

COUNCIL – 13 DECEMBER 2010

THE COUNCIL TAX 2011/2012 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 2011/12.
- 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 5/9th of the Band D charge instead of 6/9th).

- 2.3 The above process produces the number of chargeable dwellings. Further adjustments then have to be made to cater for:
- 2.3.1 The estimated number of dwellings where 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 2010/2011 and 2011/12 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 2011/12 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 2011/12 be as follows and as detailed in Appendix 1.

#

PARISH/TOWN	TAX BASE 2011/12
Ashurst & Colbury	934.1
Beaulieu	516.4
Boldre	1051.9
Bramshaw	345.0
Bransgore	1870.4
Breamore	185.5
Brockenhurst	1849.5
Burley	774.9
Copythorne	1231.1
Damerham	236.5
Denny Lodge	153.7
East Boldre	403.4
Ellingham, Harbridge & Ibsley	594.7
Exbury & Lepe	109
Fawley	4904.1
Fordingbridge	2402.1
Godshill	219.3

PARISH/TOWN	TAX BASE 2011/12
Hale	265.5
Hordle	2477.6
Hyde	508.5
Hythe & Dibden	7843.0
Lymington & Pennington	7244.3
Lyndhurst	1415.1
Marchwood	2129.5
Martin	189.6
Milford on Sea	2763.5
Minstead	368.4
Netley Marsh	834.5
New Milton	11015.5
Ringwood	5514.0
Rockbourne	167.7
Sandleheath	281.4
Sopley	306.7
Sway	1696.2
Totton & Eling	9888.6
Whitsbury	102.0
Woodgreen	254.4
Whole District	73047.6

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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 TAXBASE 2011/12 (LOCAL COUNCILS)

BROCKENHURST										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	47	116	87	278	276	250	456	64	1574
Exemptions	0	2	9	4	10	8	5	8	0	46
Disabled Relief	0	0	0	3	-2	3	-1	-1	-2	0
Chargeable Dwellings	0	45	107	86	266	271	244	447	62	1528
Disreg. Occupants - 50%	0	0	0	0	1	0	0	5	0	6
Single Occupant - 75%	0	19	65	33	86	74	48	71	6	402
Second Homes - 90%	0	0	4	6	11	22	9	15	2	69
Long Term Empty - 100%	0	0	4	1	2	1	2	2	0	12
Discount Deduction	0	4.75	16.65	8.85	23.1	20.7	12.9	21.75	1.7	110.4
Net Dwellings	0	40.25	90.35	77.15	242.9	250.3	231.1	425.25	60.3	1417.6
Band D Equivalents	0.0	26.8	70.3	68.6	242.9	305.9	333.8	708.8	120.6	1877.7
							Collection Rate			0.985
							Sub-Total			1849.5
							Contributions in Lieu			0.0
							Tax Base			1849.5

BURLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	40	29	75	78	64	91	228	49	654
Exemptions	0	4	3	0	2	2	5	6	4	26
Disabled Relief	0	0	0	1	-1	0	5	-5	0	0
Chargeable Dwellings	0	36	26	76	75	62	91	217	45	628
Disreg. Occupants - 50%	0	1	0	0	0	0	2	0	0	3
Single Occupant - 75%	0	13	14	22	27	22	25	38	5	166
Second Homes - 90%	0	2	1	0	2	6	8	22	3	44
Long Term Empty - 100%	0	1	0	2	2	3	1	7	0	16
Discount Deduction	0	3.95	3.6	5.5	6.95	6.1	8.05	11.7	1.55	47.4
Net Dwellings	0	32.05	22.4	70.5	68.05	55.9	82.95	205.3	43.45	580.6
Band D Equivalents	0.0	21.4	17.4	62.7	68.1	68.3	119.8	342.2	86.9	786.7
									Collection Rate	0.985
									Sub-Total	774.9
									Contributions in Lieu	0.0
									Tax Base	774.9

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

COPYTHORNE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	67	53	81	255	380	220	80	10	1146
Exemptions	0	6	3	2	5	4	2	1	0	23
Disabled Relief	0	2	-2	1	2	0	-2	0	-1	0
Chargeable Dwellings	0	63	48	80	252	376	216	79	9	1123
Disreg. Occupants - 50%	0	0	0	0	0	1	0	1	0	2
Single Occupant - 75%	0	30	23	17	61	77	38	13	0	259
Second Homes - 90%	0	3	1	1	2	3	2	0	0	12
Long Term Empty - 100%	0	1	0	0	2	4	2	0	0	9
Discount Deduction	0	7.8	5.85	4.35	15.45	20.05	9.7	3.75	0	66.95
Net Dwellings	0	55.2	42.15	75.65	236.55	355.95	206.3	75.25	9	1056.05
Band D Equivalents	0.0	36.8	32.8	67.2	236.6	435.1	298.0	125.4	18.0	1249.8
								Collection Rate		
								Sub-Total		
								Contributions in Lieu		
								Tax Base		

COUNCIL TAXBASE 2011/12 (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	13	11	20	34	29	19	3	147
Exemptions	0	1	1	2	1	0	0	1	0	6
Disabled Relief	0	0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	17	12	9	19	34	29	18	3	141
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	6	4	4	9	9	5	2	1	40
Second Homes - 90%	0	1	0	0	0	0	0	1	0	2
Long Term Empty - 100%	0	0	0	0	1	0	1	0	0	2
Discount Deduction	0	1.6	1	1	2.25	2.25	1.25	0.6	0.25	10.2
Net Dwellings	0	15.4	11	8	16.75	31.75	27.75	17.4	2.75	130.8
Band D Equivalents	0.0	10.3	8.6	7.1	16.8	38.8	40.1	29.0	5.5	156.1
									Collection Rate	0.985
									Sub-Total	153.7
									Contributions in Lieu	0.0
									Tax Base	153.7

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

EXBURY & LEPE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	3	1	6	37	17	14	15	7	100
Exemptions	0	0	0	0	1	1	0	2	0	4
Disabled Relief	0	0	0	0	0	0	0	0	0	0
Chargeable Dwellings	0	3	1	6	36	16	14	13	7	96
Disreg. Occupants - 50%	0	0	0	0	0	0	0	0	0	0
Single Occupant - 75%	0	0	0	2	19	2	1	0	0	24
Second Homes - 90%	0	1	1	0	4	4	5	6	0	21
Long Term Empty - 100%	0	0	0	0	0	0	0	0	1	1
Discount Deduction	0	0.1	0.1	0.5	5.15	0.9	0.75	0.6	0	8.1
Net Dwellings	0	2.9	0.9	5.5	30.85	15.1	13.25	12.4	7	87.9
Band D Equivalents	0.0	1.9	0.7	4.9	30.9	18.5	19.1	20.7	14.0	110.6
							Collection Rate			0.985
							Sub-Total			109.0
							Contributions in Lieu			0.0
							Tax Base			109.0

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

FAWLEY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	718	1481	1451	1710	450	137	50	2	5999
Exemptions	0	21	41	27	30	3	2	1	0	125
Disabled Relief	8	1	2	13	-17	-7	4	-4	0	0
Chargeable Dwellings	8	698	1442	1437	1663	440	139	45	2	5874
Disreg. Occupants - 50%	0	1	0	0	3	1	3	0	0	8
Single Occupant - 75%	1	390	466	431	414	60	13	6	1	1782
Second Homes - 90%	0	4	3	8	6	0	1	1	0	23
Long Term Empty - 100%	0	11	10	3	8	2	2	1	0	37
Discount Deduction	0.25	98.4	116.8	108.55	105.6	15.5	4.85	1.6	0.25	451.8
Net Dwellings	7.75	599.6	1325.2	1328.45	1557.4	424.5	134.15	43.4	1.75	5422.2
Band D Equivalents	4.3	399.7	1030.7	1180.8	1557.4	518.8	193.8	72.3	3.5	4961.4
							Collection Rate			0.985
							Sub-Total			4887.0
							Contributions in Lieu			17.1
							Tax Base			4904.1

FORDINGBRIDGE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	221	351	837	755	386	140	62	7	2759
Exemptions	0	10	13	12	16	7	3	0	0	61
Disabled Relief	0	3	3	2	-6	1	-2	0	-1	0
Chargeable Dwellings	0	214	341	827	733	380	135	62	6	2698
Disreg. Occupants - 50%	0	1	0	1	1	0	1	0	0	4
Single Occupant - 75%	0	155	161	250	219	84	30	5	0	904
Second Homes - 90%	0	3	6	13	5	7	1	2	2	39
Long Term Empty - 100%	0	7	3	7	6	0	1	0	0	24
Discount Deduction	0	39.55	40.85	64.3	55.75	21.7	8.1	1.45	0.2	231.9
Net Dwellings	0	174.45	300.15	762.7	677.25	358.3	126.9	60.55	5.8	2466.1
Band D Equivalents	0.0	116.3	233.5	678.0	677.3	437.9	183.3	100.9	11.6	2438.7
							Collection Rate			0.985
							Sub-Total			2402.1
							Contributions in Lieu			0.0
							Tax Base			2402.1

COUNCIL TAXBASE 2011/12 (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	40	7	18	39	39	34	3	213
	Exemptions	0	0	3	1	0	1	0	0	0	5
	Disabled Relief	0	0	0	0	0	0	0	0	0	0
	Chargeable Dwellings	0	33	37	6	18	38	39	34	3	208
	Disreg. Occupants - 50%	0	0	0	0	0	1	0	0	0	1
	Single Occupant - 75%	0	15	15	2	7	11	3	7	1	61
	Second Homes - 90%	0	2	2	0	1	3	0	0	0	8
	Long Term Empty - 100%	0	1	0	0	0	2	0	0	0	3
Discount Deduction	0	3.95	3.95	0.5	1.85	3.05	1.25	1.75	0.25	16.55	
Net Dwellings	0	29.05	33.05	5.5	16.15	34.95	37.75	32.25	2.75	191.45	
Band D Equivalents	0.0	19.4	25.7	4.9	16.2	42.7	54.5	53.8	5.5	222.6	
							Collection Rate			0.985	
							Sub-Total			219.3	
							Contributions in Lieu			0.0	
							Tax Base			219.3	

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

HALE										
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
	0	11	0	26	38	57	48	40	8	228
	0	0	0	1	0	0	1	1	0	3
	0	0	0	0	2	-2	1	-1	0	0
	0	11	0	25	40	55	48	38	8	225
	0	0	0	0	0	0	0	0	0	0
	0	2	0	11	11	8	11	6	3	52
	0	0	0	0	0	1	0	0	0	1
	0	0	0	0	1	0	0	1	0	2
	0	0.5	0	2.75	2.75	2.1	2.75	1.5	0.75	13.1
Net Dwellings	0	10.5	0	22.25	37.25	52.9	45.25	36.5	7.25	211.9
Band D Equivalents	0.0	7.0	0.0	19.8	37.3	64.7	65.4	60.8	14.5	269.4
							Collection Rate			0.985
							Sub-Total			265.3
							Contributions in Lieu			0.0
							Tax Base			265.5

HORDLE										
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
	0	238	77	470	903	573	220	114	5	2600
	0	12	0	9	15	12	1	1	0	50
	0	1	2	12	-5	-7	-3	0	0	0
	0	227	79	473	883	554	216	113	5	2550
	0	0	0	1	2	1	0	0	0	4
	0	110	47	165	267	102	34	18	0	743
	0	1	1	3	13	10	7	2	1	38
	0	3	0	5	2	1	1	2	0	14
	0	27.6	11.85	42.05	69.05	27	9.2	4.7	0.1	191.55
Net Dwellings	0	199.4	67.15	430.95	813.95	527	206.8	108.3	4.9	2358.45
Band D Equivalents	0.0	132.9	52.2	383.1	814.0	644.1	298.7	180.5	9.8	2515.3
							Collection Rate			0.985
							Sub-Total			2477.6
							Contributions in Lieu			0.0
							Tax Base			2477.6

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

HYDE										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	27	10	16	34	85	115	107	13	407
Exemptions	0	2	0	0	1	0	1	2	0	6
Disabled Relief	0	0	0	0	1	-1	1	-1	0	0
Chargeable Dwellings	0	25	10	16	34	84	115	104	13	401
Disreg. Occupants - 50%	0	0	0	0	0	0	0	1	0	1
Single Occupant - 75%	0	6	1	5	9	23	21	5	1	71
Second Homes - 90%	0	1	2	0	2	5	4	2	0	16
Long Term Empty - 100%	0	0	0	0	1	0	1	0	1	3
Discount Deduction	0	1.6	0.45	1.25	2.45	6.25	5.65	1.95	0.25	19.85
Net Dwellings	0	23.4	9.55	14.75	31.55	77.75	109.35	102.05	12.75	381.15
Band D Equivalents	0.0	15.6	7.4	13.1	31.6	95.0	158.0	170.1	25.5	516.3
							Collection Rate			0.985
							Sub-Total			508.5
							Contributions in Lieu			0.0
							Tax Base			508.5

HYTHE & DIBDEN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	992	2212	2203	1700	1339	439	259	22	9166
Exemptions	0	43	77	47	31	13	3	3	0	217
Disabled Relief	0	19	3	-8	5	-14	-1	-3	-1	0
Chargeable Dwellings	0	968	2138	2148	1674	1312	435	253	21	8949
Disreg. Occupants - 50%	0	1	0	1	0	1	3	2	0	8
Single Occupant - 75%	0	608	903	656	432	245	68	42	10	2964
Second Homes - 90%	0	10	16	21	8	14	13	40	1	123
Long Term Empty - 100%	0	8	4	6	4	3	1	1	0	27
Discount Deduction	0	153.5	227.35	166.6	108.8	63.15	19.8	15.5	2.6	757.3
Net Dwellings	0	814.5	1910.65	1981.4	1565.2	1248.85	415.2	237.5	18.4	8191.7
Band D Equivalents	0.0	543.0	1486.1	1761.2	1565.2	1526.4	599.7	395.8	36.8	7914.2
							Collection Rate			0.985
							Sub-Total			7795.5
							Contributions in Lieu			47.5
							Tax Base			7843.0

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

LYMINGTON & PENNINGTON											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	Dwellings	0	356	832	1990	1476	1458	1020	532	33	7697
	Exemptions	0	30	33	45	41	37	24	8	0	218
	Disabled Relief	1	1	7	-1	0	4	-3	-5	-4	0
	Chargeable Dwellings	1	327	806	1944	1435	1425	993	519	29	7479
	Disreg. Occupants - 50%	0	0	1	1	2	2	5	5	0	16
	Single Occupant - 75%	0	220	463	741	543	430	279	115	3	2794
	Second Homes - 90%	0	10	13	51	80	76	40	23	1	294
	Long Term Empty - 100%	0	10	5	13	16	11	4	7	2	68
	Discount Deduction	0	56	117.55	190.85	144.75	116.1	76.25	33.55	0.85	735.9
	Net Dwellings	1	271	688.45	1753.15	1290.25	1308.9	916.75	485.45	28.15	6743.1
	Band D Equivalents	0.6	180.7	535.5	1558.4	1290.3	1599.8	1324.2	809.1	56.3	7354.6
								Collection Rate			0.985
								Sub-Total			7244.3
								Contributions in Lieu			0.0
								Tax Base			7244.3

LYNDHURST											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	Dwellings	0	189	73	250	313	300	157	150	17	1449
	Exemptions	0	9	4	10	9	4	5	2	1	44
	Disabled Relief	0	0	1	1	2	-3	3	-4	0	0
	Chargeable Dwellings	0	180	70	241	306	293	155	144	16	1405
	Disreg. Occupants - 50%	0	0	0	0	1	0	1	0	0	2
	Single Occupant - 75%	0	102	30	85	104	63	27	17	1	429
	Second Homes - 90%	0	2	1	11	21	9	6	6	1	57
	Long Term Empty - 100%	0	5	2	6	2	2	0	4	0	21
Discount Deduction	0	25.7	7.6	22.35	28.6	16.65	7.85	4.85	0.35	113.95	
Net Dwellings	0	154.3	62.4	218.65	277.4	276.35	147.15	139.15	15.65	1291.05	
Band D Equivalents	0.0	102.9	48.5	194.4	277.4	337.8	212.6	231.9	31.3	1436.7	
										Collection Rate	0.985
										Sub-Total	1415.1
										Contributions in Lieu	0.0
										Tax Base	1415.1

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

MARCHWOOD											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	Dwellings	0	295	443	484	658	520	50	9	3	2462
	Exemptions	0	64	14	38	71	22	1	0	3	213
	Disabled Relief	0	0	1	2	3	-6	1	-1	0	0
	Chargeable Dwellings	0	231	430	448	590	492	50	8	0	2249
	Disreg. Occupants - 50%	0	2	0	0	0	1	1	0	0	4
	Single Occupant - 75%	0	131	206	141	89	62	6	1	0	636
	Second Homes - 90%	0	0	1	4	2	0	2	0	0	9
	Long Term Empty - 100%	0	0	5	3	4	1	0	0	0	13
	Discount Deduction	0	33.75	51.6	35.65	22.45	16	2.2	0.25	0	161.9
Net Dwellings	0	197.25	378.4	412.35	567.55	476	47.8	7.75	0	2087.1	
Band D Equivalents	0.0	131.5	294.3	366.5	567.6	581.8	69.0	12.9	0.0	2023.6	
										Collection Rate	0.985
										Sub-Total	1993.3
										Contributions in Lieu	136.2
										Tax Base	2129.5

MARTIN											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	Dwellings	0	12	10	32	13	18	47	37	2	171
	Exemptions	0	1	0	1	1	0	1	2	0	6
	Disabled Relief	0	0	1	0	-1	0	0	0	0	0
	Chargeable Dwellings	0	11	11	31	11	18	46	35	2	165
	Disreg. Occupants - 50%	0	0	0	1	0	0	0	0	0	1
	Single Occupant - 75%	0	5	5	10	6	5	4	7	1	43
	Second Homes - 90%	0	0	0	0	2	0	0	1	0	3
	Long Term Empty - 100%	0	0	0	0	0	0	0	0	1	1
	Discount Deduction	0	1.25	1.25	3	1.7	1.25	1	1.85	0.25	11.55
Net Dwellings	0	9.75	9.75	28	9.3	16.75	45	33.15	1.75	153.45	
Band D Equivalents	0.0	6.5	7.6	24.9	9.3	20.5	65.0	55.3	3.5	192.5	
										Collection Rate	0.985
										Sub-Total	189.6
										Contributions in Lieu	0.0
										Tax Base	189.6

COUNCIL TAXBASE 2011/12 (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	0	65	101	312	671	745	409	349	5	2657
Exemptions	0	3	7	12	26	17	10	6	0	81
Disabled Relief	0	0	1	1	4	0	-4	-2	0	0
Chargeable Dwellings	0	62	95	301	649	728	395	341	5	2576
Disreg. Occupants - 50%	0	0	0	0	1	1	0	1	0	3
Single Occupant - 75%	0	26	59	116	250	237	80	63	1	832
Second Homes - 90%	0	5	6	31	100	88	20	20	1	271
Long Term Empty - 100%	0	4	3	6	6	4	2	4	0	29
Discount Deduction	0	7	15.35	32.1	73	68.55	22	18.25	0.35	236.6
Net Dwellings	0	55	79.65	268.9	576	659.45	373	322.75	4.65	2339.4
Band D Equivalents	0.0	36.7	62.0	239.0	576.0	806.0	538.8	537.9	9.3	2805.6
							Collection Rate			0.985
							Sub-Total			2763.5
							Contributions in Lieu			0.0
							Tax Base			2763.5

MINSTEAD										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	34	7	32	20	30	74	83	23	303
Exemptions	0	0	1	0	0	0	2	1	0	4
Disabled Relief	0	0	0	2	-1	1	-2	0	0	0
Chargeable Dwellings	0	34	6	34	19	31	70	82	23	299
Disreg. Occupants - 50%	0	0	0	0	0	1	0	0	1	2
Single Occupant - 75%	0	14	3	9	4	8	15	12	5	70
Second Homes - 90%	0	2	0	2	1	0	3	3	0	11
Long Term Empty - 100%	0	0	1	0	0	0	1	1	1	4
Discount Deduction	0	3.7	0.75	2.45	1.1	2.5	4.05	3.3	1.75	19.6
Net Dwellings	0	30.3	5.25	31.55	17.9	28.5	65.95	78.7	21.25	279.4
Band D Equivalents	0.0	20.2	4.1	28.0	17.9	34.8	95.3	131.2	42.5	374.0
							Collection Rate			0.985
							Sub-Total			368.4
							Contributions in Lieu			0.0
							Tax Base			368.4

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

NETLEY MARSH											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	0	107	15	82	211	201	113	60	18	807	
	0	5	1	1	4	1	0	1	0	13	
	2	-2	0	1	1	2	-4	4	-4	0	
	2	100	14	82	208	202	109	63	14	794	
	0	0	0	0	0	1	1	4	1	7	
	0	46	9	27	48	26	13	4	3	176	
	0	0	0	0	3	4	0	0	0	7	
	0	1	0	2	1	1	0	0	0	5	
	0	11.5	2.25	6.75	12.3	7.4	3.75	3	1.25	48.2	
Net Dwellings	2	88.5	11.75	75.25	195.7	194.6	105.25	60	12.75	745.8	
Band D Equivalents	1.1	59.0	9.1	66.9	195.7	237.8	152.0	100.0	25.5	847.2	
							Collection Rate			0.985	
							Sub-Total			834.5	
							Contributions in Lieu			0.0	
							Tax Base			834.5	

NEW MILTON											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	0	1320	1548	2349	3653	2383	1009	230	13	12505	
	0	52	52	55	92	57	14	7	1	330	
	4	1	19	5	0	-13	-3	-11	-2	0	
	4	1269	1515	2299	3561	2313	992	212	10	12175	
	0	0	0	0	10	6	11	7	0	34	
	0	155	0	0	0	0	0	0	0	155	
	2	705	686	914	1220	558	167	23	1	4276	
	0	20	27	28	91	43	35	12	1	257	
	0	21	9	18	29	12	7	7	0	103	
Discount Deduction	0.5	224.75	174.2	231.3	319.1	146.8	50.75	10.45	0.35	1158.2	
Net Dwellings	3.5	1044.25	1340.8	2067.7	3241.9	2166.2	941.25	201.55	9.65	11016.8	
Band D Equivalents	1.9	696.2	1042.8	1838.0	3241.9	2647.6	1359.6	335.9	19.3	11183.2	
							Collection Rate			0.985	
							Sub-Total			11015.5	
							Contributions in Lieu			0.0	
							Tax Base			11015.5	

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

RINGWOOD											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	0	540	774	1857	1555	836	386	233	26	6207	
	0	28	36	35	32	8	4	3	0	146	
	0	4	7	-1	-5	-4	4	-4	-1	0	
	0	516	745	1821	1518	824	386	226	25	6061	
	0	0	1	0	1	0	4	3	0	9	
	0	315	373	598	417	162	54	25	3	1947	
	0	4	11	9	6	3	6	1	1	41	
	0	7	9	11	12	2	1	3	0	45	
	0	79.15	94.85	150.4	105.35	40.8	16.1	7.85	0.85	495.35	
Net Dwellings	0	436.85	650.15	1670.6	1412.65	783.2	369.9	218.15	24.15	5565.65	
Band D Equivalents	0.0	291.2	505.7	1485.0	1412.7	957.2	534.3	363.6	48.3	5598.0	
							Collection Rate			0.985	
							Sub-Total			5514.0	
							Contributions in Lieu			0.0	
							Tax Base			5514.0	

ROCKBOURNE											
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total	
	0	7	9	20	23	20	18	38	9	144	
	0	0	0	1	1	1	1	0	0	4	
	0	0	0	0	0	0	2	-2	0	0	
	0	7	9	19	22	19	19	36	9	140	
	0	0	0	0	0	0	0	0	0	0	
	0	2	8	5	3	4	4	5	1	32	
	0	0	0	0	0	0	0	0	0	0	
	0	1	0	0	0	0	1	0	0	2	
	0	0.5	2	1.25	0.75	1	1	1.25	0.25	8	
Net Dwellings	0	6.5	7	17.75	21.25	18	18	34.75	8.75	132	
Band D Equivalents	0.0	4.3	5.4	15.8	21.3	22.0	26.0	57.9	17.5	170.2	
							Collection Rate			0.985	
							Sub-Total			167.7	
							Contributions in Lieu			0.0	
							Tax Base			167.7	

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

SWAY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	85	29	138	278	419	280	242	37	1508
Exemptions	0	2	0	2	3	10	3	4	1	25
Disabled Relief	1	-1	1	0	4	0	-2	-1	-2	0
Chargeable Dwellings	1	82	30	136	279	409	275	237	34	1483
Disreg. Occupants - 50%	0	0	0	1	0	1	0	1	0	3
Single Occupant - 75%	1	31	18	44	96	110	52	30	4	386
Second Homes - 90%	0	3	0	6	6	6	6	10	3	40
Long Term Empty - 100%	0	13	1	2	4	3	4	2	0	29
Discount Deduction	0.25	8.05	4.5	12.1	24.6	28.6	13.6	9	1.3	102
Net Dwellings	0.75	73.95	25.5	123.9	254.4	380.4	261.4	228	32.7	1381
Band D Equivalents	0.4	49.3	19.8	110.1	254.4	464.9	377.6	380.0	65.4	1722.0
								Collection Rate		
								Sub-Total		
								Contributions in Lieu		
								Tax Base		

TOTTON & ELING										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Dwellings	0	835	3284	4015	2803	1047	181	22	1	12188
Exemptions	0	38	75	47	28	7	2	1	0	198
Disabled Relief	1	12	21	-4	-18	-7	-2	-2	-1	0
Chargeable Dwellings	1	809	3230	3964	2757	1033	177	19	0	11990
Disreg. Occupants - 50%	0	1	7	7	5	6	5	2	0	33
Single Occupant - 75%	1	532	1352	1159	663	140	11	3	0	3861
Second Homes - 90%	0	5	10	7	5	3	1	0	0	31
Long Term Empty - 100%	0	8	16	18	8	3	3	0	0	56
Discount Deduction	0.25	134	342.5	293.95	168.75	38.3	5.35	1.75	0	984.85
Net Dwellings	0.75	675	2887.5	3670.05	2588.25	994.7	171.65	17.25	0	11005.15
Band D Equivalents	0.4	450.0	2245.8	3262.3	2588.3	1215.7	247.9	28.8	0.0	10039.2
									Collection Rate	0.985
									Sub-Total	9888.6
									Contributions in Lieu	0.0
									Tax Base	9888.6

COUNCIL TAXBASE 2011/12 (LOCAL COUNCILS)

WHITSBURY										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
	0	1	6	28	25	2	12	17	4	95
	0	0	0	0	0	0	0	0	0	0
	0	0	0	1	-1	0	0	0	0	0
	0	1	6	29	24	2	12	17	4	95
	0	0	0	0	0	0	0	1	0	1
	0	0	2	9	5	1	2	3	1	23
	0	0	0	1	0	0	2	0	0	3
	0	0	0	0	0	0	0	0	0	0
	0	0	0.5	2.35	1.25	0.25	0.7	1.25	0.25	6.55
Net Dwellings	0	1	5.5	26.65	22.75	1.75	11.3	15.75	3.75	88.45
Band D Equivalents	0.0	0.7	4.3	23.7	22.8	2.1	16.3	26.3	7.5	103.6
							Collection Rate			0.985
							Sub-Total			102.0
							Contributions in Lieu			0.0
							Tax Base			102.0

WOODGREEN										
	Dis. A	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
	0	17	1	20	49	53	35	48	3	226
	0	0	1	1	1	0	0	2	0	5
	0	0	0	0	1	-1	1	-1	0	0
	0	17	0	19	49	52	36	45	3	221
	0	0	0	0	0	0	0	0	0	0
	0	12	0	4	14	9	11	3	0	53
	0	0	0	1	1	4	1	2	0	9
	0	0	0	0	0	0	0	1	0	1
	0	3	0	1.1	3.6	2.65	2.85	0.95	0	14.15
Net Dwellings	0	14	0	17.9	45.4	49.35	33.15	44.05	3	206.85
Band D Equivalents	0.0	9.3	0.0	15.9	45.4	60.3	47.9	73.4	6.0	258.3
							Collection Rate			0.985
							Sub-Total			254.4
							Contributions in Lieu			0.0
							Tax Base			254.4

COUNCIL TAX BASE 2011/12

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	6524	11696	17525	19073	13137	6611	4356	568	79490
Exemptions	0	352	381	363	452	235	110	80	15	1988
Disabled Relief	17	42	68	54	-47	-55	-3	-54	-22	0
Chargeable Dwellings	17	6214	11383	17216	18574	12847	6498	4222	531	77502
Disreg. Occupants - 50%	0	7	9	14	29	24	40	35	4	162
Holiday Chalets - 70%	0	155	0	0	0	0	0	0	0	155
Single Occupant - 75%	5	3566	4991	5674	5415	2834	1216	645	67	24413
Second Homes - 90%	0	96	110	212	409	352	210	218	36	1643
Long Term Empty - 100%	0	105	78	109	124	69	47	49	9	590
Discount Deduction	1.25	951.1	1263.25	1446.7	1409.15	755.7	345	200.55	22.35	6395.05
Net Dwellings	15.75	5262.9	10119.75	15769.3	17164.85	12091.3	6153	4021.45	508.65	71106.95
Band D Equivalents	8.8	3508.6	7870.9	14017.2	17164.9	14778.3	8887.7	6702.4	1017.3	73956.1
							Collection Rate		0.985	
							Sub-Total		72846.8	
							Contributions in Lieu		200.8	
							Tax Base		73047.6	

APPENDIX 2

VALUATION BANDS

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

BAND	RANGE OF VALUES	PROPORTION
A	Up to £40,000	£1.00
B	Over £40,000 - £52,000	£1.17
C	Over £52,000 - £68,000	£1.33
D	Over £68,000 - £88,000	£1.50
E	Over £88,000 - £120,000	£1.83
F	Over £120,000 - £160,000	£2.17
G	Over £160,000 - £320,000	£2.50
H	Over £320,000	£3.00

For every £1.00 of Council Tax for a band 'A' property, a band 'B' property will be charged £1.17 - and so on. Any discounts and rebates would make the difference less than this.

APPENDIX 3

COMPARATIVE TAXBASES FOR 2010/11 AND 2011/12

PARISH/TOWN	TAX BASE 10/11	TAX BASE 11/12
Ashurst & Colbury	926.8	934.1
Beaulieu	513.3	516.4
Boldre	1048.2	1051.9
Bramshaw	345.1	345.0
Bransgore	1866.6	1870.4
Breamore	185.0	185.5
Brockenhurst	1854.7	1849.5
Burley	784.0	774.9
Copythorne	1235.2	1231.1
Damerham	239.5	236.5
Denny Lodge	158.0	153.7
East Boldre	395.3	403.4
Ellingham, Harbridge & Ibsley	601.5	594.7
Exbury & Lepe	108.2	109.0
Fawley	4888.8	4904.1
Fordingbridge	2386.2	2402.1
Godshill	219.6	219.3
Hale	265.0	265.5
Hordle	2468.6	2477.6
Hyde	511.3	508.5
Hythe & Dibden	7818.5	7843.0
Lymington & Pennington	7201.1	7244.3
Lyndhurst	1411.0	1415.1
Marchwood	2127.9	2129.5
Martin	192.6	189.6
Milford on Sea	2757.2	2763.5
Minstead	362.6	368.4
Netley Marsh	832.2	834.5
New Milton	10971.9	11015.5
Ringwood	5481.0	5514.0
Rockbourne	169.6	167.7
Sandleheath	281.7	281.4
Sopley	307.7	306.7
Sway	1691.7	1696.2
Totton & Eling	9860.7	9888.6
Whitsbury	103.1	102.0
Woodgreen	254.6	254.4
Whole District	72826.0	73047.6