

Cabinet

9 January 2023

Background Document to Item 8

<u>Item</u>		<u>Pages</u>
8.	COUNCIL TAX BASE AND COLLECTION RATE 2023/24 AND DELEGATION OF THE BUSINESS RATE ESTIMATE	2 - 11

Agenda Item 8

Instructions

CALCULATION OF COUNCIL TAX BASE CTB(October 2022) form

Please email to: ctb.stats@levellingup.gov.uk

Please enter your details after checking that you have selected the correct authority name


This form should be received by the Department for Levelling Up, Housing & Communities (DLUHC) by e-mail no later than Friday 14 October 2022
Ver 1.0

These instructions highlight the special features of the form and should be read in conjunction with the Notes for completion of the CTB(October 2022) form, the Notes for completion of the CTB(Supplementary)(October 2022) form and Validation checks for the CTB(October 2022) form.


Completing the form

You are advised, in the first instance, to set up the form for your own local authority by selecting the appropriate authority name from the list in the CTB form. You should then complete the rest of the parts of the form in the order the tabs are set out before returning to complete the main CTB form. This is because the data from these tabs feed into the main CTB form and will help with its completion. Once the main CTB form is completed you will need to check to ensure there are no error messages flagged on earlier tabs and then you should deal with any validation queries that have been generated.

There are three different coloured input cells in the form:

 **White background, black border - these cells are blank for new data - Please ensure all the white cells are completed (including zeroes) before submitting the form**

 **White background, blue border - actual data entered by Department for Levelling Up, Housing and Communities (DLUHC)**

 **Green background, green border - These cells are all calculations and have the appropriate formula. DO NOT overwrite these cells but please check that you are happy with the calculation.**

Checking the Validation Sheet

Once the form is completed go to the Validation sheet to provide any explanations about the data you have entered. The data being entered are compared with the CTB and CTB(Supplementary) forms for October 2021 and other data. If the change between the data is higher or lower than we would normally expect, please provide an explanation for the change in the box provided.

Certifying the Form

When the data has been checked and verified please email the complete workbook to ctb.stats@levellingup.gov.uk

Certification will be accepted in two forms: (A) You print a copy of the form for certification by your Chief Financial Officer. To print a copy of the form, go to the Name Box (left hand corner below the font box) and select 'Print_Area'. Once signed, this should be scanned and sent as a .pdf file with your Excel form, or (B) An email is sent to DLUHC from your Chief Financial Officer and includes the 'Certificate of the Chief Finance Officer' statement shown at the end of the CTB form when the form is submitted.

Certified forms or email confirmation should be sent to ctb.stats@levellingup.gov.uk

If you experience any problems using the form please email ctb.stats@levellingup.gov.uk

CTB(October 2022)

Calculation of Council Tax Base

Please e-mail to : ctb.stats@levellingup.gov.uk

Please enter your details after checking that you have selected the correct local authority name

Ver 1.0

Please select your local authority's name from this list

Halton

 Hambleton

 Hammersmith and Fulham

 Harborough

 Haringey

 Harlow

Check that this is your authority : **Hammersmith and Fulham**

 E-code : **E5014**

 Local authority contact name : **Jamie Mullins**

 Local authority contact telephone number : **07557 190610**

 Local authority contact e-mail address : **Jamie.Mullins@lbhf.gov.uk**

CTB(October 2022) form for : Hammersmith and Fulham

Completed forms should be received by DLUHC by Friday 14 October 2022

Dwellings shown on the Valuation List for the authority on Monday 12 September 2022	Band A entitled to disabled relief reduction COLUMN 1	Band A COLUMN 2	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
Part 1										
1. Total number of dwellings on the Valuation List		4,111	6,650	14,411	25,854	16,896	10,750	11,682	2,811	93,165
2. Number of dwellings on valuation list exempt on 3 October 2022 (Class B & D to W exemptions)		585	958	283	458	354	270	193	24	3,125
3. Number of demolished dwellings and dwellings outside area of authority on 3 October 2022 (please see notes)		0	1	7	4	1	2	1	0	16
4. Number of chargeable dwellings on 3 October 2022 (treating demolished dwellings etc as exempt) (lines 1-2-3)		3,526	5,691	14,121	25,392	16,541	10,478	11,488	2,787	90,024
5. Number of chargeable dwellings in line 4 subject to disabled reduction on 3 October 2022		1	11	27	40	46	43	39	10	217
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	1	11	27	40	46	43	39	10		217
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)	1	3,536	5,707	14,134	25,398	16,538	10,474	11,459	2,777	90,024
8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 3 October 2022	0	1,877	3,044	6,692	9,308	4,439	2,063	1,863	219	29,505
9. Number of dwellings in line 7 entitled to a 25% discount on 3 October 2022 due to all but one resident being disregarded for council tax purposes	0	21	39	107	253	143	75	58	12	708
10. Number of dwellings in line 7 entitled to a 50% discount on 3 October 2022 due to all residents being disregarded for council tax purposes	0	2	0	1	3	3	7	20	2	38
11. Number of dwellings in line 7 classed as second homes on 3 October 2022 (b/fwd from Flex Empty tab)		114	141	421	827	458	295	321	111	2,688
12. Number of dwellings in line 7 classed as empty and receiving a zero% discount on 3 October 2022 (b/fwd from Flex Empty tab)		8	37	78	290	136	149	34	17	749
13. Number of dwellings in line 7 classed as empty and receiving a discount on 3 October 2022 and not shown in line 12 (b/fwd from Flex Empty tab)		0	0	0	0	0	0	0	0	0
14. Number of dwellings in line 7 classed as empty and being charged the Empty Homes Premium on 3 October 2022 (b/fwd from Flex Empty tab)		3	12	9	49	7	15	33	66	194
15. Total number of dwellings in line 7 classed as empty on 3 October 2022 (lines 12, 13 & 14).		11	49	87	339	143	164	67	83	943
16. Number of dwellings that are classed as empty on 3 October 2022 and have been for more than 6 months. NB These properties should have already been included in line 15 above.		7	36	61	185	64	46	53	80	532
16a. The number of dwellings included in line 16 above which are empty on 3 October 2022 because of the flooding that occurred between 1 December 2015 and 31 March 2016 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0
16b. The number of dwellings included in line 16 above which are empty on 3 October 2022 because of the flooding that occurred between November 2019 and February 2020 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0
17. Number of dwellings that are classed as empty on 3 October 2022 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 15 above. Do NOT include any dwellings included in line 16a above.		0	0	0	0	0	0	0	0	0
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).		7	36	61	185	64	46	53	80	532
19. Number of dwellings in line 7 where there is liability to pay 100% council tax before Family Annexe discount	1	1,632	2,612	7,324	15,784	11,945	8,314	9,485	2,478	59,575

CTB(October 2022)

Calculation of Council Tax Base

Please e-mail to : ctb.stats@levellingup.gov.uk

Please enter your details after checking that you have selected the correct local authority name

Ver 1.0

20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Annexe discount	0	1,904	3,095	6,810	9,614	4,593	2,160	1,974	299	30,449
21. Reduction in taxbase as a result of the Family Annexe discount (b/fwd from Family Annexe tab)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
22. Number of dwellings equivalents after applying discounts and premiums to calculate taxbase	1.0	3,064.0	4,951.3	12,445.3	23,067.8	15,398.5	9,953.0	11,005.8	2,786.3	82,672.8
23. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
24. Total number of band D equivalents (to 1 decimal place) (line 22 x line 23)	0.6	2,042.7	3,851.0	11,062.4	23,067.8	18,820.4	14,376.6	18,342.9	5,572.5	97,136.9
25. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2022-23 (to 1 decimal place)										0.0
26. Tax base (to 1 decimal place) (line 24 col 10 + line 25)										97,136.9

Part 2

27. Number of dwellings equivalents after applying discounts and premiums to calculate tax base (Line 22)	1.0	3,064.0	4,951.3	12,445.3	23,067.8	15,398.5	9,953.0	11,005.8	2,786.3	82,672.8
28. Reduction in taxbase as a result of local council tax support (b/fwd from CT Support tab)	0.0	707.6	1,292.4	2,574.5	3,099.4	1,577.5	574.9	307.8	8.9	10,142.9
29. Number of dwellings equivalents after applying discounts, premiums and local tax support to calculate taxbase	1.0	2,356.4	3,658.8	9,870.7	19,968.4	13,821.0	9,378.1	10,698.0	2,777.3	72,529.8
30. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
31. Total number of band D equivalents after allowance for council tax support (to 1 decimal place) (line 29 x line 30)	0.6	1,570.9	2,845.8	8,774.0	19,968.4	16,892.3	13,546.2	17,830.0	5,554.6	86,982.8
32. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2022-23 (to 1 decimal place)(line 25)										0.0
33. Tax base after allowance for council tax support (to 1 decimal place) (line 31 col 10 + line 32)										86,982.8

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 12 September 2022 and that it accurately reflects information available to me about exemptions, demolished dwellings, disabled relief, discounts and premiums applicable on 3 October 2022 and, where appropriate, has been completed in a manner consistent with the form for 2021.

Chief Financial Officer :



Date :

17/10/22

CTB(Supplementary)(October 2022) formPlease e-mail to : ctb.stats@levellingup.gov.uk

Ver 1.0

Check that this is your authority : **Hammersmith and Fulham**
 Local authority contact name : **Jamie Mullins**
 Local authority contact telephone number : **07557 190610**
 Local authority contact e-mail address : **Jamie.Mullins@lbhf.gov.uk**

Please read the Notes for completion of the CTB(Supplementary)(October 2022) form before completing this form

Please note that Parts 1, 2 & 3 ask for information on the number of dwellings on the valuation list as at 12 September 2022 that were subject to discounts and exemptions at 3 October 2022.

Part 2 asks for information relating to the power in section 13A of the Local Government Finance Act 1992, as inserted by section 76 of the Local Government Act 2003, enabling local authorities to reduce the amount of council tax payable, in individual cases or classes of case.

Part 3 asks for information on the number of Class M & N exemptions as at 31 May 2022 and 3 October 2022.

PART 1 - NUMBER OF DWELLINGS ON THE VALUATION LIST ON 12 September 2022 THAT WERE IN EXEMPT CLASSES B & D TO W ON 3 October 2022

Line 2 of CTB(October 2022) asks for the number of dwellings on the valuation list that were exempt on 3 October 2022. Please provide a split of these figures between each of the exempt classes B & D to W in the table below.

NB The total figure below should be equal to the total figure in line 2 of the CTB(October 2022).

EXEMPT CLASS

B	Unoccupied dwellings owned by a charity (up to six months).	37
D	A dwelling left unoccupied by people who are detained e.g. in prison.	1
E	An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.	8
F	Dwellings left empty by deceased persons.	257
G	An unoccupied dwelling where the occupation is prohibited by law.	1
H	Unoccupied clergy dwellings.	0
I	An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.	0
J	An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to provide personal care to another person.	0
K	An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.	0
L	An unoccupied dwelling which has been taken into possession by a mortgage lender.	5
M	A hall of residence provided predominantly for the accommodation of students.	1,493
N	A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.	989
O	Armed forces' accommodation. (Included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them, allowed for in line 20 of the CTB form).	1
P	A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.	8
Q	An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.	0
R	Empty caravan pitches and boat moorings.	1
S	A dwelling occupied only by a person, or persons, aged under 18.	2
T	A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.	1
U	A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay the council tax or only by a one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.	107
V	A dwelling in which at least one person who would otherwise be liable is a diplomat.	214
W	A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.	0

TOTAL NB The total figure should be equal to the total figure in line 2 of the CTB(October 2022) form

3,125

PART 2 INFORMATION IN RESPECT OF SECTION 13A OF THE LOCAL GOVERNMENT FINANCE ACT 1992 TO REDUCE THE AMOUNT OF COUNCIL TAX PAYABLE, IN INDIVIDUAL CASES OR CLASSES OF CASE

Section 13A of the Local Government Finance Act 1992 enables local authorities to reduce the amount of council tax payable in individual cases or classes of case (ie effectively to grant local council tax discount and exemptions).

Any decisions taken by local authorities to reduce the amount of council tax payable or as to any classes of case in which the amount payable will be reduced, made by

1 Has your local authority used this power to reduce the council tax payable between 1 April and 3 October 2022?

No

2 Does your authority plan to use this power between the 4 October 2022 and 31 March 2023?

No

If yes, please provide details (eg as to the circumstances in which your authority has reduced, or will reduce, the amount payable, any classes of case in respect of which a reduction has been, or will be granted and the reduction which you granted). Highlight especially any instances of discounts awarded because of flooding.

Part 3 - NUMBER OF STUDENT EXEMPTIONS

1) Combined total of class M and class N exemptions (a) as at 31 May 2022 in respect of dwellings on the valuation list on 31 May 2022.

Class M		Class N		Total M+N	
Band A	530	Band A	64	Band A	594
Band B	848	Band B	96	Band B	944
Band C	33	Band C	254	Band C	287
Band D	18	Band D	546	Band D	564
Band E	29	Band E	359	Band E	388
Band F	11	Band F	295	Band F	306
Band G	25	Band G	101	Band G	126
Band H	1	Band H	9	Band H	10
Total	1,495	Total	1,724	Total	3,219

2) Estimated number of class M and class N exemptions as at 3 October 2022 in respect of dwellings on the valuation list on 12 September 2022.

Class M		Class N		Total M+N	
Band A	530	Band A	39	Band A	569
Band B	848	Band B	56	Band B	904
Band C	31	Band C	151	Band C	182
Band D	18	Band D	303	Band D	321
Band E	29	Band E	227	Band E	256
Band F	11	Band F	149	Band F	160
Band G	25	Band G	59	Band G	84
Band H	1	Band H	5	Band H	6
Total	1,493	Total	989	Total^(b)	2,482

(a) A class M exemption relates to a hall of residence provided predominantly for the accommodation of students, and a class N exemption relates to a dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.

(b) The figure entered in the total cell should equal the sum of the amounts entered for class M and class N exemptions in Table 1 of the CTB(Supplementary)(October 2022) form.

Comments, if any :

Council Tax Support : Hammersmith and Fulham

PLEASE ENTER DATA IN PART A.

PART A

Please enter by band and category, the amount of council tax expected to be foregone in 2022-23 as a result of dwellings receiving council tax support. The figure to be shown in £. If it is not possible to split the amount foregone by category and band, please get in contact with us.

For example if a band D property would normally pay £1,500 per annum but as a result of discounts and council tax support only pay £300 then you should enter £1,200 in column 5.

Amount (£) of council tax forgone	Band A entitled to disabled relief reduction Column 1	Band A Column 2	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
Pensioners	0	162,978	460,833	1,110,765	1,309,355	824,264	415,385	283,810	4,910	4,572,300
Working age people	0	416,081	773,122	1,698,421	2,495,274	1,542,536	603,927	345,815	17,026	7,892,202
Total council tax foregone for Council Tax Support	0	579,059	1,233,955	2,809,186	3,804,629	2,366,800	1,019,312	629,625	21,936	12,464,502

Ratio council tax band to Band D

5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9
681.97	818.37	954.76	1,091.16	1,227.55	1,500.34	1,773.13	2,045.92	2,455.10

Average Band D council tax for area (inc Parish precepts) (£) is shown below

Average Band D (inc parish precept) £ 1,227.55

Figures below are calculated in dwelling equivalents

Reduction in council tax base due to council tax support - pensioners	0.0	199.2	482.7	1,018.0	1,066.6	549.4	234.3	138.7	2.0	3,690.80
Reduction in council tax base due to council tax support - working age people	0.0	508.4	809.8	1,556.5	2,032.7	1,028.1	340.6	169.0	6.9	6,452.13
Total reduction in tax base due to Council Tax Support (to 2dp)	0.00	707.58	1,292.42	2,574.51	3,099.37	1,577.51	574.87	307.75	8.93	10,142.94

The figures in the bottom line are transferred to line 28 of part 2 of the main CTB(October 2022) form

Family Annexe discount : Hammersmith and Fulham

Please enter, by band, a) the amount the council tax base will be reduced by in **2022-23** as a result of dwellings receiving the Family Annexe discount and b) the number dwellings in receipt of the Family Annexe discount **as at 3 October 2022**.

As at 3 October 2022	Band A entitled to disabled relief Column 1	Band A Column 2	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
A. Reduction in taxbase as a result of the Family Annexe discount (shown to one decimal place)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
B. Actual number of properties subject to the Family Annexe discount	0	0	0	0	0	0	0	0	0	0

The figures in Part A are transferred to line 21 of part 1 of the main CTB(October 2022) form

Validation check:

Empty Property Council Tax Relief : Hammersmith and Fulham

Please enter by band and percentage reduction, the number of dwellings that are empty as at 3 October 2022.

This sheet should be used to record the variable level of discount your authority grants to empty dwellings. If the value of discount is not shown in the top table please add the value at the bottom of the "Percentage Reduction" column.

Whatever level of discount you award (zero%, 50%, 100% or any other) the number of dwellings in each tax band should be entered below. If you offer a zero% discount the figures must be entered in the first row; you can enter any other discounts in any order. The data are transferred through to the lines indicated on the main CTB(October 2022) form.

Table A - Actual Dwelling numbers

Percentage Reduction	Band A Column 2	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
0	8	37	78	290	136	149	34	17	749
10	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0
100	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Total variable discount	0	0	0	0	0	0	0	0	0
Total	8	37	78	290	136	149	34	17	749

Transferred to line 12 of CTB(October 2022)

Transferred to line 13 of CTB(October 2022)

Empty Property Council Tax Premium

Please note, this is the premium being charged on top of the 100% standard council tax rate. For example, if a ratepayer is being charged a premium of 100% this should be reported under 100% not 200%.

Table B1 - Actual Dwelling numbers (empty for between two and five years)

Please enter by band and percentage the empty homes premium your authority charges for dwellings that have been empty for **between two and five years** as at 3 October 2022 and not included in table above.

Percentage Premium	Band A Column 2	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
10	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0
100	2	8	5	14	4	13	28	63	137
	0	0	0	0	0	0	0	0	0
Total	2	8	5	14	4	13	28	63	137

Transferred to line 14 of CTB(October 2022)

Please ensure that the data entered for empty property council tax premium are correct

Table B2 - Actual Dwelling numbers (empty for between five and ten years)

Please enter by band and percentage the empty homes premium your authority charges for dwellings that have been empty for **between five and ten years** as at 3 October 2022 and not included in the table above.

Percentage Premium	Band A Column 2	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
50	0	0	0	0	0	0	0	0	0
100	0	1	1	22	2	0	1	1	28
150	0	0	0	0	0	0	0	0	0
200	1	1	0	8	0	2	3	2	17
	0	0	0	0	0	0	0	0	0
Total	1	2	1	30	2	2	4	3	45

Transferred to line 14 of CTB(October 2022)

Table B3 - Actual Dwelling numbers (empty for more than ten years)

Please enter by band and percentage the empty homes premium your authority charges for dwellings that have been empty for **more than ten years** as at 3 October 2022 and not included in the table above.

Percentage Premium	Band A Column 2	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
100	0	0	0	0	0	0	0	0	0
150	0	0	0	0	0	0	0	0	0
200	0	2	3	5	1	0	1	0	12
250	0	0	0	0	0	0	0	0	0
300	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Total	0	2	3	5	1	0	1	0	12

Transferred to line 14 of CTB(October 2022)

Please ensure figures have been reported in the correct tables above based on the length of time dwellings have been empty.

Second Homes

Please enter by band and percentage the discount your authority awards for dwellings registered as second homes

Table C - Actual Dwelling numbers

Percentage Discount	Band A Column 2	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
0	113	141	420	826	457	295	321	111	2,684
10	0	0	0	0	0	0	0	0	0
50	1	0	1	1	1	0	0	0	4
	0	0	0	0	0	0	0	0	0
Total	114	141	421	827	458	295	321	111	2,688

Transferred to line 11 of CTB(October 2022)

COUNCIL TAX BASE - CTB FORM(OCTOBER 2022)
Validation Checks

Ver 1.0

Local authority : **Hammersmith and Fulham : E5014**
Local authority contact name : **Jamie Mullins**
Local authority contact number : **07557 190610**
Local authority contact email address : **Jamie.Mullins@bhf.gov.uk**

This sheet automatically highlights any validation queries and provides space for your explanations
The note 'CTB Validation Checks October 2022' provides further details on the validations we carry out. Please consult this when completing this validation sheet.

		Data	Change		Parameters			Please comment below where required	
			Actual	%	Actual	%	%		
Test Main Form									
1	Compare dwellings on CTB 2022 with VOA data 2022	VOA data 93,165	CTB - Line 1 93,165	0	0%	0	0%	OK	
		2021	2022						
2	Compare dwellings on CTB 2021 with CTB 2022 (Line 1)	92,148	93,165	1,017	1.1%	1,000	1.5%	-0.5%	OK
3	Exempt dwellings compared with previous year (Line 2)	3,285	3,125	160	5%	100	10%		OK
4	Number of demolished dwellings (Line 3)	17	16	1	6%	20	0%		OK
5	Number of disabled reductions (Line 5)	183	217	34	19%	20	5%		Comment made
6	Number of single person discounts (Line 8)	29,196	29,505	309	1%	750	2%		OK
7	Number of 25% disregards (Line 9)	720	708	12	2%	100	10%		OK
8	Number of 50% disregards (Line 10)	37	38	1	3%	20	5%		OK
9	Number of second homes (Line 11)	2,112	2,688	576	27%	100	10%		Comment made
10	Number of empty homes - 0% discount (Line 12)	619	749	130	21%	100	25%		OK
11	Number of empty homes - variable discount (Line 13)	0	0	0	0%	100	25%		OK
12	Number of empty homes - charging a premium (Line 14)	107	194	87	81%	50	20%		Comment made
13	Number of empty homes - Total (Line 15)	726	943	217	30%	100	20%		Comment made
14	Number of empty homes - more than 6 months (Line 18)	359	532	173	48%	200	20%		OK
15	Number of "O" exemption (Line 25)	0	0	0	0%	20	0%		OK
16	Tax base after council tax reduction scheme (from your CTR1 form) (Line 31)	84,807	86,983	2,176	3%	1,000	2%		Comment made
17	Reduction in taxbase as a result of local council tax support (Line 28)	10,819	10,143	676	6%	250	5%		Comment made
18	Family Annexe tax base reductions, year on year (Line 21)	0	0	0	0%	5	0%		OK
Supplementary checks									
19	Exempt class F: Dwellings left empty by deceased persons	239	257	18	8%	75	10%		OK
20	Exempt class M+N: Student exemptions	2,685	2,482	203	8%	100	10%		OK
21	Exempt class U: A Dwelling occupied by a person, or persons, who is or are severely mentally impaired	108	107	1	1%	25	5%		OK
Consistency checks									
22	Reduction in taxbase due to Family Annexe discount	Number of properties 0	Reduction in taxbase 0.0	Actual -	% 0%	Actual -	% 50%		OK
23	Total number of exemptions	CTB - Line 2 3,125	CTBS - Row 79 3,125	Actual 0	% -	Actual 0	% -		OK
24	Total Class M and N exemptions	CTBS - Part 1 2,482	CTBS - Part 3 2,482	Actual 0	% -	Actual 0	% -		OK
25	Exempt dwellings as % of total stock (Line 2 / Line 1)	-	2022 3%	-	3%	-	4%		OK

Number of comments still required | 0

Please provide any further comments below