



## **Validation checks for Council Tax Base (CTB(October 2008)) form**

### **Please read this before submitting the CTB form**

1. On receipt of your form, a number of checks are carried out to confirm that the form has been completed correctly. Where the data on CTB(October 2008) form (referred to as the 'current data' throughout this note) varies significantly from that provided on the CTB(October 2007) form (referred to as the 'previous year's figures'), or exceeds criteria set by Communities and Local Government (CLG), we seek an explanation for the variance. The department will always contact the named local authority contact to resolve an error or seek an explanation for all entries that fail our validation tests.

### **Council Tax Bands**

2. Please note that the same validation checks, as mentioned below, will be carried out for each council tax band, unless otherwise specified.

### **CTB Form**

3. Please note that the majority of validation checks we use and all calculations have been built into the CTB form. The CTB form provides space for local authorities to comment on any data that has failed the validation checks. Details of the checks incorporated in the CTB form are set out below.

## **GENERAL CHECKS**

### **Signature**

4. A completed copy of the completed CTB(October 2008) form must be printed (using the defined print areas), signed by the CFO and forwarded to the Department by Friday 24 October.

5.

### **Revised Forms and Alterations**

6. If you need to make changes to the data you have already supplied, please submit a revised version of the form making it clear in the covering email that it is a revised form. We will still expect a copy of the revised spreadsheet version which must be signed and dated by the Chief Financial Officer (CFO).

## **ADDITIONAL VALIDATION CHECKS**

6. A number of small changes have been made to the form this year with the aim of preventing data entries that are invalid and challenging questionable data. Much of this is in the background of the forms and it will have little impact on most data inputting.

7. As the “Title” page of the form states, there are three different coloured input cells in the CTB form:

- White background, black border
- White background, green border
- White background, blue border

### **White background, black border**

8. These cells are blank for new data - **please ensure all of these cells are completed.**

9. When a row of these cells has been completed there will be no error messages or formatting visible if all data appears to be valid. If, however, a value has been entered that is not possible (i.e. negative values for some cells), it will either be prevented or the cell will change to red. If any red cells do appear, please amend any invalid data entry.

10. If a value has been entered that is unlikely the cell will turn yellow and, where possible, a message appears explaining why this has occurred. This is not the same as an error as it is plausible to have a return with yellow cells providing an explanation is given. A message will also appear below the cells that have changed to yellow stating “*When all fields above are complete, please click here to supply any explanations*”. By clicking on this cell, you will be taken to the appropriate position on the Validation page.

⇒ Please then enter the reason for differences in the yellow cell(s) on the Validation page. The explanation cell will turn white once you have entered this detail and you can then click on the green cell below that states “Click here to return to form”. A message will then appear in the appropriate place on the form itself that states “Explanation has been added”.

11. If an explanation appears in the validation page where one is not required, a message ‘Please click here to delete explanation’ will appear in the cells below. By clicking on this cell you will be taken to the appropriate place in the validation page. By deleting all detail in a plum coloured box it will automatically change to grey. You can then click on the green cell below that states “Click here to return to form”.

### **White background, green border**

12. These cells are all calculations with appropriate formulae and cannot be overwritten as they are locked. However, please check that you are happy with the calculations and make appropriate changes to any cells that feed into the calculations where necessary. Please contact us if you feel that one of these cells is returning an incorrect value.

### **White background, blue border**

13. This is known data entered by Communities and Local Government. Please check that you are content with the values - there should be no need to change any of this data.

14. The cells can be overwritten if you do wish to change an entry, however, please ensure that you following any instructions that appear and give the reason for change in the Validation sheet.

## General

15. Other validations have also been added to other parts of the form such as in the CTB (Supplementary) form. These validations have essentially been incorporated to prevent invalid or implausible values. If one of these occurs, a message will appear explaining the reason behind preventing or questioning the data entry. Please follow any instructions to ensure the correct data entry.

## ARITHMETIC CALCULATIONS

16. Before returning the form please ensure that all arithmetic calculations are correct and that data is specified to the correct number of decimal places. All arithmetical calculations have been built into the form. The calculations are as follows:

- **Line 4: Number of chargeable dwellings on 6 October 2008**  
Line 4 = line 1 – line 2 – line 3
- **Line 7: Number of chargeable dwellings adjusted in accordance with lines 5 and lines 6**  
Line 7 = line 4 – line 5 + line 6
- **Line 13: Total number of dwellings in line 7 entitled to a 50% discount for Formula Grant purposes on 6 October 2008**  
Line 13 = line 10 + line 11 + line 12
- **Line 16: Number of dwellings in line 7 assumed to be entitled to no discounts**  
Line 16 = line 7 – line 8 – line 9 - line 13 - line 15
- **Line 17: Total equivalent number of dwellings after discounts, exemptions and disabled relief**  
Line 17 (to 2 decimal places) = (line 8 x 0.75) + (line 9 x 0.75) + (line 13 x 0.5) + (line 15 x ((100 - %discount)/100)) + line 16
- **Line 19: Number of band D equivalents**  
Line 19 (to 1 decimal place) = line 17 x line 18
- **Line 21: Taxbase for Formula Grant purposes**  
Line 21 (to 1 decimal place) = line 19 column 10 + line 20

## SPECIFIC VALIDATION CHECKS

### Line 1: Total number of dwellings on the Valuation List

17. This figure should be exactly the same as the data provided by the Valuation Office Agency as at **15 September 2008**. Any revision concerning the list at 15 September 2008 supplied by the Listing Officer to the authority will have to be confirmed in writing by the Local Valuation Office. A check has been built into the validation sheet (*Test 1 CTB(October 2008) form*). **Any differences shown on the validation sheet should be investigated immediately with your Local Valuation Office.**

### Line 2: Number of dwellings on valuation list exempt on 6 October 2008

18. Two validation checks have been built into line 2, as follows:

*i) Line 2 from CTB(October 2008) as a percentage of line 1 from CTB(October 2008) (Test 2)*

We will check the percentage of dwellings that are exempt in each band (i.e. line 2 as a percentage of line 1).

Explanation will be required for authorities where more than:

*20% of band A dwellings are exempt  
20% of band B dwellings are exempt  
10% of band C dwellings are exempt  
7% of band D dwellings are exempt  
7% of band E dwellings are exempt  
8% of band F dwellings are exempt  
10% of band G dwellings are exempt  
50% of band H dwellings are exempt  
50% of Total dwellings are exempt*

*ii) Line 2 from CTB(October 2008) compared with line 2 from the CTB(October 2007) form, where the previous year's values are greater than 20 (Test 3)*

An explanation will be required if figures have changed (either up or down) by more than 30% on the previous year's figures, where the number of dwellings on the valuation list exempt on 6 October 2008 exceeded 20.

### **Line 3: Number of demolished dwellings and dwellings outside area of authority on 6 October 2008**

19. Two validation checks have been built into line 3, as follows:

*i) Line 3 from CTB(October 2008) compared with line 3 from the CTB(October 2007) form , where the previous year's values are greater than 20 (Test 4)*

An explanation will be required if current figures have changed (either up or down) by more than 75% on the previous year's figures, where the number of demolished dwellings and dwellings outside area of authority on 6 October 2008 exceeded 20.

*ii) Line 3 from CTB(October 2008) compared with line 3 from the CTB(October 2007) form , where previous year's values are less than or equal to 20 (Test 5)*

We will require an explanation where current figures for each band have changed by more than 50 dwellings on the previous year's figures, where the figure on the CTB(October 2007) form was less than or equal to 20.

### **Line 5: Number of chargeable dwellings subject to a disability reduction on 6 October 2008**

20. Three validation checks have been built into line 5, as follows:

*i) Line 5 from CTB(October 2008) as a percentage of line 4 from CTB(October 2008) (Test 6)*

Bands A to H – We will check the percentage of chargeable dwellings subject to a disability reduction (i.e. line 5 as a percentage of line 4).

Explanation will be required from authorities where more than:

*0.8% of band A chargeable dwellings are subject to a disability reduction  
1.0 % of band B chargeable dwellings are subject to a disability reduction  
1.2 % of band C chargeable dwellings are subject to a disability reduction  
1.5% of band D chargeable dwellings are subject to a disability reduction  
1.8% of band E chargeable dwellings are subject to a disability reduction  
4.0% of band F chargeable dwellings are subject to a disability reduction  
15.0% of band G chargeable dwellings are subject to a disability reduction  
70.0% of band H chargeable dwellings are subject to a disability reduction  
70.0% of Total chargeable dwellings are subject to a disability reduction*

ii) *Line 5 from CTB(October 2008) compared with line 5 from the CTB(October 2007) form , where the previous year's values are greater than 20 (Test 7)*

An explanation will be required if current figures have changed (either up or down) by more than 20% on the previous year's figures, where the number of chargeable dwellings in line 4 subject to a disability reduction on 6 October 2008 exceeded 20.

iii) *Line 5 from CTB(October 2008) compared with line 5 from the CTB(October 2007) form , where previous year's values are less than or equal to 20 (Test 8)*

We will require an explanation where current figures for each band have changed by more than 50 dwellings on the previous year's figures, where the figure on the *CTB(October 2007) form* was less than or equal to 20.

**Line 6: Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)**

21. The form does this automatically. The data for each band should be exactly the same as the data provided on line 5 for one valuation band above.

*For example, the figure in line 6 column 1 should be the same as that in line 5 column 2; the figure in line 6 column 2 should be the same as that in line 5 column 3, etc.*

**Line 8: Number of dwellings entitled to a single adult 25% discount on 6 October 2008**

22. Line 8 from CTB(October 2008) is compared to line 8 from the *CTB(October 2007) form*. If there is a difference of more than 20% (higher or lower) we require an explanation (Test 9)

**Line 9: Number of dwellings in line 7 entitled to a 25% discount due to all but one of the residents being disregarded for council tax purposes.**

23. Two validation checks have been built into line 9, as follows:

i) *Line 9 from CTB(October 2008) compared with line 9 from the CTB(October 2007) form , where the previous year's values are greater than 20 (Test 10)*

An explanation will be required if current figures have changed (either up or down) by more than 20% on the previous year's figures, where the number of dwellings in line 7 entitled to a 25% discount due to all but one of the residents being disregarded for council tax purposes on 6 October 2008 exceeded 20.

iii) *Line 9 from CTB(October 2008) compared with line 9 from the CTB(October 2007) form , where previous year's values are less than or equal to 20 (Test 11)*

Band A, entitled to a disability reduction, and Band A - We will require an explanation where the current figure has changed (either up or down) by more than 10 dwellings on the previous year's figure, where the figure on the *CTB(October 2007) form* was less than or equal to 20.

Bands B to H - We will require an explanation where current figures for each band have changed by more than 20 dwellings on the previous year's figures where the figure on the *CTB(October 2007) form* was less than or equal to 20..

**Line 10: Number of dwellings in line 7 entitled to a 50% discount due to all of the residents being disregarded for council tax purposes.**

24. Two validation checks have been built into line 10, as follows:

i) *Line 10 from CTB(October 2008) compared with line 10 from the CTB(October 2007) form , where the previous year's values are greater than 20 (Test 12)*

An explanation will be required if current figures have changed (either up or down) by more than 20% on the previous year's figures, where the number of dwellings in line 7 entitled to a 50% discount due to all of the residents being disregarded for council tax purposes on 6 October 2008 exceeded 20.

iii) *Line 10 from CTB(October 2008) compared with line 10 from the CTB form for 2008-09, where previous year's values are less than or equal to 20 (Test 13)*

We will require an explanation where current figures for each band have changed by more than 50 dwellings on the previous year's figures, where the CTB figure for 2008-09 was less than or equal to 20.

**Line 11: Number of dwellings classed as second homes and so treated for RSG purposes as being entitled to 50% discount (even if lower discount has been granted in practice)**

25. Two validation checks have been built into line 11, as follows:

i) *Line 11 from CTB(October 2008) compared with line 11 from the CTB form for 2008-09, where the previous year's values are greater than 20 (Test 14)*

An explanation will be required if current figures have changed (either up or down) by more than 20% on the previous year's figures, where the number of dwellings in line 7 classed as second homes and so treated for Formula Grant purposes as being entitled to 50% discount (even if lower discount has been granted in practice on 6 October 2008) exceeded 20.

iii) *Line 11 from CTB(October 2008) compared with line 11 from the CTB(October 2007) form , where previous year's values are less than or equal to 20 (Test 15)*

We will require an explanation where current figures for each band have changed by more than 50 dwellings on the previous year's figures, where the figure on the *CTB(October 2007) form* was less than or equal to 20.

**Lines 12: Total number of dwellings classed as long-term empty properties and receiving 50% discount**

26. Line 12 from *CTB(October 2008)* is compared to line 12 from the *CTB(October 2007) form*. If there is a difference of more than 20% (higher or lower) we require an explanation (Test 16)

**Line 14: Number of dwellings in line 7 classed as long-term empty homes and receiving zero% discount**

27. Line 14 from *CTB(October 2008)* is compared to line 14 from the *CTB(October 2007) form (Test 17)*

We require an explanation if there is a difference of more than 20% (higher or lower)

**Line 15: Number of dwellings in line 7 classed as long-term empty homes and receiving between zero% and 50% discount**

28. Line 15 from *CTB(October 2008)* is compared to line 15 from the *CTB(October 2007) form (Test 18)*

We require an explanation if there is a difference of more than 20% (higher or lower)

**Line 20: Number of Band D equivalents to contributions in lieu (in respect of class O dwellings) (to 1 decimal place)**

29. Line 20 from *CTB(October 2008)* is compared to the *Budget Requirement (BR) data for (2008-09) for contribution in lieu (taxbase adjustment)*. (Test 19)

We will require an explanation where the percentage difference exceeds 15% where the BR value exceeded 20.

**Line 21: Taxbase for Formula Grant purposes (to 1 decimal place)**

30. Line 21 from *CTB(October 2008)* is compared to line 21 from the *CTB(October 2007) form (Test 20)*

We will compare the taxbase for Formula Grant purposes shown on the form with that from the *CTB(October 2007) form* and require an explanation should the taxbase increased by more than 3%, or decreased by more than 3%.