

information about your

COUNCIL TAX

2005-2006



Keeping you informed and involved

We believe it is important to provide you with information about your council tax bill (enclosed with this booklet).

This booklet gives you details of the council's budget for 2005-2006 and explains how your council tax bill is calculated.

More about how well the Isle of Wight Council is delivering its services will appear in the Best Value Performance Plan which will be published at the end of June this year.

The council's budget

This year's grant settlement is better than expected, owing to a last minute injection of funds announced by the Chancellor of the Exchequer in December 2004.

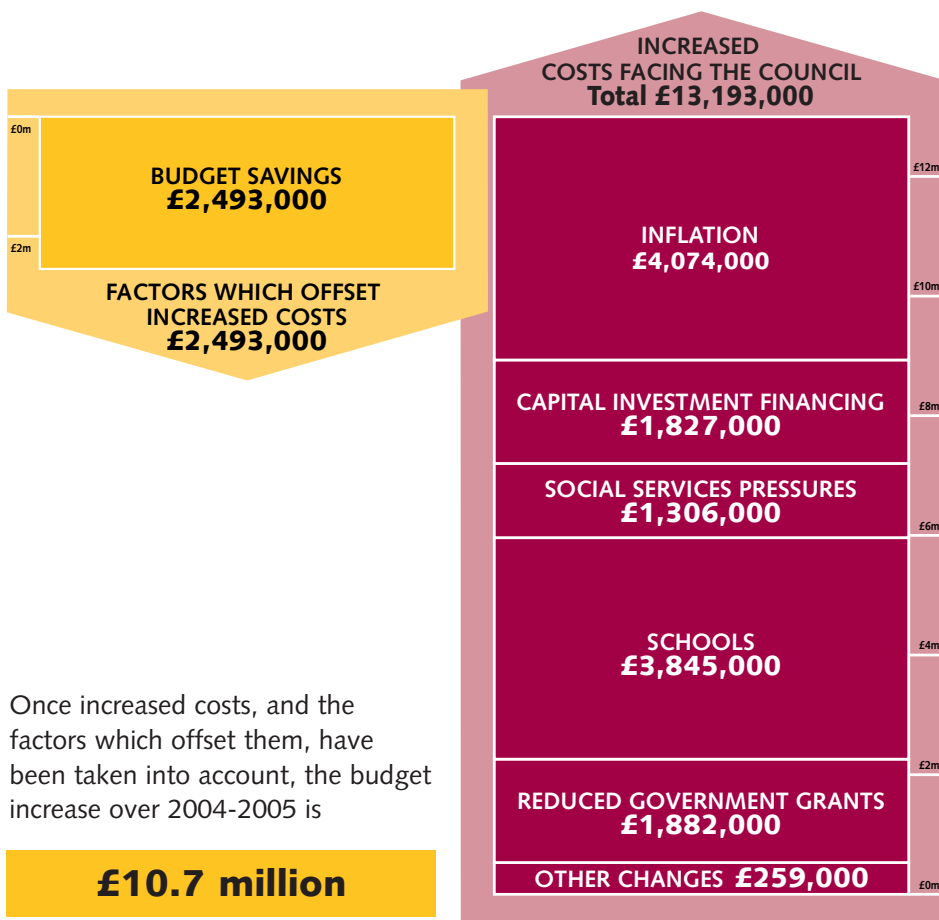
Although the amount which the government has allowed for extra spending next year still falls short of what the council needs by roughly £2.5 millions, efficiency savings and other spending reductions of a similar amount have been identified during the year. Because of this, the council has set a council tax increase of 4.3%, whilst at the same time making modest improvements to priority service areas, including Fire and Rescue Service modernisation.

One disturbing development by the government this year is a clawing back of grant for 2003-2004 and 2004-2005 because of an error it made in the 2001 census data. Without this adjustment, the council tax increase would have been 3.4%.

Your guide to the council's budget, 2005-2006

Spending changes

The Isle of Wight Council plans to spend £168.4 million in 2005-2006 on providing services for Islanders. This is £10.7 million higher than the 2004-2005 budget. These are the main features of the forthcoming budget:



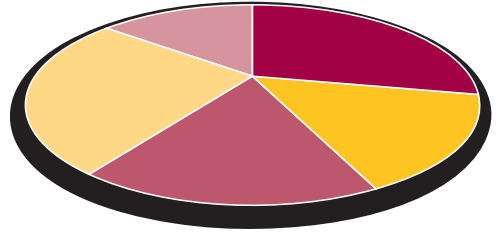
Once increased costs, and the factors which offset them, have been taken into account, the budget increase over 2004-2005 is

£10.7 million

Your guide to the council's budget, 2005-2006

Where the money comes from

The money the council uses to provide services comes from different sources, including Revenue Support Grant from the government, business rates, the council tax, grants for specific services and projects and income from charging for certain services:



	£'000	%
Government Grant (RSG)	£62,558	23.4%
Business Rates	£46,979	17.6%
Council Tax	£58,912	22.0%
Specific Grants	£69,525	26.0%
Income Generation	£29,244	10.9%

Investing in the future

As well as the day to day spending shown in the table opposite, the council plans to spend £12.7 million on its capital programme, investing mainly in schools, highways and housing improvement programmes during 2005-2006. In addition to these programmes, the council may also incur significant amounts of capital expenditure in major highways and transport projects at Undercliff Drive and Ryde should final approval be obtained from the government during the year.

Most capital investment is financed by borrowing which is agreed and funded by central government over a period of years. At 31 March 2004 our total net borrowings were £88.7 million.

Investing in people

At the end of January 2005 (the most up to date figure available at date of publication), the council employed the equivalent of 3,579 full time employees (3,414 at January 2004). Most of the increase is due to additional staff in schools, children's services and engineering design.

Where the money will go

	Last Year £'000	This Year £'000
Fire Service	7,061	7,477
Children's Social Services	11,133	11,478
Adult Social Services	18,962	19,232
Older People Social Services	27,532	28,010
Housing Services	52,886	53,323
Schools Delegated Budget	60,631	64,094
Other Education Services	28,337	28,120
Coastal Protection	1,275	1,277
Environmental Health	1,508	1,545
Public Conveniences	672	656
Consumer Protection	519	515
Street and Beach Cleansing	1,489	1,530
Waste Management	7,318	7,383
Highway Maintenance	6,915	7,059

	Last Year £'000	This Year £'000
Street Lighting	708	735
Public Transport	2,621	2,763
Planning and Development Control	3,282	3,333
Economic Development	467	419
Recreation and Sport	4,910	4,826
Parks and Open Spaces	2,304	2,352
Tourism	3,125	2,740
Libraries	2,166	2,208
Environmental Initiatives	766	568
Other Services	18,333	16,874
Other Financing	-5,851	-1,299
Gross Expenditure	259,069	267,218
Less: Specific Grants and Other Income	-101,273	-98,769
Budget Requirement	157,796	168,449

The amount of council tax you pay depends on these four factors:

1

THE LEVEL OF TAX SET BY THE ISLE OF WIGHT COUNCIL

The level of tax set by the council to cover the cost of the services it will provide in 2005-2006 is 4.3 per cent higher than in 2004-2005. This is a rise of 79p per week for a typical (Band C) Island council taxpayer, made up as follows...

	per week
Cost of a standstill budget	£1.29
add	+
Government census error	17p
less	-
Net savings by the council	67p
= 79p per week extra	

2

THE PROPERTY BAND YOU ARE IN

The value of your property, on 1 April 1991, will have been assessed by the independent listing officer, a central government agent. Your property will then have been placed in one of eight bands – your bill will show which one.

Value of property at 1/4/91	(excluding parishes)
A Up to £40,000	£822.75 (£685.62)*
B £40,001 – £52,000	£959.87
C £52,001 – £68,000	£1097.00
D £68,001 – £88,000	£1234.12
E £88,001 – £120,000	£1508.37
F £120,001 – £160,000	£1782.62
G £160,001 – £320,000	£2056.87
H over £320,001	£2468.24

*Disabled reduction

Want to appeal against your property banding?

Further information about this is provided in this booklet.

3

THE LEVEL OF SPENDING SET INDEPENDENTLY BY THE HAMPSHIRE POLICE AUTHORITY



The element of council tax that relates to the Hampshire Police Authority will rise by 5.0 per cent in

2005-2006, equivalent to 9p per week more for a Band C taxpayer.

4

WHETHER YOU LIVE IN AN AREA WHICH HAS A LOCAL COUNCIL

If you live in an area which has a local council – a town or parish council – your bill will include an amount towards its costs

Appeals, exemptions, discounts and benefits

The following information is for guidance only, further details are available from the Council Tax section, your council tax bill gives details of how you can contact us.

Council tax valuation bands

Council tax is charged on most dwellings. Each dwelling is placed in one of eight bands according to its market value on **1 April 1991**. The valuation bands and values are indicated on the opposite page under 'The property band you are in'.

How to appeal against your band

If there has been a change to your property or you are a new taxpayer and you consider your band is incorrect you should contact:

The District Valuation Officer
Overline House, Blechynden Terrace,
Southampton SO15 1GW
Tel: 023 80 538500

If you decide to appeal against this band you must pay the Council Tax bill based on the existing band until the appeal is settled.

You may also appeal if you consider that you are not liable to pay council

tax. For example, because you are not living in the property, or you are not the owner of it, or because you consider it is exempt. If you wish to appeal on these grounds you must write to us so that we that we can reconsider your case.

People with disabilities

If anyone living in your home has a disability and uses a wheelchair at home or needs an extra bathroom or room adapted to meet their special needs they may be entitled to a reduced bill. If this applies the bill will be reduced to the rate for the band immediately below that shown in the banding list. If your home is in the band A a reduction of one ninth of band D will be made.

Exempt properties

Council tax is not charged on some properties (known as exempt properties). These include empty properties which are:

Appeals, exemptions, discounts and benefits

- unfurnished and requiring major repairs (this lasts for up to twelve months)
- unfurnished (this lasts for six months)
- owned by charities
- annexes (granny flats) which cannot be let separately
- it is not allowed to be lived in by law
- repossessed
- waiting to be lived in by a minister of religion
- left by somebody who has died
- left empty by a bankrupt
- left empty by students, prisoners, patients in hospitals or care homes, people receiving or providing care elsewhere

Other properties which are exempt are:

- homes lived in only by people with severe mental problems
- halls of residence
- homes lived in only by students
- homes lived in only by people under 18
- granny flats lived in by relatives who are elderly or have severe mental or physical problems
- homes lived in by members of visiting forces.

Discounts

The basic council tax covers two or more adults aged 18 or over living in the property. If you are the only person living in the property you will get a 25% discount. For properties which are not a main home but are furnished a discount of 10% will normally be allowed. Some people are not counted when ascertaining the number of adults, these are:

- prisoners
- people with severe mental impairment
- people who you receive child benefit for
- school leavers
- apprentices, student nurses and full time students
- people who are permanently cared for in nursing homes, care homes and hospitals
- low paid care workers
- people who are looking after someone with a disability (not a partner or child under 18)
- members of religious communities (monks and nuns)
- students partners or dependants who are not British Citizens

How it all adds up

The combined cost to a Band D council taxpayer of the tax set by the Isle of Wight Council and Hampshire Police Authority, and of the individual parish and town council levies, is shown in this table.

You must tell us within 21 days about all changes which may affect your right to a reduction in your Council Tax. If you fail to do so you may face a penalty.

Council Tax Benefit

This can help with all or some of your Council Tax but is dependant on your income and savings. You cannot claim if you have savings of more than £16,000. If other adults living in your home (but not a husband, wife or partner) are living on a low income you could be entitled to a reduction of up to 25%. To get a claim form or if you want further information about benefits contact us at the address on your council tax bill, or at one of our local offices or by telephoning 01983 823950.

Please note: Benefit will only be paid from the date a claim is received.

	£ Per band D property	£ Total 2005-2006	£ Total 2004-2005
Isle of Wight Council	1,120.36	58,699,470	55,805,585
Hampshire Police Authority	113.76	5,960,273	5,629,497
Parishes			
Arreton	9.36	3,700.00	3,580.00
Bembridge	33.62	68,000.00	43,250.00
Brading	35.17	29,000.00	27,000.00
Brighstone	10.58	8,712.50	8,712.50
Calbourne	17.83	7,058.00	6,920.00
Chale	22.92	6,375.00	4,250.00
Cowes	17.69	70,000.00	70,000.00
East Cowes	22.85	52,700.00	49,000.00
Freshwater	20.57	49,512.17	41,828.14
Gatcombe	16.16	3,000.00	2,600.00
Godshill	14.70	8,800.00	8,000.00
Gurnard	24.62	19,000.00	19,000.00
Lake	18.43	35,000.00	20,000.00
Nettlestone & Seaview	13.59	22,890.00	18,130.00
Newchurch	7.77	8,500.00	8,000.00
Niton & Whitwell	11.35	10,939.00	9,390.00
Rookley	19.00	4,715.00	3,255.00
Sandown	27.59	64,175.00	62,500.00
Shalfleet	13.95	10,250.00	10,000.00
Shanklin	14.88	51,455.00	51,455.00
Shorwell	11.00	3,700.00	3,700.00
St Helens	17.92	10,300.00	10,000.00
Totland	23.07	28,800.00	26,500.00
Ventnor	30.24	80,000.00	80,000.00
Wootton Bridge	24.36	35,700.00	34,000.00
Wroxall	12.80	8,504.00	8,256.00
Yarmouth	25.39	12,830.72	11,466.00

NOTE: The council is required to show costs as they affect Band D council taxpayers.

Want to find out more about the Isle of Wight Council?

Our web site www.iwight.com includes information on council services, how the council works and local councillors. Councillors' home addresses, telephone numbers and email addresses are available from the Customer Service Centre at County Hall, Newport (tel: 821000), libraries and Help Centres.

Your rights

As a resident, you have the right to attend all council and committee meetings (subject to certain limitations) and to read and copy all agendas and related reports.

Meetings are advertised on the council's web site at www.iwight.com – you can get online at all council Help Centres – and in *Wight Insight*, the council's magazine. Agendas of meetings are available from libraries.

Comments and complaints

We welcome comments on all our services. If you're not happy and wish to make a complaint, please contact the Customer Service Centre on 821000 for more information.

The council wishes to give the best possible service and hopes to resolve customer concerns at the earliest stage. However where local resolution is not possible or if you are still not satisfied with the way we have dealt with your complaint and you think there has been maladministration by the council, you can put your complaint to the Local Government Ombudsman. A free booklet about this service is available from our Customer Service Centre, County Hall, Newport and Help Centres, or from:

The Local Government Ombudsman,

**The Oaks, No 2 Westwood Way, Westwood Business Park,
Coventry, CV4 8JB.**

Tel: 024 76669 5999

Fax: 024 7669 5902

Advice line: 0845 602 1983

Website: www.lgo.org.uk

Non-domestic rates: Explanatory notes

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. Except in the City of London where special arrangements apply, the rates are pooled by central government and redistributed to local authorities according to the number of people living in the area. 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.

Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is normally set by the valuation officers of the Valuation Office Agency (VOA), an agency of the Inland Revenue. It draws up and maintains 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 1 April 2005, this date was set as 1 April 2003.

The valuation officer may alter the value if the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) can also appeal against the value shown in the list if they believe it is wrong. Further information about making appeals can be found on the VOA website or from your local valuation office.

Successful appeals against values shown in the rating list that came into force on 1 April 2005 will normally be backdated to that date, although there are exceptions to this. Further information about these arrangements may be found on the VOA website.

National Non-Domestic Rating Multiplier

The local authority works out the Business Rates bill by multiplying the rateable value of the property by the

Non-domestic rates: Explanatory notes

appropriate multiplier. From 1 April 2005 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. The government sets the multipliers for each financial year for the whole of England. The government normally changes both multipliers every year in line with inflation. By law, the multipliers cannot go up by more than the rate of inflation apart from some minor adjustments to counteract losses from appeals and, in relation to the standard multiplier, to pay for small business rate relief. In the year of a revaluation it is set at a level which will keep the total amount raised in rates after the revaluation the same as before, plus inflation for that year. The current multipliers are shown on the front of your bill.

Transitional Arrangements

Property values normally change a good deal between each revaluation. Transitional arrangements help to phase in the effects of these changes

by limiting increases in bills. To help pay for the limits on increases in bills, there also have to be 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 1 April 2005, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Any transitional adjustments are shown on the front of your bill.

Further information about transitional arrangements and other reliefs may be obtained from Isle of Wight Council or the website

www.mybusinessrates.gov.uk.

Unoccupied Property Rating

Business Rates will not be payable in the first three months that a property is empty. After this period, empty rate is charged at 50% of the bill that would have been due had the

property been occupied. There are a number of exemptions from the empty rate (e.g. industrial properties and listed buildings and small properties with rateable values of less than £2,200). Full details can be obtained from the Isle of Wight Council.

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 (Isle of Wight Council) has discretion to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

Small Business Rate Relief

This is available at 50% for ratepayers occupying single properties with a rateable value up to £5,000, with relief declining in percentage terms on a sliding scale until it is 0% at £10,000.

The relief is only available to ratepayers with either:

- (a) one property, or
- (b) one main property and other additional properties providing those additional properties have rateable values less than £2,200.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £15,000 outside London or £21,500 within London.

The scheme is funded through a supplement on the rate bills of those businesses not eligible for the relief. The supplement is built into the standard non-domestic rating multiplier. However, ratepayers of eligible business properties with rateable values between £10,000 and £15,000 (£21,500 within London) do not have to contribute towards the relief and will have their bills calculated using the lower small business non-domestic rating multiplier.

Ratepayers must apply for the relief each year and must be eligible on the 1 April of each year. If a ratepayer ceases to be eligible on a day during the year in question, the relief will cease on that day. An application for

Non-domestic rates: Explanatory notes

relief must be submitted in writing to the local authority within 6 months of the end of the financial year to which it relates.

Full details on how to apply for this relief contact us on 01983 823920.

Charity and Registered 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 Club and is wholly or mainly used for charitable purposes or as a Registered Community Amateur Sports Club. The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the the business rates section on 01983 823920.

Non-Profit Making Organisation Relief

The local authority has discretion to give relief to Non-Profit Making

Organisations. Full details can be obtained from the local authority.

Former Agricultural Premises Relief

Certain businesses set up on agricultural land or buildings that were previously exempt from the Non-Domestic Rate may be entitled to 50% relief if the property is occupied and the rateable value less than £7,000. The local authority also has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Hardship Relief

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

Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. However, ratepayers who do wish to be

represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org.uk) 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.

If you would like this document translated, please contact us on
01983 823107 or 01983 823693

Arabic

الاتصال بنا على 01983 823693 أو 01983 823107
إذا رغبت في الحصول على نسخة مترجمة من هذه الوثيقة يرجى

Bengali

আপনি যদি এই প্রমাণপত্র (ডকুমেন্ট) অনুবাদ করানো চান, তাহলে অনুগ্রহ করে
আমাদেরকে 01983 823107 অথবা 01983 823693 নম্বরে যোগাযোগ করুন

Chinese

如果你希望翻譯這份文件，請與我們聯繫。
聯係電話：01983 823107，01983 823693

French

Si vous désirez que ce document soit traduit, contactez- nous s'il
vous plait au 01983 823107 ou au 01983 823693

German

Falls Sie eine Übersetzung dieses Dokuments wünschen, wenden
Sie sich bitte unter einer der folgenden Rufnummern an uns:
01983 823107 oder 01983 823693

Hindi

यदि आप इस दस्तावेज़ का अनुवाद चाहते हैं, तो कृपया टेलिफोन नम्बर
01983 823107 या 01983 823693 पर सम्पर्क कीजिए।

Italian

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01983 823107 oppure allo 01983 823693

Punjabi

ਜੇਕਰ ਤੁਸੀਂ ਇਸ ਦਸਤਾਵੇਜ਼ ਦਾ ਅਨੁਵਾਦ ਚਾਹੁੰਦੇ ਹੋ, ਤਾਂ ਕ੍ਰਿਪਾ ਕਰਕੇ ਟੈਲੀਫੋਨ ਨੰਬਰ
01983 823107 ਜਾਂ 01983 823693 ਤੇ ਸੰਪਰਕ ਕਰੋ।

Spanish

Si desea una traducción de este documento por favor llame al
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Urdu

ٹیلیفون نمبر 01983 823693 یا 01983 823107 پر رابطہ کریں
اگر آپ اس دستاویز کا ترجمہ کروانا چاہتے ہیں تو براہ مہربانی

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