

Your Council Tax or National Non-Domestic Rates

2010/11



This leaflet forms part of your
2010/11 Council Tax Bill or
National Non-Domestic Rates Bill

www.southlakeland.gov.uk





Welcome from the Leader of South Lakeland District Council, Cllr Brendan Jameson

The global economic situation is still having an impact on the council, individuals, families, businesses and other organisations. The council is aware that the economic outlook in the UK remains very uncertain and has been conscious of this when setting its budget for 2010/11.

However, we have been able to set a balanced budget of £15 million, based on a council tax increase of 2.84%, which is the lowest council tax increase in the history of South Lakeland District Council. This has been achieved despite last year being a difficult year financially for the council as it responded to the twin challenges of increasing costs and falling income in a number of areas.

The most significant challenge faced by SLDC was to restructure the council and a revised staff structure will be in place from 1 April 2010. We have achieved the £1.3 million savings target for 2010/11 proving that some tough decisions have been taken and seen through, which include a new refuse collection contract delivering savings of £224k per year. A new grounds maintenance contract will deliver additional savings of £288k per year, which are planned to sustain and improve service delivery as set out below.

I am pleased to report that a number of important projects that were started last year are still ongoing including the Local Area Partnership, which allows local residents to determine how services are delivered in their local community. We also improved a number of services last year such as a special housing and council tax benefit scheme for flood victims and an on-line calculator so residents can see if they qualify for housing or council tax benefit.

The Kendal Signage Project, which is a good example of partnership working, is now complete and will help improve the visitor experience and show people how easy it is to explore Kendal on foot. We have hosted the second The Great North Swim, which is now an annual two-day event in the South Lakeland calendar and showcases the region to thousands of visitors providing a huge economic boost to the district. SLDC also host the highly popular Mintfest and Lakes Alive festivals, resulting in an additional £3 million benefiting the local economy.

All the hard work will carry on during the next financial year and the work we do will be guided by our Corporate Plan. This shows our vision for the future and the challenges we face to continue to make South Lakeland the best place to live, work and visit.

Where Does Your Council Tax Go?

This is how your council tax is divided between Cumbria County Council, South Lakeland District Council, Cumbria Police Authority and the Parish Councils.

Every £1 that you pay in council tax is shared as follows:



Council Tax - Explanatory Notes

Council Tax Valuation Bands

Most dwellings are subject to the council tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented.

Each dwelling has been allocated to one of eight bands according to its open market capital value at 1 April 1991:

Valuation Band	Range of values
A	Up to - £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than - £320,000

Your council tax bill states which band applies to your dwelling.

Exempt Dwellings

Some dwellings are exempt, including:

- properties occupied only by students
- properties occupied only by severely mentally impaired people
- properties occupied only by under 18 year olds
- properties occupied by diplomats

and vacant properties which:

- are unfurnished (exempt for up to six months)
- are owned by a charity (exempt for up to six months)

- require or are undergoing or have undergone structural alteration or major repair (including structural repair) to render them habitable (exempt for up to 6 months after the work has been completed or, with effect from 1 April 2000, a maximum of 12 months)
- are left empty by someone who has gone into prison, or who has moved to receive personal care in a hospital or a home or elsewhere
- are left empty by someone who has moved in order to provide personal care to another person
- are owned by a student who last lived there
- are waiting for probate or letters of administration to be granted (and for up to six months after)
- have been repossessed
- are the responsibility of a bankrupt's trustee
- are empty because their occupation is forbidden by law
- are waiting to be occupied by a minister of religion
- are annexes of a main property which cannot be let separately for planning reasons
- are annexes of a main property and are occupied by an elderly or disabled relative.

If you think your property may be exempt you should contact the Council, South Lakeland House, Lowther Street, Kendal LA9 4DQ.

People with Disabilities

If you, or someone who lives with you, need a room, or an extra bathroom or kitchen, or extra space in your property to meet special needs arising from a disability, you may be entitled to a reduced council tax bill. The bill may be reduced to that of a property in the band immediately below the band shown on the valuation list. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability. With effect from 1 April 2000, properties in Band A which are occupied by a disabled person can be considered for a reduction in council tax. The relief will be equivalent to 1/9 of the Band D council tax. If you think you may qualify for such a reduction, please contact the Council's Revenues Section.

Council Tax Discounts

The full council tax bill assumes that there are two adults living in a dwelling.

Discounts are awarded in various circumstances and the available percentages and discount reasons are shown below. Any discount is shown on the front of this bill together with a discount code.

01	25%	There is only one resident in the property.
02	25%	There is more than one resident but only one is counted for discount purposes.
03	50%	The property is a long-term empty property, which is substantially unfurnished.
04	50%	There is more than one resident but no one is counted for discount purposes.
05	50%	There is one resident who is not counted for discount purposes.
06	10%	The property is furnished but is not the sole or main residence of any individual.
07	50%	The property is furnished but cannot be occupied for at least 28 days in the year due to a planning condition.
08	50%	The property is furnished but the occupier is required to live elsewhere in tied accommodation.
09	50%	The council tax bill is for a boat mooring or a caravan pitch.
21	50%	The property is a beach hut or beach chalet in Band A and in the vicinity of a beach.

Where discount has been given on the front of your bill and you have reason to believe that:

- the discount should not have been given,
- the discount should have been given but at a lower amount,
- there has been a change in circumstances since the bill has been issued that means the discount is now incorrect,

you are required to notify the Council within 21 days. Failure to do so could result in the penalty which is specified in Paragraph 1 (2) of Schedule 3 to the Act being imposed.

People in the following groups do not count towards the number of adults resident in a dwelling:

- full-time students, student nurses, apprentices and Youth Training trainees
- patients resident in hospital
- people who are being looked after in care homes
- people who are severely mentally impaired
- people staying in certain hostels or night shelters
- 18 – 19 year olds who are at or have just left school
- careworkers working for low pay, usually for charities
- people caring for someone with a disability who is not a spouse, partner, or child under 18
- members of visiting forces and certain international institutions
- members of religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of council tax or a fine).

If you think you may be entitled to a discount and this is not shown on your bill, you should contact the Council.

If your bill indicates that a discount has been allowed, you must tell the Council of any change of circumstances, which affects your entitlement. If you fail to do so you may be required to pay a penalty

Benefit

Council tax benefit ensures that people in receipt of income support, income based jobseekers allowance and guarantee pension credit will normally pay no council tax, and that other people on low incomes will have their bills reduced. Further details are available from the Council's Revenues and Benefits Section.

Appeals

The grounds for appeal about banding are restricted to the following cases:

- where you believe that the banding should be changed because there has been a material increase or material reduction (this is explained below) in the dwelling's value
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes
- where the Listing Officer has altered the List without a proposal having been made by the taxpayer
- where you become the taxpayer in respect of a dwelling for the first time. (Your appeal must be made within 6 months, but if the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again).
- A material increase in value may result from building, engineering, or other work carried out on the dwelling. In these cases revaluation does not take place until after a sale – so the person appealing would usually be the new owner or resident.
- A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of the local area or an adaptation to make the dwelling suitable for use by someone with a physical disability. In these cases revaluation should take place as soon as possible.

Details of the valuation appeals procedures are available from the Listing Officer at Glynis House, Brogden Street, Ulverston, Cumbria. LA12 7AT. Telephone (01229) 897100.

You may also appeal if you consider that you are not liable to pay council tax, for example, because you are not the resident or owner, or because your property is exempt; or that the Council has made a mistake in calculating your bill, if you wish to appeal on these grounds you must first notify the Council in writing so that there is an opportunity to reconsider the case. **Making an appeal does not allow you to withhold payment of tax owing in the meantime.** If your appeal is successful you will be entitled to a refund of any overpayment.

Further details of the appeal procedures (including the role of valuation tribunals) may be obtained from South Lakeland District Council, South Lakeland House, Lowther Street, Kendal, LA9 4DQ. Telephone 0845 050 4434.

Cumbria County Council Estimated Gross & Net Expenditure by Service

2009-10			2010-11			
Gross Expenditure £m	Net Expenditure £m	Service	Gross Expenditure £m	Grants £m	Fees & Charges £m	Net Expenditure £m
26.8	23.3	Improving Council Services	34.6	0.0	(4.3)	30.3
4.7	1.5	Making Cumbria More Prosperous	5.2	(1.1)	(2.7)	1.4
212.8	135.0	Improving the Health and Well-being of Adults	219.3	(4.0)	(72.6)	142.7
440.6	79.3	Improving the Life Chances and Well-being of Children and Young People	446.9	(351.1)	(13.4)	82.4
30.9	28.9	Creating Safe and Secure Communities	29.6	(0.3)	(1.2)	28.1
69.8	61.7	Creating and Protecting a High Quality Environment for all	73.8	0.0	(8.3)	65.5
25.7	25.7	Capital Financing Costs	32.8	0.0	0.0	32.8
7.7	7.7	Contributions to/(from) Reserves	2.9	0.0	0.0	2.9
819.0	363.1	BUDGET REQUIREMENT FOR CUMBRIA COUNTY COUNCIL	845.1	(356.5)	(102.5)	386.1

The Council's Annual Report, Statement of Accounts, Budget Report and Council Plan are on the Council's website at www.cumbriacc.gov.uk, with details of how to get in touch.

Analysis of the Budget Requirement, Precepts, and Other Funding

2009-10			2010-11	
£m	Per Head £		£m	Per Head £
25.7	51.23	Funding		
111.7	222.60	Revenue Support Grant	18.3	36.38
25.2	50.23	Redistributed National Non Domestic Rates	126.2	250.89
200.9	400.46	Area Based Grant	36.7	72.96
(0.4)	(0.80)	Council Tax Precept	204.9	407.35
		Surplus/(Deficit) on Collection Fund	0.0	0.00
363.1	723.72	BUDGET REQUIREMENT	386.1	767.58
		Projected population 2010		503,008

Council Tax Levels (County Council Share Only) 2010-11

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£774.33	£903.39	£1,032.44	£1,161.50	£1,419.61	£1,677.72	£1,935.83	£2,323.00

Explanation of Changes in Budget Requirement Compared to the Previous Year

	£m
Budget Requirement 2009/10	363.1
Add: increase in cost of providing services	17.5
Less: additional income receivable	(0.5)
Add: increase in level of services provided	17.5
Less: savings & efficiency gains	(6.8)
Add: reduced contribution to reserves	(4.7)
BUDGET REQUIREMENT 2010/11	386.1

Capital Expenditure

	2009-2010 £m	2010-2011 £m
Children's Services	68.9	81.4
Highways & Transportation	30.2	30.7
Other Services	17.2	19.1
Reclamation Schemes	1.8	26.9
TOTAL	118.1	158.1
		£m
Outstanding loans and borrowing at 31st March 2009		298.3

Where does South Lakeland District Council's money come from and why has its Council Tax increased?

The Council budgets for expenditure on its services, less income from specific activities including car park charges, planning and building regulation fees, trade waste, etc. This leaves £15,034,500 which is met by grant from the Government (£6,915,500) and council taxpayers (£8,119,000). The proportion met by grant has fallen from 66% in 1993 to 46% in 2010, leaving more to find from council taxpayers. The grant system tends to favour deprived areas of the country so that South Lakeland does less well than other councils and does not always benefit from national increases in grant funding: for example in 2010/11 the grant increase is only 0.5%. This has a direct impact on council taxpayers since it turns a 1.0% increase in the Council's budget into a 2.8% increase in council tax.

The Council's budget takes account of inflation and increases in its fees and charges, together with identified trends for additional expenditure. Continued low interest rates have significantly affected the budget as have other effects of the economic downturn, notably Planning and Building Control income. A major exercise has reduced expenditure by £1,670,000 which has enabled the Council to absorb pay and price increases but has restricted investment in improved services to £396,100.

Reserves are being used to pay for certain one-off items of expenditure. £91,100 is being added to the working balance to strengthen its position at the end of 2010/11.

South Lakeland District Council Income and Expenditure

2009/10			2010/11			
Gross Expenditure £000	Income £000	Net Expenditure £000	Gross Expenditure £000	Investment In Services £000	Income £000	Net Expenditure £000
34,114.4	23,711.6	10,402.8	35,646.8	283.0	26,703.7	9,226.1
11,522.0	11,287.6	234.4	11,533.0		11,443.4	89.6
2,423.3	2,227.1	196.2	2,507.3		2,518.5	(11.2)
6,334.4	4,202.9	2,131.5	6,595.1		4,740.7	1,854.4
6,594.2	1,254.1	5,340.1	6,867.7	58.1	1,407.4	5,518.4
2,794.7	1,484.3	1,310.4	2,888.8	55.0	1,666.7	1,277.1
63,783.0	44,167.6	19,615.4	66,038.7	396.1	48,480.4	17,954.4
		(2,211.7)				(2,870.4)
		(2,653.7)				(49.5)
		<u>14,750.0</u>				<u>15,034.5</u>
						Budget requirement for SLDC Services
						<u>15,034.5</u>

South Lakeland District Council has set the following Council Tax for 2010/2011 (where there is no Parish precept) which will be added to the Council Tax set by Cumbria County Council, Cumbria Police Authority and your Parish Council:

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£117.09	£136.60	£156.12	£175.63	£214.66	£253.69	£292.72	£351.26

These figures show how the Council Tax is calculated

Council Tax Requirement	£000
SLDC services	8097.5
Parish Councils	1094.3
Cumbria County Council	53552.6
Cumbria Police Authority	8939.6
Total	71,684.0
Band D Equivalent Council Tax	£
SLDC (including £0.33 for Collection Fund deficit)	175.63
Average Parish (including special expenses)	23.73
	199.36
Cumbria County Council	1,161.50
Cumbria Police Authority	193.89
Total Average Council Tax	1554.75

Why SLDC's budget requirement has changed since last year £000

Budget requirement for SLDC services 2009/10	14,750.0
Financing Entries and Statutory Accounting Requirements 2009/10	2,211.7
Addition to general Fund reserves 2009/10	2,653.7
Net Expenditure on SLDC services 2009/10	19,615.4
Inflation and other variations	(761.2)
Investment in service improvements	396.1
Increase in income	(1,295.9)
Net Expenditure on SLDC services 2010/11	17,954.4
Financing Entries and Statutory Accounting Requirements Use General Fund reserves	(2,870.4)
	(49.5)
Budget requirement for SLDC services 2010/11	15,034.5

Cumbria Police Authority

Police Authority analysis of Budget Requirement.

2009-10		2010-11
£m		£m
126.08	Gross Expenditure	126.76
(3.16)	Less Fees and Charges	(3.15)
(17.38)	Other Grants	(16.80)
(5.31)	Movements to and from reserves	(4.01)
0.07	Contribution to General Fund Balances	0.29
<u>100.30</u>	Budget requirement for Cumbria Police Authority	<u>103.09</u>

Police Authority analysis of Budget Requirement, Precept and other funding.

2009-10			2010-11	
£m	£ per head		£m	£ per head
<u>100.30</u>	<u>199.93</u>	Budget requirement	<u>103.09</u>	<u>204.94</u>
		Funded by:		
31.58	62.94	Police Specific Grant	32.40	64.42
6.68	13.32	Revenue Support Grant	4.63	9.19
28.94	57.69	Redistributed National Non Domestic Rates	31.85	63.32
33.18	66.14	Council Tax Precept	34.21	68.00
(0.08)	(0.16)	Surplus / (Deficit) on Collection Fund	0.00	0.01
<u>100.30</u>	<u>199.93</u>	Total funding	<u>103.09</u>	<u>204.94</u>

Population for 2010-11 is based on a CLG estimate of the County's resident population of 503,008 (501,670 in 2009-10)

Council Tax Levels (Cumbria Police Authority Share Only):

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£129.26	£150.80	£172.35	£193.89	£236.98	£280.06	£323.15	£387.78*

Explanation of budget movement 2009-10 to 2010-11

	£m
Budget requirement 2009-10	100.30
Increase in the cost of providing services	4.42
Reduction in income receivable	0.57
Increase in the level of services provided	0.14
Savings & Efficiency Gains	(2.78)
Reduction in net use of reserves	0.44
Budget requirement 2010-11	<u>103.09</u>

Budgeted Capital Payments

	2009-10	2010-11
	£m	£m
New Capital starts	4.9	2.7
Existing Capital Projects	6.1	6.3
Total	<u>11.0</u>	<u>9.0</u>

Authorised Establishment (Expressed as whole time equivalents)

	2009-10	2010-11
Police Officers	1,286	1,235
Police Community Support Officers	114	113
Police Staff	832	851
	<u>2,232</u>	<u>2,199</u>

Precepts over £140,000

Kendal Town Council

2009-10		2010-11
£000		£000
116.0	General Administration	112.0
12.6	Civic Functions	21.8
2.0	Arts & Heritage	4.0
51.6	Grants	48.6
24.8	Allotments	31.0
108.2	Kendal Betterment Schemes	99.5
8.0	Contingencies	8.0
<u>323.2</u>	Total Expenditure	<u>324.9</u>
(21.1)	Income	(20.6)
<u>302.1</u>	Precept	<u>304.3</u>

Environment Agency North West Region

The Council Tax (Demand Notices) (England) Regulations 2009

The Environment Agency, as a levying body for its Flood Defence functions, under the above regulations provides the following information.

The Environment Agency has powers in respect of flood defence for 6500km of main river and along tidal and sea defences, in the area of the North West Regional Flood Defence Committee. Flood defence money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system. The financial details are:

North West Regional Flood Defence Committee

2009-10		2010-11
£000		£000
54,787	Gross Expenditure	58,366
3,567	Levies Raised	3,638
2,274	Total Council Tax Base	2,277

Council Tax By Parish

PARISH	TAX BASE	BAND A CHARGE	BAND B CHARGE	BAND C CHARGE	BAND D CHARGE
ALDINGHAM	516.65	1032.07	1204.08	1376.10	1548.11
ALLITHWAITE UPPER	442.84	1044.03	1218.04	1392.04	1566.05
ARNSIDE	1200.07	1040.68	1214.13	1387.58	1561.03
BARBON	143.99	1026.42	1197.49	1368.56	1539.63
BEETHAM	880.74	1031.72	1203.68	1375.63	1547.59
BLAWITH & SUBBERTHWAITHE	123.30	1029.33	1200.89	1372.44	1544.00
BROUGHTON EAST	152.07	1023.96	1194.63	1365.29	1535.95
BURNSIDE	697.01	1038.48	1211.56	1384.64	1557.72
BURTON IN KENDAL	619.49	1036.80	1209.60	1382.40	1555.20
CARTMEL FELL	243.85	1035.38	1207.95	1380.51	1553.08
CASTERTON	153.80	1041.92	1215.57	1389.23	1562.88
CLAIFE	229.83	1030.83	1202.64	1374.44	1546.25
COLTON	492.54	1033.50	1205.76	1378.01	1550.26
CONISTON	479.49	1040.98	1214.47	1387.97	1561.47
CROOK	218.64	1031.00	1202.84	1374.67	1546.51
CROSTHWAITHE & LYTH	374.39	1023.79	1194.42	1365.06	1535.69
DENT	355.66	1035.48	1208.07	1380.65	1553.23
DOCKER	27.18	1020.68	1190.79	1360.91	1531.02
DUDDON	545.63	1031.67	1203.62	1375.56	1547.51
EGTON WITH NEWLAND/MANSRIGGS/OSMOTHERLEY	518.79	1029.03	1200.54	1372.04	1543.55
FAWCETT FOREST	12.38	1020.68	1190.79	1360.91	1531.02
FIRBANK	59.86	1020.68	1190.79	1360.91	1531.02
GARSDALE	119.41	1029.05	1200.56	1372.07	1543.58
GRANGE-OVER-SANDS	2102.35	1049.14	1223.99	1398.85	1573.71
GRAYRIGG	100.10	1024.94	1195.77	1366.59	1537.42
HAVERTHWAITE	372.98	1034.08	1206.43	1378.78	1551.13
HAWKSHEAD	329.09	1041.95	1215.61	1389.27	1562.93
HELINGTON	176.53	1038.62	1211.72	1384.83	1557.93
HEVERSHAM	359.63	1037.38	1210.28	1383.18	1556.08
HINCASTER	92.60	1020.68	1190.79	1360.91	1531.02
HOLME	597.42	1042.68	1216.46	1390.24	1564.02
HUTTON ROOF	106.03	1025.39	1196.29	1367.19	1538.09
KENDAL	10713.15	1039.62	1212.90	1386.17	1559.44
KENTMERE	64.00	1022.45	1192.86	1363.27	1533.68
KILLINGTON	66.29	1020.68	1190.79	1360.91	1531.02
KIRKBY IRELETH	500.59	1028.01	1199.35	1370.68	1542.02
KIRKBY LONSDALE	860.15	1045.78	1220.08	1394.38	1568.68
LAKES	2568.63	1040.19	1213.56	1386.92	1560.29
LAMBRIGG	45.50	1020.68	1190.79	1360.91	1531.02
LEVENS	527.82	1030.72	1202.51	1374.30	1546.09
LONGSLEDDALE	43.31	1020.68	1190.79	1360.91	1531.02
LOWER ALLITHWAITE	861.58	1022.22	1192.60	1362.97	1533.34
LOWER HOLKER	738.66	1027.90	1199.21	1370.53	1541.85
LOWICK	121.73	1030.26	1201.98	1373.69	1545.40
LUPTON	76.66	1028.50	1199.92	1371.34	1542.76
MANSERGH	74.50	1020.68	1190.79	1360.91	1531.02
MIDDLETON	50.02	1020.68	1190.79	1360.91	1531.02
MILNTHORPE	780.29	1036.62	1209.40	1382.17	1554.94
NATLAND	426.33	1032.83	1204.97	1377.11	1549.25
NEW HUTTON	168.30	1022.46	1192.88	1363.29	1533.70
OLD HUTTON & HOLMESCALES	182.80	1024.86	1195.68	1366.49	1537.30
PENNINGTON	787.72	1024.27	1194.98	1365.70	1536.41
PRESTON PATRICK	170.28	1029.54	1201.13	1372.72	1544.31
PRESTON RICHARD	517.49	1051.53	1226.79	1402.04	1577.30
SATTERTHWAITE	144.94	1031.81	1203.78	1375.75	1547.72
SEDBERGH	1070.05	1033.60	1205.87	1378.14	1550.41
SEDGWICK	187.30	1037.05	1209.89	1382.74	1555.58
SKELSMERGH AND SCALTHWAITERIGG	207.02	1031.68	1203.63	1375.58	1547.53
SKELWITH	114.14	1027.18	1198.38	1369.58	1540.78
STAINTON	153.41	1030.03	1201.70	1373.38	1545.05
STAVELEY IN CARTMEL	270.42	1030.24	1201.95	1373.66	1545.37
STAVELEY WITH INGS	784.42	1030.93	1202.75	1374.58	1546.40
TORVER	66.61	1036.69	1209.47	1382.26	1555.04
ULVERSTON	4277.86	1042.22	1215.93	1389.63	1563.34
UNDERBARROW	208.11	1036.70	1209.48	1382.27	1555.05
URSWICK	628.95	1031.19	1203.06	1374.92	1546.79
WHINFELL	82.29	1020.68	1190.79	1360.91	1531.02
WHITWELL & SELSIDE	89.60	1020.68	1190.79	1360.91	1531.02
WINDERMERE	4320.61	1030.73	1202.52	1374.31	1546.10
WITHERSLACK & MEATHOP	310.59	1030.34	1202.06	1373.79	1545.51
TOTAL	46106.46				

BAND E CHARGE	BAND F CHARGE	BAND G CHARGE	BAND H CHARGE	SLDC and Parish % increase	Parish Expenses 2009/10	Parish Expenses 2010/11
1892.14	2236.15	2580.18	3096.22	(0.44%)	11750	8829
1914.06	2262.07	2610.08	3132.10	3.23%	14480	15512
1907.93	2254.82	2601.71	3122.06	2.16%	36805	36009
1881.77	2223.90	2566.05	3079.26	2.82%	1235	1240
1891.50	2235.40	2579.31	3095.18	2.89%	14120	14590
1887.11	2230.22	2573.33	3088.00	2.07%	1707	1600
1877.27	2218.59	2559.91	3071.90	5.49%	57	750
1903.88	2250.03	2596.20	3115.44	2.97%	17749	18612
1900.80	2246.39	2592.00	3110.40	5.62%	11462	14977
1898.21	2243.33	2588.46	3106.16	2.28%	5380	5380
1910.19	2257.49	2604.80	3125.76	4.60%	4400	4900
1889.86	2233.47	2577.08	3092.50	2.87%	3500	3500
1894.76	2239.26	2583.76	3100.52	3.13%	9024	9475
1908.47	2255.45	2602.45	3122.94	2.59%	14600	14600
1890.18	2233.84	2577.51	3093.02	2.73%	3386	3386
1876.96	2218.21	2559.48	3071.38	3.03%	1557	1750
1898.39	2243.55	2588.71	3106.46	2.48%	7900	7900
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1891.40	2235.29	2579.18	3095.02	0.50%	11000	9000
1886.56	2229.57	2572.58	3087.10	2.66%	6500	6500
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1886.60	2229.61	2572.63	3087.16	2.61%	1500	1500
1923.43	2273.13	2622.85	3147.42	2.91%	86470	89740
1879.07	2220.71	2562.36	3074.84	2.81%	618	641
1895.83	2240.52	2585.21	3102.26	5.59%	5557	7500
1910.25	2257.56	2604.88	3125.86	2.99%	10346	10500
1904.14	2250.34	2596.55	3115.86	3.26%	4500	4750
1901.88	2247.67	2593.46	3112.16	2.16%	9073	9012
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1911.58	2259.13	2606.70	3128.04	2.40%	19210	19715
1879.89	2221.68	2563.48	3076.18	2.62%	750	750
1905.98	2252.52	2599.06	3118.88	2.38%	302277	304465
1874.50	2215.31	2556.13	3067.36	2.69%	170	170
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1884.69	2227.36	2570.03	3084.04	2.94%	5246	5508
1917.28	2265.87	2614.46	3137.36	2.26%	32389	32394
1907.02	2253.75	2600.48	3120.58	3.07%	72428	75194
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1889.67	2233.24	2576.81	3092.18	0.10%	10290	7953
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1874.08	2214.82	2555.56	3066.68	2.80%	2000	2000
1884.49	2227.11	2569.75	3083.70	2.19%	8500	8000
1888.82	2232.24	2575.66	3090.80	3.68%	1557	1750
1885.60	2228.43	2571.26	3085.52	2.59%	900	900
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1900.48	2246.02	2591.56	3109.88	2.31%	18599	18663
1893.53	2237.80	2582.08	3098.50	2.74%	7524	7774
1874.52	2215.34	2556.16	3067.40	2.94%	400	451
1878.92	2220.54	2562.16	3074.60	2.63%	1183	1148
1877.84	2219.25	2560.68	3072.82	2.70%	4162	4247
1887.49	2230.66	2573.85	3088.62	2.96%	2164	2263
1927.81	2278.32	2628.83	3154.60	2.34%	23736	23950
1891.66	2235.59	2579.53	3095.44	2.00%	2420	2420
1894.95	2239.48	2584.01	3100.82	3.07%	19570	20744
1901.27	2246.94	2592.63	3111.16	2.38%	4657	4600
1891.43	2235.32	2579.21	3095.06	4.29%	2683	3418
1883.18	2225.57	2567.96	3081.56	2.66%	1114	1114
1888.40	2231.73	2575.08	3090.10	3.15%	1993	2152
1888.79	2232.20	2575.61	3090.74	3.71%	3372	3880
1890.05	2233.68	2577.33	3092.80	3.08%	11376	12068
1900.61	2246.16	2591.73	3110.08	3.71%	1500	1600
1910.75	2258.15	2605.56	3126.68	2.59%	136655	138260
1900.62	2246.18	2591.75	3110.10	7.60%	3100	5000
1890.52	2234.25	2577.98	3093.58	3.70%	8739	9918
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1871.25	2211.47	2551.70	3062.04	2.84%	0	0
1889.68	2233.25	2576.83	3092.20	2.65%	64947	65150
1888.96	2232.40	2575.85	3091.02	3.28%	4114	4500
					1074401	1094272

National Non-Domestic Rates – Explanatory Notes

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 taxpayers, 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. 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 1st April 2010, this date was set as 1st April 2008.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. 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 the 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 a 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 this 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 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 1st 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 this bill. Further information about transitional arrangements and other reliefs may be obtained from South Lakeland District Council or the website www.mybusinessrates.gov.uk.

More information on revaluation 2010 can be found at 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 on 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 this 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.

Hardship Relief

The local authority has discretion to give relief in special circumstances. 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% for a property with a rateable value of not more than £6,000. 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 4 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.

Full details on the eligibility criteria and on how to apply for this relief are available from the local authority.

Charity and Community Amateur Sports Club Relief (CASC)

Charities and registered CASCs are entitled to 80% 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.

Non-Profit Making Organisation Relief

The local authority has discretion to give relief to non-profit making organisations. Full details can be obtained from the local authority.

Deferred payment of 2009/10 rates liabilities

Ratepayers in 2009/10 were able to defer payment of 3% of their 2009/10 rates bill and, where applicable, 60% 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 2010/11 and 2011/12 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) 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."

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% 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 can be obtained from the local authority.

Becoming more efficient

In 2010-11, South Lakeland District Council has worked with neighbouring councils and Cumbria County Council to deliver several important efficiency projects, which have enabled significant improvements in service delivery.

All councils are required to measure and report the value of efficiency savings they have achieved since April 2008. 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
South Lakeland District Council	£ 742,000	£ 1,544,000
Cumbria County Council	£ 10,210,000	£ 18,997,000
Cumbria Fire and Rescue Authority	£ 1,238,000	£ 1,643,000
Cumbria Police Authority	£ 7,909,000	£ 12,597,000

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:

	Saving per Band D dwelling	National average for similar authorities
South Lakeland District Council	£ 34	£ 41
Cumbria County Council	£ 108	£ 98
Cumbria Fire and Rescue Authority	£ 9	£ 4
Cumbria Police Authority	£ 71	£ 54

Fraud and Corruption

Did you know that South Lakeland District Council has a Fraud and Corruption Policy and a Whistleblowing Policy? The Council takes the risk of fraud and corruption very seriously and these policies are designed to minimise the risk of fraud and corruption at SLDC. They provide a reporting mechanism to allow allegations of fraud or corruption to be investigated quickly and effectively. The policies can be found on the SLDC website www.southlakeland.gov.uk

If you have concerns about Fraud and Corruption and have something you feel you need to report, why not call our confidential 24 hour free Hotline number 0800 389 2330

Are you missing out on Council Tax Benefit?

Council Tax Benefit could help reduce how much you pay towards your Council Tax bill. You may be entitled to Council Tax Benefit if you are on a low income, even if you own your own home or are working.

What should I do next?

You can obtain a claim form from South Lakeland District Council by telephoning **01539 797757** or visiting any of our local offices. The council's website www.southlakeland.gov.uk includes a benefits calculator to help determine if you qualify for any benefit and gives an option to make a claim online.

If you would like a copy of this document in another format such as large print, Braille, audio or in a different language, please call **0845 050 4434** or email customer.services@southlakeland.gov.uk



If you have a comment, compliment or complaint about the council or one of its services, you can register these via:
www.southlakeland.gov.uk info@southlakeland.gov.uk
Customer Contact Centre 0845 050 4434 Fax 01539 740300

or just call into our main office:
South Lakeland District Council,
South Lakeland House, Lowther Street, Kendal LA9 4DQ