NORTH LINCOLNSHIRE COUNCIL

www.northlincs.gov.uk

Council Tax and Non-Domestic Rates

2016 - 2017

This document forms part of the Bill in accordance with the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations.

Council spending

Every February, the council sets the budget for council spending and determines how much council tax residents will pay in the next financial year from April to March. It also sets an indicative budget for the following three years to enable it to plan ahead.

Before setting the budget, the council must first go through a rigorous process, which independent auditors have commended since the council's inception in April 1996. Part of this involves gathering views from local residents on how they think the money should be spent and what their priorities are.

Council tax from April for general council services will remain the same, so if you live in a Band B or lower band property, you will pay £991. In addition, there is a precept for police, fire, parish and a new adult social care precept that will generate an extra £1m to spend on adult social care – something residents said is important to them.

The additional funding will ensure that the council can meet the needs of a growing older population and of other adults with special needs. In North Lincolnshire, around 20 per cent of the population is aged 65 or over. This age group is growing and as people live longer there are more residents with complex conditions such as dementia.

We are working with the Health Service to help residents continue to live in their own homes with the support they need. That includes new wellbeing hubs, early intervention and improved rehabilitation services. The additional money will help support these community-based services. It will also help meet the rising costs of care including the new National Living Wage.

The budget aligns to the council strategy, so in effect everything we do must take into account key priorities that underpin the strategy. We have set new priorities from April. These are:

- Enable communities to thrive and live active and healthy lives
- Support, safeguard and protect the vulnerable
- Shape the area into a prosperous place to live, work, invest and play
- Commission to improve outcomes for individuals and communities
- Transform into a refocussed, dynamic and innovative council

More investment is planned through the capital investment programme to improve or construct buildings, improve roads, leisure facilities and much more. This is in addition to the new adult social care money.

Also, the council has made a commitment to continue to provide the free parking initiatives in Scunthorpe, Brigg and Ashby.

At the same time, we continue to make savings and have managed to save more than £49m in the last five years.

We will continue our work to transform the way that we deliver services. One example of this is the new shared service with North East Lincolnshire Council that will bring together HR, IT, legal and Finance. This will save more than £12m in the next 10 years.

The council provides over 100 different services the total cost of which is around £325m a year. The funding for these comes from business rates, government grants and council tax. The council also gets income from commercial activities and by charging for some services which reduces the cost to the taxpayer.

Spending Summary

Budget		Gross Spending	Income	Budget
£M	SERVICES	£M	£M	£M
2015-16	PEOPLE		2016-2017	
5.9	Education	20.1	-14.3	5.8
9.4	Prevention & Commissioning	23.0	-13.7	9.3
16.3	Children's Services	18.7	-2.2	16.5
30.9	Adult Services	48.4	-17.7	30.7
0.0	Schools	56.3	-56.3	0.0
62.6		166.5	-104.2	62.3
	POLICY & RESOURCES			
1.6	Human Resources	1.6	-0.2	1.4
3.1	Legal Services	3.1	-0.4	2.7
2.8	Financial Services	51.2	-48.6	2.6
4.0	Business Support	3.8	-0.1	3.7
11.5		59.7	-49.3	10.4
	PLACES			
4.9	Customer Services	10.9	-6.2	4.7
24.7	Community Services	31.7	-7.1	24.6
4.2	Technical and Environmental Services	9.6	-5.6	4.0
3.1	Planning & Regeneration	11.2	-8.8	2.4
0.1	Special Projects	0.2	-0.1	0.1
37.0		63.6	-27.8	35.8
111.1	**SERVICE BUDGETS**	**289.9**	**-181.3**	**108.6**
2.6	Corporate Budgets & Levies	4.1	-1.1	3.0
13.5	Capital Financing	16.9	-2.6	14.3
0.7	Contingency	0.5	-0.5	0.0
0.0	Public Health	1.5	-1.5	0.0
127.9	**TOTAL COUNCIL BUDGET**	**312.8**	**-187.0**	**125.8**
11.3	Business Rate Retention Tariff & Levies Payment	11.1		11.1
1.3	Parish Precept	1.3		1.3
140.4	**TOTAL**	**325.2**	**-187.0**	**138.2**

Funding

Budget		Income	Budget
2015-16		2016-2017	
£M	SERVICES	£M	£M
-56.8	Settlement Funding Assessment	-50.9	-50.9
-5.3	Anticipated Growth in Business Rates and Grant	-6.2	-6.2
-0.7	Council Tax Freeze Grant	0.0	0.0
-2.1	Use of Reserves	-2.6	-2.6
-11.3	Business Rate Retention Tariff & Levies Payment	-11.0	-11.0
-2.7	New Homes Bonus Grant	-3.2	-3.2
-0.8	Collection fund surplus	-0.4	-0.4
-1.5	Other Grants	-1.7	-1.7
-59.2	**COUNCIL TAX REQUIREMENT**	**-62.2**	**-62.2**
-140.4	**TOTAL FUNDING**	**-138.2**	**-138.2**

Police, Fire and Parish and Adult Social Care Precepts

The council tax bill includes charges from the Police Commissioner, the Fire Authority and Parish and Town Councils as well as for North Lincolnshire Council. For the first time it also includes a precept for Adult Social Care which can only be spent for that purpose. The Table shows the funding raised for each organisation and how much a Band D council taxpayer will pay.

You can find further details of the charges you will pay for North Lincolnshire Council and Parish and Town Councils a www.northlincs.gov.uk and overleaf, the police and Crime Commissioner for Humberside at www.humberside-pcc.gov.uk and the Humberside Fire Authority at www.humbersidefire.gov.uk.

What you pay	Total	Band D	Increase
	£M	£	%
North Lincolnshire	59.7	1,273.86	0.00
Adult Social Care	1.2	25.48	2.00
Humberside Police	8.5	183.67	1.99
Humberside Fire	3.7	78.89	1.25
Parish Precepts	1.3		

Proposed Capital Programme 2015-2020

	2016/17	2017/18	2018/19	2019/20
Planned programme	**£M**	**£M**	**£M**	**£M**
People Directorate	4.6	2.4	2.8	2.7
Places Directorate	57.6	29.8	11.5	9.7
Policy & Resources Directorate	1.2	0.4	0.1	0.1
Total	**63.4**	**32.6**	**14.4**	**12.5**
Funding Analysis				
External & Grant Funding	35.5	15.4	7.9	8.7
Internal Funding				
Revenue Funding	5.0	0.1	0.0	0.0
Internal & external borrowing	17.6	14.1	3.5	0.8
Property Trading Account	0.8	0.0	0.0	0.0
Capital Receipts	4.5	3.0	3.0	3.0
Total	**63.4**	**32.6**	**14.4**	**12.5**

Why has council spending changed?

	£M
Budget 2015/16	**127.9**
Expenditure Inflation	0.9
Pressures and Developments	5.7
Service Efficiencies	-4.4
Service Transformation	-2.7
Additional Income & Grants	-1.5
Income Inflation	-0.5
Previous Year One Off Initiatives	0.4
BUDGET 2016/17	**125.8**

Parish and Town Council Precepts

If you live in an area where the Parish or Town Council levies a precept, you will have to pay an additional charge (see table). Enquiries concerning the parish/town precepts should be addressed to the relevant Clerk to the Council concerned.

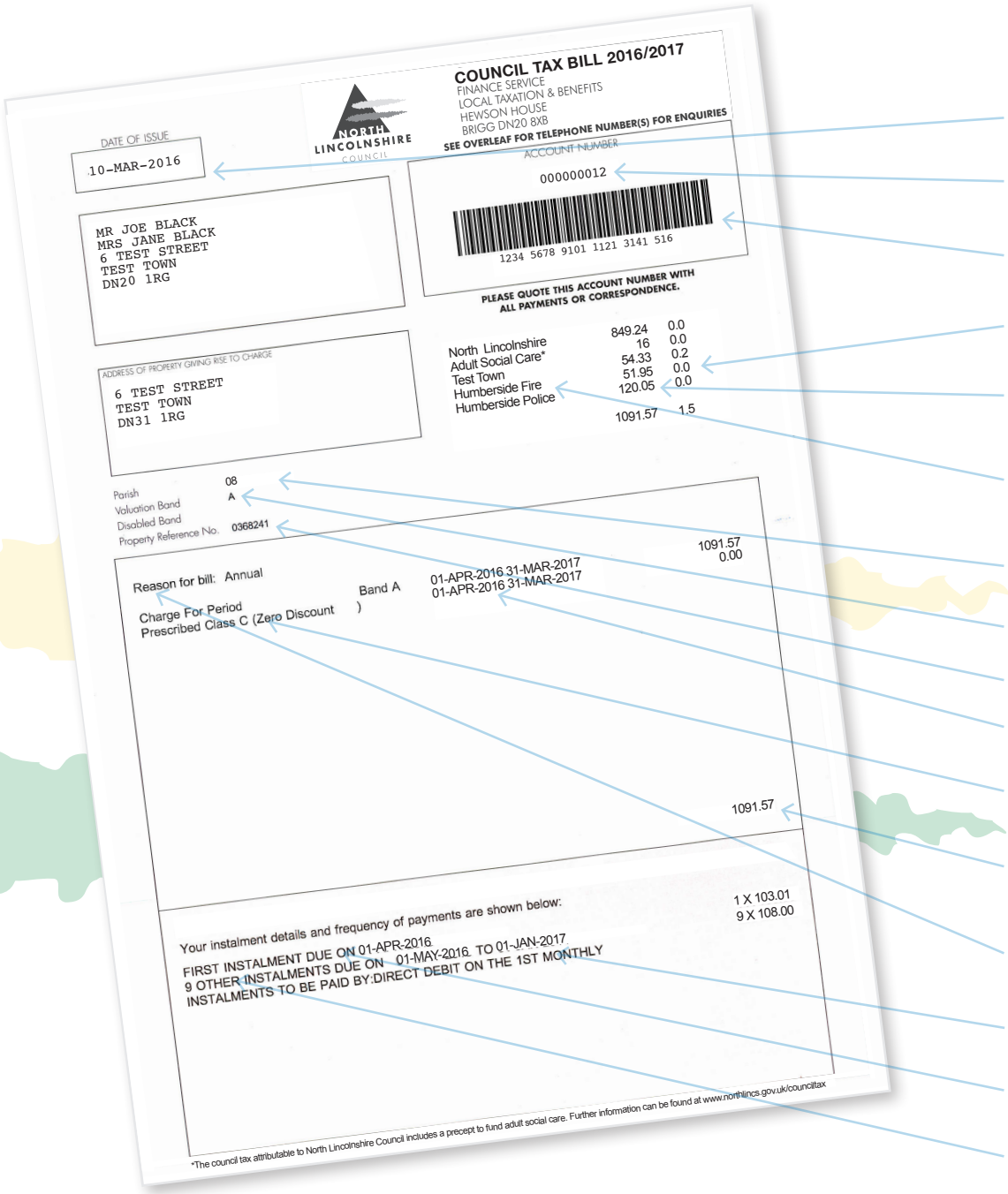
The table below shows how much each parish is raising through the precept, details of additional grant provided by North Lincolnshire Council, and the amount payable by a Band D council taxpayer.

PARISH & TOWN COUNCIL CHARGES

Parish / Town Council	2016/17				
	Local Tax Base	Parish/Town Precept	NLC Grant to Parish/Town Councils	Total requirement	BAND D
		£	£	£	£
Alkborough	158.8	3,687	313	4,000	23.22
Amcotts	78.7	2,180	205	2,385	27.70
Appleby	220.1	8,364	386	8,750	38.00
Ashby Parkland	173.7	2,990	510	3,500	17.21
Barnetby-le-Wold	496.1	21,655	2,458	24,113	43.65
Barrow-on-Humber	971.6	41,500	1,449	42,949	42.71
Barton-upon-Humber	3,256.2	144,347	21,418	165,765	44.33
Belton	1,076.4	13,817	1,183	15,000	12.84
Bonby	186.2	10,649	772	11,421	57.19
Bottesford	3,527.8	92,529	7,421	99,950	26.23
Brigg	1,586.3	103,331	12,169	115,500	65.14
Broughton	1,614.2	109,081	10,799	119,880	67.58
Burringham	200.4	10,134	1,866	12,000	50.57
Burton-upon-Stather	942.7	42,271	3,176	45,447	44.84
Cadney-cum-Howsham	152.7	7,576	424	8,000	49.61
Crowle	1,492.6	57,480	6,826	64,306	38.51
East Butterwick	42.8	613	137	750	14.32
East Halton	202.3	4,612	254	4,866	22.80
Eastoft	133.7	3,276	424	3,700	24.50
Elsham	162.1	7,707	293	8,000	47.54
Epworth	1,513.0	52,748	4,706	57,454	34.86
Flixborough	521.2	12,045	881	12,926	23.11
Garthorpe & Fockerby	126.6	6,239	912	7,151	49.28
Goxhill	767.9	41,466	3,985	45,451	54.00
Gunness	607.4	27,696	6,304	34,000	45.60
Haxey	1,614.6	37,436	2,564	40,000	23.19
Hibaldstow	732.2	13,304	1,696	15,000	18.17
Holme	39.5	0	0	0	0.00

PARISH & TOWN COUNCIL CHARGES

Parish / Town Council	2016/17				
	Local Tax Base	Parish/Town Precept	NLC Grant to Parish/Town Councils	Total requirement	BAND D
Horkstow	55.7	1,402	98	1,500	25.17
Keadby with Althorpe	459.2	24,148	4,852	29,000	52.59
Kirmington & Croxton	120.0	7,170	1,460	8,630	59.75
Kirton-in-Lindsey	990.7	90,000	6,649	96,649	90.84
Luddington	113.9	3,598	602	4,200	31.59
Manton	42.8	0	0	0	0.00
Melton Ross	64.0	2,082	418	2,500	32.53
Messingham	1,253.0	51,432	3,568	55,000	41.05
New Holland	232.4	12,131	1,869	14,000	52.20
North Killingholme	81.3	4,425	575	5,000	54.43
Owston Ferry	417.7	12,580	1,420	14,000	30.12
Redbourne	154.4	9,255	745	10,000	59.94
Roxby-cum-Risby	148.9	5,124	402	5,526	34.41
Saxby-all-Saints	89.4	3,557	343	3,900	39.79
Scawby-cum-Sturton	784.2	34,544	2,456	37,000	44.05
Scunthorpe	14,710.2	481,759	110,662	592,421	32.75
South Ferriby	192.7	10,907	1,864	12,771	56.60
South Killingholme	279.3	11,560	2,940	14,500	41.39
Thornton Curtis	95.7	2,450	164	2,614	25.60
Ulceby	505.5	11,590	1,910	13,500	22.93
West Butterwick	235.0	0	0	0	0.00
West Halton	113.0	4,658	536	5,194	41.22
Whitton	84.5	2,486	114	2,600	29.42
Winteringham	321.3	11,287	1,305	12,592	35.13
Winterton	1,308.5	109,050	17,069	126,119	83.34
Wootton	173.0	5,553	247	5,800	32.10
Worlaby	191.2	13,230	770	14,000	69.19
Wrawby	506.4	12,398	602	13,000	24.48
Wroot	176.4	9,823	677	10,500	55.69



Your bill explained

The date your bill was issued.

Your account number. You need to quote this whenever you write or call about your bill.

Barcode for payment at post office and pay points (see page 5 for details)

The percentage change in charges since last year.

The full year charge for the band into which your property falls.

The charges for the Police and Fire service: these form part of your bill but are not set or controlled by the Council.

The area in which you live (see page 3 for parish charges).

The valuation band for your property.

Unique reference number for your property.

The period that the bill covers.

The explanation of any reductions due to discounts, exemptions, etc.

The total amount you must pay for the year.

The reason the bill was produced (for example an annual bill, or a change to your discounts).

Your current payment method (see page 5 for different ways to pay).

The date the first payment is due.

The dates when the rest of your payments are due.

Council Tax calculation and valuation bands

The money raised through Council Tax is just part of the overall amount of money spent in North Lincolnshire to provide services for local people.

Other money comes from central government (Revenue Support Grant) and Non-Domestic Rates. The amount of Council Tax payable is based upon the total value of taxable property (the tax base) and the amount required to fund the service requirements of North Lincolnshire Council, Humberside Police, Humberside Fire Authority and in certain areas by the Town/Parish Council. The tax base is calculated using a Band D equivalent and then charged in accordance with property bands that have been determined by the Valuation Office. So a property in Band A pays 6/9ths the amount for a Band D property and so forth, as shown by the multiplier in the table below.

Most domestic buildings are subject to the Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented. Each dwelling has been allocated one of eight bands according to its open market value at 1st April 1991. Your Council Tax bill shows which band applies to your dwelling.

Valuation Band	Range of Values	Multiplier	No. of Properties
A	Up to and including £40,000	6/9	35,225
B	£40,001 - £52,000	7/9	15,233
C	£52,001 - £68,000	8/9	11,066
D	£68,001 - £88,000	9/9	7,367
E	£88,001 - £120,000	11/9	3,634
F	£120,001 - £160,000	13/9	1,461
G	£160,001 - £320,000	15/9	493
H	More than £320,000	18/9	29

Easy ways to pay

Direct Debit is the most quick and convenient way to pay.

Alternatives include:-

Online Payment

You may make a payment online, using a Debit or Credit Card, please visit our secure online payment facility at www.northlincs.gov.uk/counciltax

Direct bank transfer

If you bank on-line, you can use your own bank's facilities to make a payment on-line.

- Ensure that only your Payment Reference Number is quoted (as shown on your bill)
- The Council's Account Number is 83416593
- The sort code is 20-76-14 (Barclays bank)

Post Office or Pay Point using the barcode on the bill

Payment can only be made by cash at any Post Office, or shop that accepts PayPoint payments, for a full list please go to www.allpay.net and follow the link to 'find payment outlet'. Remember payment will only be accepted if you also take your bill with you.

By phone

You can pay over the telephone by debit or credit card. Just have your account number and your card details to hand and call 0300 3031014.

Liability

Please note that married couples, civil partners, people living together as a couple, joint owners, or joint tenants are jointly responsible for ensuring that the bill is paid.

DIRECT Debit

This is the Council's preferred method of payment. Direct Debit is the easiest way for you to pay and costs us less than other payment types, helping to keep Council Tax lower too!

There are no forms to fill in - just call us on 01724 297000 with:

- **The name(s) of the account holder(s) and your address**
- **Your Council Tax account number**
- **Your Bank or Building society's name**
- **Your sort code and account number (which can be found on your cheque book and Debit Card)**

Council Tax – who doesn't pay?

On some homes there is no Council Tax charge. You do not have to pay tax if the property is unoccupied and falls into one of the following descriptions:

- unfurnished and not your main residence (exempt for up to 3 months)
- left unoccupied by someone who has gone to prison, hospital (long stay), nursing home or residential care home
- waiting for probate or letters of administration to be granted (for up to 6 months after that date)
- empty because occupation is forbidden by law
- waiting to be occupied by a minister of religion
- left empty by someone providing personal care to another person
- left empty by someone receiving personal care from another person
- repossessed dwellings
- dwellings which are the responsibility of a bankrupt's trustee
- empty caravan pitches or boat moorings
- annexes that cannot be let separately from the main dwelling

If the property is occupied you still don't have to pay if all the residents are:

- school leavers, students or the non-British spouses/dependants of students
- living in forces barracks or married quarters (where liability falls upon the Ministry of Defence)
- under age 18
- subject to diplomatic privileges or immunities
- severely mentally impaired (where the residents would otherwise be liable)
- elderly or disabled, occupy an annex or similar self-contained part of a property and are related to the residents of the rest of the dwelling

If you think your property may be exempt, that you are entitled to a discount or for a full list of exempt classes please contact the Council and we will be happy to help.

Reductions for the disabled

If a disabled person lives in your home and a room has been adapted for them, you could pay less.

If anyone living in your household needs a room, an extra bathroom or kitchen, or just extra space in your home because they have a disability, you could be entitled to a reduced Council Tax bill. If you do get a disability reduction your charge will drop to the next lowest valuation band (so a property in band C will be charged as a band B). Bills for band A properties will be reduced by one-sixth of the charge. These reductions ensure that disabled people do not pay more tax on account of the space needed because of their disability.

If your property has already been placed in a lower band the discount given will be shown on your bill under disabled person's relief. If your home has any special internal features which have been added for a disabled resident which reduce the home's value and you do not think they have been taken into account in the valuation of your home, you should contact The Valuation Officer, Council Tax North, Valuation Office Agency, Earle House, Colonial Street, Hull HU2 8JN or email ctnorth@voa.gsi.gov.uk Telephone: 03000 501 501

The full Council Tax bill assumes that there are two or more adults living in a property but if you are the only adult resident your Council Tax bill can be reduced by 25%.

People in the following groups do not count towards the number of adults living in your home:-

- full time students, apprentices and YTS
- patients resident in a hospital (long stay)
- people who are being looked after in care homes
- people who are severely mentally impaired
- 18 and 19 year olds who are at school or have just left school (where Child Benefit is still in payment)
- care workers working for low pay, usually for charities
- people caring for someone with a disability who is not a spouse, partner, or child under 18
- members of visiting forces and certain international institutions
- members of religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of Council Tax or a fine)
- people who are subject to diplomatic privileges or immunities

If you think you may be entitled to this discount you should contact the Council without delay.

The Council should be notified of any change which affects liability or occupation of the property within 21 days of the change. Failure to notify us of a change in this time may result in a penalty.

If you require more information about the Council Tax or have any queries regarding your bill you can contact us on the number given at the back of this book or visit the North Lincolnshire Council website at www.northlincs.gov.uk. Please refer any queries about banding and valuations to The Valuation Officer, Council Tax North, Valuation Office Agency, Earle House, Colonial Street, Hull HU2 8JN or email ctnorth@voa.gsi.gov.uk Telephone: 03000 501 501.

How to appeal if you think your bill is wrong

If you want to make an appeal against your bill this must be done within six months and you must continue to pay your bill until the appeal is settled. If the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again.

Appeals about the band of your property

The grounds for this are restricted to the following cases:-

- if you believe that the banding should be changed because there has been a material increase or reduction in the property value*
- if you start or stop using part of your dwelling to carry out a business
- if the balance between the domestic and the business use changes
- if the Valuation Officer has altered a list without a proposal having been made by a taxpayer
- if you become the taxpayer in respect of a dwelling for the first time

Appeals about the amount of your bill or your liability to pay

You may also appeal if you consider that you are not liable to pay Council Tax, for example because you are not the resident or owner, or your property is exempt or that the Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify the Council in writing so that your case may be considered.

Use of Council Tax information

Information provided for Council Tax purposes may be shared with other departments within North Lincolnshire Council to carry out other statutory duties or improve delivery of services.

We will not share any information of a personal or sensitive nature, for example, bank details held for payments received by direct debit, or personal information relating to applications for a discount or exemption.

If you have any reason to suspect that your personal information has been disclosed inappropriately, in the first instance please write to Local Taxation & Benefits, Hewson House, Station Road, Brigg, DN20 8XB. Please ensure that you state the account number shown on your bill, and the reason you think that your personal information has been disclosed.

The Local Taxation and Benefit Service, will investigate your concerns and write back to you with their findings. If you do not agree with the outcome you will be given further details about how to make a formal complaint.

*A material increase in value may result from building, engineering or other work carried out on the dwelling. In these cases revaluation does not take place until after a sale - so the person appealing would usually be the new owner or resident. A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of the local area or the dwelling has been adapted for use by someone with a disability. In these cases revaluation should take place as soon as possible.

Help with paying your bill

Even if you are working you could qualify for help with your Council Tax. There are two ways you could get a rebate on your bill.

Second adult rebate

If you are the only person in your household responsible for paying Council Tax but there is at least one other person aged 18 or over living with you then you could get a reduction based on their income. The other person must not be your spouse, partner or a commercial lodger.
This rebate is based on the second adult's income and either applies where you do not qualify for reduction yourself or if you are 'better off' receiving a rebate this way.

Council Tax Reduction

The amount of support you will get will depend on your household, weekly income, any savings you have and the amount of Council Tax you are charged.

If you are a pensioner you may be entitled to a full reduction of the Council Tax charged.

IF YOU THINK YOU MAY QUALIFY FOR HELP YOU SHOULD APPLY IMMEDIATELY AS WE CANNOT NORMALLY BACKDATE ANY REBATE OR REDUCTION.

Do you receive HOUSING BENEFIT or COUNCIL TAX REDUCTION?

If you do, and your circumstances change this could affect the amount you get.
If you don't tell us about the change you could lose out on some of your benefit or reduction and you will have to repay any overpayments that are made.

It is your responsibility to let us know about any change as soon as possible.
Please contact us - it's for YOUR benefit!!

Contact Details:
Local Taxation & Benefits, North Lincolnshire Council,
Hewson House, Station Road, Brigg, DN20 8XB.
Telephone **(01724) 297000.**
Website address: **www.northlincs.gov.uk**
Email address: **benefits@northlincs.gov.uk**

You can tell us about a change of circumstances using our online form at www.northlincs.gov.uk/benefits

Targeting Council Tax fraudsters

Although the vast majority of people who claim help toward their Council Tax bills are honest, those who claim discounts and reductions they are not entitled to are picking the pockets of law-abiding taxpayers.

North Lincolnshire Council is determined to take all possible steps to prevent and eliminate fraud. This cannot be done without your help.

If you suspect someone is committing Council Tax fraud you can contact us by the following methods:-

- By calling our 24 hour confidential fraud hotline on **01472 326298**
- Online at **www.northlincs.gov.uk/benefitfraud**
- Or alternatively by writing to:
  Counter Fraud Section, North Lincolnshire Council, Hewson House, Station Road, Brigg, DN20 8XB.

You do not need to leave your name and all suspicions will be investigated.

Help for those of State Pension age

You may qualify for Pension Credit if you or your partner has reached the Pension Credit qualifying age. The qualifying age for Pension Credit is gradually going up to 66 in line with the increase in the State Pension age for women to 65 and the further increase to 66 for men and women. To make a claim, please ring 0800 99 1234. Lines are open Monday to Friday 8.00a.m. to 6.00p.m.

If you have speech or hearing difficulties, the text phone number is **0800 169 0133.**

You will need the following details when you phone:

- Your National Insurance (NI) number. You can get this from a bank statement if you have your State Pension paid into an account, payslips or letters from the Department for Work and Pensions.
- Information about any money you (and partner) have coming in.
- Information about any savings and investments, if you (and partner) have any.

If you have access to the Internet you can now get an estimate of how much you may be entitled to by checking the online calculator at www.gov.uk/pension-credit-calculator

Look under "Working Jobs and Pensions", "State Pension" then "Pension Credit Calculator".

Question time

Here are some of the most frequent questions that people ask the Council Tax Section after they get their bills.

Q. I'm paying by standing order. Why does the bill say my payment method is cash?

ANS
Standing Orders show on the bill as cash. You need to set up a new standing order with your bank each year once you get your bill (see details on the back of the bill).

Q. There is a brought-forward balance on my bill. Why?

ANS
The brought-forward balance is the amount you still owe from previous financial years as at 24 February 2015. If you've made a payment after this date it will not show on your annual bill.

Q. I've made a payment. Why isn't it showing on the bill?

ANS
Please see previous answer.

Q. I paid by Direct Debit last year, will it continue?

ANS
Yes.

Q. I don't pay council tax. Why have I received a bill?

ANS
It is a legal requirement that we issue the bill even if it is for your information only.

Q. What if I fail to pay?

ANS
If you miss an instalment, we'll send a reminder asking for your payments to be brought up to date within seven days. If you do not do so, you will be asked to pay the full balance. If you then don't pay the full balance, the council will take steps to recover the amount you owe.

Here are some of the most frequent questions that people ask the Council Tax Section after they get their bills.

Q. When do I start paying?

ANS
April 1 if you pay by cash or standing order. If you use Direct Debits, your payments will start on your chosen dates i.e. 1st, 8th, 15th or 22nd of the month. If you pay twice yearly, payment should reach the council by 1 April and 1 September.

Q. Can I pay weekly?

ANS
Yes, please contact the council tax section to request a bill with weekly instalment dates.

Q. Don't I have until the end of March to pay?

ANS
For those paying monthly it is normal to pay in 10 instalments.
Contact the council tax section if you wish to pay in 12 monthly instalments, April to March.

Q. I put in a claim for council tax reduction recently. What do I do?

ANS
The benefits section will assess your claim as soon as possible. In the meantime you should make the payments in accordance with the bill. If you can't afford to do this, we advise you to pay as much as you can, as soon as you can. Once your council tax reduction has been assessed, you will receive a new bill. You will then need to make payments as set out on the new bill. You must tell us of changes in circumstances without delay.

Q. If I am waiting for a council tax discount or an exemption, what should I do?

ANS
You should carry on making payments as per your annual bill until your query is sorted.

Non-domestic rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. The money, together with revenue from council tax payers, revenue support grant provided by the Government and certain other sums, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk.

Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the valuation officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available at www.gov.uk/government/organisations/valuation-office-agency. The rateable value of your property is shown on the front of this bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1st April 2010, this date was set as 1st April 2008.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Full details on your rights of appeal are available from the Valuation Office Agency. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect.

The Valuation Office Agency will continue to fulfil their legal obligations to alter rating assessments if new information comes to light indicating the valuation is inaccurate. Any alterations they make on or after 1st April 2016 can only be backdated to 1st April 2015.

Further information about the grounds on which appeals may be made and the process for doing so can be found on the www.gov.uk website or obtained from your local valuation office.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation.

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact the local authority as soon as possible.

Revaluation 2017

All rateable values are reassessed at a general revaluation to ensure bills paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list is based on the 2010 revaluation. The Government has confirmed that the next revaluation will take place in 2017 based on rental values at 1st April 2015. More information on revaluation 2017 can be found at: www.gov.uk/government/organisations/valuation-office-agency. In the year of revaluation the multipliers are rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money for Government. Similarly, the change in the revaluation date to 2017 has no effect on the total amount of revenue raised from business rates.

Unoccupied Property Rating

Business rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period rates are payable in full unless the unoccupied property rate has been reduced by the Government by order. In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be obtained from your local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of this bill.

The Government has introduced a temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from unoccupied property rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1st October 2013 and 30th September 2016. The 18 month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

Small Business Rate Relief

Ratepayers who are not entitled to other mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London will – subject to a small number of exemptions - have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £6,000. The Government has announced, in the Autumn Statement 2015, that the doubling of the usual level of relief - to a maximum of 100% - will continue for a further year, until 31st March 2017.

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either-

(a) one property, or

(b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

The Government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months.

An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are--

(a) the ratepayer taking up occupation of an additional property, and

(b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club, and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs).

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from the local authority.

State Aid

The award of such discounts is considered likely to amount to state aid. However it will be state aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to EUR 200,000 'de minimis' aid over a rolling three year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform the local authority immediately with details of the aid received.

Hardship Relief

The local authority has discretion to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute of Revenues, Rating and Valuation (IRRV - website www.irrv.org.uk) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further ad-vice before entering into any contract.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at www.northlincs.gov.uk. A hard copy is available on request by writing to the council or calling 01724 297000.

North Lincolnshire Council – Debt Management Team

Our Debt Management Team are here to help, if you have problems paying bills for Council Tax, Business Rates or Housing Benefit overpayments that you have to repay.

If you are having difficulties paying, please contact us. This gives us a chance to work together to clear the debt, which is the best result we can achieve.

Debt affects so many people and can be exhausting and often destructive. Ignoring debt does not make it disappear.

Help us to help you!

When we write to you about your debt please contact us to discuss your outstanding debt. Avoid the unpleasant consequences of ignoring debt, such as enforcement agents, county court judgments and bankruptcy.

It is in your hands.

Work together with us to deal with the situation.

You can contact the Debt Management Team:

- by phone on 01724 296113 (Council Tax and Business Rates) | 01724 296139 (Housing Benefits)
- by letter to Local Taxation & Benefits, Hewson House, Station Road, Brigg, DN20 8XB; or
- email: recovery@northlincs.gov.uk

These organisations also provide their services free of charge.

- Citizens Advice
- The Community Advice Service
- Moneyline
- North Lincolnshire Credit Union
- Christians Against Poverty
- National Debtline
- Step Change
- PayPlan

FEEDBACK

We welcome your comments on this booklet, the content of which must meet certain requirements of the Council Tax billing laws. Please send your comments to **North Lincolnshire Council,** Local Taxation & Benefits, Hewson House, Station Road, Brigg, DN20 8XB.
Or email them:
fin.ltbservicedevelopment@nelincs.gov.uk

INVESTOR IN PEOPLE

POSITIVE ABOUT DISABLED PEOPLE

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