

London Borough of Hammersmith & Fulham

# Cabinet

10 January 2022

## Background document

<u>Item</u>		<u>Pages</u>
5.	<b>COUNCIL TAX BASE AND COLLECTION RATE 2022/23 AND DELEGATION OF THE BUSINESS RATE ESTIMATE</b>	4

# Agenda Item 5

## BACKGROUND DOCUMENT

CTB Form

CTB(October 2021)																																															
Calculation of Council Tax Base																																															
Please e-mail to: <a href="mailto:ctb.stats@communities.gov.uk">ctb.stats@communities.gov.uk</a>																																															
Please enter your details after checking that you have selected the correct local authority name																																															
Ver: 1.1																																															
Please select your local authority's name from this list																																															
<div style="border: 1px solid black; padding: 2px;"> <input type="text" value="Hammersmith and Fulham"/> </div>																																															
Check that this is your authority:																																															
<table border="1"> <tr> <td>E-code:</td> <td>ES514</td> </tr> <tr> <td>Local authority contact name:</td> <td>Jamie Mullins</td> </tr> <tr> <td>Local authority contact telephone number:</td> <td>0208 753 1650</td> </tr> <tr> <td>Local authority contact e-mail address:</td> <td><a href="mailto:jamie.mullins@hfh.gov.uk">jamie.mullins@hfh.gov.uk</a></td> </tr> </table>											E-code:	ES514	Local authority contact name:	Jamie Mullins	Local authority contact telephone number:	0208 753 1650	Local authority contact e-mail address:	<a href="mailto:jamie.mullins@hfh.gov.uk">jamie.mullins@hfh.gov.uk</a>																													
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CTB(October 2021) form for a Hammersmith and Fulham <span style="float: right;">Completed forms should be received by DLRMC by Friday 18 October 2021</span>																																															
Dwellings shown on the Valuation List for the authority on Monday 13 September 2021																																															
<table border="1"> <thead> <tr> <th rowspan="2">PART 1</th> <th>Band A entitled to disabled relief reduction</th> <th>Band A</th> <th>Band B</th> <th>COLUMN 3</th> <th>Band C</th> <th>COLUMN 4</th> <th>Band D</th> <th>COLUMN 5</th> <th>Band E</th> <th>COLUMN 6</th> <th>Band F</th> <th>COLUMN 7</th> <th>Band G</th> <th>COLUMN 8</th> <th>Band H</th> <th>COLUMN 9</th> <th>TOTAL</th> <th>COLUMN 10</th> </tr> <tr> <th>COLUMN 1</th> <th>COLUMN 2</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> </table>											PART 1	Band A entitled to disabled relief reduction	Band A	Band B	COLUMN 3	Band C	COLUMN 4	Band D	COLUMN 5	Band E	COLUMN 6	Band F	COLUMN 7	Band G	COLUMN 8	Band H	COLUMN 9	TOTAL	COLUMN 10	COLUMN 1	COLUMN 2																
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	COLUMN 1	COLUMN 2																																													
1. Total number of dwellings on the Valuation List																																															
2. Number of dwellings on valuation list exempt on 4 October 2021 (Class B & D to W exemptions)																																															
3. Number of demolished dwellings and dwellings outside area of authority on 4 October 2021 (please see notes)																																															
4. Number of chargeable dwellings on 4 October 2021 (including demolished dwellings etc as exempt) (lines 1-2-3)																																															
5. Number of chargeable dwellings in line 4 subject to disabled reduction on 4 October 2021																																															
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)																																															
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5-6 or in the case of column 1, line 6)																																															
8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 4 October 2021																																															
9. Number of dwellings in line 7 entitled to a 25% discount on 4 October 2021 due to all but one resident being disregarded for council tax purposes																																															
10. Number of dwellings in line 7 entitled to a 50% discount on 4 October 2021 due to all residents being disregarded for council tax purposes																																															
11. Number of dwellings in line 7 classed as second homes on 4 October 2021 (billed from Flex Empty tax)																																															
12. Number of dwellings in line 7 classed as empty and receiving a zero% discount on 4 October 2021 (billed from Flex Empty tax)																																															
13. Number of dwellings in line 7 classed as empty and receiving a discount on 4 October 2021 and not shown in line 12 (billed from Flex Empty tax)																																															
14. Number of dwellings in line 7 classed as empty and being charged the Empty Homes Premium on 4 October 2021 (billed from Flex Empty tax)																																															
15. Total number of dwellings in line 7 classed as empty on 4 October 2021 (lines 12, 13 & 14)																																															
16. Number of dwellings that are classed as empty on 4 October 2021 and have been for more than 6 months. NB These properties should have already been included in line 15 above.																																															
16a. The number of dwellings included in line 16 above which are empty on 4 October 2021 because of the flooding that occurred between 1 December 2015 and 31 March 2016 and are only empty because of the flooding.																																															
16b. The number of dwellings included in line 16 above which are empty on 4 October 2021 because of the flooding that occurred between November 2019 and February 2020 and are only empty because of the flooding.																																															
17. Number of dwellings that are classed as empty on 4 October 2021 and have been for more than 6 months and are eligible to be treated under empty homes discount class D (formerly Class A exemptions). NB These properties should have already been included in line 16 above. Do NOT include any dwellings included in line 16a above.																																															
18. Number of dwellings that are classed as empty and have been empty for more than 6 months excluding those that are subject to empty homes discount class D or empty due to flooding (line 16 - line 16a - line 16b - line 17) (equivalent to line 18 in previous forms).																																															
19. Number of dwellings in line 7 where there is liability to pay 100% council tax before Family Allowance discount																																															
20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Allowance discount																																															
21. Reduction in taxbase as a result of the Family Allowance discount (billed from Family Allowance tab)																																															
22. Number of dwellings equivalents after applying discounts and premiums to calculate taxbase																																															
23. Ratio to band D																																															
24. Total number of band D equivalents (to 1 decimal place) (line 22 x line 23)																																															
25. Number of band D equivalents of contributions in lieu (in respect of Class D exempt dwellings) in 2021-22 (to 1 decimal place)																																															
26. Tax base (to 1 decimal place) (line 24 col 10 + line 25)																																															
PART 2																																															
27. Number of dwellings equivalents after applying discounts and premiums to calculate tax base (line 22)																																															
28. Reduction in taxbase as a result of local council tax support (billed from CT Support tab)																																															
29. Number of dwellings equivalents after applying discounts, premiums and local tax support to calculate taxbase																																															
30. Ratio to band D																																															
31. Total number of band D equivalents after allowance for council tax support (to 1 decimal place) (line 29 x line 30)																																															
32. Number of band D equivalents of contributions in lieu (in respect of Class D exempt dwellings) in 2021-22 (to 1 decimal place)(line 25)																																															
33. Tax base after allowance for council tax support (to 1 decimal place) (line 31 col 10 + line 32)																																															
Certificate of Chief Financial Officer																																															
I certify that the information provided on this form is based on the dwellings shown in the Valuation List for my authority on 13 September 2021 and that it accurately reflects information available to me about exemptions, demolished dwellings, disabled relief, discounts and premiums applicable on 4 October 2021 and, where appropriate, has been completed in a manner consistent with the form for 2020.																																															
Signed by the Chief Financial Officer <span style="float: right;">Date: 15/10/2021</span>																																															
Chief Financial Officer: _____																																															