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information about your
council tax
2006-2007



keeping you informed and involved

The Isle of Wight Council believes it is important to provide you with information about your council tax bill, which is enclosed with this booklet.

This booklet gives you details of the council's budget for 2006-2007 and explains how your council tax bill is calculated.

If you would like more information about the Isle of Wight Council and its services please telephone (01983) 821000; email customer.services@iow.gov.uk or log on to the website www.iwight.com



A message from Councillor Andy Sutton, Leader of the Isle of Wight Council

We are committed to delivering high quality services for Island residents, with good value for money. Our budget reflects this.

As council taxpayers ourselves, we share your desire to see money being spent wisely. This is why our 2006-2007 budget reflects the priorities decided by Islanders in last year's election – focusing additional resources on schools, improving our roads and making our streets safer.

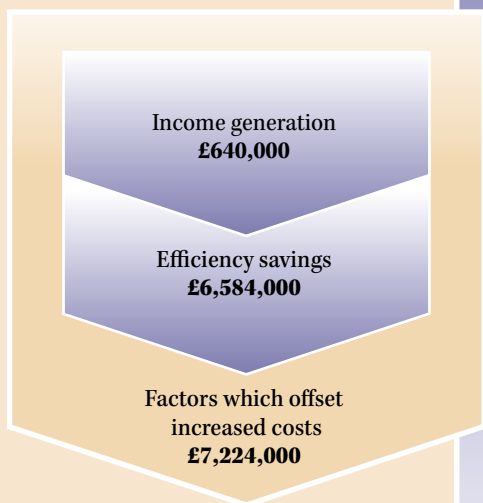
These services will be delivered alongside a council tax rise in line with inflation, for the first time in recent history. We know that Island residents have been penalised in the past by large annual hikes in their bills, but with no real improvement in local services. And we know that this must change.

I hope that our commitment to low council tax will be welcomed by local hard-working families, and we will soon begin to see all council services meeting the high standards that Islanders both expect and deserve.

your guide to the council's budget 2006-2007

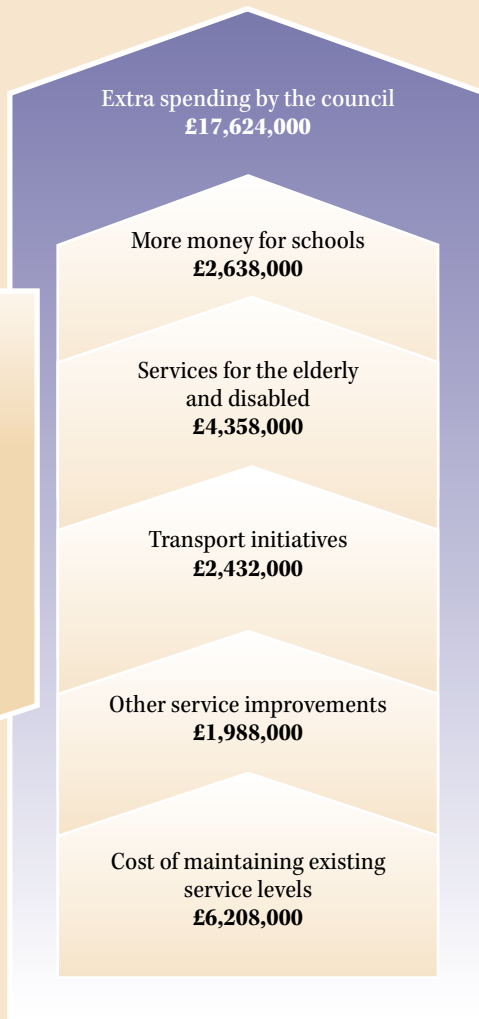
Spending changes

The Isle of Wight Council plans to spend £178.8 million in 2006-2007 on providing services for Islanders. This is £10.4 million higher than the 2005-2006 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 last year is

£10.4 million



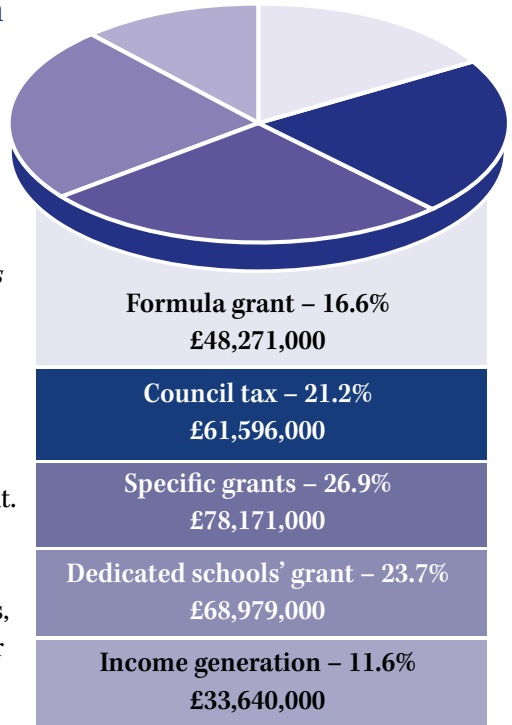
your guide to the council's budget

Where the money comes from

The money the council uses to provide services comes from sources including:

- *formula grant from the government*
- *the council tax*
- *grants for specific services and projects*
- *income from charging for certain services*

From April 2006, all school provision will be funded through a new specific grant called the dedicated schools' grant. This will include funding for schools' delegated budgets as well as pupil referral units, special educational needs, childcare and early education and other services provided by the council for schools.



Investing in the future

As well as the day to day spending shown in the table above, the council plans to spend £27 million on its capital programme, investing mainly in schools, highways and housing improvement programmes during 2006-2007. In particular, there is a planned investment of £11.9 million in the education programme to modernise school buildings and provide new, or improve existing, pupil places.

Most capital investment is financed by borrowing which is agreed and funded by central government over a period of years. At 31 March 2005 our total net borrowings were £99.5 million.

Investing in people

At the end of December 2005 (the most up to date figure available at the date of publication of this leaflet), the council employed the equivalent of 3,695 full time employees (3,697 at December 2004).

Where the money will go

	This year £'000	Last year £'000		This year £'000	Last year £'000
Fire service	6,944	7,461	Street lighting	731	702
Children's social services	12,591	11,713	Public transport	3,893	2,757
Adult social services	22,105	21,555	Planning and development control	3,014	3,003
Older people social services	30,738	26,659	Economic development and regeneration	1,040	950
Housing services	55,536	53,099	Recreation and sport	5,400	4,176
Schools' budget	88,439	79,322	Parks and open spaces	2,429	2,249
LEA budget	17,544	18,124	Tourism	2,565	2,629
Coastal protection	1,235	1,289	Libraries	2,247	2,156
Environmental health: consumer protection	1,547	1,451	Other services	17,209	17,493
Public toilets	761	653	Other financing	-2,116	-1,299
Trading standards: consumer protection	559	507	Gross expenditure	290,657	272,642
Street and beach cleansing	1,625	1,560	Less: specific grants and other income	-180,790	-104,193
Waste management	7,415	7,327	Budget requirement	109,867	168,449
Highway maintenance	7,206	7,106			

the amount you pay depends on these four factors

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 2006-2007 is 2.5 per cent higher than in 2005-2006, equivalent to 48p per week for a band C taxpayer.

This is the smallest increase on the Island since council tax was introduced.

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.

Want to appeal against your property banding?

Further information about this is provided on page 7 of this booklet.

Band	Value of property at 1/4/1991	(excluding parishes)
A	Up to £40,000	£845.19 (£704.33)*
B	£40,001 – £52,000	£986.06
C	£52,001 – £68,000	£1,126.92
D	£68,001 – £88,000	£1,267.79
E	£88,001 – £120,000	£1,549.52
F	£120,001 – £160,000	£1,831.25
G	£160,001 – £320,000	£2,112.98
H	Over £320,001	£2,535.58

*Disabled reduction

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 2006-2007, equivalent to 10p per week more for a band C taxpayer.

Charges for local services

If you live in an area which has a local council – a town or parish council – your bill will include an amount towards its cost. Where there is no local council, the Isle of Wight Council makes a “special expenses” charge for the local services it provides in these areas (see page 9).

appeals, exemptions discounts and benefits

The following information is for guidance only. Further details are available from the council tax office – see page 9 for details of how you can contact us, or see your council tax bill.

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,
Blechynnden 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 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 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), including empty properties which are:

- *unfurnished and requiring major repairs (this lasts for up to 12 months)*
- *unfurnished (this lasts for six*

appeals, exemptions, discounts and benefits

- months)*
- owned by charities*
- annexes (granny flats) which cannot be let separately*
- 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 under 18s*
- 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 per cent discount. For properties which

are not a main home but are furnished a discount of ten per cent 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*

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

council, police, parishes and towns

income and savings. If your joint capital exceeds £16,000 you are unlikely to qualify. 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 per cent. To get an application form, visit one of our local offices or telephone us on 823950. When we send you a claim form this will be treated as the date of claim.

Please note

Benefit will only be paid from the date a claim is treated as being received.

Further information can be found on the Isle of Wight Council's website www.iwight.com, or you can telephone the council tax office on 823901.

Special expenses

The Isle of Wight special expenses element relates to the areas of the Island that currently do not have a parish council and where the Isle of Wight Council will be spending on services solely within those areas that elsewhere is spent (and raised) by a parish council. These expenses will only exist while there is no parish council for these areas. For more information on this specific point please call 823957.

Below is the combined cost for a band D council tax payer (including the figures for the Isle of Wight Council, Hampshire Police Authority and parish/town councils):

	£ Per band D property	£ Total 2006-2007	£ Total 2005-2006
IW Council	1,148.36	61,180,117	58,699,529
Hants Police A'ty	119.43	6,362,765	5,960,273
<i>Parishes</i>			
Arreton	9.69	3,800.00	3,700.00
Bembridge	35.21	72,000.00	68,000.00
Brading	38.11	31,500.00	29,000.00
Brightstone	17.88	15,000.00	8,712.50
Calbourne	21.82	8,720.00	7,058.00
Chale	23.16	6,500.00	6,375.00
Cowes	19.01	77,000.00	70,000.00
East Cowes	22.41	52,700.00	52,700.00
Fishbourne	19.62	8,000.00	-
Freshwater	20.10	50,449.96	49,512.17
Gatcombe	17.40	3,300.00	3,000.00
Godshill	18.08	11,000.00	8,800.00
Gurnard	24.89	19,570.00	19,000.00
H'street & Ashev	24.02	8,000.00	-
Lake	13.11	25,000.00	35,000.00
N'stone & Seaview	13.71	23,380.00	22,890.00
Newchurch	8.12	9,000.00	8,500.00
Niton & Whitwell	12.36	12,020.00	10,939.00
Rookley	20.85	5,200.00	4,715.00
Sandown	32.90	78,600.00	64,175.00
Shalfleet	13.98	10,500.00	10,250.00
Shanklin	15.04	52,741.00	51,455.00
Shorwell	10.85	3,700.00	3,700.00
St Helens	26.38	15,000.00	10,300.00
Totland	23.09	29,435.00	28,800.00
Ventnor	36.76	99,000.00	80,000.00
Wootton Bridge	25.17	37,300.00	35,700.00
Wroxall	12.70	8,504.00	8,504.00
Yarmouth	36.55	18,471.00	12,830.72
<i>Special expenses</i>			
Carisbrooke	10.35	11,659.00	-
Newport	20.46	136,540.86	-
Northwood	9.12	7,982.00	-
Ryde	25.42	209,099.00	-
Whippingham	13.35	3,102.00	-

Please note: the council is required to show costs as they affect band D council taxpayers.

explaining non-domestic rates

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 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 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 the 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 per cent of the bill that would have been due had the property been occupied. There are a number of exemptions from the empty rate (eg 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 (the Isle of Wight Council) has discretion to award relief in respect of the unoccupied part. Full details can be obtained from the council.

explaining non-domestic rates

Small business rate relief

This is available at 50 per cent 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 per cent 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 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 relief must be submitted in writing to the local authority within six months of the end of the financial year to which it relates.

For 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 per cent 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 council's 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 council.

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 per cent relief until 14 August 2006 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.

find out more about the council

The council's website *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 website – 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, if we cannot deal with your concerns ourselves, or if you are not satisfied with the way we have

handled your complaint, you can raise these issues with the local government ombudsman.

A free booklet about this service is available from our customer service centre, County Hall, Newport and council 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

your council: available when you are

There are hundreds of services available through the Isle of Wight Council's "online" section of the website, *www.iwight.com*. Use this to access the council's services when it's convenient for you.

Enquire online

Find out about local events, places to go, your council tax balance, road works, refuse collections and much more.

Pay online

Pay for many of the council's services including homecare statements, council tax, business rates, invoices, car parking permits and many more.

Apply online

Apply online for school places, jobs, library memberships, licences, to copy birth, death and marriage certificates, and for many other areas.

Report online

Use this service to report street faults, abandoned vehicles, fly tipping, rights of way problems and many other matters.

Consult online

Review and comment on

planning applications, highway schemes, licensing applications and many other issues that relate to the Island as whole.

Contact online

All the council's services can be contacted through *iwight.com*. In addition, you can access a full range of government services using the *Direct Gov* web link on our website. This includes being able to apply for a passport, TV and fishing licence or even completing the Inland Revenue's tax self assessment online.

You can also call the council on (01983) 821000 from Monday to Friday 8am to 6pm and on Saturday from 9am to 1pm.



If you would like this document translated, please contact the
Isle of Wight Council on (01983) 823107 or (01983) 823693.

Arabic

الاتصال بنا على 01983 823693 أو 01983 823107 إذا رغبتم 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

Se desiderate la traduzione di questo documento, contattateci allo
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
numero de teléfono 01983 823107 o 01983 823693

Urdu

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

**This publication is available on request in large print,
in Braille and on audiotape. For further details, please
call the Isle of Wight Council on 823107.**