

**CALCULATION OF COUNCIL TAX BASE
CTB(October 2018) form**

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

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

This form should be received by MHCLG by e-mail no later than Friday 11 October 2019

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 2018) form, the Notes for completion of the CTB(Supplementary)(October 2018) form and Validation checks for the CTB(October 2018) 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 Ministry of Housing, Communities and Local Government

 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 2018 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@communities.gov.uk

You should also 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'.

The signed form should be sent as a .pdf file by email to ctb.stats@communities.gov.uk

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

CTB(October 2019)

Calculation of Council Tax Base

Please e-mail to: citizen@communities.gov.uk

Var 19

CTB(October 2019)**Calculation of Council Tax Base**

Please email to : ctabame@communities.gov.uk

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

Ver 1.0

Part 2

27. Number of dwellings equivalents after applying discounts and premiums to calculate tax base (Line 22)	94.00	45,348.00	77,322.35	17,000.00	6,420.00	3,540.75	388.35	400.00	11.75	91,578.0
28. Reduction in taxbase as a result of local council tax support (lifted from CT Support tab)	24.83	9,395.25	1,918.00	622.00	167.03	41.05	4.00	4.00	0.00	11,694.6
29. Number of dwellings equivalents after applying discounts, premiums and local tax support to calculate taxbase	69.7	36,953.7	15,000.5	17,544.5	6,288.1	3,500.0	994.3	386.2	10.0	80,784.4
30. Ratio to band D	69	69	79	89	89	91.0	129	129	129	129
31. Total number of band D equivalents after allowances for council tax support (to 1 decimal place) (Line 29 x Line 30)	37.2	26,073.6	13,372.1	13,288.5	6,000.1	4,390.2	1,910.4	990.4	27.0	84,187.2
32. Number of band D equivalents of contributions in tax (in respect of Class C exempt dwellings) in 2019-20 (to 1 decimal place)(Line 31)										0.0
33. Tax base after allowances for council tax support (to 1 decimal place) (Line 31 and 10 + Line 32)										84,187.2

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 8 September 2019 and that it accurately reflects information available to me about exemptions, demolished dwellings, disabled relief, discounts and premiums applicable on 7 October 2019 and, where appropriate, has been completed in a manner consistent with the form for 2019.

Chief Financial Officer :

*Talwinder*Date : 11/10/19

CTB(Supplementary)(October 2010) form
 Please e-mail to : ctb.stats@communities.gov.uk

Ver 1.0

Check that this is your authority :	Tameside
Local authority contact name :	Heather Green
Local authority contact telephone number :	0161 342 2639
Local authority contact e-mail address :	heather.green@tameside.gov.uk

Please read the Notes for completion of the CTB(Supplementary)(October 2010) 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 9 September 2010 that were subject to discounts and exemptions at 7 October 2010.

Part 2 asks for information relating to the power in section 13A of the Local Government Finance Act 1982, as inserted by section 78 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 2010 and 7 October 2010.

**PART 1 - NUMBER OF DWELLINGS ON THE VALUATION LIST ON 9 September 2010 THAT WERE IN EXEMPT CLASSES B & D TO W
ON 7 October 2010**

Line 2 of CTB(October 2010) asks for the number of dwellings on the valuation list that were exempt on 7 October 2010. 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 2010).

EXEMPT CLASS

B	Unoccupied dwellings owned by a charity (up to six months)	201
D	A dwelling left unoccupied by people who are detained e.g. in prison.	0
E	An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.	129
F	Dwellings left empty by deceased persons.	308
G	An unoccupied dwelling where the occupation is prohibited by law.	2
H	Unoccupied clergy dwellings.	7
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.	10
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.	3
K	An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.	1
L	An unoccupied dwelling which has been taken into possession by a mortgage lender.	18
M	A hall of residence provided predominantly for the accommodation of students	0
N	A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.	163
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).	0
P	A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.	0
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.	13
S	A dwelling occupied only by a person, or persons, aged under 18	46
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.	11
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.	721
V	A dwelling in which at least one person who would otherwise be liable is a diplomat.	0
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.	10
TOTAL	NB The total figure should be equal to the total figure in line 2 of the CTB(October 2010) form	1,761

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 7 October 2010, in respect of the financial year 2010-2011, should be recorded below.

1 Has your local authority used this power to reduce the council tax payable between 1 April and 7 October 2010?

No	▼
No	▼

2 Does your authority plan to use this power between the 8 October 2010 and 31 March 2020?

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 2010 in respect of dwellings on the valuation list on 31 May 2010.

	Class M	Class N	Total M+N
Band A	0	173	173
Band B	0	45	45
Band C	0	29	29
Band D	0	2	2
Band E	0	2	2
Band F	0	0	0
Band G	0	0	0
Band H	0	0	0
Total	0	281	281

2) Estimated number of class M and class N exemptions as 7 October 2010 in respect of dwellings on the valuation list on 6 September 2010.

	Class M	Class N	Total M+N
Band A	0	101	101
Band B	0	34	34
Band C	0	18	18
Band D	0	2	2
Band E	0	2	2
Band F	0	0	0
Band G	0	0	0
Band H	0	0	0
Total	0	162	162

(a) A class M exemption relates to a dwelling 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 2010) form.

Comments, if any :

Council Tax Support : Tameside

PLEASE ENTER DATA IN PART A.

PART A

Please enter by band and category, the amount of council tax expected to be foregone in 2019-20 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 foregone	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	7,372	4,816,215	1,116,897	984,897	207,647	60,702	11,193	10,579	0	7,215,402
Working age people	16,704	6,032,548	666,389	250,438	67,076	26,618	1,308	1,817	0	7,104,896
Total council tax foregone for Council Tax Support	24,076	10,852,763	1,783,386	1,275,133	274,723	86,320	12,501	12,396	0	14,320,296

Ratio council tax band to Band D	59	69	79	89	99	119	139	159	189
Average Band D council tax for area (inc Parish precepts) (£) is shown below	969.46	1,163.37	1,357.27	1,551.16	1,745.06	2,132.85	2,520.64	2,908.43	3,490.12

Average Band D (inc parish precept) £ 1,745.06

Figures below are calculated in dwelling equivalents

Reduction in council tax base due to council tax support - pensioners	7.6	4,139.9	823.0	634.8	119.0	28.5	4.4	3.6	0.0	5,790.79
Reduction in council tax base due to council tax support - working age people	17.2	5,185.4	491.0	187.2	38.4	13.4	0.5	0.6	0.0	5,933.84
Total reduction in tax base due to Council Tax Support (to 2 dp)	24.83	9,325.28	1,313.85	822.05	157.43	41.88	4.98	4.26	0.00	11,664.82

The figures in the bottom line are transferred to line 28 of part 2 of the main CTB(October 2019) form

Family Annex discount : Tameside

Please enter, by band, a) the amount the council tax base will be reduced by in 2019-20 as a result of dwellings receiving the Family Annex discount and b) the number dwellings in receipt of the Family Annex discount as at 7 October 2019.

Band A entitled to disabled relief reduction Column 1	Band B Column 2	Band C Column 3	Band D Column 4	Band E Column 5	Band F Column 6	Band G Column 7	Band H Column 8	Total Column 10
A. Reduction in taxbase as a result of the Family Annex discount (show to 1dp)	0.0	0.5	0.5	0.0	0.0	0.0	0.0	1.0
B. Actual number of properties subject to the Family Annex discount	0	1	1	0	0	0	0	2

The figures in Part A are transferred to line 21 of part 1 of the main CTB(October 2019) form

Validation check:

Empty Property Council Tax Relief : Tame-side

Please enter by band and percentage reduction, the number of dwellings that are empty as at 7 October 2019.

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 2019) 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	811	265	202	50	28	6	6	1	1,370 Transferred to line 12 of CTB(October 2019)
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								
Total	811	265	202	50	28	6	6	1	1,370

Table B - Actual Dwelling numbers

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	197	37	26	8	10	4	2	0	284
	0	0	0	0	0	0	0	0	0
Total	197	37	26	8	10	4	2	0	284

Empty Property Council Tax Premium

Please enter by band and percentage the premium your authority charges for dwellings that have been empty for more than 2 years as at 7 October 2019 and not included in table above.

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	59	19	24	5	2	3	2	0	114
10	0	0	0	0	0	0	0	0	0
25	1	4	0	0	1	0	0	0	6
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	60	23	24	5	3	2	2	0	120

Second Homes

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

Transferred to line 13 of CTB(October 2019)

Transferred to line 14 of CTB(October 2019)

Local authority : Tournai
Local authority contact name : Heather Green
Local authority contact email address : heather.green@tournai.be

This sheet automatically highlights any validation queries and provides space for your explanations

The role 'CTB Validation Checks October 2018' provides further detail on the validations we carry out. Please consult this when completing this validation sheet.

Test Main Form

Compare dwellings on CTB 2019 with VOA data 2018

	Date	Changes	Actual	%	Comments
	Data	Actual	%	Actual	%
103,164	103,164	103,164	100%	0	0%
2018	2019	2019	100%	1,000	1,000
102,305	103,154	103,154	100%	27	27%
1,674	1,701	1,701	100%	0	0%
0.0	0.2%	0.2%	100%	1	100%
1	0	0	100%	1	100%
Number of dwellings compared with previous year					
Number of dwellings as % of total stock					
Number of dwellings compared					
Number of dwellings					
Number of dwellings compared					
Number of single person households					
Number of double person households					
Number of 25% dampagés					
Number of 50% dampagés					
Number of second homes					
Number of empty homes					
Number of empty homes - 0% discount					
Number of empty homes - vehicle discount					
Number of empty homes - changing a premium					
Number of empty homes - Total					
Number eligible for NB 18					
Number of "U" exemption					
Tax base after council tax reduction scheme					
Reduction in taxbase as a result of local council tax support					
Family Allowance for home reductions, year on year					
0	0	0	0%	0	0%
63,578	64,157	64,157	100%	570	1%
12,270	11,685	11,685	100%	575	1%
0	1	1	400%	5	0%

Supplementary checks

- 20 Exempt class P: Dwellings left empty by deceased persons
- 21 Exempt class M+H: Student exemptions
- 22 Exempt class U: A Dwelling occupied by a person, or persons, who is or are severely mentally impaired

Consistency checks

	Number of properties	Reduction in taxbase	Actual	%	Actual	%
	CTBS - Line 2	CTBS - Row 79	Actual	%	Actual	%
2	2	1,0	-	-	50%	-
CTBS - Line 2	CTBS - Row 79	1,701	0	-	0	-
23 Reduction in taxbase due to Family Allowance					0	0%
24 Total number of exemptions					0	0%
25 Total Class M and N exemptions					0	0%

Please provide any further comments below

Number of comments still required: 0

	Properties	Actual	%	Actual	%
Properties excluded from validation					
Empty House Rule was completed					
Comments					

