

Council Tax and Non-Domestic Rates

2017 - 2018

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

COUNCIL TAX BILL 2017/2018
LOCAL TAXATION AND BENEFITS
MUNICIPAL OFFICES
TOWN HALL SQUARE
GRIMSBY DN31 1HU
SEE OVERLEAF FOR TELEPHONE NUMBER(S) FOR ENQUIRIES

DATE OF ISSUE: 10-MAR-2017

MR JOE BLACK
MRS JANE BLACK
6 TEST STREET
TEST TOWN
DN31 1RG

ACCOUNT NUMBER: 000000012

1234 5678 9101 1121 3141 516

PLEASE QUOTE THIS ACCOUNT NUMBER WITH ALL PAYMENTS OR CORRESPONDENCE.

ADDRESS OF PROPERTY GIVING RISE TO CHARGE: 6 TEST STREET, TEST TOWN, DN31 1RG

Parish: GRIMSBY A

Valuation Band: A

Disabled Band:

Property Reference No.: 0368241

	2016/17	2017/18	% Change
NE Lincolnshire Council	880.92	2.0	
Adult Social Care*	17.27	-1.7	
Grimsby Area	52.59	1.2	
Humberside Fire	122.45	2.0	
Humberside Police			
Total Amount and % increase on previous year	1075.01	3.6	

Reason for bill: Annual

Charge For Period: Prescribed Class C (Zero Discount)

Band A

01-APR-2017 31-MAR-2018

01-APR-2017 31-MAR-2018

1075.01 0.00

1075.01

1 X 103.01
9 X 108.00

Your instalment details and frequency of payments are shown below:
FIRST INSTALMENT DUE ON 01-APR-2017.
9 OTHER INSTALMENTS DUE ON 01-MAY-2017 TO 01-JAN-2018
INSTALMENTS TO BE PAID BY DIRECT DEBIT ON THE 1ST MONTHLY

*The council tax attributable to North East Lincolnshire Council includes a precept to fund adult social care. Further information can be found at www.nelincs.gov.uk/counciltax

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 3 for details)

The percentage change in charges since last year.

The charge for Adult Social Care. For more information see page 11.

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 6 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 3 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

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.nelincs.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 63830578
- The sort code is 20-35-27 (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 01472 326222.

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.



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 326287 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:

- 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 10 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



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.

Please see page 10 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 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.

*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 East 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 3rd parties, including credit reference agency information for the prevention/detection of crime and to protect public funds. We may share information with other 3rd 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 the Local Taxation & Benefits, Municipal Offices, Town Hall Square, Grimsby, DN31 1HU. 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

Council Tax Reduction

You may be entitled to this if you:

- are legally responsible for paying Council Tax for the home you live in, and
- have savings and investments of less than £16,000 (unless you receive Pension Credit Guaranteed Credit, as different rules apply).

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 East Lincolnshire Council,
Municipal Offices, Town Hall Square, DN31 1HU.
Telephone (01472) 326287.
Website address: www.nelincs.gov.uk
Email address: benefits@nelincs.gov.uk

You can tell us about a change of circumstances using our online form at www.nelincs.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 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 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.nelincs.gov.uk/fraud
- Or alternatively by writing to:

Counter Fraud Section, North East Lincolnshire Council,
Municipal Offices, Town Hall Square, Grimsby, DN31 1HU

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/pension-credit-calculator

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



Area, Parish and Town Precepts

Council Tax band charges 2017 - 2018

AREA	2016/2017 Parish/Town Precept	2017/2018 Parish/Town Precept	2017/2018 Council Tax at Band D Equivalent	2017/2018 Special Expenses at Band D Equivalent	Disabled BAND A	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	CHANGE from last year
	£	£	£	£		£	£	£	£	£	£	£	£	%
Cleethorpes	17,000	17,000	1.91	1.24	936.12	1,123.34	1,310.56	1,497.79	1,685.01	2,059.46	2,433.90	2,808.35	3,370.02	4.47%
Grimsby	30,000	30,000	1.45	1.24	935.86	1,123.03	1,310.21	1,497.38	1,684.55	2,058.89	2,433.24	2,807.58	3,369.10	4.47%
Ashby-cum-Fenby	2,971	3,060	25.50		948.53	1,138.24	1,327.95	1,517.65	1,707.36	2,086.77	2,466.19	2,845.60	3,414.72	4.43%
Aylesby	0	0	-		934.37	1,121.24	1,308.11	1,494.99	1,681.86	2,055.61	2,429.35	2,803.10	3,363.72	4.47%
Barnoldby-le-Beck	2,349	2,386	15.72		943.10	1,131.72	1,320.34	1,508.96	1,697.58	2,074.82	2,452.06	2,829.30	3,395.16	4.43%
Beelsby	0	0	-		934.37	1,121.24	1,308.11	1,494.99	1,681.86	2,055.61	2,429.35	2,803.10	3,363.72	4.47%
Bradley	1,561	1,590	26.04		948.83	1,138.60	1,328.37	1,518.13	1,707.90	2,087.43	2,466.97	2,846.50	3,415.80	4.42%
Brigsley	2,742	2,824	18.41		944.59	1,133.51	1,322.43	1,511.35	1,700.27	2,078.11	2,455.95	2,833.78	3,400.54	4.43%
East Ravendale	0	0	-		934.37	1,121.24	1,308.11	1,494.99	1,681.86	2,055.61	2,429.35	2,803.10	3,363.72	4.47%
Great Coates	40,000	42,262	90.46		984.62	1,181.55	1,378.47	1,575.40	1,772.32	2,166.17	2,560.02	2,953.87	3,544.64	4.50%
Habrough	3,500	3,500	17.75		944.23	1,133.07	1,321.92	1,510.76	1,699.61	2,077.30	2,454.99	2,832.68	3,399.22	4.41%
Hatcliffe	0	0	-		934.37	1,121.24	1,308.11	1,494.99	1,681.86	2,055.61	2,429.35	2,803.10	3,363.72	4.47%
Hawerby cum Beesby	0	0	-		934.37	1,121.24	1,308.11	1,494.99	1,681.86	2,055.61	2,429.35	2,803.10	3,363.72	4.47%
Healing	38,000	38,000	36.12		954.43	1,145.32	1,336.21	1,527.09	1,717.98	2,099.75	2,481.53	2,863.30	3,435.96	4.37%
Humberston	70,000	70,000	34.11		953.32	1,143.98	1,334.64	1,525.31	1,715.97	2,097.30	2,478.62	2,859.95	3,431.94	4.33%
Immingham	283,960	300,947	125.26		1,003.96	1,204.75	1,405.54	1,606.33	1,807.12	2,208.70	2,610.28	3,011.87	3,614.24	4.39%
Irby Upon Humber	1,275	1,860	32.33		952.33	1,142.79	1,333.26	1,523.72	1,714.19	2,095.12	2,476.05	2,856.98	3,428.38	4.98%
Laceby	38,000	38,000	36.97		954.91	1,145.89	1,336.87	1,527.85	1,718.83	2,100.79	2,482.75	2,864.72	3,437.66	4.31%
New Waltham	33,550	34,824	19.65		945.28	1,134.34	1,323.40	1,512.45	1,701.51	2,079.62	2,457.74	2,835.85	3,403.02	4.45%
Stallingborough	24,000	24,000	57.88		966.52	1,159.83	1,353.13	1,546.44	1,739.74	2,126.35	2,512.96	2,899.57	3,479.48	4.32%
Waltham	44,348	44,566	21.07		946.07	1,135.29	1,324.50	1,513.72	1,702.93	2,081.36	2,459.79	2,838.22	3,405.86	4.42%
West Ravendale	0	0	-		934.37	1,121.24	1,308.11	1,494.99	1,681.86	2,055.61	2,429.35	2,803.10	3,363.72	4.47%
Wold Newton	0	0	-		934.37	1,121.24	1,308.11	1,494.99	1,681.86	2,055.61	2,429.35	2,803.10	3,363.72	4.47%

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 contribute towards the costs for cemeteries.

Net Cost (£)	Net Cost (£)	Band D
2016/2017	2017/2018	£p
35,077	36,824	1.24

Analysis of change to Band D

		2016/17	2017/18	% change
North East Lincolnshire Council (excluding Special Expenses)	Band D	1,347.29	1,414.38	4.98
North East Lincolnshire Council (including Special Expenses)	Band D	1,348.49	1,415.62	4.98
Element of the above relating to Adult Social Care (see page 11 for more information)	Band D	25.91	66.33	-
Police and Crime Commissioner for Humberside	Band D	183.67	187.33	1.99
Humberside Fire Authority	Band D	78.89	80.15	1.60

Revenue budget

2016/17		2017/18			
Original £M	Budget	Spending £M	Income and other £M	Total £M	Per Head of Popula- tion £
	Corporate & Democratic Services	78.5	(66.5)	12.0	
	Environment	16.8	(6.9)	9.9	
	Economy and Growth	21.2	(5.4)	15.8	
	Children's Services	56.6	(30.2)	26.4	
	Public Health	8.6	(6.0)	2.6	
	Early Help	19.8	(12.4)	7.4	
	Adult Services	44.3	(1.2)	43.1	
120.9	Sub-Total Services	245.8	(128.6)	117.2	
0.6	Levies	0.6		0.6	
7.3	Provisions & Other Budgets	7.1		7.1	
11.5	Borrowing costs net of income	10.5		10.5	
(15.3)	Internal Asset Rentals		(15.3)	(15.3)	
125.0	Sub-Total	264.0	(143.9)	120.1	
(6.0)	Contributions from reserves		(2.0)	(2.0)	
119.0	NET BUDGET	264.0	(145.9)	118.1	737.20

	Funding				
(24.3)	Revenue Support Grant			(17.7)	(110.49)
(36.2)	Retained Business Rates			(37.4)	(233.46)
(2.3)	New Homes Bonus			(1.6)	(9.99)
0.0	Better Care Fund			(0.5)	(3.12)
0.0	ASC Support Grant			(0.8)	(4.99)
(0.5)	Collection Fund Surplus - CT			(0.8)	(4.99)
(55.7)	Council Tax for NE Lincs including Adult Social Care			(59.3)	(370.16)
(119.0)	Total Funding for North East Lincolnshire			(118.1)	(737.20)

	Police, Fire & Parish Precepts				
(7.6)	Police and Crime Commissioner for Humberside			(7.8)	(48.69)
(3.3)	Humberside Fire Authority			(3.4)	(21.22)
(0.6)	Parish Precepts			(0.7)	(4.37)
(11.5)	Total			(11.9)	(74.28)

Reserves (as at 31st March)

	2017/18	2018/19	2019/20
	£M	£M	£M
General	8.3	8.3	8.3
Earmarked	15.8	15.3	16.4

Capital budget

	Amount (£M)		
	2017/18	2018/19	2019/20
	£M	£M	£M
Corporate & Democratic Services	2.3	1.8	0.7
Children's Services	4.0	6.1	2.8
Economy & Growth	26.4	13.9	10.4
TOTAL	32.6	21.8	13.9

Funding

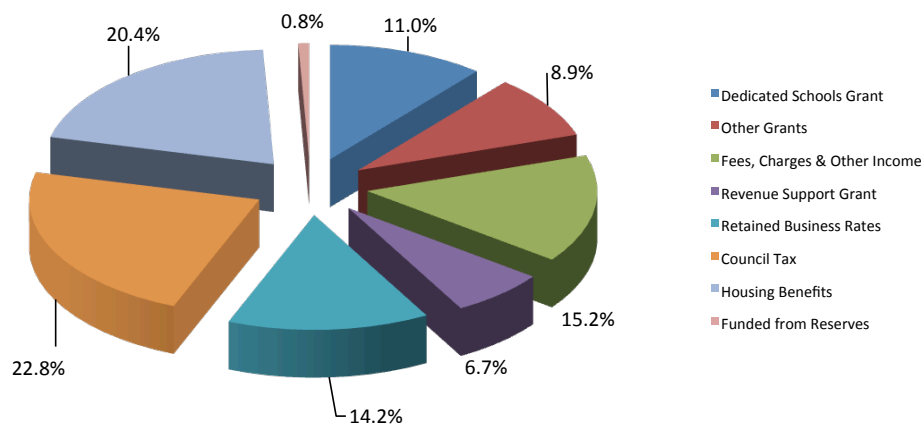
	Amount (£M)		
	2017/18	2018/19	2019/20
	£M	£M	£M
Borrowing	11.3	12.4	6.3
Capital Receipts	8.1	3.6	1.8
Government Grants	4.1	5.4	5.4
Other (Private Sector Contribution)	5.0	0.1	0.1
Ring-fenced External Funding	4.1	0.3	0.3
TOTAL	32.6	21.8	13.9

Population

	2017/18	2018/19	2019/20
Residents	160,200	160,400	160,600

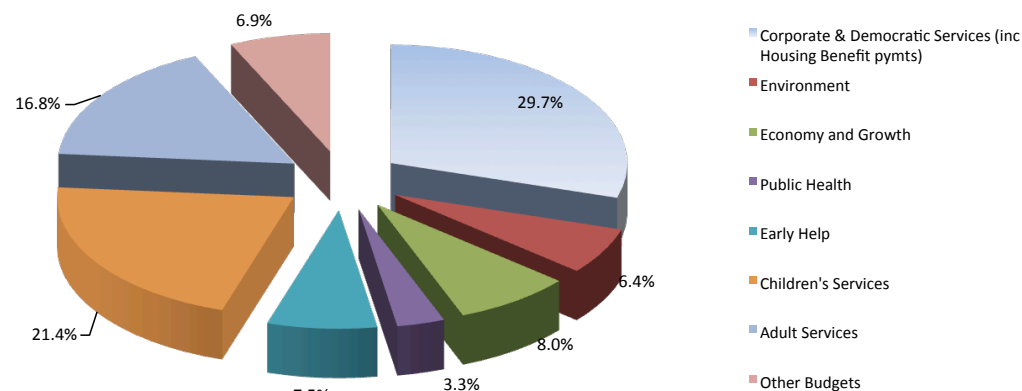
Where the money comes from

%		(£M)
11.0%	Dedicated Schools Grant	29.1
8.9%	Other Grants	23.6
15.2%	Fees, Charges & Other Income	40.2
6.7%	Revenue Support Grant	17.7
14.2%	Retained Business Rates	37.4
22.8%	Council Tax	60.1
20.4%	Housing Benefits	53.9
0.8%	Funded from Reserves	2.0
100%	TOTAL	264.0



Where the council spends money

%		(£M)
29.7%	Corporate & Democratic Services (inc Housing Benefit pymts)	78.5
6.4%	Environment	16.8
8.0%	Economy and Growth	21.2
3.3%	Public Health	8.6
7.5%	Early Help	19.8
21.4%	Children's Services	56.6
16.8%	Adult Services	44.3
6.9%	Other Budgets	18.2
100%	TOTAL	264.0



Why has council spending changed?

	£M
Budget 2016/17	119.0
Additional Income and Grants	1.3
Inflation and Other Adjustments	0.3
Pressures and Developments	2.3
Efficiencies and Savings	(4.4)
Change in contributions from reserves	(0.4)
BUDGET 2017/18	118.1

2017/2018 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.

OTHER INFORMATION	Employee Numbers (FTE's)
2016/17	2,014
2017/18	1,829

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 takes 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 will not increase the amount of rates collected nationally, within this overall picture, over 7 out of 10 ratepayers will receive a reduction or no change in their bill and some ratepayers will see increases.

For those that would otherwise see significant increases in their rates liability, the Government has 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 [insert name of billing authority] 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.

Non-domestic rates

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. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief is set out in a guidance note: “The case for a business rates relief for local newspapers”, which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers.

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.nelincs.gov.uk. A hard copy is available on request by writing to the council or at 01472 313131.

Immingham Town Council - Budgetary Information 2017

The Town Council has continued to provide high quality services in Immingham. Not only does the Council provide street cleaning and grounds maintenance services on behalf of NELC in Immingham, but additionally for Habrough & Stallingborough also.

During the year the Council completed The Garden of Remembrance, which is now starting to bed in and will become a haven of tranquility for years to come.

The works at Roval Drive Pavilion were also completed. This facility, used in conjunction with Immingham Pilgrims Junior FC has been drastically improved and is regularly used by lots of children.

The main project was the Civic Centre Hub renovations. Costing £600,000, these works were completed on budget and on time and have improved the Civic Centre dramatically. New partners have joined us in the building, including Lincs Inspire's new Library, Grimsby College Adult learning Centre, Humberside Police and Jobcentre Plus.

D Jackson
Clerk to the Council,

Immingham Town Council, Pelham Road,
Immingham. NE Lincolnshire. DN40 1QF
Tel: 01469 727272

E-Mail: enquiries@immingham-tc.gov.uk

Immingham Town Council currently manages and / or maintains

- Immingham Civic Centre Hub
- 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
- All Borough Litter Bins
- Immingham Grounds Maintenance
- Immingham Neighbourhood Office
- Immingham Public Toilets
- Shopping Centre (Kennedy Way)
- Grounds Maintenance in Habrough & Stallingborough
- Roval Drive Fields & Pavilion

In addition the Council subsidises usage of the Civic Centre, makes grants to voluntary organizations, funds swimming lessons to KS1 Immingham children and consults on numerous planning applications each year.

DESCRIPTION	Budget 16-17	Budget 17-18
ADMINISTRATION		
Administration	124,369	135,166
Civic Budget	3,100	3,100
Grants	4,000	3,000
Election Expenses	2,100	2,100
Sub-Total	133,569	143,366
FACILITIES		
CEMETERY	22,515	21,969
ST ANDREWS CHURCHYARD	7,279	7,273
APPRENTICE / TRAINEE	12,824	0
GROUND MAINT VEHICLE	2,300	2,050
ALLOTMENTS	950	750
ANGLING LAKE	-600	0
HOMESTEAD PARK	8,300	8,050
MILL LANE	-700	-700
WAR MEMORIAL	850	850
SWIMMING SCHEME	4,000	4,000
ENVIRONMENT	12,294	10,946
GROUND MAINTENANCE	8,024	38,400
STREET CLEANSING	6,562	6,000
Royal Drive		-500
Sub-Total	84,598	99,088
CIVIC CENTRE		
CIVIC CENTRE BUILDING	123,855	117,113
ADDITIONAL BUILDINGS	7,500	6,550
CIVIC CENTRE CATERING	-500	-500
Sub-Total	130,855	123,163
TOTAL	349,022	365,617
Band "A" Property Precept	80.82	83.51



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	
	2016/2017 £'000	2017/2018 £'000
Gross Expenditure	£37,076	£31,844
Levies Raised	£1,681	£1,681
Total Council Tax Base	560	570

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 local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.

A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute. The total Local Levy raised by this committee has stayed the same.

The total Local Levy raised has stayed the same, £1,680,840 in 2016/2017 and £1,680,840 in 2017/2018.

How to contact us

Arts, leisure, sports and libraries	01472 326286
Council tax, business rates and housing benefits	01472 326287
Waste collection and disposal	01472 326288
Planning, building control and council assets	01472 326289
Transport and parking	01472 326290
Education, school support and school transport	01472 326291
Children's social care, safeguarding and offending	01472 326292
Early years and childcare	01472 326293
Youth support and youth offending	01472 326294
Births, deaths and marriages	01472 326295
Housing and energy efficiency	01472 326296
Jobs and Regeneration	01472 326297
Fraud, whistleblowing, complaints and information requests	01472 326298
Environmental health, licensing and trading standards	01472 326299
Reports/problems about streets, parks and open spaces	01472 326300
General enquiries	01472 313131

ADULT SOCIAL CARE PRECEPT AND OTHER LEVIES

Pressures within the social care system have been recognised and the Government has introduced the flexibility for councils to levy up to a 3% adult social care precept on council tax. Given the known pressures within the Adult Care System within North East Lincolnshire, the Council will levy the 3% Adult Social Care precept on Council Tax to avoid more significant reductions to services. The Council is continuing to work closely with its key partner, North East Lincolnshire CCG, to mitigate the impact of demand and cost pressures. If you require any further information in respect of this or other levies this is available at www.nelincs.gov.uk or by contacting the council.

North East 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 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 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 01472 326287;
- by letter to Local Taxation & Benefits, North East Lincolnshire Council, Municipal Offices, Town Hall Square, DN31 1HU; or
- email: recovery@nelincs.gov.uk

These organisations also provide their services free of charge.

- Citizens Advice
- The Community Advice Service
- Moneyline
- Christians Against Poverty

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 & Benefits, North East Lincolnshire Council, Municipal Offices, Town Hall Square, DN31 1HU. Or email them to fin.ltbservicedevelopment@nelincs.gov.uk



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