

THE COUNCIL TAX 2003/2004 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:

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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.

2.4 The total number of discounts is multiplied by the appropriate percentage (i.e. 25%) to arrive at the discount deduction. 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.

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2.5 The final step of the calculation is to assess the likely collection rate and thereby make an appropriate allowance for non-collection. Contributions in lieu for Ministry of Defence dwellings are added to arrive at the total taxbase.

2.6 The figures used in the calculation process are predominantly based on current actuals. Although there may be some small 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 2002/2003 and 2003/2004 are shown in Appendix 3.

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3. ENVIRONMENTAL AND CRIME AND DISORDER IMPLICATIONS

3.1 None arising directly from this report.

4. CONCLUSION

4.1 The Council on 16 December should 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

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

That it be a recommendation to the Council that:

- 5.1 the calculation of the Council's tax base for the year 2003/2004 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 2003/2004 be as follows and as detailed in Appendix 1.

PARISH/TOWN	TAX BASE 2003/04
Ashurst & Colbury	905.1
Beaulieu	484.0
Boldre	1018.9
Bramshaw	337.3
Bransgore	1839.7
Breamore	171.0
Brockenhurst	1736.3
Burley	754.0
Copythorne	1200.8
Damerham	233.0
Denny Lodge	144.7
East Boldre	382.0
Ellingham, Harbridge & Ibsley	579.5
Exbury & Lepe	98.6
Fawley	4792.6
Fordingbridge	2281.1
Godshill	209.9
Hale	270.6
Hordle	2351.2
Hyde	494.8
Hythe & Dibden	7480.5
Lymington & Pennington	6589.3
Lyndhurst	1357.7
Marchwood	2016.5
Martin	188.6
Milford on Sea	2537.9
Minstead	351.7
Netley Marsh	815.3
New Milton	10450.0
Ringwood	5272.5
Rockbourne	163.0
Sandleheath	264.5
Sopley	286.6
Sway	1607.5
Totton & Eling	9469.0
Whitsbury	100.6
Woodgreen	247.4
Whole District	69483.7

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Background papers:

Local Government Finance Act 1992
Calculation of Tax Base Regulations
1992

COUNCIL TAX BASE 2003/04

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	5983	10950	16737	18407	12763	6308	4278	565	75991
Additions										0
Reductions										0
Exemptions	0	381	209	210	245	101	57	43	7	1253
Disabled Relief	8	52	38	31	-18	-40	16	-64	-23	0
Chargeable Dwellings	8	5654	10779	16558	18144	12622	6267	4171	535	74738
Discount - Single	3	3058	4556	5322	4998	2684	1103	589	57	22370
Discount - Empty	0	484	204	368	552	441	301	326	40	2716
Total Discounts	3	4026	4964	6058	6102	3566	1705	1241	137	27802
Discount Deduction	0.75	1006.5	1241	1514.5	1525.5	891.5	426.25	310.25	34.25	6950.5
Net Dwellings	7.25	4647.5	9538	15043.5	16618.5	11730.5	5840.75	3860.75	500.75	67787.5
Band D Equivalent	4.0	3098.3	7418.4	13372.0	16618.5	14337.3	8436.6	6434.6	1001.5	70721.2
							Collection Rate			0.98
							Sub-Total			69306.8
							Contributions in Lieu			176.9
							Tax Base			69483.7

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

ASHURST & COLBURY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		9	13	23	380	281	133	29	3	871
Additions										0
Reductions										0
Exemptions		1	1		7	3	2	1		15
Disabled Relief					3	-1		-1	-1	0
Chargeable Dwellings	0	8	12	23	376	277	131	27	2	856
Discount - Single		2	2	7	97	52	24	2		186
Discount - Empty		1	3		9	3	4	2		22
Total Discounts	0	4	8	7	115	58	32	6	0	230
Discount Deduction	0	1	2	1.75	28.75	14.5	8	1.5	0	57.5
Net Dwellings	0	7	10	21.25	347.25	262.5	123	25.5	2	798.5
Band D Equivalents	0.0	4.7	7.8	18.9	347.3	320.8	177.7	42.5	4.0	923.6
							Collection Rate			0.98
							Sub-Total			905.1
							Contributions in Lieu			0.0
							Tax Base			905.1

BEAULIEU										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		26	19	30	39	60	63	111	62	410
Additions										0
Reductions										0
Exemptions						2	1	2		5
Disabled Relief							1	-1		0
Chargeable Dwellings	0	26	19	30	39	58	63	108	62	405
Discount - Single		8	10	7	7	16	11	13	4	76
Discount - Empty		3	2	3	5	17	10	20	7	67
Total Discounts	0	14	14	13	17	50	31	53	18	210
Discount Deduction	0	3.5	3.5	3.25	4.25	12.5	7.75	13.25	4.5	52.5
Net Dwellings	0	22.5	15.5	26.75	34.75	45.5	55.25	94.75	57.5	352.5
Band D Equivalents	0.0	15.0	12.1	23.8	34.8	55.6	79.8	157.9	115.0	493.9
							Collection Rate			0.98
							Sub-Total			484.0
							Contributions in Lieu			0.0
							Tax Base			484.0

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

BOLDRE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		57	14	23	125	173	198	237	38	865
Additions										0
Reductions										0
Exemptions		1			2		4	5	2	14
Disabled Relief				1	-1	1		-1		0
Chargeable Dwellings	0	56	14	24	122	174	194	231	36	851
Discount - Single		20	3	9	30	36	43	42	6	189
Discount - Empty		5	1	2	8	18	9	19	1	63
Total Discounts	0	30	5	13	46	72	61	80	8	315
Discount Deduction	0	7.5	1.25	3.25	11.5	18	15.25	20	2	78.75
Net Dwellings	0	48.5	12.75	20.75	110.5	156	178.75	211	34	772.25
Band D Equivalents	0.0	32.3	9.9	18.4	110.5	190.7	258.2	351.7	68.0	1039.7
							Collection Rate			0.98
							Sub-Total			1018.9
							Contributions in Lieu			0.0
							Tax Base			1018.9

BRAMSHAW										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		11	7	33	39	42	50	85	14	281
Additions										0
Reductions										0
Exemptions				1				1		2
Disabled Relief			1	-1	1	0	0		-1	0
Chargeable Dwellings	0	11	8	31	40	42	50	84	13	279
Discount - Single		2	6	14	11	10	6	9		58
Discount - Empty		1			1	3	2	6	1	14
Total Discounts	0	4	6	14	13	16	10	21	2	86
Discount Deduction	0	1	1.5	3.5	3.25	4	2.5	5.25	0.5	21.5
Net Dwellings	0	10	6.5	27.5	36.75	38	47.5	78.75	12.5	257.5
Band D Equivalents	0.0	6.7	5.1	24.4	36.8	46.4	68.6	131.3	25.0	344.2
							Collection Rate			0.98
							Sub-Total			337.3
							Contributions in Lieu			0.0
							Tax Base			337.3

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

BRANSGORE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		20	59	255	569	475	303	78	12	1771
Additions										0
Reductions										0
Exemptions		2		2	8	6				18
Disabled Relief		1	1	2	2		-5	-1		0
Chargeable Dwellings	0	19	60	255	563	469	298	77	12	1753
Discount - Single		9	33	84	162	101	39	5		433
Discount - Empty			1	2	12	7	3			25
Total Discounts	0	9	35	88	186	115	45	5	0	483
Discount Deduction	0	2.25	8.75	22	46.5	28.75	11.25	1.25	0	120.75
Net Dwellings	0	16.75	51.25	233	516.5	440.25	286.75	75.75	12	1632.25
Band D Equivalents	0.0	11.2	39.9	207.1	516.5	538.1	414.2	126.3	24.0	1877.2
							Collection Rate			0.98
							Sub-Total			1839.7
							Contributions in Lieu			0.0
							Tax Base			1839.7

BREAMORE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings				25	44	24	26	31	7	157
Additions										0
Reductions										0
Exemptions					2		1	2		5
Disabled Relief										0
Chargeable Dwellings	0	0	0	25	42	24	25	29	7	152
Discount - Single				9	14	7	5	5	1	41
Discount - Empty				1	2	1	1	2	1	8
Total Discounts	0	0	0	11	18	9	7	9	3	57
Discount Deduction	0	0	0	2.75	4.5	2.25	1.75	2.25	0.75	14.25
Net Dwellings	0	0	0	22.25	37.5	21.75	23.25	26.75	6.25	137.75
Band D Equivalents	0.0	0.0	0.0	19.8	37.5	26.6	33.6	44.6	12.5	174.5
							Collection Rate			0.98
							Sub-Total			171.0
							Contributions in Lieu			0.0
							Tax Base			171.0

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

BROCKENHURST										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		46	87	65	252	271	244	449	61	1475
Additions										0
Reductions										0
Exemptions			4	1	4	1	1	2		13
Disabled Relief			1	0	1	1	2	-3	-2	0
Chargeable Dwellings	0	46	84	64	249	271	245	444	59	1462
Discount - Single		9	57	31	87	91	49	76	5	405
Discount - Empty		8	9	6	15	24	10	17		89
Total Discounts	0	25	75	43	117	139	69	110	5	583
Discount Deduction	0	6.25	18.75	10.75	29.25	34.75	17.25	27.5	1.25	145.75
Net Dwellings	0	39.75	65.25	53.25	219.75	236.25	227.75	416.5	57.75	1316.25
Band D Equivalents	0.0	26.5	50.8	47.3	219.8	288.8	329.0	694.2	115.5	1771.7
							Collection Rate			0.98
							Sub-Total			1736.3
							Contributions in Lieu			0.0
							Tax Base			1736.3

BURLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		27	25	70	83	73	86	227	51	642
Additions										0
Reductions										0
Exemptions		1	1	1	1	4		1	1	10
Disabled Relief						1	4	-4	-1	0
Chargeable Dwellings	0	26	24	69	82	70	90	222	49	632
Discount - Single		6	7	19	33	24	24	39	5	157
Discount - Empty		5	1	1	3	7	15	25	4	61
Total Discounts	0	16	9	21	39	38	54	89	13	279
Discount Deduction	0	4	2.25	5.25	9.75	9.5	13.5	22.25	3.25	69.75
Net Dwellings	0	22	21.75	63.75	72.25	60.5	76.5	199.75	45.75	562.25
Band D Equivalents	0.0	14.7	16.9	56.7	72.3	73.9	110.5	332.9	91.5	769.4
							Collection Rate			0.98
							Sub-Total			754.0
							Contributions in Lieu			0.0
							Tax Base			754.0

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

COPYTHORNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		44	48	81	261	372	214	81	10	1111
Additions										0
Reductions										0
Exemptions		1		3	9	3	1			17
Disabled Relief		1	-1	1	3	-2	-1		-1	0
Chargeable Dwellings	0	44	47	79	255	367	212	81	9	1094
Discount - Single		19	21	23	62	68	31	8	1	233
Discount - Empty		1	1	1	8	4	2	1		18
Total Discounts	0	21	23	25	78	76	35	10	1	269
Discount Deduction	0	5.25	5.75	6.25	19.5	19	8.75	2.5	0.25	67.25
Net Dwellings	0	38.75	41.25	72.75	235.5	348	203.25	78.5	8.75	1026.75
Band D Equivalents	0.0	25.8	32.1	64.7	235.5	425.3	293.6	130.8	17.5	1225.3
							Collection Rate			0.98
							Sub-Total			1200.8
							Contributions in Lieu			0.0
							Tax Base			1200.8

DAMERHAM										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		13	11	53	42	48	27	28	5	227
Additions										0
Reductions										0
Exemptions								1		1
Disabled Relief					1	-1				0
Chargeable Dwellings	0	13	11	53	43	47	27	27	5	226
Discount - Single		2	3	16	8	11	6	5	1	52
Discount - Empty				1		3	2	2	1	9
Total Discounts	0	2	3	18	8	17	10	9	3	70
Discount Deduction	0	0.5	0.75	4.5	2	4.25	2.5	2.25	0.75	17.5
Net Dwellings	0	12.5	10.25	48.5	41	42.75	24.5	24.75	4.25	208.5
Band D Equivalents	0.0	8.3	8.0	43.1	41.0	52.3	35.4	41.3	8.5	237.8
							Collection Rate			0.98
							Sub-Total			233.0
							Contributions in Lieu			0.0
							Tax Base			233.0

COUNCIL TAXBASE 2003/04 (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	35	29	19	2	139
Additions										0
Reductions										0
Exemptions					1	1	2			4
Disabled Relief							1	-1		0
Chargeable Dwellings	0	18	5	11	19	34	28	18	2	135
Discount - Single		5	1	3	7	7	4	2	1	30
Discount - Empty		1				1	4	1		7
Total Discounts	0	7	1	3	7	9	12	4	1	44
Discount Deduction	0	1.75	0.25	0.75	1.75	2.25	3	1	0.25	11
Net Dwellings	0	16.25	4.75	10.25	17.25	31.75	25	17	1.75	124
Band D Equivalents	0.0	10.8	3.7	9.1	17.3	38.8	36.1	28.3	3.5	147.6
							Collection Rate			0.98
							Sub-Total			144.7
							Contributions in Lieu			0.0
							Tax Base			144.7

EAST BOLDRE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		17	13	76	47	86	97	31	2	369
Additions										0
Reductions										0
Exemptions				1	1	2				4
Disabled Relief			1	-1		1	-1			0
Chargeable Dwellings	0	17	14	74	46	85	96	31	2	365
Discount - Single		7	4	21	11	12	22	2	1	80
Discount - Empty		2	2		5	7	13	3		32
Total Discounts	0	11	8	21	21	26	48	8	1	144
Discount Deduction	0	2.75	2	5.25	5.25	6.5	12	2	0.25	36
Net Dwellings	0	14.25	12	68.75	40.75	78.5	84	29	1.75	329
Band D Equivalents	0.0	9.5	9.3	61.1	40.8	95.9	121.3	48.3	3.5	389.8
							Collection Rate			0.98
							Sub-Total			382.0
							Contributions in Lieu			0.0
							Tax Base			382.0

COUNCIL TAXBASE 2003/04 (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	13	25	88	86	87	138	28	494
Additions										0
Reductions										0
Exemptions		1	2	1		1		1		6
Disabled Relief				1	-1		2		-2	0
Chargeable Dwellings	0	28	11	25	87	85	89	137	26	488
Discount - Single		7	5	7	37	23	25	17	4	125
Discount - Empty		1	3	1	2	5	2	10	4	28
Total Discounts	0	9	11	9	41	33	29	37	12	181
Discount Deduction	0	2.25	2.75	2.25	10.25	8.25	7.25	9.25	3	45.25
Net Dwellings	0	25.75	8.25	22.75	76.75	76.75	81.75	127.75	23	442.75
Band D Equivalents	0.0	17.2	6.4	20.2	76.8	93.8	118.1	212.9	46.0	591.4
							Collection Rate			0.98
							Sub-Total			579.5
							Contributions in Lieu			0.0
							Tax Base			579.5

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	37	18	13	14	6	98
Discount - Single		2			17	3	2	1		25
Discount - Empty		1	1		4	4	4	7		21
Total Discounts	0	4	2	0	25	11	10	15	0	67
Discount Deduction	0	1	0.5	0	6.25	2.75	2.5	3.75	0	16.75
Net Dwellings	0	2	1.5	5	30.75	15.25	10.5	10.25	6	81.25
Band D Equivalents	0.0	1.3	1.2	4.4	30.8	18.6	15.2	17.1	12.0	100.6
							Collection Rate			0.98
							Sub-Total			98.6
							Contributions in Lieu			0.0
							Tax Base			98.6

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

FAWLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		679	1445	1402	1684	416	135	50	3	5814
Additions										0
Reductions										0
Exemptions		16	36	7	12	2	1			74
Disabled Relief	2	7	-2	11	-10	-7	4	-5		0
Chargeable Dwellings	2	670	1407	1406	1662	407	138	45	3	5740
Discount - Single	1	333	421	359	327	46	14	8		1509
Discount - Empty		21	16	12	13	6	6		1	75
Total Discounts	1	375	453	383	353	58	26	8	2	1659
Discount Deduction	0.25	93.75	113.25	95.75	88.25	14.5	6.5	2	0.5	414.75
Net Dwellings	1.75	576.25	1293.75	1310.25	1573.75	392.5	131.5	43	2.5	5325.25
Band D Equivalents	1.0	384.2	1006.3	1164.7	1573.8	479.7	189.9	71.7	5.0	4876.1
							Collection Rate			0.98
							Sub-Total			4778.6
							Contributions in Lieu			14.0
							Tax Base			4792.6

FORDINGBRIDGE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		210	337	785	730	372	127	59	8	2628
Additions										0
Reductions										0
Exemptions		9	6	2	7	1		1		26
Disabled Relief		3		2	-4	1		-2		0
Chargeable Dwellings	0	204	331	785	719	372	127	56	8	2602
Discount - Single		136	164	271	199	73	20	9		872
Discount - Empty		5	13	26	12	5	3	2	1	67
Total Discounts	0	146	190	323	223	83	26	13	2	1006
Discount Deduction	0	36.5	47.5	80.75	55.75	20.75	6.5	3.25	0.5	251.5
Net Dwellings	0	167.5	283.5	704.25	663.25	351.25	120.5	52.75	7.5	2350.5
Band D Equivalents	0.0	111.7	220.5	626.0	663.3	429.3	174.1	87.9	15.0	2327.7
							Collection Rate			0.98
							Sub-Total			2281.1
							Contributions in Lieu			0.0
							Tax Base			2281.1

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

GODSHILL										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		23	40	8	19	38	35	32	4	199
Additions										0
Reductions										0
Exemptions			2							2
Disabled Relief										0
Chargeable Dwellings	0	23	38	8	19	38	35	32	4	197
Discount - Single		11	11	2	6	12	2	4	1	49
Discount - Empty		2	2			2				6
Total Discounts	0	15	15	2	6	16	2	4	1	61
Discount Deduction	0	3.75	3.75	0.5	1.5	4	0.5	1	0.25	15.25
Net Dwellings	0	19.25	34.25	7.5	17.5	34	34.5	31	3.75	181.75
Band D Equivalent	0.0	12.8	26.6	6.7	17.5	41.6	49.8	51.7	7.5	214.2
							Collection Rate			0.98
							Sub-Total			209.9
							Contributions in Lieu			0.0
							Tax Base			209.9

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

HALE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		12	1	25	37	59	46	42	8	230
Additions										0
Reductions										0
Exemptions										0
Disabled Relief					2		-1	-1		0
Chargeable Dwellings	0	12	1	25	39	59	45	41	8	230
Discount - Single		4		9	8	10	8	3	1	43
Discount - Empty				1	1	2		1		5
Total Discounts	0	4	0	11	10	14	8	5	1	53
Discount Deduction	0	1	0	2.75	2.5	3.5	2	1.25	0.25	13.25
Net Dwellings	0	11	1	22.25	36.5	55.5	43	39.75	7.75	216.75
Band D Equivalents	0.0	7.3	0.8	19.8	36.5	67.8	62.1	66.3	15.5	276.1
							Collection Rate			0.98
							Sub-Total			270.6
							Contributions in Lieu			0.0
							Tax Base			270.6

HORDLE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		215	56	427	902	549	199	114	5	2467
Additions										0
Reductions										0
Exemptions		14		4	7	3				28
Disabled Relief		1	3	2	1	-6		-1		0
Chargeable Dwellings	0	202	59	425	896	540	199	113	5	2439
Discount - Single		87	26	159	253	110	23	9	1	668
Discount - Empty		8	2	14	15	10	9	7	1	66
Total Discounts	0	103	30	187	283	130	41	23	3	800
Discount Deduction	0	25.75	7.5	46.75	70.75	32.5	10.25	5.75	0.75	200
Net Dwellings	0	176.25	51.5	378.25	825.25	507.5	188.75	107.25	4.25	2239
Band D Equivalents	0.0	117.5	40.1	336.2	825.3	620.3	272.6	178.8	8.5	2399.2
							Collection Rate			0.98
							Sub-Total			2351.2
							Contributions in Lieu			0.0
							Tax Base			2351.2

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

HYDE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		29	9	19	33	88	115	102	13	408
Additions										0
Reductions										0
Exemptions					1					1
Disabled Relief							1	-1		0
Chargeable Dwellings	0	29	9	19	32	88	116	101	13	407
Discount - Single		8	1	6	9	22	23	13		82
Discount - Empty		4	3	1	1	5	6	4		24
Total Discounts	0	16	7	8	11	32	35	21	0	130
Discount Deduction	0	4	1.75	2	2.75	8	8.75	5.25	0	32.5
Net Dwellings	0	25	7.25	17	29.25	80	107.25	95.75	13	374.5
Band D Equivalents	0.0	16.7	5.6	15.1	29.3	97.8	154.9	159.6	26.0	504.9
							Collection Rate			0.98
							Sub-Total			494.8
							Contributions in Lieu			0.0
							Tax Base			494.8

HYTHE & DIBDEN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		903	2128	2058	1634	1300	434	239	31	8727
Additions										0
Reductions										0
Exemptions		24	54	37	18	12	3	1		149
Disabled Relief		16	-5	4	-4	-3	-3	-4	-1	0
Chargeable Dwellings	0	895	2069	2025	1612	1285	428	234	30	8578
Discount - Single		535	859	566	367	193	49	23	5	2597
Discount - Empty		35	16	19	20	23	20	47	7	187
Total Discounts	0	605	891	604	407	239	89	117	19	2971
Discount Deduction	0	151.25	222.75	151	101.75	59.75	22.25	29.25	4.75	742.75
Net Dwellings	0	743.75	1846.25	1874	1510.25	1225.25	405.75	204.75	25.25	7835.25
Band D Equivalents	0.0	495.8	1436.0	1665.8	1510.3	1497.5	586.1	341.3	50.5	7583.2
							Collection Rate			0.98
							Sub-Total			7431.5
							Contributions in Lieu			49.0
							Tax Base			7480.5

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

LYMINGTON & PENNINGTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		294	705	1879	1327	1388	946	523	31	7093
Additions										0
Reductions										0
Exemptions		13	18	34	21	17	19	7	1	130
Disabled Relief	1	3	4	-2	4	-2		-5	-3	0
Chargeable Dwellings	1	284	691	1843	1310	1369	927	511	27	6963
Discount - Single	1	173	384	713	456	398	258	112	1	2496
Discount - Empty		26	27	86	82	88	53	47	2	411
Total Discounts	1	225	438	885	620	574	364	206	5	3318
Discount Deduction	0.25	56.25	109.5	221.25	155	143.5	91	51.5	1.25	829.5
Net Dwellings	0.75	227.75	581.5	1621.75	1155	1225.5	836	459.5	25.75	6133.5
Band D Equivalents	0.4	151.8	452.3	1441.6	1155.0	1497.8	1207.6	765.8	51.5	6723.8
							Collection Rate			0.98
							Sub-Total			6589.3
							Contributions in Lieu			0.0
							Tax Base			6589.3

LYNDHURST										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		162	69	252	308	300	156	147	18	1412
Additions										0
Reductions										0
Exemptions		4	4	4	7	2	2			23
Disabled Relief				1	2	-2	4	-3	-2	0
Chargeable Dwellings	0	158	65	249	303	296	158	144	16	1389
Discount - Single		92	36	90	110	81	24	22	3	458
Discount - Empty		9	3	12	25	11	9	8	1	78
Total Discounts	0	110	42	114	160	103	42	38	5	614
Discount Deduction	0	27.5	10.5	28.5	40	25.75	10.5	9.5	1.25	153.5
Net Dwellings	0	130.5	54.5	220.5	263	270.25	147.5	134.5	14.75	1235.5
Band D Equivalents	0.0	87.0	42.4	196.0	263.0	330.3	213.1	224.2	29.5	1385.4
							Collection Rate			0.98
							Sub-Total			1357.7
							Contributions in Lieu			0.0
							Tax Base			1357.7

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

MARCHWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		276	439	463	581	495	48	11	2	2315
Additions										0
Reductions										0
Exemptions		127	2	21	25	1	1	2	2	181
Disabled Relief			2		5	-7	1	-1		0
Chargeable Dwellings	0	149	439	442	561	487	48	8	0	2134
Discount - Single		77	200	122	80	68	3			550
Discount - Empty		2	5	8	3	2	1	1		22
Total Discounts	0	81	210	138	86	72	5	2	0	594
Discount Deduction	0	20.25	52.5	34.5	21.5	18	1.25	0.5	0	148.5
Net Dwellings	0	128.75	386.5	407.5	539.5	469	46.75	7.5	0	1985.5
Band D Equivalents	0.0	85.8	300.6	362.2	539.5	573.2	67.5	12.5	0.0	1941.4
							Collection Rate			0.98
							Sub-Total			1902.6
							Contributions in Lieu			113.9
							Tax Base			2016.5

MARTIN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		10	11	32	13	17	48	37	1	169
Additions										0
Reductions										0
Exemptions										0
Disabled Relief			2	-2		1	-1			0
Chargeable Dwellings	0	10	13	30	13	18	47	37	1	169
Discount - Single		6	8	12	6	4	8	7		51
Discount - Empty					3		1	2		6
Total Discounts	0	6	8	12	12	4	10	11	0	63
Discount Deduction	0	1.5	2	3	3	1	2.5	2.75	0	15.75
Net Dwellings	0	8.5	11	27	10	17	44.5	34.25	1	153.25
Band D Equivalents	0.0	5.7	8.6	24.0	10.0	20.8	64.3	57.1	2.0	192.4
							Collection Rate			0.98
							Sub-Total			188.6
							Contributions in Lieu			0.0
							Tax Base			188.6

COUNCIL TAXBASE 2003/04 (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		80	88	262	646	762	387	330	5	2560
Additions										0
Reductions										0
Exemptions		3	5	4	19	11	4	6		52
Disabled Relief			2	1	5	-1	1	-8		0
Chargeable Dwellings	0	77	85	259	632	750	384	316	5	2508
Discount - Single		24	53	104	245	243	92	51	2	814
Discount - Empty		30	6	31	119	79	24	22		311
Total Discounts	0	84	65	166	483	401	140	95	2	1436
Discount Deduction	0	21	16.25	41.5	120.75	100.25	35	23.75	0.5	359
Net Dwellings	0	56	68.75	217.5	511.25	649.75	349	292.25	4.5	2149
Band D Equivalents	0.0	37.3	53.5	193.3	511.3	794.1	504.1	487.1	9.0	2589.7
							Collection Rate			0.98
							Sub-Total			2537.9
							Contributions in Lieu			0.0
							Tax Base			2537.9

MINSTEAD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		31	8	28	17	30	75	80	24	293
Additions										0
Reductions										0
Exemptions		1			1	1				3
Disabled Relief						1	-1			0
Chargeable Dwellings	0	30	8	28	16	30	74	80	24	290
Discount - Single		12	3	9	3	5	15	10	5	62
Discount - Empty		2	1	4	2	4	5	4	1	23
Total Discounts	0	16	5	17	7	13	25	18	7	108
Discount Deduction	0	4	1.25	4.25	1.75	3.25	6.25	4.5	1.75	27
Net Dwellings	0	26	6.75	23.75	14.25	26.75	67.75	75.5	22.25	263
Band D Equivalents	0.0	17.3	5.3	21.1	14.3	32.7	97.9	125.8	44.5	358.8
							Collection Rate			0.98
							Sub-Total			351.7
							Contributions in Lieu			0.0
							Tax Base			351.7

COUNCIL TAXBASE 2003/04 (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	87	220	195	106	58	16	794
Additions										0
Reductions										0
Exemptions		1			3	1				5
Disabled Relief					1	1		1	-3	0
Chargeable Dwellings	0	104	7	87	218	195	106	59	13	789
Discount - Single		42	5	22	52	26	10	6	2	165
Discount - Empty		3		2	7	6	2	3		23
Total Discounts	0	48	5	26	66	38	14	12	2	211
Discount Deduction	0	12	1.25	6.5	16.5	9.5	3.5	3	0.5	52.75
Net Dwellings	0	92	5.75	80.5	201.5	185.5	102.5	56	12.5	736.25
Band D Equivalents	0.0	61.3	4.5	71.6	201.5	226.7	148.1	93.3	25.0	832.0
							Collection Rate			0.98
							Sub-Total			815.3
							Contributions in Lieu			0.0
							Tax Base			815.3

NEW MILTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		1330	1396	2220	3478	2303	987	246	9	11969
Additions										0
Reductions										0
Exemptions		120	28	26	43	15	8	2	0	242
Disabled Relief	3		17	4	-5	-7	2	-13	-1	0
Chargeable Dwellings	3	1210	1385	2198	3430	2281	981	231	8	11727
Discount - Single		632	630	890	1140	533	146	15	1	3987
Discount - Empty		266	28	63	125	60	48	20	1	611
Total Discounts	0	1164	686	1016	1390	653	242	55	3	5209
Discount Deduction	0	291	171.5	254	347.5	163.25	60.5	13.75	0.75	1302.25
Net Dwellings	3	919	1213.5	1944	3082.5	2117.75	920.5	217.25	7.25	10424.75
Band D Equivalents	1.7	612.7	943.8	1728.0	3082.5	2588.4	1329.6	362.1	14.5	10663.2
							Collection Rate			0.98
							Sub-Total			10450.0
							Contributions in Lieu			0.0
							Tax Base			10450.0

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

RINGWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		504	707	1806	1509	796	367	235	23	5947
Additions										0
Reductions										0
Exemptions		19	15	22	16	4	2	3		81
Disabled Relief		6	2	3	-4	-6	7	-7	-1	0
Chargeable Dwellings	0	491	694	1787	1489	786	372	225	22	5866
Discount - Single		297	365	565	417	149	36	19		1848
Discount - Empty		17	24	30	12	10	14	17		124
Total Discounts	0	331	413	625	441	169	64	53	0	2096
Discount Deduction	0	82.75	103.25	156.25	110.25	42.25	16	13.25	0	524
Net Dwellings	0	408.25	590.75	1630.75	1378.75	743.75	356	211.75	22	5342
Band D Equivalents	0.0	272.2	459.5	1449.6	1378.8	909.0	514.2	352.9	44.0	5380.1
							Collection Rate			0.98
							Sub-Total			5272.5
							Contributions in Lieu			0.0
							Tax Base			5272.5

ROCKBOURNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		3	9	20	23	21	17	38	9	140
Additions										0
Reductions										0
Exemptions			1	1	1			1		4
Disabled Relief										0
Chargeable Dwellings	0	3	8	19	22	21	17	37	9	136
Discount - Single		1	5	6	3	5	3	6	2	31
Discount - Empty			1		2					3
Total Discounts	0	1	7	6	7	5	3	6	2	37
Discount Deduction	0	0.25	1.75	1.5	1.75	1.25	0.75	1.5	0.5	9.25
Net Dwellings	0	2.75	6.25	17.5	20.25	19.75	16.25	35.5	8.5	126.75
Band D Equivalents	0.0	1.8	4.9	15.6	20.3	24.1	23.5	59.2	17.0	166.3
							Collection Rate			0.98
							Sub-Total			163.0
							Contributions in Lieu			0.0
							Tax Base			163.0

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

SANDLEHEATH										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		4	4	34	45	70	30	46	4	237
Additions										0
Reductions										0
Exemptions		1		2	1	1	1			6
Disabled Relief					1	-1	1	-1		0
Chargeable Dwellings	0	3	4	32	45	68	30	45	4	231
Discount - Single		3	1	8	16	10	5	8		51
Discount - Empty		1		1	1		3			6
Total Discounts	0	5	1	10	18	10	11	8	0	63
Discount Deduction	0	1.25	0.25	2.5	4.5	2.5	2.75	2	0	15.75
Net Dwellings	0	1.75	3.75	29.5	40.5	65.5	27.25	43	4	215.25
Band D Equivalents	0.0	1.2	2.9	26.2	40.5	80.1	39.4	71.7	8.0	269.9
							Collection Rate			0.98
							Sub-Total			264.5
							Contributions in Lieu			0.0
							Tax Base			264.5

SOPLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		14	20	38	77	62	45	26	4	286
Additions										0
Reductions										0
Exemptions		1		2	1	2		1	1	8
Disabled Relief				1	-1					0
Chargeable Dwellings	0	13	20	37	75	60	45	25	3	278
Discount - Single		3	7	12	13	19	3	3		60
Discount - Empty		4		2	3	2	2	4		17
Total Discounts	0	11	7	16	19	23	7	11	0	94
Discount Deduction	0	2.75	1.75	4	4.75	5.75	1.75	2.75	0	23.5
Net Dwellings	0	10.25	18.25	33	70.25	54.25	43.25	22.25	3	254.5
Band D Equivalents	0.0	6.8	14.2	29.3	70.3	66.3	62.5	37.1	6.0	292.5
							Collection Rate			0.98
							Sub-Total			286.6
							Contributions in Lieu			0.0
							Tax Base			286.6

COUNCIL TAXBASE 2003/04 (LOCAL COUNCILS)

SWAY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		57	23	138	265	431	271	222	38	1445
Additions										0
Reductions										0
Exemptions		4			7	2	4	2		19
Disabled Relief			2	-1	1			1	-3	0
Chargeable Dwellings	0	53	25	137	259	429	267	221	35	1426
Discount - Single		24	12	49	101	104	55	23	4	372
Discount - Empty		6	3	5	7	11	3	17	6	58
Total Discounts	0	36	18	59	115	126	61	57	16	488
Discount Deduction	0	9	4.5	14.75	28.75	31.5	15.25	14.25	4	122
Net Dwellings	0	44	20.5	122.25	230.25	397.5	251.75	206.75	31	1304
Band D Equivalents	0.0	29.3	15.9	108.7	230.3	485.8	363.6	344.6	62.0	1640.3
							Collection Rate			0.98
							Sub-Total			1607.5
							Contributions in Lieu			0.0
							Tax Base			1607.5

TOTTON & ELING										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		706	3126	3931	2756	972	120	16	1	11628
Additions										0
Reductions										0
Exemptions		17	30	33	18	1				99
Disabled Relief	2	14	8	4	-21	-2	-3	-1	-1	0
Chargeable Dwellings	2	703	3104	3902	2717	969	117	15	0	11529
Discount - Single	1	449	1212	1085	590	102	6	1		3446
Discount - Empty		14	30	31	23	8	6	2		114
Total Discounts	1	477	1272	1147	636	118	18	5	0	3674
Discount Deduction	0.25	119.25	318	286.75	159	29.5	4.5	1.25	0	918.5
Net Dwellings	1.75	583.75	2786	3615.25	2558	939.5	112.5	13.75	0	10610.5
Band D Equivalents	1.0	389.2	2166.9	3213.6	2558.0	1148.3	162.5	22.9	0.0	9662.3
							Collection Rate			0.98
							Sub-Total			9469.0
							Contributions in Lieu			0.0
							Tax Base			9469.0

COUNCIL TAXBASE 2003/04 (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	27	3	12	17	4	95
Additions										0
Reductions										0
Exemptions				1	1					2
Disabled Relief										0
Chargeable Dwellings	0	0	5	26	26	3	12	17	4	93
Discount - Single				9	3	1	2	2		17
Discount - Empty				2			3			5
Total Discounts	0	0	0	13	3	1	8	2	0	27
Discount Deduction	0	0	0	3.25	0.75	0.25	2	0.5	0	6.75
Net Dwellings	0	0	5	22.75	25.25	2.75	10	16.5	4	86.25
Band D Equivalents	0.0	0.0	3.9	20.2	25.3	3.4	14.4	27.5	8.0	102.7
							Collection Rate			0.98
							Sub-Total			100.6
							Contributions in Lieu			0.0
							Tax Base			100.6

WOODGREEN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		16	1	21	50	51	32	50	3	224
Additions										0
Reductions										0
Exemptions					1	1		1		3
Disabled Relief							1	-1		0
Chargeable Dwellings	0	16	1	21	49	50	33	48	3	221
Discount - Single		11	1	4	11	9	7	9		52
Discount - Empty					2	3	2	3		10
Total Discounts	0	11	1	4	15	15	11	15	0	72
Discount Deduction	0	2.75	0.25	1	3.75	3.75	2.75	3.75	0	18
Net Dwellings	0	13.25	0.75	20	45.25	46.25	30.25	44.25	3	203
Band D Equivalents	0.0	8.8	0.6	17.8	45.3	56.5	43.7	73.8	6.0	252.4
							Collection Rate			0.98
							Sub-Total			247.4
							Contributions in Lieu			0.0
							Tax Base			247.4

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 2002/03 AND 2003/04

PARISH/TOWN	2002/03 TAX BASE	2003/04 TAX BASE
Ashurst & Colbury	915.3	905.1
Beaulieu	476.5	484.0
Boldre	996.3	1018.9
Bramshaw	330.3	337.3
Bransgore	1835.2	1839.7
Breamore	175.7	171.0
Brockenhurst	1708.8	1736.3
Burley	738.0	754.0
Copythorne	1194.8	1200.8
Damerham	230.5	233.0
Denny Lodge	147.1	144.7
East Boldre	374.6	382.0
Ellingham, Harbridge & Ibsley	580.7	579.5
Exbury & Lepe	97.3	98.6
Fawley	4752.7	4792.6
Fordingbridge	2202.5	2281.1
Godshill	209.0	209.9
Hale	265.8	270.6
Hordle	2319.0	2351.2
Hyde	494.2	494.8
Hythe & Dibden	7332.7	7480.5
Lymington & Pennington	6526.8	6589.3
Lyndhurst	1336.5	1357.7
Marchwood	1905.8	2016.5
Martin	186.6	188.6
Milford on Sea	2532.6	2537.9
Minstead	350.7	351.7
Netley Marsh	805.1	815.3
New Milton	10290.8	10450.0
Ringwood	5193.1	5272.5
Rockbourne	159.0	163.0
Sandleheath	261.3	264.5
Sopley	289.7	286.6
Sway	1598.2	1607.5
Totton & Eling	9418.5	9469.0
Whitsbury	97.8	100.6
Woodgreen	248.2	247.4
Whole District	68577.7	69483.7