

APPENDIX 1

ANALYSIS OF DWELLINGS ON VALUATION LIST AS AT OCTOBER 2014

<u>ANALYSIS OF DWELLINGS</u>	<BAND A	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	TOTAL
TOTAL NUMBER OF DWELLINGS ON VALUATION LIST	0	24,879	31,062	21,402	5,982	3,610	1,615	675	62	89,287
Exempt Dwellings	0	(1,407)	(2,187)	(919)	(314)	(244)	(45)	(39)	(22)	(5,177)
Demolitions	0	0	0	0	0	0	0	0	0	0
Dwellings with a Disabled reduction	0	(32)	(109)	(134)	(49)	(34)	(23)	(14)	(15)	(410)
Banding effect of Disabled reductions	32	109	134	49	34	23	14	15	0	410
Chargeable dwellings	32	23,549	28,900	20,398	5,653	3,355	1,561	637	25	84,110
25% Discount (Single Person Dwellings & 1 person disregarded)	9	13,389	10,910	5,816	1,491	777	341	100	2	32,835
50% Discount (All Residents Disregarded)	0	47	20	29	4	11	17	24	7	159
50% Discount (Work Related Second Homes)	0	5	1	1	0	0	0	0	0	7
Discounts on empty dwellings including long term empty	0	765	757	327	103	76	31	9	1	2,069
Dwellings with 100% liability	23	9,343	17,212	14,225	4,055	2,491	1,172	504	15	49,040

APPENDIX 2

CALCULATION OF PORTSMOUTH CITY COUNCIL TAX BASE 2015/2016

<u>DESCRIPTION OF ADJUSTMENTS</u>	<u><BAND A</u>	<u>BAND A</u>	<u>BAND B</u>	<u>BAND C</u>	<u>BAND D</u>	<u>BAND E</u>	<u>BAND F</u>	<u>BAND G</u>	<u>BAND H</u>	<u>TOTAL</u>
Chargeable dwellings (adjusted for Disabled reductions)	32	23,549	28,900	20,398	5,653	3,355	1,561	637	25	84,110
Adjustments to chargeable dwellings										
Deduction for the effect of 25% discounts	(2.3)	(3,347.3)	(2,727.5)	(1,454.0)	(372.8)	(194.3)	(85.3)	(25.0)	(0.5)	(8,208.8)
Deduction for the effect of 50% discounts	0.0	(26.0)	(10.5)	(15.0)	(2.0)	(5.5)	(8.5)	(12.0)	(3.5)	(83.0)
Deduction for empty property discounts	0.0	(90.0)	(83.4)	(40.8)	(10.4)	(12.4)	(3.4)	(0.4)	0.0	(240.8)
Addition for the the effect of the empty home premium	0.0	21.0	15.0	5.5	2.0	1.5	0.0	0.0	0.0	45.0
Forecasted adjustments to chargeable dwellings										
Forecasted deduction for the Local Council Tax Support Scheme	(8.0)	(6,645.1)	(3,925.4)	(1,519.6)	(220.5)	(62.6)	(13.2)	(2.9)	0.0	(12,397.2)
Forecasted deduction for retrospective discounts and exemptions	0.0	(5.0)	(5.0)	(3.0)	(1.0)	0.0	0.0	0.0	0.0	(14.0)
Forecasted deduction for appeals resulting in reduction in council tax band.	0.0	0.0	(14.8)	(46.8)	(3.7)	(4.9)	(25.8)	(4.9)	0.0	(100.9)
Forecasted addition of new dwellings	0.0	230.0	10.0	56.0	23.0	0.0	17.0	1.0	3.0	340.0
Net Equivalent chargeable dwellings	21.8	13,686.6	22,158.4	17,380.3	5,067.7	3,076.9	1,441.9	592.8	24.0	63,450.4
Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Band D Equivalent	12.1	9,124.4	17,234.3	15,449.2	5,067.7	3,760.7	2,082.7	988.0	48.0	53,767.0
Aggregate of relevant amounts x										52,584.1
										97.8%
ADD Contributions in lieu for Crown / MOD										693.1
Portsmouth City Council Tax Base 2015/16										53,277.2