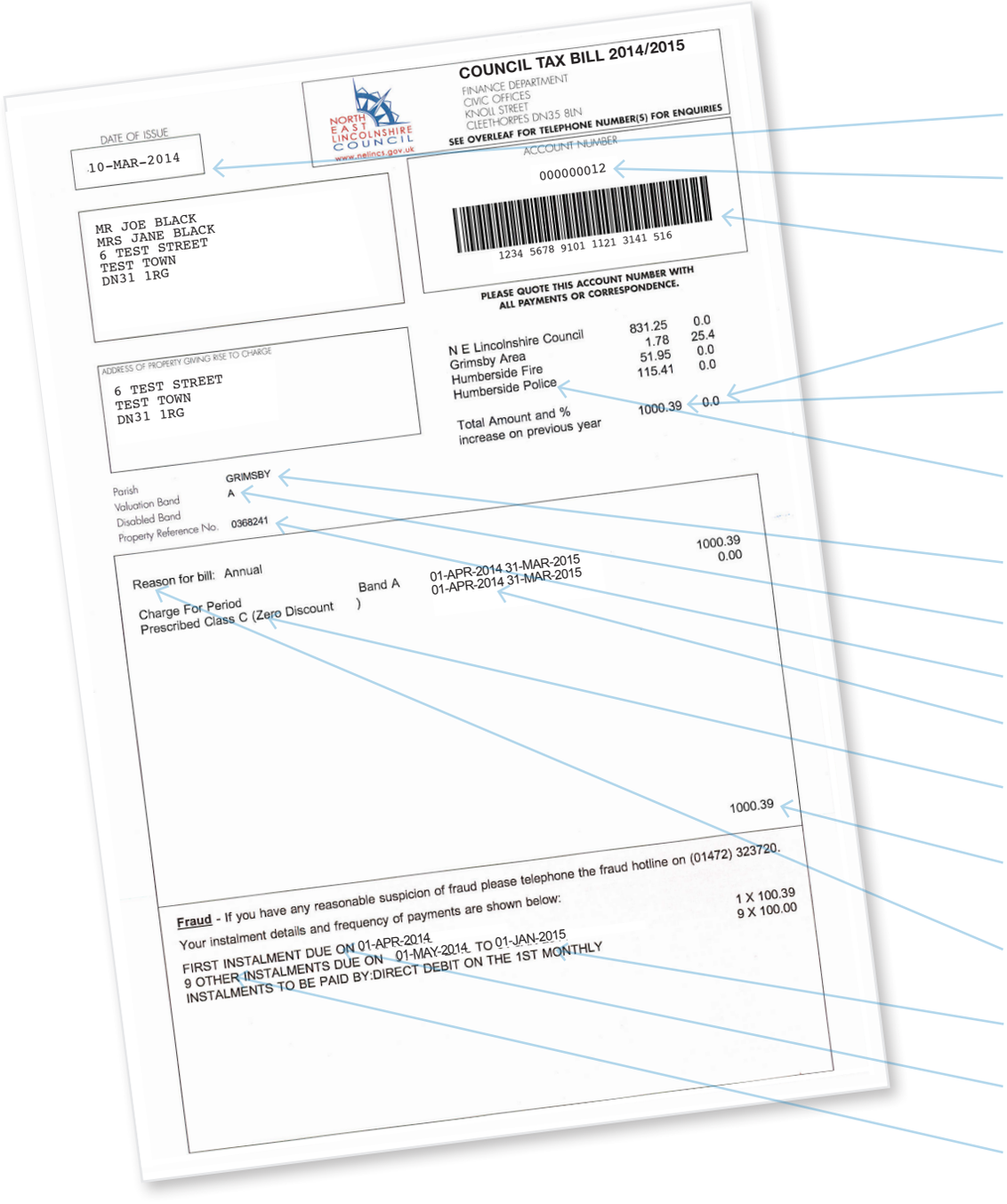
NORTH EAST LINCOLNSHIRE COUNCIL
www.nelincs.gov.uk

Council Tax and Non-Domestic Rates

2014 - 2015

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



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 4 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 10-11 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, benefits, 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 or benefits).

Your current payment method (see page 4 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 East 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 East 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
A	Up to and including £40,000	6/9
B	£40,001 - £52,000	7/9
C	£52,001 - £68,000	8/9
D	£68,001 - £88,000	9/9
E	£88,001 - £120,000	11/9
F	£120,001 - £160,000	13/9
G	£160,001 - £320,000	15/9
H	More than £320,000	18/9

Easy ways to pay

You will find a list on the back of your bill of the different ways you can make your payments. Direct Debit is the most popular because of the ease of payment.

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.nelincs.gov.uk/resident/council-tax/

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 01472 313131. Phones are open 8.30am to 5.30pm, Monday to Friday excluding bank holidays.

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 'search for payment outlets'. Remember payment will only be accepted if you also take your bill with you.

Liability

Please note that married couples, civil partners, people living together as man and wife, 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 01472 323840 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)**
- **Alternatively you can go to our website and print off a form and return it to us completed.**

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 1 month)
- 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. Details on how you can do this can be found on page 19 of this booklet.

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. Please see page 19 of this booklet for details of how to contact us.

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 NE Lincolnshire Council website at www.nelincs.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 East 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 the Local Taxation and Benefit Service, Civic Offices, Knoll Street, Cleethorpes DN35 8LN. 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 benefit yourself or if you are 'better off' receiving a rebate this way.

Council Tax Reduction

The amount of support you receive under the scheme will be worked out using the same rules as under Council Tax Benefit but:

- if you are a pensioner you will continue to receive the same level of support as you did under Council Tax Benefit;
- if you have a child aged under five in your household, you will continue to receive the same level of support as you did under Council Tax Benefit until that child's fifth birthday; and
- if you receive disability benefits, you will continue to receive the same level of support as you did under Council Tax Benefit.
- If you are of working age and do not fit into one of the groups above, the amount of support you receive towards your Council Tax will be reduced by 17%.

If you fit into the working age group you will receive either an increased bill or a bill for the first time.

The amount of support you receive depends on the members of your household, weekly income, any savings and the amount of Council Tax you are 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:
North East Lincolnshire Council, Finance Dept. (Benefits)
Freepost NEA 10366 CLEETHORPES DN35 8BR

Tel: (01472) 323830
Website address: www.nelincs.gov.uk
Email address: benefits@nelincs.gov.uk

Call into one of our Customer Access Points situated at the following locations:

Municipal Offices, Town Hall Square,
Grimsby, Civic Offices, Knoll Street, Cleethorpes
District Offices, Immingham Neighbourhood
Civic Centre, Immingham

For opening times please see page 19

Target benefit thieves

Benefit fraud is benefit theft!

Although the vast majority of people who claim benefits are honest, those who do commit benefit theft are picking the pockets of law-abiding taxpayers. Deliberately withholding information that affects benefit entitlement is stealing.

North East 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 benefit fraud you can contact us by the following methods:-

- By telephone on our confidential fraud hotline 01472 323334. The hotline is staffed 9am to 5pm Monday to Friday and a recorded message can be left outside these hours.
- Online at www.nelincs.gov.uk/resident/benefits/fraud
- Or alternatively by writing to:
  North East Lincolnshire Council, Counter Fraud Section,
  Civic Offices, Knoll Street, Cleethorpes, DN35 8LN.

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 is gradually going up to 65 in line with the increase in the State Pension age for 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

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

Area, Parish and Town Precepts

AREA	2013/2014 Parish/Town Precept	2014/2015 Parish/Town Precept	2014/2015 Council Tax at Band D Equivalent	2014/2015 Special Expenses at Band D Equivalent
	£	£	£	£
Cleethorpes	16,140	16,140	1.91	1.13
Grimsby	30,000	30,000	1.57	1.13
Ashby-cum-Fenby	2,827	2,884	25.79	-
Aylesby	0	0	-	-
Barnoldby-le-Beck	2,365	2,366	15.72	-
Beelsby	0	0	-	-
Bradley	1,594	1,558	25.79	-
Brigsley	2,742	2,742	18.39	-
East Ravendale	0	0	-	-
Great Coates	25,000	40,000	87.76	-
Habrough	2,800	2,705	13.92	-
Hatcliffe	0	0	-	-
Hawerby cum Beesby	0	0	-	-
Healing	38,000	38,000	37.66	-
Humberston	50,000	49,500	25.14	-
Immingham	186,411	253,402	117.09	-
Irby Upon Humber	965	1,275	23.52	-
Laceby	28,354	28,488	29.42	-
New Waltham	27,500	28,174	16.80	-
Stallingborough	20,000	23,000	55.06	-
Waltham	42,979	43,535	21.07	-
West Ravendale	0	0	-	-
Wold Newton	0	0	-	-

Council Tax band charges 2014 - 2015

BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	CHANGE from last year
£	£	£	£	£	£	£	£	%
1018.73	1188.51	1358.30	1528.09	1867.67	2207.24	2546.82	3056.18	1.81%
1018.50	1188.24	1358.00	1527.75	1867.26	2206.75	2546.25	3055.50	1.81%
1033.89	1206.20	1378.52	1550.84	1895.48	2240.11	2584.73	3101.68	1.88%
1016.70	1186.14	1355.60	1525.05	1863.96	2202.85	2541.75	3050.10	1.81%
1027.18	1198.37	1369.57	1540.77	1883.17	2225.56	2567.95	3081.54	1.80%
1016.70	1186.14	1355.60	1525.05	1863.96	2202.85	2541.75	3050.10	1.81%
1033.89	1206.20	1378.52	1550.84	1895.48	2240.11	2584.73	3101.68	1.65%
1028.96	1200.45	1371.94	1543.44	1886.43	2229.42	2572.40	3086.88	1.78%
1016.70	1186.14	1355.60	1525.05	1863.96	2202.85	2541.75	3050.10	1.81%
1075.21	1254.40	1433.61	1612.81	1971.22	2329.62	2688.02	3225.62	3.83%
1025.98	1196.97	1367.97	1538.97	1880.97	2222.96	2564.95	3077.94	1.77%
1016.70	1186.14	1355.60	1525.05	1863.96	2202.85	2541.75	3050.10	1.81%
1016.70	1186.14	1355.60	1525.05	1863.96	2202.85	2541.75	3050.10	1.81%
1041.81	1215.43	1389.07	1562.71	1909.99	2257.25	2604.52	3125.42	1.73%
1033.46	1205.70	1377.94	1550.19	1894.68	2239.17	2583.65	3100.38	1.74%
1094.76	1277.21	1459.68	1642.14	2007.07	2371.98	2736.90	3284.28	3.43%
1032.38	1204.44	1376.50	1548.57	1892.70	2236.83	2580.95	3097.14	2.19%
1036.31	1209.03	1381.75	1554.47	1899.91	2245.35	2590.78	3108.94	1.76%
1027.90	1199.21	1370.53	1541.85	1884.49	2227.12	2569.75	3083.70	1.79%
1053.41	1228.97	1404.54	1580.11	1931.25	2282.38	2633.52	3160.22	2.24%
1030.75	1202.53	1374.33	1546.12	1889.71	2233.29	2576.87	3092.24	1.79%
1016.70	1186.14	1355.60	1525.05	1863.96	2202.85	2541.75	3050.10	1.81%
1016.70	1186.14	1355.60	1525.05	1863.96	2202.85	2541.75	3050.10	1.81%

Area costs for the towns of Grimsby and Cleethorpes

Charter Trustees for the towns of Grimsby and Cleethorpes protect the powers, privileges and rights granted by Royal Charter to the areas concerned. The Trustees for Grimsby and Cleethorpes have precepted on North East Lincolnshire Council and the costs are payable by Council Taxpayers who live in the towns of Grimsby and Cleethorpes.

Parishes, towns and other 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. You can find details of the parish councils at www.nelincs.gov.uk the Police and Crime Commissioner for Humberside at www.humberside-pcc.gov.uk and the Humberside Fire Authority at www.humbersidefire.gov.uk

Special expenses for the towns of Grimsby and Cleethorpes

The expenditure required to meet the costs for cemeteries and allotments.

Net Cost (£)	Net Cost (£)	Band D
2013/2014	2014/2015	£p
30,600	31,228	1.13

Analysis of change to Band D

		2013/2014	2014/2015	% change
North East Lincolnshire Council (excluding Special Expenses)	Band D	1,246.87	1,270.56	1.90
North East Lincolnshire Council (including Special Expenses)	Band D	1,247.98	1,271.69	1.90
Police and Crime Commissioner for Humberside	Band D	173.12	176.57	1.99
Humberside Fire Authority	Band D	77.92	77.92	0.00

Revenue budget

2013/14		2014/15			
Original £M	**Budget**	Spending £M	Income £M	Total £M	Per Head of Population £
*	People	164.0	(70.8)	93.2	
*	Place	87.0	(48.4)	38.6	
*	Resources	68.4	(62.5)	5.9	
*	Unallocated	0.1	0.0	0.1	
147.5	**Sub-Total Services**	**319.5**	**(181.7)**	**137.8**	
0.6	Levies	0.6		0.6	
8.3	Provisions & Other Budgets	5.4		5.4	
9.3	Borrowing costs	9.9		9.9	
(15.3)	Internal Asset Rentals		(15.3)	(15.3)	
150.4	**Sub-Total**	**335.4**	**(197.0)**	**138.4**	
(12.1)	Contributions from reserves		(7.8)	(7.8)	
138.3	**NET BUDGET**	**335.4**	**(204.8)**	**130.6**	**815.74**
	Funding				
(52.2)	Revenue Support Grant			(43.3)	(270.46)
(34.7)	Retained Business Rates			(35.4)	(221.11)
(1.6)	New Homes Bonus			(1.9)	(11.87)
(0.5)	Council Tax Freeze Grant			0.0	0.0
(0.6)	Collection Fund Surplus			0.0	0.0
(48.7)	Council Tax for NE Lincs			(50.0)	(312.30)
(138.3)	**Total Funding for North East Lincolnshire**			**(130.6)**	**(815.74)**
	Police, Fire & Parish Precepts				
(6.8)	Police and Crime Commissioner for Humberside			(6.9)	(43.10)
(3.0)	Humberside Fire Authority			(3.1)	(19.36)
(0.5)	Parish Precepts			(0.6)	(3.75)
(10.3)	**Total**			**(10.6)**	**(66.21)**

*2013/2014 breakdown by service area is unavailable due to a major restructure during 2013/2014

Reserves (as at 31st March)

	2014/15	2015/16	2016/17
	£'000	£'000	£'000
General	9,800	9,800	9,800
Earmarked	29,991	23,998	22,809

Capital budget

	Amount (£M)		
	2014/15	2015/16	2016/17
	£M	£M	£M
People	5.3	2.7	1.1
Place	25.6	6.9	5.9
Resources	4.7	2.1	0.6
Unallocated	0.6	0.3	0.0
TOTAL	**36.2**	**12.0**	**7.6**

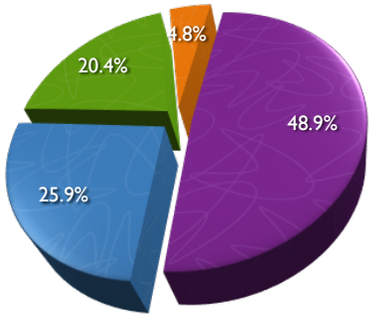
Funding

	Amount (£M)		
	2014/15	2015/16	2016/17
	£M	£M	£M
Borrowing	22.8	5.3	2.7
Government Grants	7.2	4.7	3.9
Capital Receipts	2.0	2.0	1.0
Contribution from Reserves	3.1	0.0	0.0
External Funding	1.1	0.0	0.0
TOTAL	**36.2**	**12.0**	**7.6**

Population

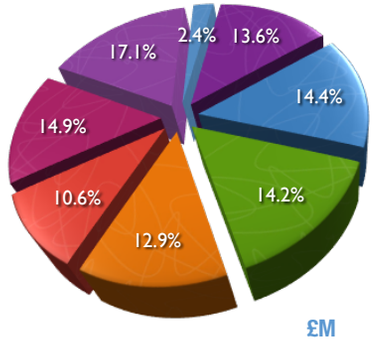
	2014/15	2015/16	2016/17
Residents	160,100	160,300	160,600

Where the council spends money



	£M
People	164.0
Place	87.0
Resources	68.4
Other Budgets	16.0
Total	335.4

Where the money comes from



	£M
Dedicated Schools Grant	45.6
Other Grants	48.4
Fees, Charges & Other Income	47.7
Revenue Support Grant	43.3
Retained Business Rates	35.4
Council Tax	50.0
Housing Benefits	57.2
Funded from Reserves	7.8
Total	335.4

Why has council spending changed?

	£M
Budget 2013/14	**138.3**
Increase in inflation and other adjustments	3.9
Increase in service pressures	5.6
Increase in efficiencies and other savings	(18.9)
Increased cost of borrowing	0.5
Change in costs funded by earmarked reserves	0.7
Reduction in revenue support for capital	(5.6)
Change in contributions from reserves	4.6
Increased level of provisions and contingencies	1.5
BUDGET 2014/15	**130.6**

OTHER INFORMATION	Employee Numbers (FTE's)
2013/14 Budget	2,629
2014/15 Budget	2,559

2014/2015 Budget report

You can see the full budget report on the Council's website at;
www.nelincs.gov.uk or
by visiting your local library.

Immingham Town Council - Budgetary Information 2014

We explained last year that the Government changed the way Council Tax was calculated. The consequence of this is that the cost to a resident in a Band A property will unfortunately rise this year from £59.84 to £78.07. This is a rise of 35p per week.

This increase has not been caused by the Town Council. After normal annual adjustments to the tax base have been made our cost to residents would have actually reduced by 1.1%. This is not just happening in Immingham but to numerous Councils throughout the country. Until now there has been a guarantee of a grant to offset the change in the calculation method but this has already started to be withdrawn by several other authorities and despite representations by ourselves to Government for over 12 months, they will not guarantee the grant for future years.

This increase, which is being forced on the town council by Government policy, is designed to ensure that services are protected for the people of Immingham.

D Jackson
Clerk to the Council,
Immingham Town Council, Pelham Road,
Immingham. NE Lincolnshire. DN40 1QF

Tel: 01469 572763
E-Mail: enquiries@immingham-tc.gov.uk

Immingham Town Council currently manages

Immingham Civic Centre,

Manby Road Allotments

Homestead Park

Homestead Angling Lake

Mill Lane Cemetery

Immingham War Memorial

St Andrew's Church Grounds

Xmas Lights

Immingham Skate Park

Pilgrim Park

Manual Street Cleaning in Immingham (Habrough & Stallingborough)

Immingham Grounds Maintenance

Immingham Public Toilets

All Litter Bins

In addition the Council subsidises usage of the Civic Centre, makes grants to voluntary organizations, funds swimming lessons to every KS1 Immingham child who wants them and consults on over 100 planning applications each year.

For a full breakdown of the 2014/15 budget please visit www.immingham-tc.gov.uk

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 1 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 your local authority and other 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 on their website at www.voa.gov.uk. 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. Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office. Their address is Non-domestic Rates North East, Valuation Office Agency, Cathedral Court, Second Floor, 1 Vicar Lane, Sheffield, S1 1HD, Telephone 03000 501501, e-mail ratingnortheast@voa.gsi.gov.uk

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. Generally, the multipliers increase in line with inflation according to the Retail Price Index in September of the preceding year. For the 2014-15 financial year, the Government has capped the increase in the multipliers at 2%. Between revaluations, the multipliers change each year in line with inflation and to take account of the cost of small business rate relief. 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. The current multipliers are shown on the front of the bill.

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has announced that it will legislate to allow businesses to ask for their business rate bills to be spread over 12 months to help with cash flow. The Government is putting in place regulations that will, with effect for the 2014-15 financial year, 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 your local authority as soon as possible.

Revaluation 2010 and Transitional Arrangements

All rateable values are generally reassessed every five years 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. The current rating list is based on the 2010 revaluation. The Government has confirmed that the next revaluation has been postponed until 2017. This will provide greater stability for businesses to encourage economic growth. Five yearly revaluations will continue from 2017. Revaluation does not raise extra money for Government. The Government's Written Ministerial Statement on the postponement can be found at the following link: www.publications.parliament.uk/pa/cm201213/cmhansrd/cm121112/wmstext/121112m0001.htm For those ratepayers who would otherwise have seen significant increases in their rates liability, the Government has put in place a £2 billion transitional relief scheme to limit and phase in changes in rate bills as a result of the 2010 revaluation. To help pay for the limits on increases in bills, there were also limits on reductions in bills. Under the transition 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 2010, 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 because of 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 the bill. More information on revaluation 2010 can be found at www.voa.gov.uk.

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 the 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 is introducing a new 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 1 October 2013 and 30 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 North East Lincolnshire Council (NELC).

Small Business Rate Relief

Ratepayers who are not entitled to another 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 have their bill 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. However, until 31 March 2015 the Government has doubled the usual level of relief. 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. However, 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 (CASC) 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 NELC.

Local Discounts

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

Retail Discounts

The Government is giving funding to local authorities so that they can provide a discount worth up to £1,000 a year - in both 2014-15 and 2015-16 - to retail premises with a rateable value of up to £50,000. This will provide support to premises including pubs, cafes, restaurants and shops. Full details can be obtained from the NELC.

The Government is also giving funding to local authorities so that they can provide a 50% discount for 18 months for those businesses that move into retail premises that have been empty for a year or more. This is available for businesses which move into empty premises between 1st April 2014 and 31st March 2016. Full details can be obtained from NELC.

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 (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 NELC 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 NELC.

Cancellation of Backdated Rates Liabilities

The Government has put in place regulations to allow for the cancellation of certain backdated business rates liabilities. The relevant regulations, the Non-Domestic Rating (Cancellation of Backdated Liabilities) Regulations 2012 (SI 2012/ 537), can be found at http://www.legislation.gov.uk/uksi/2012/537/ made. Information on the type of backdated rates liability that can be cancelled is available with Business Rates Information Letter titled Cancellation of Backdated Rates: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/8187/Business_Rates_Information_Letter_4-2012.pdf

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 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.nelincs.gov.uk/council/council-finances-and-spending/, or contact the Accountancy Service Desk at cfsqueries@nelincs.gov.uk

Environment Agency

Anglian region

The Council Tax (Demand Notices) (England) Regulations 2011.

The Environment Agency is a levying body for its Flood and Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environment Agency (Levies) (England and Wales) Regulations 2011.

The Environment Agency has powers in respect of flood and coastal erosion risk management for 2292 kilometres of main river and along tidal and sea defences in the area of the Anglian Northern Regional Flood and Coastal Committee. Money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system and management of the risk of coastal erosion. The financial details are:

	Anglian Northern Regional Flood Defence Committee	
	2013/2014 £'000	**2014/2015 £'000**
Gross Expenditure	£33,119	£44,679
Levies Raised	£1,624	£1,681
Total Council Tax Base	**525**	**532**

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide 'matching' funding the Agency may seek funding from County and Metropolitan Councils, Unitary Authorities and London Boroughs in the form of a Local Levy. The Local Levy is shared on the basis of Band D Equivalents between all contributing bodies within the Committee Area. Changes in the Gross Budgeted expenditure between the years reflects the impact of the Government Spending Review and national prioritisation of projects. For 14/15 we have included Grant Aided Expenditure on all Risk Management Authority Programs.

The total Local Levy raised has increased by 3.5%.

The total Local Levy raised has increased from £1,624,000 in 2013/2014 to £1,681,000 for 2014/2015.

Customer Service Line: 08708 506 506
Incident Hotline: 0800 80 70 60
Floodline: 0845 988 1188
www.environment-agency.gov.uk

Your council's performance

Would you like to find out more about your council's plans and how it is performing?

North East Lincolnshire Council will be publishing its new council plan in April 2014. This plan sets out how the Council will work with its partners, our community and businesses to achieve our two key priorities of promoting a Stronger Economy and Stronger Communities.

The council will publicise its performance on it's website at www.nelincs.gov.uk on a regular basis.

If you have any queries, you can contact the Council's Business Improvement team by telephoning (01472) 323737 or by emailing customerrequests@nelincs.gov.uk

Alternatively, you can write to:-

Business Improvement Team
Strategy, Change and Improvement
Resources Directorate
North East Lincolnshire Council,
Floor Two
Municipal Offices,
Town Hall Square,
Grimsby,
North East Lincolnshire
DN31 1HU

OTHER LEVIES
If you require any further information in respect of other levies paid by North East Lincolnshire Council, this is available at www.nelincs.gov.uk/council/council-finances-and-spending/ or contact the Accountancy Service Desk at cfsqueries@nelincs.gov.uk

How to contact us

Customer Access Points

The Customer Access Points based in Grimsby, Cleethorpes and Immingham provide a frontline service for:

- Housing Benefit and Council Tax Reduction
- Council Tax and Business Rates liability, billing and recovery
- Sundry debts arrangements
- Free school meals
- Housing advisory services (homelessness)
- Concessionary fares

Grimsby: Municipal Offices, Town Hall Square

Opening times are;
08.30 am to 04.30 pm - Monday to Friday
Excluding bank holidays

Cleethorpes: Civic Offices, Knoll Street

Opening times are;
08.30 am to 04.30 pm - Monday to Friday
Excluding bank holidays

Immingham: Immingham Neighbourhood Civic Centre

Opening times are;
09.00 am to 04.00 pm - Monday
10.00 am to 02.00 pm - Wednesday
09.00 am to 04.00 pm - Friday
Excluding bank holidays

Facilities available

- Reception area providing access to Council services and signposting to non council services (Municipal and Civic offices only)
- Disabled access
- Children's play area
- Automated queue system
- Private interview rooms
- Display boards with council notices and promotions
- Information available including leaflets, application forms and general advice about council services

A phone call away

Useful numbers

Alternatively if you don't know the direct number

Card Payments	**01472 313131**
Housing Benefits and Council Tax Reduction Enquiries	01472 323720
Council Tax Enquiries	01472 323840
Non Domestic Rates Enquiries	01472 323770
Free School Meals	01472 323720
Environmental Health	01472 324770
Trading Standards	0808 1567 291
Street Care	01472 324500
Waste and Recycling	01472 325841

for the service you need call the contact centre on 01472 313131

Struggling with your finances?

Personal debt is on the increase. Dealing with all the problems debt creates can be difficult.

North East Lincolnshire Council – Debt Management Team

Our Debt Management Team are here to help, where possible, if you have problems paying bills for Council Tax, business rates, or any other debts that you owe us (for example, 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 bailiffs, 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 01472 323760;
- in person at or by letter to Civic Offices, Knoll Street, Cleethorpes DN35 8LN; or
- email: recovery@nelincs.gov.uk

These organisations also provide their services free of charge.

- Citizens Advice
- The Community Advice Service
- Moneyline
- North East Lincolnshire Credit Union
- Christians Against Poverty
- Meridian Debt Advice

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 East Lincolnshire Council,** Local Taxation and Benefits Service, Civic Offices, Knoll Street, Cleethorpes, DN35 8LN.

If you would like to receive this information booklet in large print, as an audio tape or in another language please contact us on 01472 323840, email counciltax@nelincs.gov.uk or visit the North East Lincolnshire website at www.nelincs.gov.uk

INVESTOR IN PEOPLE

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