



# your council tax

## 2010-2011

Including Hampshire Police Authority policing budget and priorities



# Keeping you **informed** and **involved**

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821000



## **A message from Councillor David Pugh, Leader of the Isle of Wight Council**

Residents will be well aware that the past year has, in national and international terms, been a difficult one economically.

Here on the Island, the council has faced the challenge of setting a budget that responds to the need for substantial savings but that also ensures resources are available for services that residents want to see improved.

Consequently this budget means millions of pounds are allocated for projects like the work to modernise our fire service, to raise education standards by changing our schools structure and for the roads PFI scheme that should see every stretch of our Island highways network improved and maintained in what is the largest engineering project ever undertaken on the Island.

Further millions will improve our leisure centres, support local housing schemes such as the Pan development, and to meet the needs of those reliant on our social services.

This will mean changes to the way some services – particularly adult social care – are provided. But this change will be aimed at improving the services – giving clients a greater say over the support they receive – whilst making best use of our limited resources.

Similarly the council itself has embarked on a programme of change to make sure we carry out our business as efficiently as possible, and offer the best possible service to Island residents.

We firmly believe that setting council tax increases at the lowest practical level can go hand-in-hand with improved services. Our rise of 2.5 per cent, in line with the pensions uplift, will help us focus on those areas that matter most to our Island community.

We believe in providing excellent services for residents and we must make sure this happens despite the economic challenges we face.



This booklet is  
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recycled stock

Cover picture: St Thomas' Square, Newport

# Contacting the Isle of Wight Council

[www.iwight.com](http://www.iwight.com)

It is possible to **find out about, pay for, report on, comment on** or **complain about** a service through the A to Z of services on our website at [www.iwight.com](http://www.iwight.com)  
Just locate the relevant service and follow the links.

## Call centre

**01983 821000**

### Pay for it, report it, comment on or complain about it

For any of the above, or for information on any council related service, contact our call centre where an advisor will deal with your enquiry – Monday to Friday (8am to 6pm) and Saturday, (9am to 1pm).

You can also email the call centre on [callcentre@iow.gov.uk](mailto:callcentre@iow.gov.uk)

For enquiries regarding the following services, please dial:

Automated payments	01983 559310	Housing benefits	01983 823950
Building control	01983 823580	Housing services	01983 823040
Business rates	01983 823920	Parking services	01983 823714
Children's and young people's services	01983 823455	Planning	01983 823552
Council tax	01983 823901	Registrars	01983 823233
Highways	01983 823777	Waste collection	01983 823777

## Face to face

There are help centres available at different locations on the Island that you can visit for assistance with your enquiries. For opening times and further information on the main services available at each location please call **01983 821000**.

<b>Cowes help centre</b>	Cowes Library, 12-14 Beckford Road, Cowes
<b>East Cowes help centre</b>	East Cowes Library, 11 York Avenue, East Cowes
<b>Newport help centre</b>	County Hall, High Street, Newport
<b>Ryde help centre</b>	Ryde Library, 101 George Street, Ryde
<b>Sandown help centre</b>	Isle of Wight Council Offices, Broadway, Sandown
<b>Ventnor help centre</b>	Coastal Centre, Dudley Road, Ventnor
<b>West Wight help centre</b>	Freshwater Library, 41 School Green Road, Freshwater
<b>Wootton help centre</b>	4/5 Joanne's Walk, Brannon Way, Wootton Bridge

# Your guide to the council's budget

## Spending changes

The Isle of Wight Council plans to spend £340.8 million in 2010/2011 on providing services for Islanders. After deducting specific grants and income of £132.3 million, the budget requirement including schools is £208.5 million. This is £1.8 million higher than the 2009/2010 budget requirement.

**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.**

The following pages give you details of the council's budget for 2010/2011 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

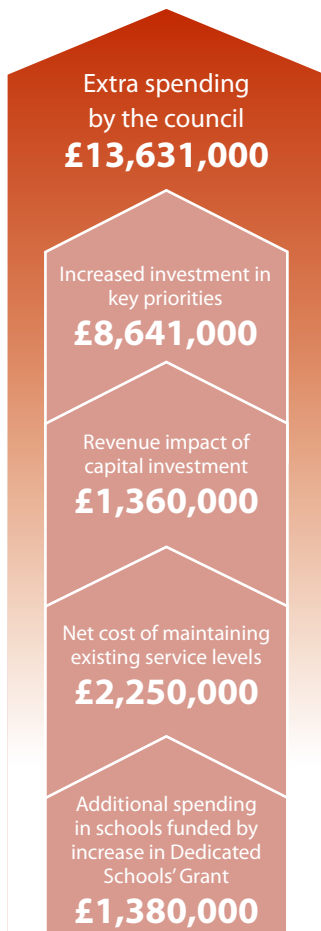
(01983) 821000

### Email

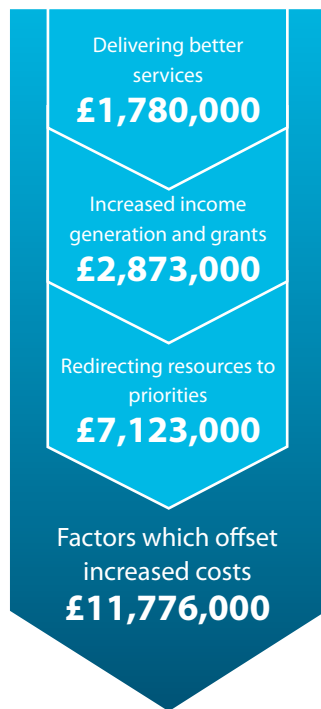
[customer.services@iow.gov.uk](mailto:customer.services@iow.gov.uk)

### Web

[www.iwight.com](http://www.iwight.com)



These increased costs will be funded during 2010/2011 in the ways shown below:



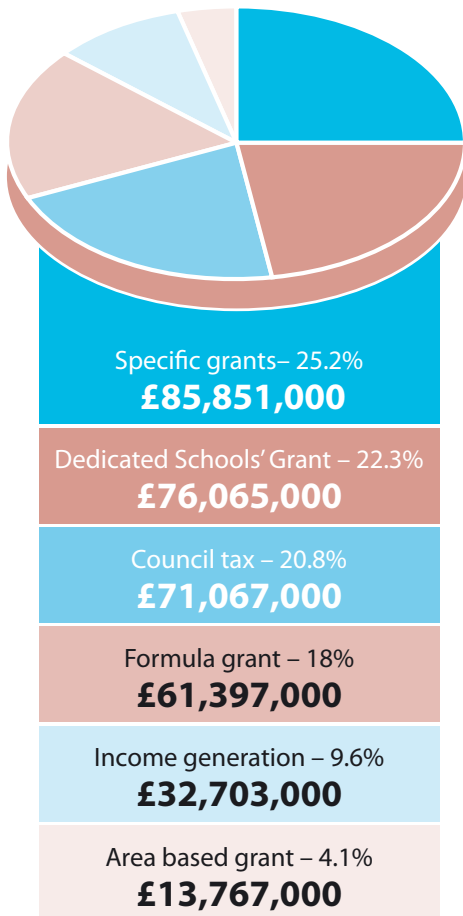
Once increased costs, and the factors which offset them, have been taken into account, the budget increase over last year is:

**£1.855 million**

## 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;
- area based grant (a non service-specific grant)
- income from charging for certain services.



## Investing in the future

Apart from its day to day spending, the council also plans to invest up to £63.9 million in capital assets, directing resources to its key priorities. The council has re-assessed its programme for capital spending in the light of the lower than expected capital receipts from disposals and the affordability of the revenue cost of repayment of prudential borrowing. Nevertheless, the council will still spend significant amounts on investment in fixed assets which will contribute to the achievement of its strategic priorities including schools, highways, fire service model for change, and leisure facility improvement, and in meeting its statutory responsibilities in, for example, the replacement of the cremator to meet new legislative requirements. It will also be investing in transformational projects to deliver a modern council. Prudential borrowing will be used where necessary to augment other capital resources. At 31 March 2009 our total net borrowings were £115.1 million.

## Investing in people

At the end of December 2009 (the most up to date figure available at the date of publication of this booklet), the council employed the equivalent of 3,953 permanent full-time posts (3,925 at December 2008).

# Where the money will go in 2010/2011

	<b>This year £'000</b>	<b>Last year £'000</b>
Adult social services	59,330	57,077
Housing services <sup>1</sup>	65,738	65,592
Schools' budgets	97,429	97,172
Children's services	35,115	35,301
Fire service	7,495	7,192
Environmental services	2,278	2,606
Community safety	5,138	5,235
Street and beach cleansing	1,994	1,786
Waste management	8,443	8,188
Highways (including Private Finance Initiative [PFI])	9,078	7,775
Car parking <sup>2</sup>	2,288	2,374
Street lighting	837	702
Public transport support	7,029	7,108
Planning and development control	4,012	4,284
Recreation and sport	5,861	5,317
Parks and open spaces	2,770	2,742
Economic and tourism development	2,314	2,485
Cultural, leisure and libraries	5,092	5,762
Other services	10,403	10,452
Other financing	8,206	6,972
<b>Gross expenditure</b>	<b>340,850</b>	<b>336,122</b>
Less grants and other income	-132,321	-129,448
<b>Budget requirement including schools</b>	<b>208,529</b>	<b>206,674</b>

Note:

<sup>1</sup> The housing services figure includes housing benefits expenditure for which government subsidy (included with specific grants and other income) is received.

<sup>2</sup> The car parking figure represents expenditure on the service; income is included in the line with grants and other income.

# 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 services it will provide in 2010/2011 is 2.5 per cent higher than in 2009/2010, equivalent to 54p per week for a band C taxpayer.

## 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.

Band	Value of property 1.4.1991	Proportion of Band D	Council tax (IW Council element)
A	Up to £40,000	6/9	859.87 716.56*
B	£40,001 to £52,000	7/9	1,003.18
C	£52,001 to £68,000	8/9	1,146.49
D	£68,001 to £88,000	9/9	1,289.80
E	£88,001 to £120,000	11/9	1,576.42
F	£120,001 to £160,000	13/9	1,863.04
G	£160,001 to £320,000	15/9	2,149.67
H	Over £320,000	18/9	2,579.60

\* Disabled reduction

### Want to appeal against your property banding?

Further information about this is provided on page 9 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 2.9 per cent in 2010/2011, equivalent to 7p per week more for a band C taxpayer.

## 4. Charges for local services

Your bill includes an amount towards the cost of the town or parish council for the area in which you live.

# Council, police, **parishes and towns**

This table 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 property	£ Total 2010-11	£ Total 2009-10		£ per Band D property	£ Total 2010-11	£ Total 2009-10
Isle of Wight Council	1,289.80	71,154,397	69,073,977				
Hants Police Authority	146.25	8,068,174	7,800,773				
<b>Parish/town councils</b>							
Arreton	16.57	6,520.00	5,460.00	Newport	15.94	127,257.00	127,247.50
Bembridge	47.01	97,000.00	97,000.00	Niton and Whitwell	12.35	12,200.00	12,200.00
Brading	54.01	45,500.00	43,250.00	Northwood	12.24	11,114.00	12,454.00
Brighthstone	19.52	16,596.00	15,690.00	Rookley	24.15	6,130.00	5,951.00
Calbourne	23.45	9,339.00	9,339.00	Ryde	22.97	200,000.00	200,000.00
Chale	30.43	8,600.00	8,800.00	Sandown	38.40	100,450.00	98,000.00
Cowes	20.36	86,700.00	81,000.00	Shalfleet	32.80	24,636.00	23,000.00
East Cowes	27.39	67,324.00	67,324.00	Shanklin	29.72	108,974.00	83,826.00
Fishbourne	18.29	7,638.00	7,638.00	Shorwell	17.70	6,000.00	6,000.00
Freshwater	23.83	60,945.00	59,847.00	St Helens	21.84	12,500.00	10,000.00
Gatcombe	36.15	7,382.50	7,300.00	Totland	25.03	33,846.00	33,846.00
Godshill	23.67	14,500.00	14,500.00	Ventnor	54.21	149,466.00	99,500.00
Gurnard	39.80	32,000.00	28,000.00	Whippingham	30.63	10,750.00	7,460.00
Havenstreet and Ashey	24.27	8,600.00	8,600.00	Wootton Bridge	32.14	47,800.00	46,350.00
Lake	12.98	25,000.00	25,000.00	Wroxall	14.58	9,850.00	9,375.00
Nettlestone and Seaview	17.33	29,540.00	24,015.00	Yarmouth	34.79	18,471.00	18,471.00
Newchurch	9.99	11,000.00	10,300.00				

Please note: the council is required to show costs in this table as they affect band D council taxpayers. In accordance with government guidelines we are required to detail parish or town council precepts exceeding £140,000. This is shown in the table below:

	Gross spend £	Income £	Reserve movement £	Budget requirement 2010-11 £	Budget requirement 2009-2010 £
Ryde Town Council	243,700	-27,700	-16,000	200,000	200,000
Ventnor Town Council	152,610	-3,144	0	149,466	99,500

Please note: commentary by individual parish or town councils in respect of their budget for 2010/2011 is provided in appropriate parish communications such as newsletters or websites.



# Council tax – explanatory notes

## This information forms part of your bill

### Council tax valuation bands

Council tax is charged on most dwellings. There is one bill per dwelling, whether it is a house, bungalow, mobile home or houseboat and each dwelling is placed in one of eight bands according to its open market value on 1 April 1991.

*The valuation band and values are as follows*

A	Up to £40,000
B	£40,001 to £52,000
C	£52,001 to £68,000
D	£68,001 to £88,000
E	£88,001 to £120,000
F	£120,001 to £160,000
G	£160,001 to £320,000
H	Over £320,000

### Banding proposals

If you are responsible for paying the council tax, or an agent acting on behalf of someone who is, you may make a formal proposal against your council tax band. Under the current system a taxpayer can make a formal challenge (known as a proposal) although the circumstances in which this can be accepted as valid are limited. The case is transmitted as an 'appeal' to an independent valuation tribunal after about 30 days. This means that the taxpayer's challenge can become an appeal to the valuation tribunal before the Valuation Office Agency's listing officer has fully explored the case. Under 'Appeals Direct' the taxpayer is firmly in charge of deciding whether to move to appeal. The circumstances in which you can make a formal proposal are very limited but if you

have a genuine concern that your home may be in the wrong band, you should contact your local valuation office and ask to have your band reviewed. The occasions when a challenge by 'proposal' is permitted include the following:

- If part of your property has been demolished (for example a garage or an extension). But if the demolition is the first stage of works to create a new extension, then the valuation band cannot be altered.
- If your property has been adapted to make it suitable for use by a physically disabled person.
- If there have been physical changes in your area which could affect the value of your property.
- If your property has been converted into flats.
- If you have bought a property, or been granted a lease on a property for seven years or more, and the property's value has been increased because it was extended by the previous occupier.
- If your property becomes, or ceases to be, a 'composite' property. A composite property is one, which contains both domestic and non-domestic property, such as a shop or public house with living accommodation.
- If there is an increase or decrease in the extent of that part of a composite property used for domestic purposes (for example, a domestic living room is converted for use as an extension to the bar area in a public house).
- If you have received a notice from the listing

officer advising you that he/she has altered the entry for your property in the council tax valuation list, you have six months to make a proposal if you do not agree with the change.

- If the Valuation Tribunal or High Court has made a decision relevant to your property, you may make a proposal, within six months of the date of that decision, to claim that the listing officer has not reflected that decision in the valuation band of your property.
- If you become a new council taxpayer for a dwelling, you have a period of six months within which to challenge the valuation band of your property. You may do this as long as the Valuation Tribunal or High Court has not previously considered a challenge by a previous occupier on the same facts.
- If you are a landlord, who is not the council taxpayer, and the tenancy of your property is for less than six months, you can also challenge the valuation band of the property in cases 1 to 10 above.
- You can also make a proposal to enter your property in the valuation list if it is not shown; for example a newly built dwelling or a conversion.
- You can also make a proposal to delete a property from the valuation list if it no longer exists or if you think it should no longer be liable for council tax.

If you think you meet one of the above by which a valid proposal can be made – for example, if you have moved into a property within the last six months and you think the band is wrong you can complete a proposal form online, at [www.voa.gov.uk](http://www.voa.gov.uk). A proposal against the property banding must be made in writing to the council tax listing officer at: Overline House, Central Station, Blechynden

Terrace, Southampton SO15 1GW  
Tel: 023 8053 8500, Fax: 023 8053 8599

The Isle of Wight Council does not value properties and so cannot deal with any proposals against banding. Any changes in the value of properties due to fluctuations in the housing market will not be a reason for changing your council tax band. Making a proposal does not allow you to withhold payment of your council tax. If your proposal is successful you will be refunded any money you have overpaid. Any proposal must be made within six months of you becoming the responsible person for council tax at your property; however the valuation office may consider late applications.

Further information regarding proposals and appeals and how to make one can be found on the VOA website at [www.voa.gov.uk](http://www.voa.gov.uk) or the local valuation office (*address above*).

### Appeals

As well as banding issues you may appeal if:

- you have been billed for council tax but do not believe you are responsible for paying the tax as you do not fall into one of the owner/occupier categories given above;
- you have claimed a discount or exemption and this has been refused ;
- you think any item on your bill has been calculated incorrectly.

To appeal about these matters please mark your letter 'APPEAL', and send it to:  
Isle of Wight Council Offices, Broadway,  
Sandown, Isle of Wight PO36 9EA

We should respond to your appeal within two months. If you are not satisfied with the

response, or you do not get a reply, you may apply to a tribunal to hear your appeal. Certain time limits apply. Full details can be obtained from the council tax office. Making an appeal/proposal does not allow you to withhold payment of your council tax.

### How to contact us

Telephone 01983 823901 (Lines are open between 8.30am and 5pm Monday to Thursday, and 4.30pm on Friday). **Late night opening for telephone enquiries/ payments on Wednesday until 6pm).**

Email: [council.tax@iow.gov.uk](mailto:council.tax@iow.gov.uk)

Fax: 01983 823900

Or write to the address shown page 10. Opening hours are 8.30am to 5pm on Mondays to Thursday, and Fridays from 8.30am to 4.30pm.

### 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. Application forms are available [www.iwight.com/council/departments/revenues/Council\\_Tax/disabled.asp](http://www.iwight.com/council/departments/revenues/Council_Tax/disabled.asp)

### 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 and

- granted on the property irrespective of owner);
- owned by charities (this lasts for up to six months);
- 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;
- deceased person's former dwelling (may be exempt for up to six months after probate granted);
- 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 impairment;
- halls of residence;
- homes lived in only by students;
- homes lived in only by persons under 18;
- dwellings which form part of a single property and which are occupied by a dependant relative/relatives of the family living in the rest of the building (e.g. properties with an annexe or similar self-contained unit);
- armed forces accommodation, owned by the Ministry of Defence;
- visiting forces accommodation.

For further information [www.iwight.com/forms/revenues/ctaxexemptions\\_notes.asp](http://www.iwight.com/forms/revenues/ctaxexemptions_notes.asp)

### Discounts

The full council tax bill assumes that there are two adults (over 18) living in a dwelling. If only one adult lives in a dwelling (as their main home) the council tax bill will be reduced by

25 per cent.

If your property is no-one's main home certain discounts can apply. A property will count as someone's main home if it is furnished and it is the only property owned; however if you are contracted to live elsewhere then a reduction may apply.

- You can get 10 per cent off your bill if your property is your second residence which is furnished and unoccupied this also applies after you or your tenants have moved out. You must send us: the full address of your main home and a copy of the latest council tax bill.
- You can apply for a 50 per cent discount because you live elsewhere for work, you must also send us full details of where and for whom you work together with a copy of your contract which states that you must live at that address to conduct your employment effectively.
- There is a change to the charge levied on unfurnished empty properties. Previously if the property remained empty for more than six months you could claim a 50 per cent discount. From 1 April 2004 this no longer applies. If your property has previously been exempt, when that exemption ends you will have to start paying the full charge. There is now no discount awarded.

If you do not permanently live in the UK, or have moved abroad, you may not qualify for a discount, as the empty property may count as your main home in the UK.

If the property is furnished and unoccupied after your tenants have moved out, please confirm the date they vacated and give any new address you may have for them. If you are a company, you must tell us your

company name and registered address.

There is no discount if the property is unoccupied and unfurnished; however you could qualify for a period of exemption from council tax.

- A 25 per cent discount applies if a property is only occupied by one adult aged 18 or over.

Some people are disregarded from council tax if they meet certain conditions and the following discounts may apply:

- A 25 per cent discount may apply if all but one of the occupiers of a property are disregarded.
- A 50 per cent discount may apply if all the occupiers are disregarded.

Examples of people disregarded from council tax are:

- people aged over 18 who have child benefit paid for them;
- some school or college leavers aged under 20;
- students, student nurses and foreign language assistants ;
- apprentices;
- people on youth training schemes;
- severely mentally impaired people;
- long-term residents of hospitals, residential care homes or nursing homes;
- volunteer care workers;
- people providing care for someone they live with;
- members of religious communities;
- members of international headquarters, defence organisations and visiting forces;
- people who are in prison or detention

(except for non-payment of fines or local taxes);

- people staying in hostels or night shelters.

For more information and to request an application form, telephone (01983) 823901.

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 £70 penalty. For more information visit [www.iwight.com/forms/revenues/ctadiscounts\\_notes.asp](http://www.iwight.com/forms/revenues/ctadiscounts_notes.asp) or contact the council tax office on 01983 823901.

### **Section 13A of the Local Government Finance Act 1992, inserted by section 76 of the Local Government Act 2003**

This gave councils new powers to create their own discounts and exemptions, including powers to grant relief on a case by case basis of between one per cent and 100 per cent. Any discount given has to be met by the council.

The council has the power to agree discounts but is not obliged to do so as council tax is a tax related to property and not directly to the provision of any specific services. It is not appropriate therefore, to relate the cessation, reduction or non provision of any specific services or facilities to the payment of council tax.

Any specific application for discount is referred to the cabinet member for the resources, under their delegated authority, and a decision made on the merits of the case.

### **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 (ie housing and council tax benefit) or where a data exchange agreement is in place. 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.

The council is under a duty to protect the public funds it administers, and to this end may use council tax information for the prevention and detection of fraud. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

The council is required under section 6 of the Audit Commission Act 1998 to participate in the National Fraud Initiative (NFI) data matching exercise. Council tax data will be provided to the Audit Commission for NFI and will be used for cross-system and cross-authority comparison with other relevant organisations' data for the prevention and detection of fraud.

### **Council tax benefit**

*Main scheme* If you are in receipt of income support, jobseeker's allowance, pension credits, employment support allowance, other state benefit or low income, you may qualify for council tax benefit. Application forms should be returned without delay to avoid loss of benefit. If your joint capital eg savings or

investments, exceeds £16,000 you are unlikely to qualify for council tax benefit from the main scheme, unless you receive pension credit (guarantee element).

*Second adult rebate* This is a form of council tax benefit that is available to council tax payers who share their home with someone on a low income but who do not have a partner or a paying lodger. It may be payable even if the council tax payer has a high income themselves and would not normally qualify for benefit.

Application forms and further advice are available from [www.iow.gov.uk/council/departments/revenues/Benefits/howtocla.asp](http://www.iow.gov.uk/council/departments/revenues/Benefits/howtocla.asp) or contact the benefit office, tel: (01983) 823950.

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

### Your rights

The council wishes to give the best possible service and hopes to resolve your concerns quickly. If you have a complaint about council services please make it to the council department concerned. 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 advice team on 0300 061 0614, email [advice@lgo.org.uk](mailto:advice@lgo.org.uk) or go to their website at [www.lgo.org.uk](http://www.lgo.org.uk)

Alternatively you can write to:  
The Local Government Ombudsman,  
PO Box 4771, Coventry CV4 0EH

## How to pay your council tax/business rates

### Paying by Direct Debit

Collecting local taxation by direct debit is much cheaper for the council as it saves substantial administrative time and expense, such savings free more council funds for providing local services.

We offer a choice of payment dates – **1st, 10th or 20th** of the month and half-yearly (**two instalments, 1 April and 1 October**). Go to [www.iwight.com/online](http://www.iwight.com/online) and select 'apply online' to download a direct debit instruction or contact the council tax office on 01983 823901, and the business rates office on 01983 823920.

### Other payment methods

#### Internet and telephone

By debit card on the internet at [www.iwight.com/online](http://www.iwight.com/online), selecting 'pay online', or to make payments by telephone, call our 24-hour payment line on (01983) 559310.

#### Post Office

Using your Allpay payment card at any post office free of charge by cash, cheque or debit card (cheques to be made payable to Post Office Ltd).

#### Online banking

You can pay your council tax/business rates over the Internet, you will need the council's bank details: sort code 54-10-34, account number 47672552, and to quote your account reference number.

#### Payment card

You can use your Allpay payment card at

any shop where you see the 'Pay Point' sign displayed, cash payments only. To apply for a card, visit [www.iow.gov.uk/council/departments/revenues/Council\\_Tax/howtopay.asp](http://www.iow.gov.uk/council/departments/revenues/Council_Tax/howtopay.asp) or contact the council tax office/business rate office. For full list of outlets visit [iweight.com](http://iweight.com)

#### Post

Please make cheques payable to Isle of Wight Council and write your council tax/business rates account/reference number and address of property on the back of the cheque.

#### Text

Using your mobile telephone. You will require an Allpay payment card. Please log on to [www.allpayments.net/textpay/login.aspx](http://www.allpayments.net/textpay/login.aspx)

## Non-domestic rates explained

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 as part of the annual formula grant settlement. 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 set by the valuation officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available on their website at [www.voa.gov.uk](http://www.voa.gov.uk). The rateable value of your property is shown on the front of the 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 2010, this date was set as 1 April 2008.

The valuation officer may alter the value if the circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or from your local valuation office.

### 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. Between revaluations the multipliers change each year in line with inflation and to take account of the cost of small business rate relief. In the year of revaluation the multipliers are rebased to account for overall changes to total rateable

value and to ensure that the revaluation does not raise extra money for government. The current multipliers are shown on the front of your bill.

### **Revaluation 2010 and transitional arrangements**

All rateable values are reassessed every five years at a general revaluation. The current rating list is based on the 2010 revaluation. Five-yearly 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 2010 revaluation will not increase the amount of rates collected nationally, within this overall picture, over a million properties will see their business rate liabilities reduced 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 £2 billion transitional relief scheme to limit and phase in changes in rate bills as a result of the 2010 revaluation. To help pay for the limits on increases in bills, there also have to be limits on reduction 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 2010, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes.

Changes to your bill as a result of other reasons (such as because of changes to the amount of small business rate relief) are not covered by the transitional arrangements.

The transitional arrangements are applied automatically and are shown on the front of the bill. Further information about transitional arrangements and other reliefs may be obtained from the business rate department, Isle of Wight Council or the website.

[www.businesslink.gov.uk](http://www.businesslink.gov.uk)

More information on revaluation 2010 can be found at [www.voa.gov.uk](http://www.voa.gov.uk)

### **Unoccupied property rating**

Business rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period, rates are payable in full unless the unoccupied property rate has been reduced by the government by order. In most cases, the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details of exemptions can be obtained from the local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of the bill.

### **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.



## Small business rate relief

This relief is only available to ratepayers who apply to their local authority and who occupy either:

- a) one property; or
- b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,599.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £17,999 outside London or £25,499 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

Ratepayers who satisfy these conditions will have the bill for their sole or main property calculated using the lower small business non-domestic rating multiplier rather than the national non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the sole or main property is shown on the rating list with a rateable value which does not exceed £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50 per cent for a property with a rateable value of not more than £6000. If an application for relief is granted, 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 not need to re-apply for relief in each new valuation period.

***Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked***

***up by the local authority). The changes which must be notified are:***

- a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; 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.***

***Notification of these changes must be given to the local authority within four weeks of the day after the day on which the change happened.***

If this happens, there will be no interruption to the ratepayer's entitlement to the relief. A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

## Charity and Community Amateur Sports Club (CASC) relief

Charities and registered CASCs are entitled to 80 per cent relief where the property is occupied by the charity or the CASC 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 CASC (or of that and other CASCs).

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority'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.

## Hardship relief

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

## Rate relief for businesses in rural areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50 per cent of the full charge whilst the local authority also has discretion to give further relief on the remaining bill. In addition, the local authority can give relief on certain other occupied property in a rural settlement where the rateable value is less than £16,500.

Full details on how to apply for this relief are available from the local authority or at [www.iwight.com/online](http://www.iwight.com/online) selecting 'apply online'.

## Deferred payment of 2009/2010 rates liabilities

Ratepayers in 2009/2010 were able to defer payment of three per cent of their 2009/2010 rates bill and, where applicable, 60 per cent of the increase in that bill due to the ending of the 2005 rating list transitional relief scheme. The right to apply for deferral has now ended. For those ratepayers who applied for this scheme, the deferred amount to be collected in 2010/2011 and 2011/2012 will be included in the bills for each of those years respectively.

## 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](http://www.rics.org.uk)) and the Institute of Revenues Rating and Valuation (IRRV – website [www.irrv.org.uk](http://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 appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

# Becoming more efficient

In 2009/2010, the Isle of Wight Council has continued its drive to deliver efficiency savings through a variety of different projects, involving both council services and through working with partners. This has enabled significant improvements in service delivery to the local community.

Projects to improve the delivery of services to the community have included inflation proofing of budgets to drive down costs, improvements to the procurement process and ongoing reviews of property used by the council. Further measures include staff structure reviews and strict vacancy management controls, as well as a reduction in the senior management structure.

All councils are required to measure and report the value of efficiency savings they have achieved since April 2008 to both central government and local residents. An efficiency saving occurs when the cost of an activity falls, but its effectiveness is not reduced. The table below shows the value of efficiency savings achieved by the end of March 2009 and forecast to be achieved by the end of March 2010:

	By March 2009	By March 2010
Isle of Wight Council	£4,722,000	£9,736,000
Isle of Wight Fire and Rescue Service	£580,000	£1,122,000
Hampshire Police Authority	£9,359,000	£24,665,000

To put these figures into perspective, the cumulative efficiency savings forecast to be achieved by March 2010 represent:

- 7.8 per cent of the Isle of Wight Council's net spending in 2009/2010;
- 15.6 per cent of the Isle of Wight Fire and Rescue service net spending in 2009/2010.

Following a consultation exercise during 2009, the government has concluded that efficiency continues to be a key issue for local services, and that supplying efficiency information direct to citizens is a key way of informing them of the performance of local services. In a change from the previous year, the government now requires police efficiency information to be provided on the same basis as local authorities and fire and rescue authorities. The information provided for the Hampshire Police Authority is for the full area and not just for services provided on the Isle of Wight.

The table below shows the value of gains forecast to be achieved by March 2010 for the average band D dwelling and compares that with the average figure for similar authorities across England:

	Cumulative savings per band D dwelling	National average for similar authorities
Isle of Wight Council	£177	£169
Isle of Wight Fire and Rescue Service	£20	£4
Hampshire Police Authority	£36	£54

## Hampshire Police Authority - delivering an effective and efficient police service for Hampshire and the Isle of Wight

**When people call their local police, they want to be confident they will receive an excellent service and feel safe in their community. Hampshire Constabulary wants to continually improve that service, fully supported by the Police Authority which also makes sure the service is meeting the needs of local people.**

Crime is falling, so our two counties are becoming safer places for us to live, work and visit but Hampshire Constabulary, supported by the Police Authority, will continue to do all we can to drive it down further. The public also tell us they are increasingly confident in the way the police are tackling crime, and the ways officers and PCSOs are becoming involved in local communities to prevent crime before it happens. The way victims of crime are kept informed by Hampshire Constabulary is also improving, and the Police Authority encourages this approach by giving grants to organisations that support victims of crime.

The national economic picture means that tough decisions have to be made to ensure this level

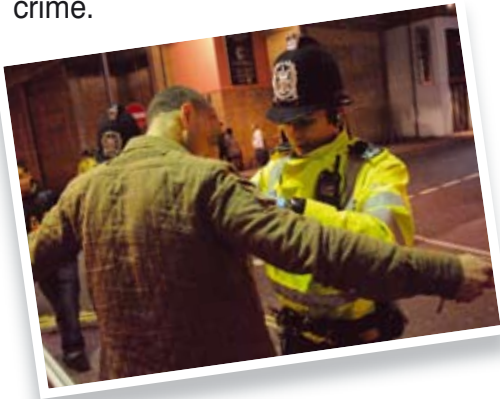
of service continues in the future. Senior officers and officials from the Police Authority and Constabulary are constantly exploring ways to make savings that do not impact on frontline policing. It is a fine balancing act, but we are clear about what we want to achieve - and that is a high quality policing service for our communities.

### Your Police Authority

Hampshire Constabulary is responsible for operational policing, while Hampshire Police Authority is an independent organisation that ensures there is an effective and efficient police force for Hampshire and the Isle of Wight.

It is made up of 17 members who are elected councillors and independent members of the

public. The Authority is responsible for consulting with the public about their policing priorities, working together with the Chief Constable to set the Policing Plan, and setting a budget to ensure the Constabulary can meet public expectations and the Authority's challenging targets to reduce crime.



## Policing Priorities

The Police Authority and the Chief Constable jointly agreed on three-year policing priorities in 2008, and these are published in the Policing Plan. The priorities are informed by the results of consultation with the public, local authorities and other agencies, together with the latest crime statistics. Our consultation programme includes over 30 community events across Hampshire and the Isle of Wight.

The priorities are underpinned by a set of values which aims to secure the trust and confidence of our communities.

In everything we do, we **CARE**:

**C**ommon sense and sound judgement

**A**ct with integrity, courage and compassion

**R**espect people and keep our promises

**E**xperiences used to learn and improve

A full copy of the Policing Plan is available by visiting [www.hampshirepoliceauthority.org](http://www.hampshirepoliceauthority.org)

### Get in touch with us

If you would like to talk to your Safer Neighbourhoods Team, call the police non-emergency number on **101** (or **0845 045 45 45** if outside Hampshire and Isle of Wight) or visit [www.hampshire.police.uk](http://www.hampshire.police.uk).

If you would like to know more about the work of the Police Authority or contact any of its members to talk about the level of service you are receiving from Hampshire Constabulary, please visit [www.hampshirepoliceauthority.org](http://www.hampshirepoliceauthority.org) or call **01962 871595**.

## Ensuring value for money from your police service

The majority of funding for policing comes through Government grants, with around one third coming from Council Tax. The budget for 2010/11 is £313.7m compared with £304.7m in 2009/10. The increase is £9.0m or 2.97%.



£'000

<b>Budget for 2010/11</b>	<b>313,749</b>
<b>Police grant</b>	<b>125,322</b>
<b>Revenue support grant</b>	<b>11,119</b>
<b>National business rates</b>	<b>76,573</b>
<b>Total general government grants</b>	<b>213,014</b>
<b>Surplus on Council Tax collection funds</b>	<b>579</b>
<b>Council Tax precept</b>	<b>100,156</b>

The Authority has been praised for the way its finances are managed. The Audit Commission independently assesses public sector organisations in the way money is spent, and has concluded the Authority scored three out of a maximum of 4, meaning it is performing well.

## Council Tax for 2010/11

In 2010/11 the policing element for a council tax band D is £146.25 per year. This is an increase of £4.14 compared to last year, or 2.91 per cent.

## How the money will be spent

The majority of the money (84 per cent) will be spent on employees, in particular the delivery of excellent frontline policing. The additional cost in 2010/11 of providing current service levels is £11.5m. Most of this increase in cost is pay and price inflation (£7.7m), but there is also an additional £1.6m for capital financing. Additional growth and other budget pressures of £3.7m have been included to meet new mandatory



requirements and increase the amount of time officers can spend on the streets. This includes £0.6m to replace body armour before it reaches its expiry date and £0.8m to increase the use of mobile data that will allow officers to undertake more work outside of police stations. Savings of £6.2m have been identified to reduce the impact on Council Tax payers and balance the budget. The Authority and Constabulary will use efficiency

savings made in 2009/10 to support the 2010/11 budget with a contribution from reserves of £2.3m. Another £1.5m will be saved in 2010/11 by delivering further efficiency savings in police staff working practices. A Savings Team is in place to identify opportunities for further efficiency savings in 2010/11 and beyond. The efficiency savings will help to improve frontline policing despite the challenging financial outlook. The remaining balance is met through the increase in Government Grant and council tax receivable of £9.0m.

## Efficiency savings

AUTHORITY TYPE	EFFICIENCY AUTHORITY	ESTIMATED CUMULATIVE EFFICIENCY SAVINGS FOR THE PRECEDING YEAR (2009/10)	ESTIMATED CUMULATIVE EFFICIENCY SAVINGS PER BAND D DWELLING	CUMULATIVE EFFICIENCY SAVINGS FOR THE YEAR BEFORE THE PRECEDING YEAR (2008/09)	RELEVANT BENCHMARK FOR THE AUTHORITY
Police Authority	Hampshire Police	24,665,000	36	9,359,000	54

Performance has also improved during this time despite the financial challenges.

Hampshire Police Authority continues to have among the lowest council tax precepts for Band D of the 31 shire police authorities.

Net revenue expenditure per head of population is the 6th lowest of 41 police authorities, 11% below the average. An independent review by the Audit Commission concluded the Authority is performing well on value for money.

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Arabic

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Hindi

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Romanian

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Urdu

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