

## THE COUNCIL TAX 2005/2006 SETTING THE TAX BASE

### 1. INTRODUCTION AND BACKGROUND

- 1.1 The purpose of this report is to enable Members to formally approve the tax base for 2005/06.
- 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 includes an allowance for non-collection.
- 1.6 Separate tax bases have to be made for each band in each Parish.
- 1.7 The taxbase 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.

### 3. THE CALCULATION PROCESS

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- 2.1 Detailed calculations are required to set the tax base for tax setting purposes. 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 5/9<sup>th</sup> of the Band D charge instead of 6/9<sup>th</sup>).
  - 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 a 75% charge will apply to single person households.
  - 2.3.2 The estimated number of dwellings where a 70% charge will apply to class A unoccupied furnished properties (i.e. holiday chalets where occupation is restricted by a planning condition), following the Cabinet's decision on 1 December 2004 to apply a 30% local council tax discount to such properties.
  - 2.3.2 The estimated number of dwellings where a 90% charge will apply to class B unoccupied furnished properties (i.e. all unoccupied furnished properties excluding second homes), following the Cabinet's decision on 1 December 2004 to apply a 10% local council tax discount to such properties.
  - 2.3.3 the estimated number of dwellings where a 50% charge will apply (e.g. due to single person discount and a discount disregard).
  - 2.3.4 no adjustments have been made to the estimated number of long-term empty and unfurnished dwellings, following the Cabinet's decision on 1 December 2004 to apply no local council tax discount to such properties.
- # 2.4 The number of discounts is multiplied by an appropriate percentage 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.
- 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 the number of properties that will be subject to discounts has had to be estimated
- 2.7 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).
- # 2.8 Comparative tax bases for 2005/2005 and 2005/2006 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 on 13 December should approve formally the tax base for tax setting purposes. The regulations require that the tax base be 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 the Council be recommended, in so far as it is empowered to do so by law, to approve the calculation of the Council Tax Base for the year 2005/06 as set out below.***

#### **DECISION**

That the Cabinet be recommended, in so far as it is empowered to do so by law, to approve the calculation of the Council Tax Base for the year 2005/06 as set out below.

- (a) the calculation of the Council's tax base for the year 2005/06 be approved; and
- (b) pursuant to this report and in accordance with the Local Authorities (Calculation of Council Tax Base) (Amendment) Regulations 2003, the amount calculated by this Council as its council tax base for the year 2005/06 be as follows and as detailed in Appendix 1.

<b>PARISH/TOWN</b>	<b>TAX BASE 05/06</b>
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Ashurst & Colbury	920.5
Beaulieu	516.0
Boldre	1060.3
Bramshaw	341.6
Bransgore	1852.8
Breamore	179.0
Brockenhurst	1766.6

**PARISH/TOWN**  
**TAX BASE**  
**05/06**

Burley	777.1
Copythorne	1215.0
Damerham	235.1
Denny Lodge	155.4
East Boldre	397.8
Ellingham, Harbridge & Ibsley	591.0
Exbury & Lepe	113.3
Fawley	4820.8
Fordingbridge	2296.7
Godshill	213.3
Hale	268.0
Hordle	2389.8
Hyde	501.9
Hythe & Dibden	7649.0
Lymington & Pennington	6791.8
Lyndhurst	1378.0
Marchwood	1979.6
Martin	189.3
Milford on Sea	2662.5
Minstead	368.6
Netley Marsh	821.5
New Milton	10712.6
Ringwood	5326.3
Rockbourne	166.6
Sandleheath	267.3
Sopley	305.2
Sway	1627.3
Totton & Eling	9725.5
Whitsbury	100.5
Woodgreen	249.3
<b>Whole District</b>	<b>70932.9</b>

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**Background papers:**

Local Government Finance Act 1992  
 as amended by Local Government  
 Act 2003  
 Calculation of Tax Base Regulations  
 1992 and 2003

**COUNCIL TAX BASE 2005/06**

**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	5982	11114	16895	18634	12928	6416	4315	570	76854
Exemptions	0	343	294	272	299	178	69	53	9	1517
Disabled Relief	12	41	57	41	-36	-37	2	-59	-21	0
Chargeable Dwellings	12	5680	10877	16664	18299	12713	6349	4203	540	75337
Disreg. Occupants - 50%	0	2	12	14	24	23	40	27	4	146
Holiday Chalets - 70%	0	196	0	0	0	0	0	0	0	196
Single Occupant - 75%	2	3220	4808	5645	5326	2794	1197	645	62	23699
Second Homes - 90%	0	94	91	188	370	335	201	240	32	1551
Long Term Empty - 100%	0	76	65	97	113	84	36	27	5	503
Discount Deduction	0.5	874.2	1217.1	1437.05	1380.5	743.5	339.35	198.75	20.7	6211.65
Net Dwellings	11.5	4805.8	9659.9	15226.95	16918.5	11969.5	6009.65	4004.25	519.3	69125.35
Band D Equivalents	6.4	3203.9	7513.3	13535.1	16918.5	14629.4	8680.6	6673.8	1038.6	72199.6
							Collection Rate		0.98	
							Sub-Total		70755.6	
							Contributions in Lieu		177.3	
							Tax Base		70932.9	

## COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)

BEAULIEU											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings		25	20	30	44	55	63	109	63	409	
Exemptions		0	2	1	0	0	0	4	1	8	
Disabled Relief							1	-1		0	
Chargeable Dwellings	0	25	18	29	44	55	64	104	62	401	
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0	
Single Occupant - 75%	0	5	11	6	7	18	14	13	3	77	
Second Homes - 90%	0	3	3	1	4	14	6	15	7	53	
Long Term Empty - 100%	0	1	0	2	2	2	2	1	1	11	
Discount Deduction	0	1.55	3.05	1.6	2.15	5.9	4.1	4.75	1.45	24.55	
Net Dwellings	0	23.45	14.95	27.4	41.85	49.1	59.9	99.25	60.55	376.45	
Band D Equivalents	0.0	15.6	11.6	24.4	41.9	60.0	86.5	165.4	121.1	526.5	
										Collection Rate	0.98
										Sub-Total	516.0
										Contributions in Lieu	0.0
										Tax Base	516.0

## **COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

BRAMSHAW										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		11	7	32	40	43	49	85	14	281
Exemptions		0	0	0	2	3	0	1	0	6
Disabled Relief			1				1	-1	-1	0
Chargeable Dwellings	0	11	8	32	38	40	50	83	13	275
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	3	4	15	9	8	9	5	0	53
Second Homes - 90%	0	1	1	1	1	3	2	6	1	16
Long Term Empty - 100%	0	0	0	0	0	0	0	0	0	0
Discount Deduction	0	0.85	1.1	3.85	2.35	2.3	2.45	1.85	0.1	14.85
Net Dwellings	0	10.15	6.9	28.15	35.65	37.7	47.55	81.15	12.9	260.15
Band D Equivalents	0.0	6.8	5.4	25.0	35.7	46.1	68.7	135.3	25.8	348.6
							Collection Rate			0.98
							Sub-Total			341.6
							Contributions in Lieu			0.0
							Tax Base			341.6

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

BRANGORE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
	Dwellings	18	61	259	577	478	301	79	12	1785
	Exemptions	1	2	1	10	4	2	0	0	20
	Disabled Relief	1	1	5	3	-3	-6	-1		0
	Chargeable Dwellings	0	18	60	263	570	471	293	78	1765
	Disreg. Occupants - 50%	0	0	0	0	1	0	1	0	2
	Single Occupant - 75%	0	10	37	91	171	107	39	6	462
	Second Homes - 90%	0	1	1	2	10	2	1	1	18
	Long Term Empty - 100%	0	0	0	1	2	2	0	0	7
	Discount Deduction	0	2.6	9.35	22.95	44.25	26.95	10.35	1.6	0.25
Net Dwellings	0	15.4	50.65	240.05	525.75	444.05	282.65	76.4	11.75	1646.7
Band D Equivalents	0.0	10.3	39.4	213.4	525.8	542.7	408.3	127.3	23.5	1890.6
							Collection Rate			0.98
							Sub-Total			1852.8
							Contributions in Lieu			0.0
							Tax Base			1852.8

BREAMORE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
	Dwellings	0	1	24	44	23	25	33	7	157
	Exemptions	0	0	0	0	0	2	1	0	3
	Disabled Relief					1	-1			0
	Chargeable Dwellings	0	0	1	24	44	24	22	7	154
	Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0
	Single Occupant - 75%	0	0	1	9	11	7	5	1	39
	Second Homes - 90%	0	0	0	0	0	0	1	2	0
	Long Term Empty - 100%	0	0	0	0	1	0	0	0	1
	Discount Deduction	0	0	0.25	2.25	2.75	1.75	1.35	1.45	0.25
Net Dwellings	0	0	0.75	21.75	41.25	22.25	20.65	30.55	6.75	143.95
Band D Equivalents	0.0	0.0	0.6	19.3	41.3	27.2	29.8	50.9	13.5	182.6
							Collection Rate			0.98
							Sub-Total			179.0
							Contributions in Lieu			0.0
							Tax Base			179.0

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

BROCKENHURST										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		48	89	61	250	272	248	451	60	1479
		3	4	1	8	7	3	3	0	29
				1	1	-2	3	-1	-2	0
	0	45	85	61	243	263	248	447	58	1450
	0	0	1	0	0	0	0	2	0	3
	0	10	60	31	91	81	46	81	6	406
	0	3	3	2	11	22	9	14	1	65
	0	1	2	0	3	3	2	0	0	11
	0	2.8	15.8	7.95	23.85	22.45	12.4	22.65	1.6	109.5
Net Dwellings	0	42.2	69.2	53.05	219.15	240.55	235.6	424.35	56.4	1340.5
Band D Equivalents	0.0	28.1	53.8	47.2	219.2	294.0	340.3	707.3	112.8	1802.6
							Collection Rate			0.98
							Sub-Total			1766.6
							Contributions in Lieu			0.0
							Tax Base			1766.6

BURLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		28	27	70	78	67	87	229	50	636
		0	1	2	1	0	2	4	0	10
						1	3	-4		0
	0	28	26	68	77	68	88	221	50	626
	0	0	0	0	0	0	1	0	1	2
	0	7	9	21	35	26	27	39	4	168
	0	2	0	0	3	8	10	27	3	53
	0	1	1	0	0	1	1	0	0	4
	0	1.95	2.25	5.25	9.05	7.3	8.25	12.45	1.8	48.3
Net Dwellings	0	26.05	23.75	62.75	67.95	60.7	79.75	208.55	48.2	577.7
Band D Equivalents	0.0	17.4	18.5	55.8	68.0	74.2	115.2	347.6	96.4	792.9
							Collection Rate			0.98
							Sub-Total			777.1
							Contributions in Lieu			0.0
							Tax Base			777.1

## COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)

COPYTHORNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		49	49	79	262	372	214	84	10	1119
Exemptions		1	0	0	8	3	3	0	0	15
Disabled Relief		1	-1	1	1	2	-4	1	-1	0
Chargeable Dwellings	0	49	48	80	255	371	207	85	9	1104
Disreg. Occupants - 50%	0	0	0	0	0	1	0	1	0	2
Single Occupant - 75%	0	21	20	22	61	74	30	10	1	239
Second Homes - 90%	0	2	2	0	5	3	1	0	0	13
Long Term Empty - 100%	0	1	0	1	2	2	1	1	0	8
Discount Deduction	0	5.45	5.2	5.5	15.75	19.3	7.6	3	0.25	62.05
Net Dwellings	0	43.55	42.8	74.5	239.25	351.7	199.4	82	8.75	1041.95
Band D Equivalents	0.0	29.0	33.3	66.2	239.3	429.9	288.0	136.7	17.5	1239.8
								Collection Rate		
								Sub-Total		
								Contributions in Lieu		
								Tax Base		
								1215.0		
								0.0		
								1215.0		

DAMERHAM											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings		14	11	54	42	47	27	28	5	228	
Exemptions		1	0	0	0	1	0	1	0	3	
Disabled Relief					1	-1				0	
Chargeable Dwellings	0	13	11	54	43	45	27	27	5	225	
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0	
Single Occupant - 75%	0	4	5	18	8	9	8	6	1	59	
Second Homes - 90%	0	0	0	0	0	2	2	2	1	7	
Long Term Empty - 100%	0	0	0	0	0	0	0	0	0	0	
Discount Deduction	0	1	1.25	4.5	2	2.45	2.2	1.7	0.35	15.45	
Net Dwellings	0	12	9.75	49.5	41	42.55	24.8	25.3	4.65	209.55	
Band D Equivalents	0.0	8.0	7.6	44.0	41.0	52.0	35.8	42.2	9.3	239.9	
									Collection Rate	0.98	
									Sub-Total	235.1	
									Contributions in Lieu	0.0	
									Tax Base	235.1	

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

DENNY LODGE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		19	6	11	26	38	28	19	3	150
		1	1	0	3	2	0	0	0	7
	0	18	5	11	23	36	28	19	3	143
	0	0	0	0	0	0	0	0	0	0
	0	7	1	4	7	12	5	3	2	41
	0	0	0	0	0	0	2	1	0	3
	0	0	0	0	0	0	1	0	0	1
	0	1.75	0.25	1	1.75	3	1.45	0.85	0.5	10.55
	0	16.25	4.75	10	21.25	33	26.55	18.15	2.5	132.45
								Collection Rate		0.98
								Sub-Total		155.4
								Contributions in Lieu		0.0
								Tax Base		155.4

EAST BOLDRE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		18	14	77	44	84	98	31	2	368
		0	0	1	1	2	0	0	0	4
	0	18	14	76	43	82	98	31	2	364
	0	0	0	0	0	0	0	0	0	0
	0	4	2	21	15	11	18	5	1	77
	0	0	2	0	2	7	9	3	0	23
	0	1	1	1	1	1	1	0	0	6
	0	1	0.7	5.25	3.95	3.45	5.4	1.55	0.25	21.55
	0	17	13.3	70.75	39.05	78.55	92.6	29.45	1.75	342.45
								Collection Rate		0.98
								Sub-Total		397.8
								Contributions in Lieu		0.0
								Tax Base		397.8

## COUNCIL TAXBASE 2005/06 (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	11	27	88	84	86	140	29	494
Exemptions		0	0	0	1	2	1	3	1	8
Disabled Relief				2	-2		2	-1	-1	0
Chargeable Dwellings	0	29	11	29	85	82	87	136	27	486
Disreg. Occupants - 50%	0	0	0	0	0	0	0	1	1	2
Single Occupant - 75%	0	7	5	8	33	27	25	16	3	124
Second Homes - 90%	0	1	0	0	2	4	1	8	2	18
Long Term Empty - 100%	0	0	1	0	0	1	0	1	0	3
Discount Deduction	0	1.85	1.25	2	8.45	7.15	6.35	5.3	1.45	33.8
Net Dwellings	0	27.15	9.75	27	76.55	74.85	80.65	130.7	25.55	452.2
Band D Equivalents	0.0	18.1	7.6	24.0	76.6	91.5	116.5	217.8	51.1	603.1
							Collection Rate			0.98
							Sub-Total			591.0
							Contributions in Lieu			0.0
							Tax Base			591.0

EXBURY & LEPE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		3	2	6	37	18	14	15	6	101
Exemptions		0	0	0	0	0	0	0	0	0
Disabled Relief										0
Chargeable Dwellings	0	3	2	6	37	18	14	15	6	101
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	3	1	1	15	3	2	2	0	27
Second Homes - 90%	0	0	1	0	3	5	4	5	0	18
Long Term Empty - 100%	0	0	0	0	1	0	0	0	0	1
Discount Deduction	0	0.75	0.35	0.25	4.05	1.25	0.9	1	0	8.55
Net Dwellings	0	2.25	1.65	5.75	32.95	16.75	13.1	14	6	92.45
Band D Equivalents	0.0	1.5	1.3	5.1	33.0	20.5	18.9	23.3	12.0	115.6
							Collection Rate			0.98
							Sub-Total			113.3
							Contributions in Lieu			0.0
							Tax Base			113.3

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

<b>FAWLEY</b>										
Dwellings Exemptions Disabled Relief Chargeable Dwellings Disreg. Occupants - 50% Single Occupant - 75% Second Homes - 90% Long Term Empty - 100% Discount Deduction Net Dwellings Band D Equivalents	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		682	1443	1407	1682	432	136	49	3	5834
	25	38	13	18	2	2	0	0	98	98
	3	4	1	15	-16	-5	2	-4	0	0
	3	661	1406	1409	1648	425	136	45	3	5736
	0	1	0	0	3	0	2	0	0	6
	0	349	410	377	333	57	15	4	0	1545
	0	5	4	5	2	2	2	0	1	21
	0	4	4	6	6	2	0	1	0	23
	0	88.25	102.9	94.75	84.95	14.45	4.95	1	0.1	391.35
Net Dwellings	3	572.75	1303.1	1314.25	1563.05	410.55	131.05	44	2.9	5344.65
Band D Equivalents	1.7	381.8	1013.5	1168.2	1563.1	501.8	189.3	73.3	5.8	4898.5
							Collection Rate			0.98
							Sub-Total			4800.5
							Contributions in Lieu			20.3
							Tax Base			4820.8

<b>FORDINGBRIDGE</b>										
Dwellings Exemptions Disabled Relief Chargeable Dwellings Disreg. Occupants - 50% Single Occupant - 75% Second Homes - 90% Long Term Empty - 100% Discount Deduction Net Dwellings Band D Equivalents	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		205	335	800	743	377	129	61	8	2658
	12	11	17	14	3	1	2	0	60	60
	2	5	-6	3	-2				0	0
	0	195	324	788	723	377	126	57	8	2598
	0	0	0	1	1	1	0	0	0	4
	0	137	181	285	213	81	21	9	0	927
	0	1	5	9	4	5	2	1	0	27
	0	3	2	5	2	0	0	0	1	13
	0	34.35	45.75	72.65	54.15	21.25	5.95	2.35	0	236.45
Net Dwellings	0	160.65	278.25	715.35	668.85	355.75	120.05	54.65	8	2361.55
Band D Equivalents	0.0	107.1	216.4	635.9	668.9	434.8	173.4	91.1	16.0	2343.5
							Collection Rate			0.98
							Sub-Total			2296.7
							Contributions in Lieu			0.0
							Tax Base			2296.7

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

<b>GODSHILL</b>										
Dwellings Exemptions Disabled Relief Chargeable Dwellings Disreg. Occupants - 50% Single Occupant - 75% Second Homes - 90% Long Term Empty - 100% Discount Deduction Net Dwellings Band D Equivalents	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		28 0	39 0	7 0	19 0	38 2	36 0	34 0	3 0	204 2 0
	0	28	39	7	19	36	36	34	3	202
	0	0	0	0	0	0	0	0	0	0
	0	14	14	3	7	12	2	6	1	59
	0	2	2	0	0	1	0	0	0	5
	0	0	0	0	0	0	0	0	0	0
	0	3.7	3.7	0.75	1.75	3.1	0.5	1.5	0.25	15.25
	0	24.3	35.3	6.25	17.25	32.9	35.5	32.5	2.75	186.75
	0.0	16.2	27.5	5.6	17.3	40.2	51.3	54.2	5.5	217.6
							Collection Rate			0.98
							Sub-Total			213.3
							Contributions in Lieu			0.0
							Tax Base			213.3

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

HALE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		12	1	25	37	58	46	42	8	229
		1	0	1	1	0	1	0	0	4
				1				-1		0
	0	11	1	24	37	58	45	41	8	225
	0	0	0	0	0	0	0	0	0	0
	0	3	0	7	7	11	9	4	1	42
	0	0	0	1	1	2	0	1	0	5
	0	0	0	0	0	1	0	0	0	1
	0	0.75	0	1.85	1.85	2.95	2.25	1.1	0.25	11
Net Dwellings	0	10.25	1	22.15	35.15	55.05	42.75	39.9	7.75	214
Band D Equivalents	0.0	6.8	0.8	19.7	35.2	67.3	61.8	66.5	15.5	273.5
							Collection Rate Sub-Total Contributions in Lieu Tax Base			0.98
										268.0
										0.0
										268.0

HORDLE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		217	72	429	909	552	210	111	5	2505
		10	3	8	12	4	3	0	0	40
	1		2	6	-2	-6	0	-1		0
	1	207	71	427	895	542	207	110	5	2465
	0	0	0	0	0	0	1	0	0	1
	0	93	39	166	275	114	32	8	1	728
	0	2	1	7	7	12	7	4	1	41
	0	1	1	1	3	2	0	0	0	8
	0	23.45	9.85	42.2	69.45	29.7	9.2	2.4	0.35	186.6
Net Dwellings	1	183.55	61.15	384.8	825.55	512.3	197.8	107.6	4.65	2278.4
Band D Equivalents	0.6	122.4	47.6	342.0	825.6	626.1	285.7	179.3	9.3	2438.6
							Collection Rate Sub-Total Contributions in Lieu Tax Base			0.98
										2389.8
										0.0
										2389.8

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

HYDE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		28	9	18	35	87	115	103	14	409
Exemptions	0	0	1	1	1	3	1	1	0	8
Disabled Relief					1	-1				0
Chargeable Dwellings	0	28	8	17	34	85	113	102	14	401
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	8	0	4	12	22	23	11	0	80
Second Homes - 90%	0	2	3	1	1	4	3	4	0	18
Long Term Empty - 100%	0	1	0	1	0	1	0	0	0	3
Discount Deduction	0	2.2	0.3	1.1	3.1	5.9	6.05	3.15	0	21.8
Net Dwellings	0	25.8	7.7	15.9	30.9	79.1	106.95	98.85	14	379.2
Band D Equivalents	0.0	17.2	6.0	14.1	30.9	96.7	154.5	164.8	28.0	512.1
							Collection Rate			0.98
							Sub-Total			501.9
							Contributions in Lieu			0.0
							Tax Base			501.9

HYTHE & DIBDEN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		913	2133	2103	1667	1338	425	252	31	8862
Exemptions	32	74	41	20	9	2	2	0	180	180
Disabled Relief	1	15	-4	6	-5	-4	-5	-3	-1	0
Chargeable Dwellings	1	896	2055	2068	1642	1325	418	247	30	8682
Disreg. Occupants - 50%	0	0	3	0	0	3	1	1	0	8
Single Occupant - 75%	0	567	901	594	397	199	59	27	6	2750
Second Homes - 90%	0	15	6	15	8	14	21	35	4	118
Long Term Empty - 100%	0	5	2	1	7	7	1	6	0	29
Discount Deduction	0	143.25	227.35	150	100.05	52.65	17.35	10.75	1.9	703.3
Net Dwellings	1	752.75	1827.65	1918	1541.95	1272.35	400.65	236.25	28.1	7978.7
Band D Equivalents	0.6	501.8	1421.5	1704.9	1542.0	1555.1	578.7	393.8	56.2	7754.5
							Collection Rate			0.98
							Sub-Total			7599.4
							Contributions in Lieu			49.6
							Tax Base			7649.0

## COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)

LYMINGTON & PENNINGTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		298	728	1892	1371	1390	948	517	34	7178
Exemptions		20	12	34	28	26	14	8	1	143
Disabled Relief	1	2	6	-3	2	-1	3	-7	-3	0
Chargeable Dwellings	1	280	722	1855	1345	1363	937	502	30	7035
Disreg. Occupants - 50%	0	0	1	1	0	3	3	3	0	11
Single Occupant - 75%	1	194	436	754	500	411	279	125	0	2700
Second Homes - 90%	0	14	13	46	72	72	39	28	2	286
Long Term Empty - 100%	0	9	10	24	22	8	6	6	1	86
Discount Deduction	0.25	49.9	110.8	193.6	132.2	111.45	75.15	35.55	0.2	709.1
Net Dwellings	0.75	230.1	611.2	1661.4	1212.8	1251.55	861.85	466.45	29.8	6325.9
Band D Equivalents	0.4	153.4	475.4	1476.8	1212.8	1529.7	1244.9	777.4	59.6	6930.4
							Collection Rate			0.98
							Sub-Total			6791.8
							Contributions in Lieu			0.0
							Tax Base			6791.8

LYNDHURST											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	Dwellings	160	70	251	309	299	156	153	18	1416	
	Exemptions	10	4	8	13	5	1	1	0	42	
	Disabled Relief	1	-1	1	-1	3	-2	3	-2	0	
	Chargeable Dwellings	1	149	67	242	299	292	158	150	1374	
	Disreg. Occupants - 50%	0	0	0	0	0	1	2	0	3	
	Single Occupant - 75%	0	88	38	86	120	81	29	24	470	
	Second Homes - 90%	0	4	1	10	17	8	7	6	55	
	Long Term Empty - 100%	0	0	2	2	2	4	0	2	12	
	Discount Deduction	0	22.4	9.6	22.5	31.7	21.05	8.45	7.6	1.2	124.5
	Net Dwellings	1	126.6	57.4	219.5	267.3	270.95	149.55	142.4	14.8	1249.5
	Band D Equivalents	0.6	84.4	44.6	195.1	267.3	331.2	216.0	237.3	29.6	1406.1
							Collection Rate				
							Sub-Total				
							Contributions in Lieu				
							Tax Base				

## **COUNCIL TAXBASE 2005/06 (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	13	17	48	37	1	169
	Exemptions	0	1	0	0	1	0	1	0	3
	Disabled Relief		1	-1		1	-1			0
	Chargeable Dwellings	0	10	11	31	13	17	47	36	166
	Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0
	Single Occupant - 75%	0	5	3	11	6	3	8	9	45
	Second Homes - 90%	0	0	0	0	2	0	0	1	0
	Long Term Empty - 100%	0	0	0	0	0	2	0	0	2
	Discount Deduction	0	1.25	0.75	2.75	1.7	0.75	2	2.35	0
Net Dwellings	0	8.75	10.25	28.25	11.3	16.25	45	33.65	1	154.45
Band D Equivalents	0.0	5.8	8.0	25.1	11.3	19.9	65.0	56.1	2.0	193.2
							Collection Rate			
							Sub-Total			
							Contributions in Lieu			
							Tax Base			

**COUNCIL TAXBASE 2005/06 (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		73	89	269	657	762	382	329	5	2566
Exemptions		6	6	7	15	25	5	2	0	66
Disabled Relief			2		3		-1		-4	0
Chargeable Dwellings	0	67	85	262	645	737	376	323	5	2500
Disreg. Occupants - 50%	0	0	0	0	0	1	2	1	0	4
Single Occupant - 75%	0	24	50	108	266	232	93	61	0	834
Second Homes - 90%	0	17	5	25	105	67	17	13	0	249
Long Term Empty - 100%	0	2	2	3	9	8	6	4	2	36
Discount Deduction	0	7.7	13	29.5	77	65.2	25.95	17.05	0	235.4
Net Dwellings	0	59.3	72	232.5	568	671.8	350.05	305.95	5	2264.6
Band D Equivalents	0.0	39.5	56.0	206.7	568.0	821.1	505.6	509.9	10.0	2716.8
							Collection Rate			0.98
							Sub-Total			2662.5
							Contributions in Lieu			0.0
							Tax Base			2662.5

MINSTEAD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		31	8	30	19	31	75	80	25	299
Exemptions		1	0	0	1	1	0	0	0	3
Disabled Relief						1	-1			0
Chargeable Dwellings	0	30	8	30	18	31	74	80	25	296
Disreg. Occupants - 50%	0	0	0	0	1	1	0	0	1	3
Single Occupant - 75%	0	12	3	9	3	6	13	11	5	62
Second Homes - 90%	0	2	1	4	0	0	3	5	0	15
Long Term Empty - 100%	0	0	0	0	0	0	1	1	0	2
Discount Deduction	0	3.2	0.85	2.65	1.25	2	3.55	3.25	1.75	18.5
Net Dwellings	0	26.8	7.15	27.35	16.75	29	70.45	76.75	23.25	277.5
Band D Equivalents	0.0	17.9	5.6	24.3	16.8	35.4	101.8	127.9	46.5	376.1
							Collection Rate			0.98
							Sub-Total			368.6
							Contributions in Lieu			0.0
							Tax Base			368.6

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

NETLEY MARSH										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		101	16	85	217	197	109	59	16	800
		4	0	1	2	1	1	1	0	10
					1	3	-2	2	-4	0
	<b>0</b>	<b>97</b>	<b>16</b>	<b>84</b>	<b>216</b>	<b>199</b>	<b>106</b>	<b>60</b>	<b>12</b>	<b>790</b>
	0	0	0	0	0	1	1	3	0	5
	0	42	12	27	58	27	8	6	3	183
	0	1	0	0	3	3	0	2	0	9
	0	1	0	2	2	2	0	0	0	7
	0	10.6	3	6.75	14.8	7.55	2.5	3.2	0.75	49.15
Net Dwellings	0	86.4	13	77.25	201.2	191.45	103.5	56.8	11.25	740.85
Band D Equivalents	<b>0.0</b>	<b>57.6</b>	<b>10.1</b>	<b>68.7</b>	<b>201.2</b>	<b>234.0</b>	<b>149.5</b>	<b>94.7</b>	<b>22.5</b>	<b>838.2</b>
							Collection Rate			0.98
							Sub-Total			821.5
							Contributions in Lieu			0.0
							Tax Base			821.5

NEW MILTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
		1302	1432	2230	3512	2352	1006	248	9	12091
		33	42	35	60	36	8	3	0	217
	4	-2	22	2	1	-12	1	-15	-1	0
	<b>4</b>	<b>1267</b>	<b>1412</b>	<b>2197</b>	<b>3453</b>	<b>2304</b>	<b>999</b>	<b>230</b>	<b>8</b>	<b>11874</b>
	0	1	3	2	6	7	15	5	1	40
	0	196	0	0	0	0	0	0	0	196
	1	678	661	938	1189	580	153	25	1	4226
	0	4	15	27	73	43	32	9	0	203
	0	26	8	18	27	16	6	1	0	102
Discount Deduction	0.25	229.2	168.25	238.2	307.55	152.8	48.95	9.65	0.75	1155.6
Net Dwellings	3.75	1037.8	1243.75	1958.8	3145.45	2151.2	950.05	220.35	7.25	10718.4
Band D Equivalents	2.1	691.9	967.4	1741.2	3145.5	2629.2	1372.3	367.3	14.5	10931.2
							Collection Rate			0.98
							Sub-Total			10712.6
							Contributions in Lieu			0.0
							Tax Base			10712.6

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

RINGWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		502	710	1816	1524	800	371	239	24	5986
Exemptions		24	18	25	21	8	0	4	1	101
Disabled Relief		3	7	3	-3	-9	5	-5	-1	0
Chargeable Dwellings	0	481	699	1794	1500	783	376	230	22	5885
Disreg. Occupants - 50%	0	0	1	1	3	0	3	1	0	9
Single Occupant - 75%	0	303	375	623	437	146	48	17	2	1951
Second Homes - 90%	0	4	9	10	6	2	4	9	1	45
Long Term Empty - 100%	0	5	8	8	5	4	0	2	0	32
Discount Deduction	0	76.15	95.15	157.25	111.35	36.7	13.9	5.65	0.6	496.75
Net Dwellings	0	404.85	603.85	1636.75	1388.65	746.3	362.1	224.35	21.4	5388.25
Band D Equivalents	0.0	269.9	469.7	1454.9	1388.7	912.1	523.0	373.9	42.8	5435.0
							Collection Rate			0.98
							Sub-Total			5326.3
							Contributions in Lieu			0.0
							Tax Base			5326.3

ROCKBOURNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		6	9	20	23	20	18	38	9	143
Exemptions		0	0	1	0	0	0	1	0	2
Disabled Relief										0
Chargeable Dwellings	0	6	9	19	23	20	18	37	9	141
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	2	6	5	5	4	4	8	2	36
Second Homes - 90%	0	0	0	0	1	0	0	0	0	1
Long Term Empty - 100%	0	0	0	0	0	0	0	0	0	0
Discount Deduction	0	0.5	1.5	1.25	1.35	1	1	2	0.5	9.1
Net Dwellings	0	5.5	7.5	17.75	21.65	19	17	35	8.5	131.9
Band D Equivalents	0.0	3.7	5.8	15.8	21.7	23.2	24.6	58.3	17.0	170.0
							Collection Rate			0.98
							Sub-Total			166.6
							Contributions in Lieu			0.0
							Tax Base			166.6

## COUNCIL TAXBASE 2005/06 (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	69	31	46	4	237
Exemptions		0	0	0	1	1	0	0	0	2
Disabled Relief							1	-1		0
Chargeable Dwellings	0	4	4	34	44	68	32	45	4	235
Disreg. Occupants - 50%	0	0	0	1	0	0	1	0	0	2
Single Occupant - 75%	0	2	1	11	18	13	5	11	1	62
Second Homes - 90%	0	0	0	0	1	0	0	0	0	1
Long Term Empty - 100%	0	0	0	0	0	1	2	0	0	3
Discount Deduction	0	0.5	0.25	3.25	4.6	3.25	1.75	2.75	0.25	16.6
Net Dwellings	0	3.5	3.75	30.75	39.4	64.75	30.25	42.25	3.75	218.4
Band D Equivalents	0.0	2.3	2.9	27.3	39.4	79.1	43.7	70.4	7.5	272.7
							Collection Rate			0.98
							Sub-Total			267.3
							Contributions in Lieu			0.0
							Tax Base			267.3

SOPLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		12	20	40	79	63	46	25	5	290
Exemptions		2	0	0	1	0	0	0	1	4
Disabled Relief			1	-1						0
Chargeable Dwellings	0	10	21	39	78	63	46	25	4	286
Disreg. Occupants - 50%	0	0	0	1	0	0	0	0	0	1
Single Occupant - 75%	0	3	9	12	12	20	3	3	0	62
Second Homes - 90%	0	1	0	0	0	0	0	3	0	4
Long Term Empty - 100%	0	3	0	1	0	1	1	0	0	6
Discount Deduction	0	0.85	2.25	3.5	3	5	0.75	1.05	0	16.4
Net Dwellings	0	9.15	18.75	35.5	75	58	45.25	23.95	4	269.6
Band D Equivalents	0.0	6.1	14.6	31.6	75.0	70.9	65.4	39.9	8.0	311.4
							Collection Rate			0.98
							Sub-Total			305.2
							Contributions in Lieu			0.0
							Tax Base			305.2

**COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

SWAY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		57	22	136	267	428	276	226	36	1448
Exemptions		2	1	1	5	5	4	4	1	23
Disabled Relief			2	-2	2	2	-3	1	-2	0
Chargeable Dwellings	0	55	23	133	264	425	269	223	33	1425
Disreg. Occupants - 50%	0	0	0	0	1	1	0	2	0	4
Single Occupant - 75%	0	27	12	51	112	104	56	29	6	397
Second Homes - 90%	0	0	0	5	6	8	4	14	5	42
Long Term Empty - 100%	0	0	1	0	2	5	2	0	0	10
Discount Deduction	0	6.75	3	13.25	29.1	27.3	14.4	9.65	2	105.45
Net Dwellings	0	48.25	20	119.75	234.9	397.7	254.6	213.35	31	1319.55
Band D Equivalents	0.0	32.2	15.6	106.4	234.9	486.1	367.8	355.6	62.0	1660.5
							Collection Rate			0.98
							Sub-Total			1627.3
							Contributions in Lieu			0.0
							Tax Base			1627.3

TOTTON & ELING										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		739	3192	3982	2810	1035	182	21	1	11962
Exemptions		24	56	54	20	10	5	0	0	169
Disabled Relief	1	15	15	-1	-23	-2	-3	-1	-1	0
Chargeable Dwellings	1	730	3151	3927	2767	1023	174	20	0	11793
Disreg. Occupants - 50%	0	0	3	7	6	4	4	2	0	26
Single Occupant - 75%	0	476	1270	1143	662	123	16	1	0	3691
Second Homes - 90%	0	4	11	9	8	1	0	0	0	33
Long Term Empty - 100%	0	6	12	15	7	0	1	0	0	41
Discount Deduction	0	119.4	320.1	290.15	169.3	32.85	6	1.25	0	939.05
Net Dwellings	1	610.6	2830.9	3636.85	2597.7	990.15	168	18.75	0	10853.95
Band D Equivalents	0.6	407.1	2201.8	3232.8	2597.7	1210.2	242.7	31.3	0.0	9924.0
							Collection Rate			0.98
							Sub-Total			9725.5
							Contributions in Lieu			0.0
							Tax Base			9725.5

## **COUNCIL TAXBASE 2005/06 (LOCAL COUNCILS)**

WHITSBURY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings		0	7	28	25	2	13	16	4	95
Exemptions		0	1	0	0	0	0	1	0	2
Disabled Relief										0
Chargeable Dwellings	0	0	6	28	25	2	13	15	4	93
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	0	3	8	1	1	4	4	0	21
Second Homes - 90%	0	0	0	1	0	0	1	0	0	2
Long Term Empty - 100%	0	0	0	1	0	0	0	0	0	1
Discount Deduction	0	0	0.75	2.1	0.25	0.25	1.1	1	0	5.45
Net Dwellings	0	0	5.25	25.9	24.75	1.75	11.9	14	4	87.55
Band D Equivalents	0.0	0.0	4.1	23.0	24.8	2.1	17.2	23.3	8.0	102.5
							Collection Rate			0.98
							Sub-Total			100.5
							Contributions in Lieu			0.0
							Tax Base			100.5

**VALUATION BANDS**

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

<b>BAND</b>	<b>RANGE OF VALUES</b>	<b>PROPORTION</b>
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 2004/05 AND 2003/04**

<b>PARISH/TOWN</b>	<b>TAX BASE 04/05</b>	<b>TAX BASE 05/06</b>
Ashurst & Colbury	915.7	920.5
Beaulieu	502.6	516.0
Boldre	1035.5	1060.3
Bramshaw	343.6	341.6
Bransgore	1847.8	1852.8
Breamore	180.7	179.0
Brockenhurst	1748.1	1766.6
Burley	765.4	777.1
Copythorne	1207.8	1215.0
Damerham	239.3	235.1
Denny Lodge	149.0	155.4
East Boldre	387.9	397.8
Ellingham, Harbridge & Ibsley	590.9	591.0
Exbury & Lepe	107.1	113.3
Fawley	4788.1	4820.8
Fordingbridge	2285.4	2296.7
Godshill	213.7	213.3
Hale	270.9	268.0
Hordle	2374.9	2389.8
Hyde	497.2	501.9
Hythe & Dibden	7586.1	7649.0
Lymington & Pennington	6694.0	6791.8
Lyndhurst	1379.8	1378.0
Marchwood	1983.2	1979.6
Martin	190.0	189.3
Milford on Sea	2640.9	2662.5
Minstead	364.7	368.6
Netley Marsh	814.1	821.5
New Milton	10615.7	10712.6
Ringwood	5294.3	5326.3
Rockbourne	162.4	166.6
Sandleheath	265.5	267.3
Sopley	294.7	305.2
Sway	1631.7	1627.3
Totton & Eling	9570.7	9725.5
Whitsbury	98.5	100.5
Woodgreen	255.9	249.3
<b>Whole District</b>	<b>70293.8</b>	<b>70932.9</b>