings	0	3	4	31	47	67	30	44	4	230	
Discount - Single		2	1	6	18	14	10	6	0	57	
Discount - Empty		0	0	0	0	2	1	1	0	4	
Total Discounts	0	2	1	6	18	18	12	8	0	65	
Discount Deduction	0	0.5	0.25	1.5	4.5	4.5	3	2	0	16.25	
Contributions in Lieu										0	
Net Dwellings	0	2.5	3.75	29.5	42.5	62.5	27	42	4	213.75	
Band D Equivalents	0.0	1.7	2.9	26.2	42.5	76.4	39.0	70.0	8.0	266.7	
									Collection	Rate	0.98
									Tax Base		261.4

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

SOPLEY												
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total		
Dwellings		12	20	39	80	63	44	25	4	287		
Additions										0		
Reductions										0		
Exemptions		2	0	1	1	0	0	0	1	5		
Disabled Relief		0	1	0	-1	0	0	0	0	0		
Chargeable Dwellings	0	10	21	38	78	63	44	25	3	282		
Discount - Single		3	7	12	15	15	4	4	0	60		
Discount - Empty		3	0	1	1	2	1	3	0	11		
Total Discounts	0	9	7	14	17	19	6	10	0	82		
Discount Deduction	0	2.25	1.75	3.5	4.25	4.75	1.5	2.5	0	20.5		
Contributions in Lieu										0		
Net Dwellings	0	7.75	19.25	34.5	73.75	58.25	42.5	22.5	3	261.5		
Band D Equivalents	0.0	5.2	15.0	30.7	73.8	71.2	61.4	37.5	6.0	300.6		
										Collection	Rate	0.98
										Tax Base		294.6

SWAY												
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total		
Dwellings		57	21	132	266	431	269	219	35	1430		
Additions										0		
Reductions										0		
Exemptions		4	0	1	3	4	2	3	1	18		
Disabled Relief		0	3	-3	3	-1	-1	2	-3	0		
Chargeable Dwellings	0	53	24	128	266	426	266	218	31	1412		
Discount - Single		21	13	48	114	102	53	26	5	382		
Discount - Empty		5	1	4	10	13	4	13	5	55		
Total Discounts	0	31	15	56	134	128	61	52	15	492		
Discount Deduction	0	7.75	3.75	14	33.5	32	15.25	13	3.75	123		
Contributions in Lieu										0		
Net Dwellings	0	45.25	20.25	114	232.5	394	250.75	205	27.25	1289		
Band D Equivalents	0.0	30.2	15.8	101.3	232.5	481.6	362.2	341.7	54.5	1619.7		
										Collection	Rate	0.98
										Tax Base		1587.3

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

TOTTON & ELING										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		706	3086	3882	2727	945	107	17	1	11471
Additions										0
Reductions										0
Exemptions		21	30	34	19	3	2	0	0	109
Disabled Relief	1	17	10	0	-22	-2	-2	-1	-1	0
Chargeable Dwellings	1	702	3066	3848	2686	940	103	16	0	11362
Discount - Single	1	456	1261	1094	596	94	5	2	0	3509
Discount - Empty		31	27	35	20	8	6	3	0	130
Total Discounts	1	518	1315	1164	636	110	17	8	0	3769
Discount Deduction	0.25	129.5	328.75	291	159	27.5	4.25	2	0	942.25
Contributions in Lieu										0
Net Dwellings	0.75	572.5	2737.25	3557	2527	912.5	98.75	14	0	10419.75
Band D Equivalents	0.4	381.7	2129.0	3161.8	2527.0	1115.3	142.6	23.3	0.0	9481.1
								Collection	Rate	0.98
								Tax Base		9291.5

WHITSBURY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		0	5	27	27	3	12	17	4	95
Additions										0
Reductions										0
Exemptions		0	0	0	0	0	0	0	0	0
Disabled Relief		0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	0	5	27	27	3	12	17	4	95
Discount - Single		0	0	8	6	1	4	5	0	24
Discount - Empty		0	0	1	0	0	2	0	0	3
Total Discounts	0	0	0	10	6	1	8	5	0	30
Discount Deduction	0	0	0	2.5	1.5	0.25	2	1.25	0	7.5
Contributions in Lieu										0
Net Dwellings	0	0	5	24.5	25.5	2.75	10	15.75	4	87.5
Band D Equivalents	0.0	0.0	3.9	21.8	25.5	3.4	14.4	26.3	8.0	103.2
								Collection	Rate	0.98
								Tax Base		101.2

COUNCIL TAXBASE 2001/02 (LOCAL COUNCILS)

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		0	0	0	0	2	0	0	0	2
Disabled Relief		0	0	0	0	0	2	-2	0	0
Chargeable Dwellings	0	15	1	21	49	50	35	47	3	221
Discount - Single		11	0	4	11	9	7	7	0	49
Discount - Empty		0	0	0	2	4	1	4	0	11
Total Discounts	0	11	0	4	15	17	9	15	0	71
Discount Deduction	0	2.75	0	1	3.75	4.25	2.25	3.75	0	17.75
Contributions in Lieu										0
Net Dwellings	0	12.25	1	20	45.25	45.75	32.75	43.25	3	203.25
Band D Equivalents	0.0	8.2	0.8	17.8	45.3	55.9	47.3	72.1	6.0	253.3
								Collection	Rate	0.98
								Tax Base		248.2

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 2000/01 AND 2001/02

PARISH/TOWN	2000/01 TAX BASE	2001/02 TAX BASE
Ashurst & Colbury	910.9	906.3
Beaulieu	457.7	472.4
Boldre	1000.3	990.1
Bramshaw	336.5	329.5
Bransgore	1833.1	1826.3
Breamore	170.0	171.4
Brockenhurst	1719.2	1721.6
Burley	750.6	749.6
Copythorne	1192.2	1192.2
Damerham	234.4	233.2
Denny Lodge	148.0	148.7
East Boldre	378.3	378.7
Ellingham, Harbridge & Ibsley	563.0	578.2
Exbury & Lepe	98.9	96.7
Fawley	4715.7	4723.6
Fordingbridge	2102.1	2149.5
Godshill	205.3	206.6
Hale	262.9	263.3
Hordle	2276.8	2313.0
Hyde	494.0	482.3
Hythe & Dibden	7323.1	7329.3
Lymington & Pennington	6513.3	6548.3
Lyndhurst	1348.9	1343.3
Marchwood	1783.9	1861.7
Martin	182.7	185.6
Milford on Sea	2543.9	2528.7
Minstead	345.0	348.8
Netley Marsh	798.1	805.8
New Milton	10210.2	10228.3
Ringwood	5168.5	5167.0
Rockbourne	161.5	160.5
Sandleheath	256.9	261.4
Sopley	292.1	294.6
Sway	1590.1	1587.3
Totton & Eling	9201.8	9291.5
Whitsbury	96.3	101.2
Woodgreen	247.3	248.2
Whole District	67913.5	68224.7