

**CABINET – 3 DECEMBER 2008**  
**COUNCIL – 15 DECEMBER 2008**

## **THE COUNCIL TAX 2009/2010**

### **SETTING THE TAX BASE**

#### **1. INTRODUCTION AND BACKGROUND**

- 1.1 The purpose of this report is to enable Members to approve the tax base for 2009/10.
- 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.

#### **2. THE CALCULATION PROCESS**

- #
- 2.1 Detailed calculations are required to set the tax base for tax setting purposes. The details are shown in Appendix 1.
  - 2.2 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.
  - 2.3.3 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.
  - 2.3.4 The estimated number of dwellings where a 50% charge will apply (i.e. due to single person discount and a discount disregard).
  - 2.3.5 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.
- 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 2008/2009 and 2009/10 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 in 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 it be a recommendation to the Council that:

- 5.1 The calculation of the Council's tax base for the year 2009/10 be approved.
- 5.2 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 2009/10 be as follows and as detailed in Appendix 1.

<b>PARISH/TOWN</b>	<b>TAX BASE 09/10</b>
Ashurst & Colbury	925.0
Beaulieu	518.8
Boldre	1050.0
Bramshaw	345.7
Bransgore	1869.8
Breamore	180.0
Brockenhurst	1844.8
Burley	781.0
Copythorne	1221.5
Damerham	239.9
Denny Lodge	155.7
East Boldre	397.4
Ellingham, Harbridge & Ibsley	595.3
Exbury & Lepe	110.4
Fawley	4864.3
Fordingbridge	2383.0
Godshill	213.9

Hale	267.8
Hordle	2434.9
Hyde	506.9
Hythe & Dibden	7786.9
Lymington & Pennington	7074.9
Lyndhurst	1397.7
Marchwood	2118.9
Martin	188.5
Milford on Sea	2735.2
Minstead	361.6
Netley Marsh	829.8
New Milton	10862.8
Ringwood	5447.7
Rockbourne	166.3
Sandleheath	273.9
Sopley	300.9
Sway	1679.9
Totton & Eling	9872.3
Whitsbury	102.8
Woodgreen	244.7
<b>Whole District</b>	<b>72350.9</b>

**Further Information:**

Glynne Miles  
Head of Customer Services  
Tel: 023 805730  
E-mail: [glynne.miles@nfdc.gov.uk](mailto:glynne.miles@nfdc.gov.uk)

**Background papers:**

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

07/10/2008

**COUNCIL TAX BASE 2009/10**

**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	6316	11608	17305	18978	13047	6555	4335	567	78711
Exemptions	0	407	375	370	459	225	106	73	14	2029
Disabled Relief	15	51	63	61	-60	-41	-13	-54	-22	0
Chargeable Dwellings	15	5960	11296	16996	18459	12781	6436	4208	531	76682
Disreg. Occupants - 50%	0	7	12	13	26	23	43	28	5	157
Holiday Chalets - 70%	0	152	0	0	0	0	0	0	0	152
Single Occupant - 75%	3	3435	4942	5625	5404	2906	1206	630	70	24221
Second Homes - 90%	0	82	88	197	402	340	215	227	31	1582
Long Term Empty - 100%	0	78	89	103	123	76	57	37	8	571
Discount Deduction	0.75	916.05	1250.3	1432.45	1404.2	772	344.5	194.2	23.1	6337.55
Net Dwellings	14.25	5043.95	10045.7	15563.55	17054.8	12009	6091.5	4013.8	507.9	70344.45
Band D Equivalents	7.9	3362.6	7813.3	13834.3	17054.8	14677.7	8798.8	6689.7	1015.8	73254.9
							Collection Rate			0.985
							Sub-Total			72156.1
							Contributions in Lieu			194.8
							Tax Base			72350.9

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>ASHURST &amp; COLBURY</b>											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings	0	9	13	25	381	276	143	28	2	877	
Exemptions	0	0	1	0	5	4	2	2	0	14	
Disabled Relief	0	0	1	3	-2	3	-4	-1	0	0	
Chargeable Dwellings	0	9	13	28	374	275	137	25	2	863	
Disreg. Occupants - 50%	0	0	0	0	2	0	1	2	0	5	
Single Occupant - 75%	0	2	1	7	103	52	20	2	0	187	
Second Homes - 90%	0	0	0	0	1	0	2	0	0	3	
Long Term Empty - 100%	0	1	2	1	1	2	0	0	0	7	
Discount Deduction	0	0.5	0.25	1.75	26.85	13	5.7	1.5	0	49.55	
Net Dwellings	0	8.5	12.75	26.25	347.15	262	131.3	23.5	2	813.45	
Band D Equivalents	0.0	5.7	9.9	23.3	347.2	320.2	189.7	39.2	4.0	939.1	
										Collection Rate	0.985
										Sub-Total	925.0
										Contributions in Lieu	0.0
										Tax Base	925.0

<b>BEAULIEU</b>											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
Dwellings	0	29	21	32	39	56	62	112	62	413	
Exemptions	0	1	2	3	1	0	3	0	0	10	
Disabled Relief	0	0	0	0	0	0	0	1	-1	0	
Chargeable Dwellings	0	28	19	29	38	56	59	113	61	403	
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0	
Single Occupant - 75%	0	10	8	8	9	21	9	22	2	89	
Second Homes - 90%	0	4	1	1	4	12	5	16	9	52	
Long Term Empty - 100%	0	0	0	2	1	2	1	1	2	9	
Discount Deduction	0	2.9	2.1	2.1	2.65	6.45	2.75	7.1	1.4	27.45	
Net Dwellings	0	25.1	16.9	26.9	35.35	49.55	56.25	105.9	59.6	375.55	
Band D Equivalents	0.0	16.7	13.1	23.9	35.4	60.6	81.3	176.5	119.2	526.7	
										Collection Rate	0.985
										Sub-Total	518.8
										Contributions in Lieu	0.0
										Tax Base	518.8

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>BOLDRE</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	64	14	26	132	164	199	240	38	877
Exemptions	0	4	0	0	4	7	6	3	2	26
Disabled Relief	0	0	0	2	-2	0	4	-4	0	0
Chargeable Dwellings	0	60	14	28	126	157	197	233	36	851
Disreg. Occupants - 50%	0	0	0	1	0	0	0	1	0	2
Single Occupant - 75%	0	25	8	9	30	36	51	37	8	204
Second Homes - 90%	0	3	0	1	8	13	9	17	2	53
Long Term Empty - 100%	0	1	0	1	1	2	0	3	0	8
Discount Deduction	0	6.55	2	2.85	8.3	10.3	13.65	11.45	2.2	57.3
Net Dwellings	0	53.45	12	25.15	117.7	146.7	183.35	221.55	33.8	793.7
Band D Equivalents	0.0	35.6	9.3	22.4	117.7	179.3	264.8	369.3	67.6	1066.0
							Collection Rate			0.985
							Sub-Total			1050.0
							Contributions in Lieu			0.0
							Tax Base			1050.0

<b>BRAMSHAW</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	11	7	28	42	41	54	85	14	282
Exemptions	0	0	0	0	1	0	1	2	0	4
Disabled Relief	0	0	0	0	0	0	3	-2	-1	0
Chargeable Dwellings	0	11	7	28	41	41	56	81	13	278
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	1	4	15	11	10	14	5	1	61
Second Homes - 90%	0	1	0	0	3	1	2	6	1	14
Long Term Empty - 100%	0	0	0	1	2	0	2	0	0	5
Discount Deduction	0	0.35	1	3.75	3.05	2.6	3.7	1.85	0.35	16.65
Net Dwellings	0	10.65	6	24.25	37.95	38.4	52.3	79.15	12.65	261.35
Band D Equivalents	0.0	7.1	4.7	21.6	38.0	46.9	75.5	131.9	25.3	351.0
							Collection Rate			0.985
							Sub-Total			345.7
							Contributions in Lieu			0.0
							Tax Base			345.7

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>BRANSGORE</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	27	61	270	578	478	301	75	12	1802
Exemptions	0	5	1	6	8	5	2	1	0	28
Disabled Relief	0	1	1	9	-5	2	-7	-1	0	0
Chargeable Dwellings	0	23	61	273	565	475	292	73	12	1774
Disreg. Occupants - 50%	0	0	0	0	0	0	1	0	0	1
Single Occupant - 75%	0	8	33	86	175	107	33	4	0	446
Second Homes - 90%	0	1	2	2	11	1	4	2	0	23
Long Term Empty - 100%	0	0	0	2	4	1	2	0	1	10
Discount Deduction	0	2.1	8.45	21.7	44.85	26.85	9.15	1.2	0	114.3
Net Dwellings	0	20.9	52.55	251.3	520.15	448.15	282.85	71.8	12	1659.7
Band D Equivalentents	0.0	13.9	40.9	223.4	520.2	547.7	408.6	119.7	24.0	1898.3
							Collection Rate			0.985
							Sub-Total			1869.8
							Contributions in Lieu			0.0
							Tax Base			1869.8

<b>BREAMORE</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	2	1	24	43	25	23	34	7	159
Exemptions	0	1	0	0	1	1	0	1	0	4
Disabled Relief	0	0	0	1	-1	1	-1	0	0	0
Chargeable Dwellings	0	1	1	25	41	25	22	33	7	155
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	1	0	10	12	8	8	5	0	44
Second Homes - 90%	0	0	0	0	1	0	1	1	0	3
Long Term Empty - 100%	0	0	0	0	0	0	0	0	0	0
Discount Deduction	0	0.25	0	2.5	3.1	2	2.1	1.35	0	11.3
Net Dwellings	0	0.75	1	22.5	37.9	23	19.9	31.65	7	143.7
Band D Equivalentents	0.0	0.5	0.8	20.0	37.9	28.1	28.7	52.8	14.0	182.8
							Collection Rate			0.985
							Sub-Total			180.0
							Contributions in Lieu			0.0
							Tax Base			180.0



**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>BROCKENHURST</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	45	110	87	271	280	248	456	61	1558
Exemptions	0	1	12	2	5	4	0	9	1	34
Disabled Relief	0	0	0	3	-3	3	0	-1	-2	0
Chargeable Dwellings	0	44	98	88	263	279	248	446	58	1524
Disreg. Occupants - 50%	0	1	0	0	0	0	0	3	0	4
Single Occupant - 75%	0	18	65	35	89	80	52	69	6	414
Second Homes - 90%	0	1	3	5	14	21	11	15	1	71
Long Term Empty - 100%	0	0	7	4	7	2	1	2	0	23
Discount Deduction	0	5.1	16.55	9.25	23.65	22.1	14.1	20.25	1.6	112.6
Net Dwellings	0	38.9	81.45	78.75	239.35	256.9	233.9	425.75	56.4	1411.4
Band D Equivalents	0.0	25.9	63.4	70.0	239.4	314.0	337.9	709.6	112.8	1872.9
							Collection Rate			0.985
							Sub-Total			1844.8
							Contributions in Lieu			0.0
							Tax Base			1844.8

<b>BURLEY</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	31	29	75	78	66	88	228	51	646
Exemptions	0	1	1	3	1	2	4	5	1	18
Disabled Relief	0	0	0	0	0	0	4	-4	0	0
Chargeable Dwellings	0	30	28	72	77	64	88	219	50	628
Disreg. Occupants - 50%	0	0	0	0	0	0	1	0	0	1
Single Occupant - 75%	0	11	15	24	29	23	27	35	7	171
Second Homes - 90%	0	1	1	0	4	5	8	25	4	48
Long Term Empty - 100%	0	1	0	0	1	2	1	4	0	9
Discount Deduction	0	2.85	3.85	6	7.65	6.25	8.05	11.25	2.15	48.05
Net Dwellings	0	27.15	24.15	66	69.35	57.75	79.95	207.75	47.85	579.95
Band D Equivalents	0.0	18.1	18.8	58.7	69.4	70.6	115.5	346.3	95.7	792.9
							Collection Rate			0.985
							Sub-Total			781.0
							Contributions in Lieu			0.0
							Tax Base			781.0

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>COPYTHORNE</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	53	52	79	257	378	217	82	10	1128
Exemptions	0	3	2	2	7	5	3	0	0	22
Disabled Relief	0	2	-2	1	1	0	-1	0	-1	0
Chargeable Dwellings	0	52	48	78	251	373	213	82	9	1106
Disreg. Occupants - 50%	0	0	0	0	0	1	0	1	0	2
Single Occupant - 75%	0	26	24	18	61	76	36	8	0	249
Second Homes - 90%	0	1	2	1	5	2	1	0	0	12
Long Term Empty - 100%	0	0	0	0	1	1	2	1	0	5
Discount Deduction	0	6.6	6.2	4.6	15.75	19.7	9.1	2.5	0	64.45
Net Dwellings	0	45.4	41.8	73.4	235.25	353.3	203.9	79.5	9	1041.55
Band D Equivalents	0.0	30.3	32.5	65.2	235.3	431.8	294.5	132.5	18.0	1240.1
							Collection Rate			0.985
							Sub-Total			1221.5
							Contributions in Lieu			0.0
							Tax Base			1221.5

<b>DAMERHAM</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	13	12	59	36	47	29	30	4	230
Exemptions	0	0	0	0	0	1	0	0	0	1
Disabled Relief	0	0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	13	12	59	36	46	29	30	4	229
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	3	4	22	8	11	8	8	1	65
Second Homes - 90%	0	0	0	0	0	1	2	1	1	5
Long Term Empty - 100%	0	0	0	1	0	0	1	0	0	2
Discount Deduction	0	0.75	1	5.5	2	2.85	2.2	2.1	0.35	16.75
Net Dwellings	0	12.25	11	53.5	34	43.15	26.8	27.9	3.65	212.25
Band D Equivalents	0.0	8.2	8.6	47.6	34.0	52.7	38.7	46.5	7.3	243.5
							Collection Rate			0.985
							Sub-Total			239.9
							Contributions in Lieu			0.0
							Tax Base			239.9

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

DENNY LODGE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	18	14	12	20	35	29	19	3	150
Exemptions	0	2	4	2	0	0	0	0	0	8
Disabled Relief	0	0	0	0	1	-1	0	0	0	0
Chargeable Dwellings	0	16	10	10	21	34	29	19	3	0
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	6	4	3	8	8	6	4	1	40
Second Homes - 90%	0	0	0	0	0	0	0	1	0	1
Long Term Empty - 100%	0	0	0	1	1	0	1	0	0	3
Discount Deduction	0	1.5	1	0.75	2	2	1.5	1.1	0.25	10.1
Net Dwellings	0	14.5	9	9.25	19	32	27.5	17.9	2.75	-10.1
Band D Equivalents	0.0	9.7	7.0	8.2	19.0	39.1	39.7	29.8	5.5	158.1
							Collection Rate			0.985
							Sub-Total			155.7
							Contributions in Lieu			0.0
							Tax Base			155.7

EAST BOLDRE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	17	13	77	44	84	98	31	2	366
Exemptions	0	0	0	1	3	1	0	0	0	5
Disabled Relief	0	0	0	0	1	-1	0	0	0	0
Chargeable Dwellings	0	17	13	76	42	82	98	31	2	361
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	5	3	22	9	17	19	3	0	78
Second Homes - 90%	0	1	1	1	3	7	11	1	0	25
Long Term Empty - 100%	0	0	1	0	0	2	1	0	0	4
Discount Deduction	0	1.35	0.85	5.6	2.55	4.95	5.85	0.85	0	22
Net Dwellings	0	15.65	12.15	70.4	39.45	77.05	92.15	30.15	2	339
Band D Equivalents	0.0	10.4	9.5	62.6	39.5	94.2	133.1	50.3	4.0	403.4
							Collection Rate			0.985
							Sub-Total			397.4
							Contributions in Lieu			0.0
							Tax Base			397.4



**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>FAWLEY</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	707	1474	1424	1694	443	134	49	3	5928
Exemptions	0	29	52	25	22	4	1	1	0	134
Disabled Relief	6	6	-1	17	-23	-4	3	-4	0	0
Chargeable Dwellings	6	684	1421	1416	1649	435	136	44	3	5794
Disreg. Occupants - 50%	0	1	0	0	3	0	3	0	0	7
Single Occupant - 75%	0	366	436	406	373	58	13	6	0	1658
Second Homes - 90%	0	4	2	5	4	1	1	0	1	18
Long Term Empty - 100%	0	7	9	5	7	5	3	0	0	36
Discount Deduction	0	92.4	109.2	102	95.15	14.6	4.85	1.5	0.1	419.8
Net Dwellings	6	591.6	1311.8	1314	1553.85	420.4	131.15	42.5	2.9	5374.2
Band D Equivalents	3.3	394.4	1020.3	1168.0	1553.9	513.8	189.4	70.8	5.8	4919.8
							Collection Rate			0.985
							Sub-Total			4846.0
							Contributions in Lieu			18.3
							Tax Base			4864.3

<b>FORDINGBRIDGE</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	215	346	842	750	386	142	61	7	2749
Exemptions	0	10	13	21	13	4	2	2	0	65
Disabled Relief	0	5	0	4	-6	-2	0	0	-1	0
Chargeable Dwellings	0	210	333	825	731	380	140	59	6	2684
Disreg. Occupants - 50%	0	1	0	0	1	0	1	0	0	3
Single Occupant - 75%	0	160	170	270	223	82	31	7	1	944
Second Homes - 90%	0	3	5	17	6	6	3	3	0	43
Long Term Empty - 100%	0	4	3	7	2	1	3	2	0	22
Discount Deduction	0	40.8	43	69.2	56.85	21.1	8.55	2.05	0.25	241.8
Net Dwellings	0	169.2	290	755.8	674.15	358.9	131.45	56.95	5.75	2442.2
Band D Equivalents	0.0	112.8	225.6	671.8	674.2	438.7	189.9	94.9	11.5	2419.3
							Collection Rate			0.985
							Sub-Total			2383.0
							Contributions in Lieu			0.0
							Tax Base			2383.0

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

GODSHILL										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	33	39	7	18	37	38	34	3	209
Exemptions	0	3	4	0	0	0	0	1	0	8
Disabled Relief	0	0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	30	35	7	18	37	38	33	3	201
Disreg. Occupants - 50%	0	0	0	0	0	0	1	0	0	1
Single Occupant - 75%	0	15	14	3	7	9	4	4	1	57
Second Homes - 90%	0	2	2	0	0	3	0	0	0	7
Long Term Empty - 100%	0	1	0	0	0	1	0	0	0	2
Discount Deduction	0	3.95	3.7	0.75	1.75	2.55	1.5	1	0.25	15.45
Net Dwellings	0	26.05	31.3	6.25	16.25	34.45	36.5	32	2.75	185.55
Band D Equivalent	0.0	17.4	24.3	5.6	16.3	42.1	52.7	53.3	5.5	217.2
							Collection Rate			0.985
							Sub-Total			213.9
							Contributions in Lieu			0.0
							Tax Base			213.9

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

HALE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	11	0	26	38	58	46	40	8	227
Exemptions	0	0	0	0	0	0	0	0	1	1
Disabled Relief	0	0	0	0	2	-1	0	-1	0	0
Chargeable Dwellings	0	11	0	26	40	57	46	39	7	226
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	3	0	9	12	7	8	6	1	46
Second Homes - 90%	0	0	0	0	0	1	0	0	0	1
Long Term Empty - 100%	0	0	0	0	1	0	0	1	0	2
Discount Deduction	0	0.75	0	2.25	3	1.85	2	1.5	0.25	11.6
Net Dwellings	0	10.25	0	23.75	37	55.15	44	37.5	6.75	214.4
Band D Equivalents	0.0	6.8	0.0	21.1	37.0	67.4	63.6	62.5	13.5	271.9
							Collection Rate			0.985
							Sub-Total			267.8
							Contributions in Lieu			0.0
							Tax Base			267.8

HORDLE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	236	73	458	902	569	216	114	5	2573
Exemptions	0	15	2	12	22	7	5	2	0	65
Disabled Relief	1	0	1	14	-6	-8	-2	0	0	0
Chargeable Dwellings	1	221	72	460	874	554	209	112	5	2508
Disreg. Occupants - 50%	0	0	0	2	2	1	0	0	0	5
Single Occupant - 75%	0	101	42	169	271	118	31	15	0	747
Second Homes - 90%	0	1	0	3	10	13	5	2	1	35
Long Term Empty - 100%	0	2	0	6	4	0	2	0	0	14
Discount Deduction	0	25.35	10.5	43.55	69.75	31.3	8.25	3.95	0.1	192.75
Net Dwellings	1	195.65	61.5	416.45	804.25	522.7	200.75	108.05	4.9	2315.25
Band D Equivalents	0.6	130.4	47.8	370.2	804.3	638.9	290.0	180.1	9.8	2472.0
							Collection Rate			0.985
							Sub-Total			2434.9
							Contributions in Lieu			0.0
							Tax Base			2434.9





**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>LYMINGTON &amp; PENNINGTON</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	321	813	1971	1472	1428	985	517	32	7539
Exemptions	0	24	26	38	31	41	32	12	1	205
Disabled Relief	0	2	8	-4	6	1	-5	-5	-3	0
Chargeable Dwellings	0	299	795	1929	1447	1388	948	500	28	7334
Disreg. Occupants - 50%	0	1	2	1	3	2	5	3	1	18
Single Occupant - 75%	0	195	468	769	543	423	274	113	2	2787
Second Homes - 90%	0	10	13	45	94	75	37	25	1	300
Long Term Empty - 100%	0	4	10	14	17	12	12	7	1	77
Discount Deduction	0	50.25	119.3	197.25	146.65	114.25	74.7	32.25	1.1	735.75
Net Dwellings	0	248.75	675.7	1731.75	1300.35	1273.75	873.3	467.75	26.9	6598.25
Band D Equivalents	0.0	165.8	525.5	1539.3	1300.4	1556.8	1261.4	779.6	53.8	7182.7
							Collection Rate			0.985
							Sub-Total			7074.9
							Contributions in Lieu			0.0
							Tax Base			7074.9

<b>LYNDHURST</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	168	71	247	312	298	157	152	18	1423
Exemptions	0	5	4	7	14	2	2	4	1	39
Disabled Relief	0	0	3	-2	2	0	0	-2	-1	0
Chargeable Dwellings	0	163	70	238	300	296	155	146	16	1384
Disreg. Occupants - 50%	0	0	0	0	0	0	2	2	0	4
Single Occupant - 75%	0	96	35	86	115	68	22	19	1	442
Second Homes - 90%	0	3	1	9	15	9	5	7	1	50
Long Term Empty - 100%	0	3	1	5	4	3	1	1	1	19
Discount Deduction	0	24.3	8.85	22.4	30.25	17.9	7	6.45	0.35	117.5
Net Dwellings	0	138.7	61.15	215.6	269.75	278.1	148	139.55	15.65	1266.5
Band D Equivalents	0.0	92.5	47.6	191.6	269.8	339.9	213.8	232.6	31.3	1419.0
							Collection Rate			0.985
							Sub-Total			1397.7
							Contributions in Lieu			0.0
							Tax Base			1397.7

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

MARCHWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	294	443	466	653	521	49	9	3	2438
Exemptions	0	69	14	11	72	19	0	0	3	188
Disabled Relief	0	0	0	3	2	-5	1	-1	0	0
Chargeable Dwellings	0	225	429	458	583	497	50	8	0	2250
Disreg. Occupants - 50%	0	1	0	0	0	1	1	0	0	3
Single Occupant - 75%	0	132	216	156	86	74	5	1	0	670
Second Homes - 90%	0	1	2	4	3	1	1	0	0	12
Long Term Empty - 100%	0	1	4	2	4	1	0	0	0	12
Discount Deduction	0	33.6	54.2	39.4	21.8	19.1	1.85	0.25	0	170.2
Net Dwellings	0	191.4	374.8	418.6	561.2	477.9	48.15	7.75	0	2079.8
Band D Equivalents	0.0	127.6	291.5	372.1	561.2	584.1	69.6	12.9	0.0	2019.0
							Collection Rate			0.985
							Sub-Total			1988.7
							Contributions in Lieu			130.2
							Tax Base			2118.9

MARTIN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	10	11	32	13	18	47	37	1	169
Exemptions	0	0	0	1	1	1	1	2	0	5
Disabled Relief	0	0	1	0	-1	1	-1	0	0	0
Chargeable Dwellings	0	10	12	31	11	19	45	35	1	164
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	4	3	12	6	5	4	6	1	41
Second Homes - 90%	0	0	0	0	2	0	0	1	0	3
Long Term Empty - 100%	0	0	0	0	0	0	0	1	0	1
Discount Deduction	0	1	0.75	3	1.7	1.25	1	1.6	0.25	10.55
Net Dwellings	0	9	11.25	28	9.3	17.75	44	33.4	0.75	153.45
Band D Equivalents	0.0	6.0	8.8	24.9	9.3	21.7	63.6	55.7	1.5	191.4
							Collection Rate			0.985
							Sub-Total			188.5
							Contributions in Lieu			0.0
							Tax Base			188.5



**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

NETLEY MARSH										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	107	15	82	215	200	111	61	17	808
Exemptions	0	5	0	0	5	2	2	0	0	14
Disabled Relief	1	-1	0	1	1	2	-4	5	-5	0
Chargeable Dwellings	1	101	15	83	211	200	105	66	12	794
Disreg. Occupants - 50%	0	1	0	0	0	1	1	4	1	8
Single Occupant - 75%	0	43	9	29	45	33	12	6	3	180
Second Homes - 90%	0	0	0	0	4	3	0	1	0	8
Long Term Empty - 100%	0	1	0	3	3	1	0	0	0	8
Discount Deduction	0	11.25	2.25	7.25	11.65	9.05	3.5	3.6	1.25	49.8
Net Dwellings	1	89.75	12.75	75.75	199.35	190.95	101.5	62.4	10.75	744.2
Band D Equivalents	0.6	59.8	9.9	67.3	199.4	233.4	146.6	104.0	21.5	842.5
							Collection Rate			0.985
							Sub-Total			829.8
							Contributions in Lieu			0.0
							Tax Base			829.8

NEW MILTON										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	1334	1539	2266	3602	2370	1021	229	11	12372
Exemptions	0	98	55	70	112	36	8	5	0	384
Disabled Relief	4	0	23	1	2	-14	-1	-14	-1	0
Chargeable Dwellings	4	1236	1507	2197	3492	2320	1012	210	10	11988
Disreg. Occupants - 50%	0	0	0	1	11	8	12	4	0	36
Holiday Chalets - 70%	0	152	0	0	0	0	0	0	0	152
Single Occupant - 75%	1	688	713	876	1211	588	171	27	2	4277
Second Homes - 90%	0	19	16	24	78	39	36	13	0	225
Long Term Empty - 100%	0	22	9	22	24	16	8	7	0	108
Discount Deduction	0.25	219.5	179.85	221.9	316.05	154.9	52.35	10.05	0.5	1155.35
Net Dwellings	3.75	1016.5	1327.15	1975.1	3175.95	2165.1	959.65	199.95	9.5	10832.65
Band D Equivalents	2.1	677.7	1032.2	1755.6	3176.0	2646.2	1386.2	333.3	19.0	11028.2
							Collection Rate			0.985
							Sub-Total			10862.8
							Contributions in Lieu			0.0
							Tax Base			10862.8

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

RINGWOOD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	525	767	1843	1546	821	376	239	24	6141
Exemptions	0	29	31	32	27	16	4	2	2	143
Disabled Relief	1	4	4	7	-9	-6	4	-4	-1	0
Chargeable Dwellings	1	500	740	1818	1510	799	376	233	21	5998
Disreg. Occupants - 50%	0	0	1	0	0	0	4	2	0	7
Single Occupant - 75%	1	302	376	627	424	156	52	24	1	1963
Second Homes - 90%	0	4	7	6	11	2	4	3	1	38
Long Term Empty - 100%	0	8	16	8	12	5	2	1	1	53
Discount Deduction	0.25	75.9	95.2	157.35	107.1	39.2	15.4	7.3	0.35	498.05
Net Dwellings	0.75	424.1	644.8	1660.65	1402.9	759.8	360.6	225.7	20.65	5499.95
Band D Equivalents	0.4	282.7	501.5	1476.1	1402.9	928.6	520.9	376.2	41.3	5530.7
Collection Rate										0.985
Sub-Total										5447.7
Contributions in Lieu										0.0
Tax Base										5447.7

ROCKBOURNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	7	9	20	23	20	18	38	9	144
Exemptions	0	0	1	3	0	1	0	0	0	5
Disabled Relief	0	0	0	0	0	0	2	-2	0	0
Chargeable Dwellings	0	7	8	17	23	19	20	36	9	139
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	2	7	5	5	4	4	6	2	35
Second Homes - 90%	0	0	0	0	1	0	0	0	0	1
Long Term Empty - 100%	0	1	0	0	0	0	1	0	0	2
Discount Deduction	0	0.5	1.75	1.25	1.35	1	1	1.5	0.5	8.85
Net Dwellings	0	6.5	6.25	15.75	21.65	18	19	34.5	8.5	130.15
Band D Equivalents	0.0	4.3	4.9	14.0	21.7	22.0	27.4	57.5	17.0	168.8
Collection Rate										0.985
Sub-Total										166.3
Contributions in Lieu										0.0
Tax Base										166.3

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>SANDLEHEATH</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	5	6	35	48	69	32	46	3	244
Exemptions	0	0	0	0	0	1	0	1	0	2
Disabled Relief	0	0	0	0	0	0	1	-1	0	0
Chargeable Dwellings	0	5	6	35	48	68	33	44	3	242
Disreg. Occupants - 50%	0	0	0	0	0	0	1	0	0	1
Single Occupant - 75%	0	1	0	15	12	16	7	9	1	61
Second Homes - 90%	0	0	0	1	2	0	0	0	0	3
Long Term Empty - 100%	0	1	0	0	1	0	2	0	0	4
Discount Deduction	0	0.25	0	3.85	3.2	4	2.25	2.25	0.25	16.05
Net Dwellings	0	4.75	6	31.15	44.8	64	30.75	41.75	2.75	225.95
Band D Equivalents	0.0	3.2	4.7	27.7	44.8	78.2	44.4	69.6	5.5	278.0
							Collection Rate			0.985
							Sub-Total			273.9
							Contributions in Lieu			0.0
							Tax Base			273.9

<b>SOPLEY</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	11	20	42	79	60	49	25	5	291
Exemptions	0	2	1	1	2	2	2	0	1	11
Disabled Relief	0	0	0	0	0	1	-1	0	0	0
Chargeable Dwellings	0	9	19	41	77	59	46	25	4	280
Disreg. Occupants - 50%	0	0	0	1	0	1	0	0	0	2
Single Occupant - 75%	0	3	6	15	14	17	1	2	1	59
Second Homes - 90%	0	1	0	0	1	0	1	1	0	4
Long Term Empty - 100%	0	0	1	0	1	0	1	0	0	3
Discount Deduction	0	0.85	1.5	4.25	3.6	4.75	0.35	0.6	0.25	16.15
Net Dwellings	0	8.15	17.5	36.75	73.4	54.25	45.65	24.4	3.75	263.85
Band D Equivalents	0.0	5.4	13.6	32.7	73.4	66.3	65.9	40.7	7.5	305.5
							Collection Rate			0.985
							Sub-Total			300.9
							Contributions in Lieu			0.0
							Tax Base			300.9

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

SWAY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	67	29	139	278	424	277	244	36	1494
Exemptions	0	3	2	0	5	8	9	3	0	30
Disabled Relief	0	0	2	0	2	1	-3	0	-2	0
Chargeable Dwellings	0	64	29	139	275	417	265	241	34	1464
Disreg. Occupants - 50%	0	0	0	1	0	1	0	1	0	3
Single Occupant - 75%	0	25	13	52	103	117	49	30	5	394
Second Homes - 90%	0	1	1	5	12	8	7	10	3	47
Long Term Empty - 100%	0	2	1	0	4	4	0	2	0	13
Discount Deduction	0	6.35	3.35	14	26.95	30.55	12.95	9	1.55	104.7
Net Dwellings	0	57.65	25.65	125	248.05	386.45	252.05	232	32.45	1359.3
Band D Equivalents	0.0	38.4	20.0	111.1	248.1	472.3	364.1	386.7	64.9	1705.5
							Collection Rate			0.985
							Sub-Total			1679.9
							Contributions in Lieu			0.0
							Tax Base			1679.9

TOTTON & ELING										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	817	3270	3998	2806	1035	184	21	1	12132
Exemptions	0	47	59	55	29	10	2	0	0	202
Disabled Relief	2	14	20	-3	-28	-1	-1	-3	0	0
Chargeable Dwellings	2	784	3231	3940	2749	1024	181	18	1	11930
Disreg. Occupants - 50%	0	1	7	6	4	4	5	1	1	29
Single Occupant - 75%	1	527	1278	1114	648	134	10	4	0	3716
Second Homes - 90%	0	1	9	11	2	3	1	0	0	27
Long Term Empty - 100%	0	13	20	11	9	2	2	0	0	57
Discount Deduction	0.25	132.35	323.9	282.6	164.2	35.8	5.1	1.5	0.5	946.2
Net Dwellings	1.75	651.65	2907.1	3657.4	2584.8	988.2	175.9	16.5	0.5	10983.8
Band D Equivalents	1.0	434.4	2261.1	3251.0	2584.8	1207.8	254.1	27.5	1.0	10022.7
							Collection Rate			0.985
							Sub-Total			9872.3
							Contributions in Lieu			0.0
							Tax Base			9872.3

**COUNCIL TAXBASE 2009/10 (LOCAL COUNCILS)**

<b>WHITSBURY</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	1	6	28	25	2	13	16	4	95
Exemptions	0	0	0	0	0	0	0	0	0	0
Disabled Relief	0	0	0	1	-1	0	0	0	0	0
Chargeable Dwellings	0	1	6	29	24	2	13	16	4	95
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	0	2	8	4	1	3	3	1	22
Second Homes - 90%	0	0	0	1	0	0	2	0	0	3
Long Term Empty - 100%	0	0	0	0	0	0	0	0	0	0
Discount Deduction	0	0	0.5	2.1	1	0.25	0.95	0.75	0.25	5.8
Net Dwellings	0	1	5.5	26.9	23	1.75	12.05	15.25	3.75	89.2
Band D Equivalents	0.0	0.7	4.3	23.9	23.0	2.1	17.4	25.4	7.5	104.3
							Collection Rate			0.985
							Sub-Total			102.8
							Contributions in Lieu			0.0
							Tax Base			102.8

<b>WOODGREEN</b>										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	18	2	20	50	53	32	48	3	226
Exemptions	0	0	2	0	1	0	2	5	0	10
Disabled Relief	0	0	0	0	0	0	1	-1	0	0
Chargeable Dwellings	0	18	0	20	49	53	31	42	3	216
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	11	0	4	14	10	11	4	0	54
Second Homes - 90%	0	0	0	1	1	4	1	1	0	8
Long Term Empty - 100%	0	0	0	0	2	0	0	0	0	2
Discount Deduction	0	2.75	0	1.1	3.6	2.9	2.85	1.1	0	14.3
Net Dwellings	0	15.25	0	18.9	45.4	50.1	28.15	40.9	3	201.7
Band D Equivalents	0.0	10.2	0.0	16.8	45.4	61.2	40.7	68.2	6.0	248.4
							Collection Rate			0.985
							Sub-Total			244.7
							Contributions in Lieu			0.0
							Tax Base			244.7



**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.**

**APPENDIX 3**

**COMPARATIVE TAXBASES FOR 2008/09 AND 2009/10**

<b>PARISH/TOWN</b>	<b>TAX BASE 08/09</b>	<b>TAX BASE 09/10</b>
Ashurst & Colbury	927.1	925.0
Beaulieu	511.3	518.8
Boldre	1058.3	1050.0
Bramshaw	344.7	345.7
Bransgore	1864.4	1869.8
Breamore	184.0	180.0
Brockenhurst	1833.7	1844.8
Burley	784.0	781.0
Copythorne	1223.1	1221.5
Damerham	237.0	239.9
Denny Lodge	153.8	155.7
East Boldre	393.8	397.4
Ellingham, Harbridge & Ibsley	597.6	595.3
Exbury & Lepe	114.7	110.4
Fawley	4822.8	4864.3
Fordingbridge	2384.3	2383.0
Godshill	215.9	213.9
Hale	266.2	267.8
Hordle	2451.2	2434.9
Hyde	509.7	506.9
Hythe & Dibden	7735.1	7786.9
Lymington & Pennington	6982.5	7074.9
Lyndhurst	1389.0	1397.7
Marchwood	2113.3	2118.9
Martin	192.4	188.5
Milford on Sea	2732.6	2735.2
Minstead	364.1	361.6
Netley Marsh	821.0	829.8
New Milton	10887.9	10862.8
Ringwood	5414.1	5447.7
Rockbourne	166.0	166.3
Sandleheath	275.0	273.9
Sopley	301.9	300.9
Sway	1669.3	1679.9
Totton & Eling	9823.0	9872.3
Whitsbury	103.3	102.8
Woodgreen	253.2	244.7
<b>Whole District</b>	<b>72101.3</b>	<b>72350.9</b>