



Council Tax and Non-Domestic Rates

2018 - 2019

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

Council Spending and Council Tax 2018/19

Every February the Council sets out its spending plans for the coming year and the Council Tax it needs to raise to balance its budget. The Budget and Council Tax were set at a meeting of Council on 1 March 2018.

The budget contributes to delivering the council's ambition for North Lincolnshire to be the best place to live, work, visit and invest and to ensure it delivers high quality services and improved outcomes.

This leaflet gives you information on the council's spending plans and the funding which pays for them; a summary of the council's capital investment plans; and details of the Council Tax it will collect on behalf of the Police Commissioner, the Fire Authority and your Parish or Town Council. It explains the Council Tax Bill, the different ways you can pay it, and help you

can get towards it. There is information for non-domestic ratepayers at the end of the leaflet.

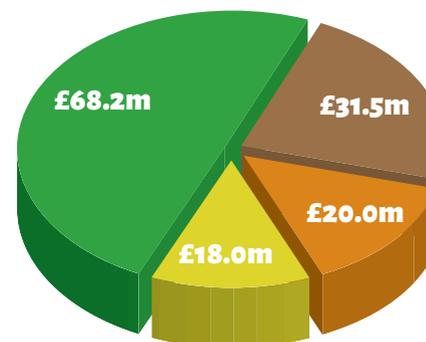
Council Tax from April for general council services will increase by 1.99%. Residents in a Band A property will pay £875.74 for general council services – around 34p more a week. The council will also implement the Government's recommended 3% adult social care precept, so that more can be spent on helping vulnerable adults. That is £69.99 for a Band A resident, around 52p a week more.

The Council is keen to make sure that it gets the best from every public pound it spends. It wants to make sure that, as well as meeting its legal duties, council spending delivers the outcomes that benefit local people most. Spending will target four outcomes, and each has a priority focus:

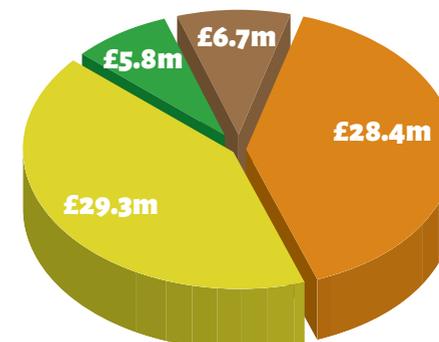
Outcome	Description & Priority
Safe	Investing in protection for vulnerable children and adults; safe roads and communities; and a safe, well-governed and accountable council. Priority focus: Protect vulnerable children and adults
Well	Clean, greener environment and open space; public health and wellbeing. Healthy workforce Priority focus: Enable people to stay healthy
Connected	Connected people and communities: excellent accessibility by rail, roads, transport, digital means, vibrant community assets Priority focus: Enable resilient communities
Prosperous	Education, skills and employment opportunities, economic and housing growth, viable and sustainable council Priority focus: Grow the local economy

The charts below show how council spending will be invested in the four outcomes

Revenue Investment 2018/19

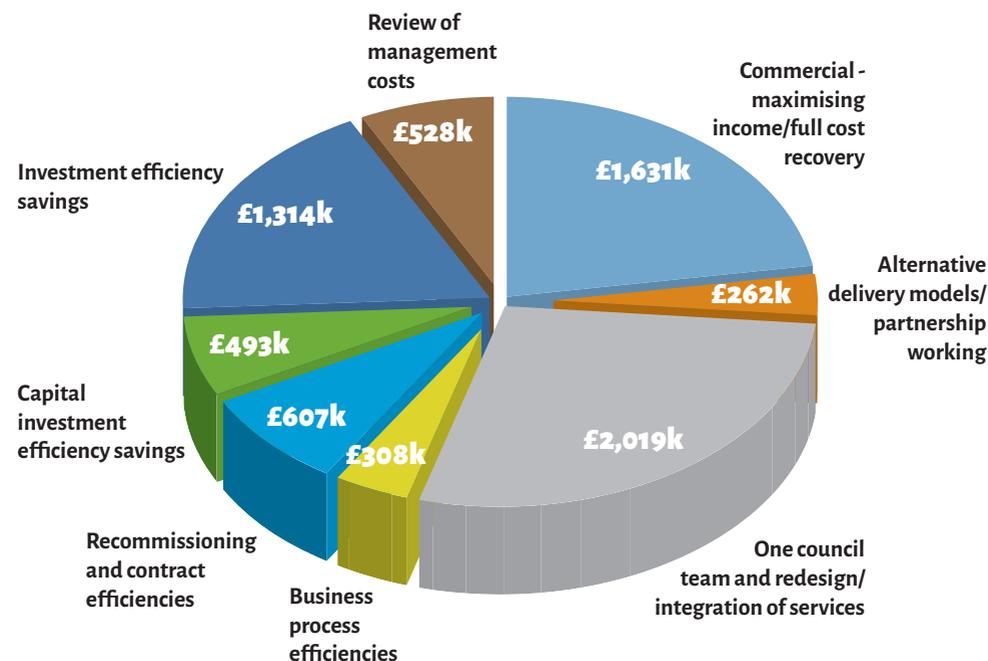


Capital Investment 2018/19



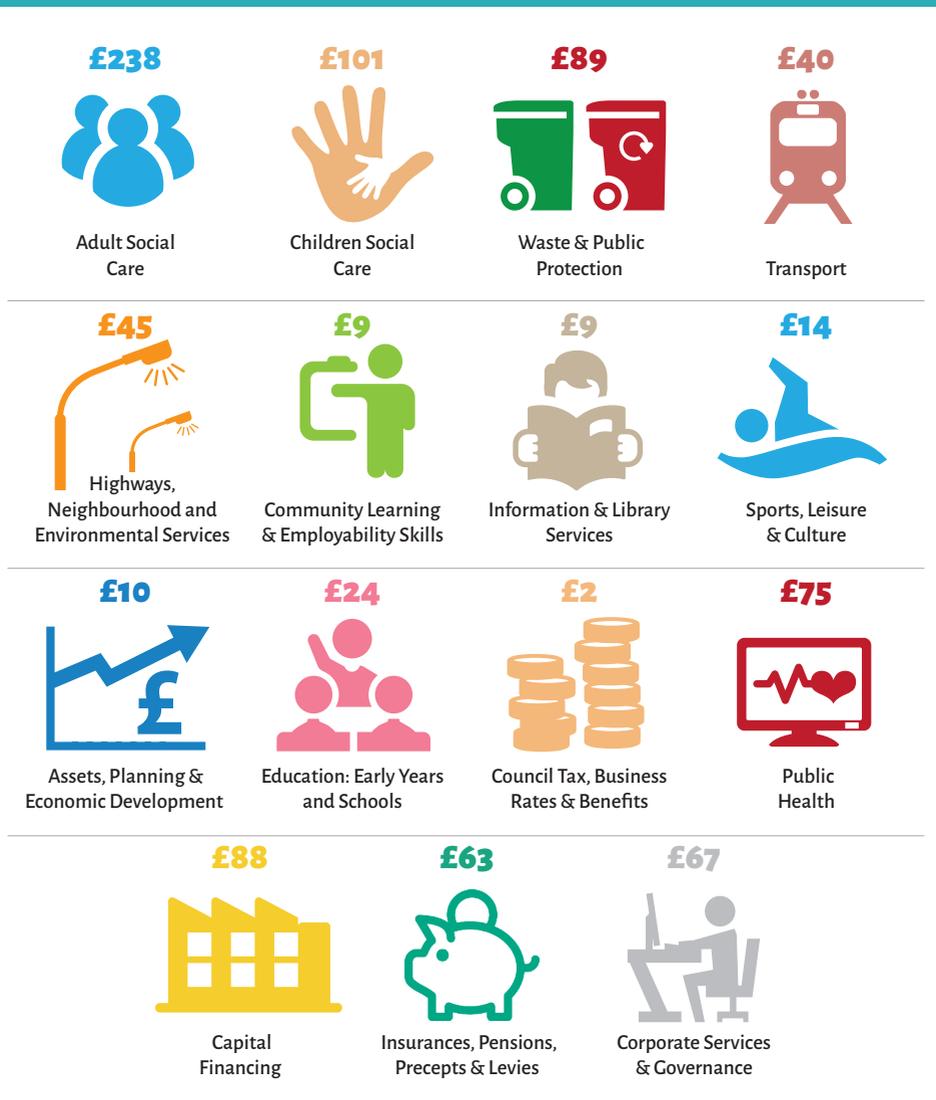
To balance the budget the council will make savings in the following ways:

Savings Summary



There is also a saving of £1,443k in debt costs, giving total savings of £8.6m

How we spend your Band A Council Tax



All above amounts rounded up or down to nearest pound

Total
£875.74

Based on a Band A property for 2018/19. The total figure does not include the money you pay to support the Police and Fire Services

Approved Budget

2017/18 £M		Gross Spending 2018/19 £M	Income 2018/19 £M	Net 2018/19 £M
	SERVICE BUDGETS			
8.9	Learning Skills & Culture	39.6	31.2	8.4
15.1	Children & Community Resilience	18.0	2.4	15.6
36.9	Adults & Community Wellbeing	55.3	18.1	37.3
13.1	Public Health	14.2	2.2	12.0
0.0	Schools	55.8	55.8	0.0
4.0	Business Development	12.5	9.5	3.0
5.7	Governance & Partnerships	55.0	48.8	6.2
29.7	Operations	38.1	8.2	29.9
113.4	SERVICE BUDGETS	288.5	176.2	112.3
10.2	Corporate Budgets & Levies	11.6	0.6	11.0
13.0	Capital Financing	15.4	2.6	12.8
0.0	Cross Council Initiatives	-1.7	0.0	-1.7
-1.0	Contingency	4.6	1.3	3.2
135.7	TOTAL COUNCIL BUDGET	318.5	180.7	137.7
3.9	Business Rate Retention: Tariff & Levies	29.4		29.4
1.4	Parish Precept	1.5		1.5
141.0	TOTAL	349.3	180.7	168.6

Figures in table are subject to roundings

Funding

Budget 2017-18 £M	Services	Budget 2018-19 £M
45.3	Settlement Funding Assessment	42.3
7.1	Anticipated Growth in Business Rates and Growth	13.4
4.0	Use of Reserves	5.5
3.9	Business Rate Retention Tariff & Levies Payment	29.4
2.0	New Homes Bonus Grant	1.0
0.2	Collection Fund Surplus	-9.2
11.6	Other Grants	15.3
67.0	COUNCIL TAX REQUIREMENT	71.0
141.0	TOTAL FUNDING	168.6

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. 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 A council taxpayer will pay.

You can find further details of the charges you will pay for North Lincolnshire Parish and Town Councils on page 4, 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 £M	Band A	Increase %
North Lincolnshire Council	63.8	875.74	1.9
Adult Social Care precept	5.1	69.99	3.0
Police Precept	9.7	132.88	6.4
Fire Precept	4.0	55.01	2.9
Parish Precepts and Scunthorpe Special Expense	2.0		

Proposed Capital Programme 2018-2022

Planned programme	2018/19 £M	2019/20 £M	2020/21 £M	2021/22 £M
Safe	5.8	1.1	0.3	0.3
Well	6.7	3.5	0.0	0.0
Prosperous	28.0	10.6	2.4	2.3
Connected	17.8	10.8	12.3	12.3
Council Transformation	11.9	3.5	2.0	1.5
Total	70.2	29.5	17.0	16.3

Funding Analysis				
External & Grant Funding	25.6	16.9	9.5	9.3
Internal Funding:				
Internal & External Borrowing	35.4	5.6	4.0	4.0
Property Trading Account	1.2	0.0	0.0	0.0
Capital Receipts	7.9	7.1	3.5	3.0
Total	70.2	29.5	17.0	16.3

Why has council spending changed?

Budget 2017/18	£135.7m
Inflation Adjustment	3.5
Service Pressures	7.1
Service Savings	-8.6
BUDGET 2018/19	137.7

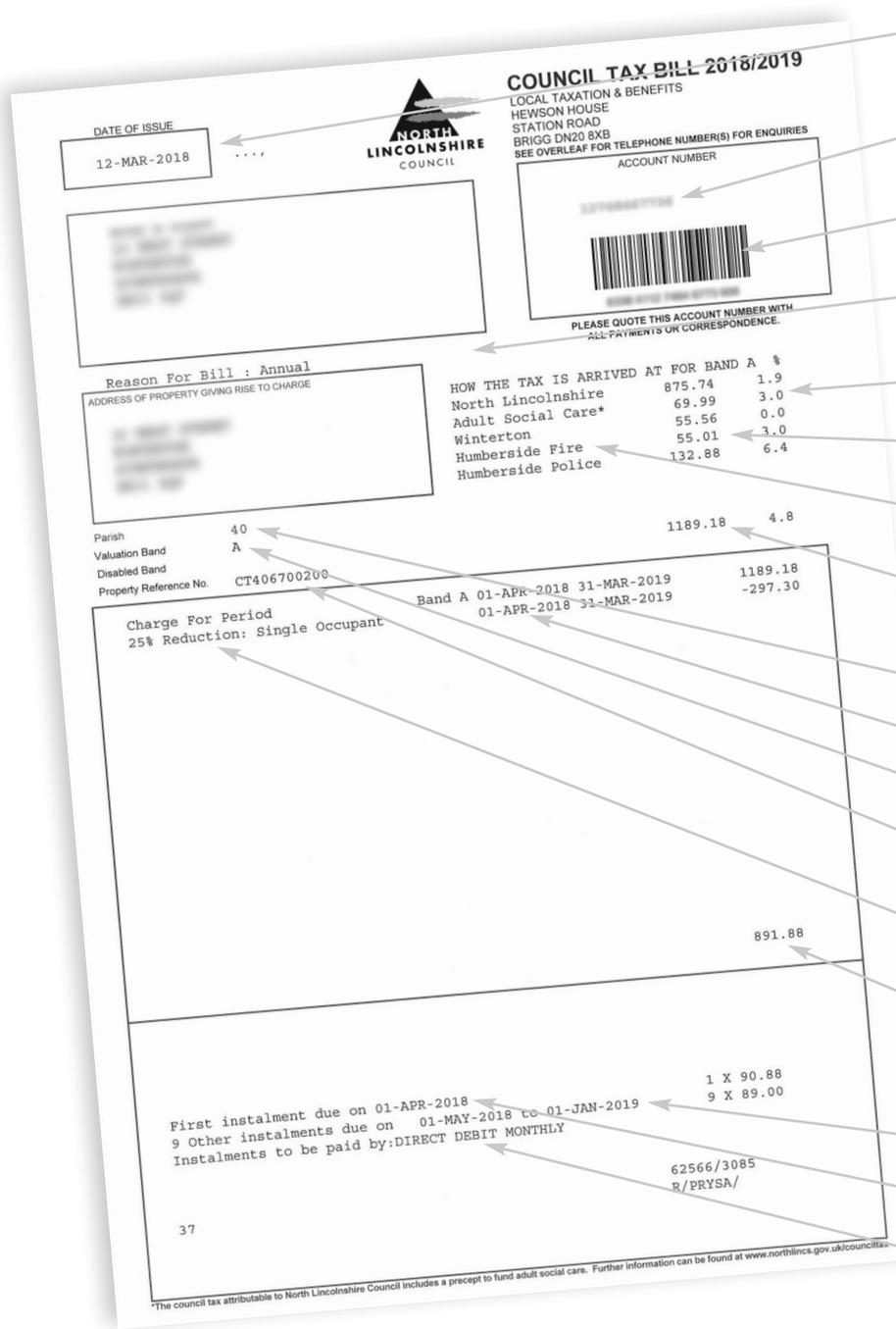
Parish and Town Council Precepts

If you live in an area where the Parish or Town Council levies a precept, you will have to pay an additional charge (see tables). Enquiries concerning the parish/town precepts should be addressed to the relevant Clerk to the Council concerned. You can find links to Parish Council websites at www.northlincs.gov.uk/towncouncils

2018/19			
Parish / Town Council	Local Tax Base	Parish/ Town Precept £	Band D £
Alkborough	158.5	4,299	27.12
Amcotts	78.4	2,810	35.84
Appleby	232.1	8,750	37.70
Ashby Parkland	192.7	3,500	18.16
Barnetby-le-Wold	518.2	23,000	44.38
Barrow-on-Humber	1,015.5	50,000	49.24
Barton-upon-Humber	3,485.3	154,503	44.33
Belton	1,130.0	14,509	12.84
Bonby	191.2	12,021	62.87
Bottesford	3,576.5	89,950	25.15
Brigg	1,685.6	117,351	69.62
Broughton	1,671.5	117,750	70.45
Burringham	210.0	11,620	55.33
Burton-upon-Stather	954.2	58,716	61.53
Cadney-cum-Howsham	152.3	8,500	55.81
Crowle	1,537.3	58,002	37.73
East Butterwick	46.5	0	0.00
East Halton	207.9	5,376	25.86
Eastoft	142.2	4,200	29.54
Elsham	164.2	7,806	47.54
Epworth	1,549.1	57,618	37.19
Flixborough	523.4	12,213	23.33
Garthorpe & Fockerby	136.5	7,200	52.75
Coxhill	781.5	54,500	69.74
Gunness	626.4	28,564	45.60
Haxey	1,666.2	40,639	24.39

2018/19			
Parish / Town Council	Local Tax Base	Parish/ Town Precept £	Band D £
Hibaldstow	767.6	14,000	18.24
Horkstow	56.1	1,400	24.96
Keadby with Althorpe	479.2	31,201	65.11
Kirmington & Croxton	125.6	7,379	58.75
Kirton-in-Lindsey	1,041.0	90,000	86.46
Luddington	117.8	6,500	55.18
Manton	43.2	0	0.00
Melton Ross	72.5	3,300	45.52
Messingham	1,315.9	57,000	43.32
New Holland	246.1	19,000	77.20
North Killingholme	86.9	6,000	69.04
Owston Ferry	446.5	23,545	52.73
Redbourne	156.9	12,000	76.48
Roxby-cum-Risby	150.8	6,000	39.79
Saxby-all-Saints	88.7	4,620	52.09
Scawby-cum-Sturton	795.8	37,000	46.49
Scunthorpe	15,652.6	527,920	33.73
South Ferriby	210.7	12,473	59.20
South Killingholme	287.1	11,745	40.91
Thornton Curtis	96.7	2,476	25.60
Ulceby	532.6	15,000	28.16
West Butterwick	245.9	0	0.00
West Halton	115.3	4,895	42.46
Whitton	87.9	2,567	29.20
Winteringham	334.2	17,032	50.96
Winterton	1,353.8	112,826	83.34
Wootton	175.2	6,500	37.10
Worlaby	199.7	13,817	69.19
Wrawby	509.3	13,000	25.53
Wroot	177.3	9,874	55.69

Your council tax bill explained



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 6 for details)
- The reason the bill was produced (for example an annual bill, or a change to your discounts).
- 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 total charge and total % change in charges since last year.
- The area in which you live (see page 4 for parish charges).
- The period that the bill covers.
- The valuation band for your property.
- Unique reference number for your property.
- The explanation of any reductions due to discounts, exemptions, etc.
- The total amount you must pay for the year.
- The dates when the rest of your payments are due.
- The date the first payment is due.
- Your current payment method (see page 6 for different ways to pay).

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 grants 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	35,320
B	£40,001 - £52,000	7/9	15,498
C	£52,001 - £68,000	8/9	11,159
D	£68,001 - £88,000	9/9	7,497
E	£88,001 - £120,000	11/9	3,727
F	£120,001 - £160,000	13/9	1,529
G	£160,001 - £320,000	15/9	516
H	More than £320,000	18/9	30

My Council Tax Account

You can now view your North Lincolnshire Council Tax account online using the council's My Account service.

If you haven't already used the My Account service you will need to create an account. Go to the council's home page, click on the "My Account" button and follow the instructions. To see your Council Tax account you will need your Council Tax account number and your email address.

This service allows you to view:

- All your account transactions, such as Direct Debits or other payments,
- your current instalment dates
- and any arrears or costs on your account.

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.

Discounts

There are no discounts for an unoccupied property. A property that has been unoccupied for more than 2 years may attract a charge of 150% from 1 April 2018 if it is not currently on the market for sale, or being advertised to let.

Annexes

An annexe that is being used as part of the family home, or occupied by a family member under 65 will be entitled to a discount of 50% from 1 April 2014.

Single Person Discount

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 as soon as possible.

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

Easy ways to pay

Direct Debit is the most 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 20-76-30 (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 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.

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 0300 3030164 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)



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.



Council Tax Exemptions Discounts/Reductions

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:

- 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

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 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,

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.

*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.

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 may check the information

you have provided with information held by third parties, including credit reference agency information for the prevention/detection of crime and to protect public funds. We may share information with other third parties where the law allows us to do so.

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.



Help with paying your bill

If you are under the state pension age you can apply for 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 have reached state pension age 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.

In order to apply for Second Adult Rebate or Council Tax Reduction please complete use the on-line application facility on the Councils website www.northlincs.gov.uk

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: 0300 303 0164

Website address:

www.northlincs.gov.uk

Email address:

benefits@northlincs.gov.uk

You can tell us about a change of circumstances using our online format:



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.

We're closing in

on benefit thieves with the help of hundreds of calls to our hotline:

**01472
326298**

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/pensioncredit-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?

A. 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?

A. The brought-forward balance is the amount you still owe from previous financial years as at 27 February 2018. 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?

A. Please see previous answer.

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

A. Yes.

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

A. 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?

A. 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.

Q. When do I start paying?

A. 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?

A. 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?

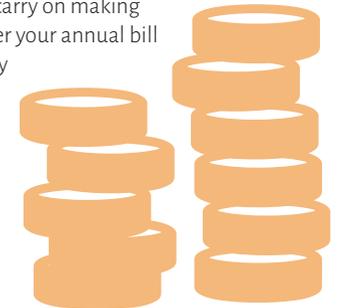
A. For those paying monthly it is normal to pay in 10 instalments. Contact the council tax section if you wish to pay in 12 monthly instalments, April to March.

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

A. 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?

A. 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 your 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 2017, this date was set as 1st April 2015.

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.

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.

The current multipliers are shown on the front of your bill.

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 and Transitional Arrangements

All rateable values are reassessed at a general revaluation. The 2017 revaluation took effect from 1st April 2017. Revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for Government.

Whilst the 2017 revaluation did not increase the amount of rates collected nationally, within this overall picture, over 7 out of 10 ratepayers received a reduction or no change in their bill and some ratepayers saw increases. For those that did see significant increases in their rates liability, the Government put in place a £3.6 billion transitional relief scheme to limit and phase in changes in rate

bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there also have to be limits on reductions in bills. Under the transitional scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier). The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1st April 2017, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as a result of other reasons (such as changes to the amount of small business rate relief) are not covered by the transitional arrangements.

The transitional arrangements are applied automatically and are shown on the front of your bill. Further information about transitional arrangements and other reliefs may be obtained from North Lincolnshire Council or the www.gov.uk/introduction-to-business-rates. More information on the 2017 revaluation can be found at www.gov.uk/introduction-to-business-rates/revaluation

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 your 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 occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will 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 £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill.

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 £2,899.**

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 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.

Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for 2 years from 1st April 2017, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. Full details can be obtained from the local authority.

Spring Budget 2017

Additional Rate Relief Schemes were announced in the Spring Budget 2017 to assist businesses.

1 Supporting Small Businesses

This relief became available to ratepayers facing large increases in their Business Rates charge as a result of the loss of small business or rural rate relief following the revaluation of their business premises.

2 Support for Public Houses

The Government in 2017 announced a new relief scheme for pubs that have a rateable value of below £100,000. Under the scheme, eligible pubs will receive a £1,000 discount on their bill. The relief will have effect from 1 April 2017 for a maximum period of 2 years. Full details can be obtained from the local authority.

3 Revaluation Discretionary Relief

A discretionary fund of £300m over a four year period from 2017/18 would be made available to support those businesses that faced the steepest increases in their business rates bills as a result of the 2017 revaluation.

Each billing authority in England will be provided with a share of £300m to support their local businesses.

North Lincolnshire Council's allocation of this funding for discretionary relief is £480,000 spread across the next four years. This comprises £280,000 for 2017/18; £136,000 for 2018/19; £56,000 for 2019/20; and £8,000 for 2020/21.

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 €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. 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 advice 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 at 0300 3030164 or simply download a copy from the website.

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. Arrangements can be made for you to pay weekly, fortnightly or monthly. If you are not sure how much you can afford please complete our online [Income and Expenditure form](#).

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.

You can contact the Debt Management Team:

- by phone on 03003030164
- 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 - Money Advice Service
- 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 to: counciltax@northlincs.gov.uk

