

NOTES ON THE COUNCIL TAX BASE CALCULATION 2020/21

1 Number of Dwellings shown on the authority's Valuation List

The valuation list provided by the Listing Officer (part of HMRC) at 4th November 2019 was reconciled to the authority's council tax database.

This database provided details of exempt dwellings and properties subject to disabled reductions. Properties that are exempt include unoccupied newly built dwellings, unoccupied dwellings owned by charities and dwellings left unoccupied by patients in care homes or hospitals.

A liable person is entitled to a reduction by way of re-banding a dwelling to the one below that shown in the valuation list if there is a disabled person resident in the dwelling and certain criteria met.

2 Discounts

If one person occupies a dwelling a discount of 25% is applicable.

If a dwelling is not occupied a discount of up to 50% is applicable, unless the council determines a local reduction to the discount.

When determining the numbers of residents in a dwelling certain groups of persons are disregarded. For example, if two people occupy a dwelling but one of those is severely mentally impaired, then the dwelling will be treated as if there was only one occupant. A 25% discount would be applicable.

3 Council Tax Reduction Scheme

Reductions are made to Authority's number of dwellings to reflect the local Council Tax support scheme that the authority has introduced under the 2012 Local Government Finance Act.

4 Adjustments

During 2020/21 the number of dwellings listed for council tax purposes will change e.g. successful banding appeals, demolitions and new building will affect the numbers. There will also be changes in discount, premia and exemption status, as well as changes in the numbers of disabled banding reductions. Adjustments seek to take into account the future variations.