

EXPLANATORY NOTE REGARDING FORMAT OF REPORTS OR PARISH/DISTRICT TAX BASE CALCULATION

Across

The columns list the number of properties in each of the Tax Bands specified for Council Tax.

Down

1. Dwellings - The number of dwellings in the District or Parish area within each tax band.
2. Additions - An allowance for new properties in each band, together with the effects of banding changes as a result of appeals.
3. Reduction - An allowance for deleted properties in each band, together with the negative effects of banding changes as a result of appeals.
4. Exemption – Properties defined by Government regulations as exempt from Council Tax. These are mainly various categories of empty property but can also include some categories of ‘occupied’ property.
5. Disabled Relief - The effects of reduced banding for properties adapted for use by disabled persons.
6. Chargeable Dwellings - The net effect of (1) - (5) above.
7. Discounts - Single - Properties occupied by single persons.
8. Discounts - Disregards - Properties with at least one occupier who is disregarded for Council Tax purposes.
9. Discounts - Empty – The number of properties with the 50% discount we are required to give when a property is unoccupied or is a second home in a category qualifying for relief of 50%.
10. Discounts – 2nd Homes – The number of properties with the 10% discount the Council gives on properties classed as second homes where full Council tax is payable elsewhere and which are not subject to a statutory charge of 50%.
11. Discount Deduction - The net effect of items (7) - (10).
12. Adjustments - Reflects the effect of M.O.D. properties where a ‘payment in lieu’ is received (e.g. Burghfield and Chieveley).
13. Net Dwellings - The overall net effects of all the above.
14. Band D equivalent - Conversion of the above net effects of an equivalent of Band D.