



Your council tax



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 2007-2008 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 contact us in one of the following ways:

Telephone (01983) 821000 Email customer.services@iow.gov.uk Web www.iwight.com





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

Last autumn we undertook the most comprehensive residents' survey this council

has ever done, backed up with additional 'One Island' public meetings held across the Island last month. The results helped us identify the issues that mattered most to you and where we could deliver better services to meet your needs.

The key themes that emerged were those of: **Respect:** in particular respecting our neighbours and the community

Pride: the cleanliness of the local environment **Value:** focusing on value for money and meeting concerns about the quality of services.

We have used these results to help us decide our investment into projects this year, creating a budget responding to Islanders' needs like never before. Furthermore, these services will be delivered alongside a 1.89 per cent council tax rise, significantly below the level of inflation – in effect an additional 42 pence per week increase for band D taxpayers. At the time of announcing the budget this rate was one of the lowest among other unitary and county councils in the country.

We started our process of improvement in May 2005. This year we are confident you will see a rapid acceleration in results from all of the foundations we have been working hard to put in place, ensuring that we deliver the high quality, value for money services that Island residents expect and deserve.

Your guide to **the council's budget**

Spending changes

The Isle of Wight Council plans to spend £185.2 million in 2007-2008 on providing services for Islanders. This is £6 million higher than the 2006-2007 budget.

Income generation £789,000

Efficiency savings £7,146,000

actors which offset increased costs £7,935,000

Once increased costs, and the factors which offset them, have been taken into account, the budget increase over last year is

£6 million

Extra spending by the council £13,935,000

More money for schools £2,448,000

Care packages for children, young adults and the elderly £2,110,000

Improvements to the public realm (streets, public places etc) £1,780,000

Capital investment in schools, roads, housing etc £2,124,000

Other service improvements £2,232,000

Net cost of maintaining existing service levels £3,241,000

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

Since April 2006, all school provision has been funded through a specific grant called the dedicated schools' grant. This includes 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 £50 million on its capital programme, investing mainly in schools, highways and housing improvement programmes during 2007-2008. In particular, the programme will include road safety measures and public toilet rebuild/refurbishment. Most capital investment is financed by borrowing which is agreed and funded by central government over a period of years. At 31 March 2006 our total net borrowings were £110.9 million.

Investing in people

At the end of December 2006 (the most up to date figure available at the date of publication of this leaflet), the council employed the equivalent of 3,691 full time employees (3,695 at December 2005).

Formula grant - 16.5% **£50,701,000**

Council tax - 20.6% £63,290,000

Specific grants - 26.5% **£81,306,000**

Dedicated schools' grant - 23.2% **£71,223,000**

Income generation - 13.2% **£40,518,000**

Where the money will go 2007-08

	This year £'000	Last year £'000		This year £'000	Last year £'000
Fire service	6,670	6,797	Street lighting	665	701
Children's social	14,247	12,552	Public transport	4,468	3,762
services			Planning and		3,000
Adult social services	21,602	19,735	development control		
Older people social services	30,885	30,738	Economic development and regeneration	882	788
Housing services	57,664	55,495	Recreation and	5,650	5,360
Schools' budget	93,207	88,439	sport	5,050	
LEA budget	13,878	12,687	Parks and open spaces	2,513	2,323
Coastal protection	434	372	Tourism	2,399	2,547
Environmental	1,543 1,540 Libraries	2,294	2,170		
health: consumer protection	1,040	1,540	Public realm		
Public toilets	692	665	improvements	1,050	0
Trading standards:			Other services	20,129	18,501
consumer	563	3 555 Other financing	8,153	8,262	
protection			Gross expenditure	307,038	291,025
Street and beach cleansing	1,648	1,625	Less: specific grants and other income	-121,824	-111,811
Waste management	7,696	7,225	Budget requirement including schools	185,214	179,214
Highway maintenance	5,222	5,186			

Four factors that affect what you pay

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 2007-2008 is 1.89 per cent higher than in 2006-2007, equivalent to 37p per week for a band C taxpayer.

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

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.

Want to appeal against your property banding?

Further information about this is provided on page 7 of 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 2007-2008, equivalent to 10p per week more for a band C taxpayer.

Band	Value of property at 1/4/1991	(excluding parishes)
А	Up to £40,000	£863.69
		(£719.74)*
В	£40, <mark>001 - £52,000</mark>	£1,007.63
С	£52,001 - £68,000	£1,151.58
D	£68,001 - £88,000	£1,295.53
E	£88,001 - £120,000	£1,583.43
F	£120,001 - £160,000	£1,871.32
G	£160,001 - £320,000	£2,159.22
Н	Ove <mark>r £320,001</mark>	£2,591.06
		*Disabled reduction

4. 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 7).

Council, police, **parishes and towns**

The table below left shows the combined costs for a band D council tax payer. The figures include the Isle of Wight Council, the Hampshire Police Authority and the Island's town and parish councils.

	£	£	£
	Per band D	Total 2007-2008	Total 2006-2007
N. / Cassa all	property		
IW Council	1,170.16	63,030,434	
Hants Police A'ty	125.37	6,753,030	6,362,765
Parishes			
Arreton	10.13	4,000.00	3,800.00
Bembridge	42.20	86,400.00	72,000.00
Brading	46.11	38,000.00	31,500.00
Brighstone	17.89	15,000.00	15,000.00
Calbourne	21.89	8,895.00	8,720.00
Chale	23.96	6,700.00	6,500.00
Cowes	19.23	79,000.00	77,000.00
East Cowes	23.42	55,335.00	52,700.00
Fishbourne	17.75	7,416.00	8,000.00
Freshwater	21.39	54,340.96	50,449.96
Gatcombe	32.78	6,300.00	3,300.00
Godshill	19.68	12,000.00	11,000.00
Gurnard	29.12	23,000.00	19,570.00
H'street & Ashey	26.25	9,000.00	8,000.00
Lake	15.67	30,000.00	25,000.00
N'stone & Seaview	14.06	23,965.00	23,380.00
Newchurch	8.52	9,450.00	9,000.00
Niton & Whitwell	12.43	12,050.00	12,020.00
Rookley	21.03	5,250.00	5,200.00
Sandown	35.72	88,350.00	78,600.00
Shalfleet	16.39	12,200.00	10,500.00
Shanklin	16.16	58,342.00	52,741.00
Shorwell	12.24	4,175.00	3,700.00
St Helens	26.41	15,000.00	15,000.00
Totland	23.30	30,438.00	29,435.00
Ventnor	33.29	90,000.00	99,000.00
Wootton Bridge	27.50	40,600.00	37,300.00
Wroxall	12.79	8,504.00	8,504.00
Yarmouth	35.72	18,471.00	18,471.00

Special expenses

There are also special expenses for areas of the Island that currently do not have a parish council (*see table below*). 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 (01983) 823957.

	£ Per band D property	£ Total 2007-2008	£ Total 2006-2007
Carisbrooke	16.20	18,284.00	11,659.00
Newport	21.27	140,279.00	136,540.86
Northwood	14.34	12,607.00	7,982,00
Ryde	25.29	212,492.00	209,099.00
Whippingham	14.41	5,080.00	3,102.00

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

Appeals, exemptions, **discounts, benefits**

The following information is for guidance only. Further details are available from the council tax office - see page 10 and 15 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, Blechynden Terrace, Southampton S015 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 think 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 review it.

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 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 exempt properties 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 (except those in prison for non-payment of council tax or a fine)
- 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 resident in the property where the care is given
- people who are caring for someone with a disability (not a partner or child under 18)
- members of religious communities (monks and nuns)

Discounts have been granted based on existing council tax records and will be shown on the front of your bill. If you have not been allowed a discount but think you are entitled to one, you should contact us. If you have been allowed a discount you are not entitled to **you must tell us as soon as possible** or you may have to pay a £50 penalty. For more information, please contact the council tax office on (01983) 823901.

Data Protection

The Isle of Wight Council as data controller will process your personal information in accordance with the Data Protection Act 1998. The personal details provided by you will be held on a database and where the law allows, may be shared with other departments within the council to update details they may hold about you (i.e. housing and council tax benefit). The council may also be required to disclose personal information to third parties (such as the police or Department for Work and Pensions) for the purposes of preventing or detecting crime or apprehending or prosecuting offenders.

Council tax benefit

This can help with all or some of your council tax but is dependent on your income and savings. If your joint capital exceeds £16,000 you may not qualify. If other adults living in your home (but not a husband, wife or partner) are 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 (01983) 823950. When you request a claim form this may be treated as the date of claim.

Please note

Benefit is normally paid from the Monday following the date a claim is treated as being received.

Non-domestic rates **explained**

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 nondomestic 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.

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.

To qualify, the property must be included in the non-domestic rating list from 1 April for the year of application. 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.

Hardship relief

The council has discretion to give relief in special circumstances and will provide full details.

Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals 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 (www.rics.org.uk) and the Institute of Revenues Rating and Valuation (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 they have the necessary knowledge and expertise, as well as indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

Your **rights**

Residents have the right to attend council and committee meetings (subject to certain limitations) and to read all agendas and related reports.

Meetings are advertised on the council's website and in *One Island*, the council's magazine. Agendas of meetings are available from libraries.

We welcome comments on all our services but if you have a complaint, please contact the customer service centre on (01983) 821000 for more information.

The council wishes to give the best possible service and hopes to resolve your concerns quickly. But if we cannot deal with your concerns ourselves, or if you are not satisfied with the way we have handled your complaint, you can talk to 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 Advice line: 0845 602 1983 Website: www.lgo.org.uk

One Island: Respect, Pride and Value

To help shape its budget for 2007/2008 the council undertook a major residents' survey followed by a series of public and stakeholder meetings.

The priorities identified in the survey were grouped under three headings - respect, pride and value. These in turn have been developed in the form of specific projects and actions under the banner *One Island*.

Why One Island?

The One Island banner reflects the council's determination to bring the Island together, working with one shared vision – encouraging respect and enforcing order, developing a renewed pride in our towns and villages as well as providing value-formoney services.

One Island is a programme of practical actions to deliver improvements to the quality of life on the Island.

Pride

We want to encourage active local involvement and provide the social and education services that help individuals and communities thrive. We want to create a sense of local pride right across the Island.

Value

We want to provide value-for-money council services at an affordable council tax level – at or below inflation every year. We want to ensure we are spending this money in areas that are important to you.

The One Island Goal is to provide good value local services by raising standards and creating opportunities. The council is determined that through responding to your wishes it will achieve this.

Respect

We want to encourage better neighbourhood relations. We will work harder to understand and act on community concerns, alongside the police. We will also focus on improvements to the environment and the street scene. Anabic

الاتصال بنا على 01983 823693 أو 01983 01983 01983 الاتصال بنا على العصول على نسخة مترجمة من هذه الوثيقة برجي

Bengali

আপনি মাদ এই প্ৰমাণপত্ৰ।তকুমোটে) অনুৰাদ করালো চান, তাঁহলে অনুয়েঃ করে। আমদেরকে 01983 823107 অথব) 01983 823693 নয়রে যোগাযোগ ককন

Chinese 如果你希望翻譯這份文件,請与我們聯係。 聯係電話:01983 823107,01983 823693

French

SI yous désirez que ce document solt traduit, contactez- nous s'il yous plait au 01983-82810700 au 01983-828693

German

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

Hind

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

lca ian

Se desiderate la traduzione di guesto docimento constituteci allo 01983 823107 oppure allo 01983 823093

Բասյձեն

ਜੇਕਰ ਤੁਸੀਂ ਇਸ ਦਸਤਾਵੇਜ਼ ਦਾ ਅਨੁਵਾਦ ਚਾਹੁੰਦੇ ਹੋ, ਤਾਂ ਕ੍ਰਿਪਾ ਕਰਕੇ ਟੈਲੀਫੇਨ ਨੈਡਰ 01983 823107 ਜਾਂ 01983 823693 ਤੇ ਸੰਪਰਕ ਕਰੋ

Spanish Si desea una traducción de este documento por favor llame al numero de celéfono 0.1983 823107 o D1983 823693

Urdu

تيليۋون تمبر 01983 82369 با 01983 82369 بر *راليسر بر*ي اگر آب اس وستاد پر کاتر جمه کروانا جایتے ہیں تو ہرادہ مہر ہائی

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 821000.