

Council Tax - Explanatory Notes

Council Tax Valuation Bands

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

Your Council Tax bill states which band applies to your dwelling.

Valuation Band	Range or 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

Council Tax Exempt Dwellings

Some dwellings are exempt from Council Tax, 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 owned by a charity (exempt for up to six 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 South Lakeland District 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 SLDC on 01539 733333.

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:

25%	There is only one resident in the property.
25%	There is more than one resident but only one is counted for discount purposes.
50%	There is more than one resident but no one is counted for discount purposes.
50%	There is one resident who is not counted for discount purposes.
50%	The property is furnished but cannot be occupied for at least 28 days in the year due to a planning condition.
50%	The property is furnished but the occupier is required to live elsewhere in tied accommodation.
50%	The Council Tax bill is for a boat mooring or a caravan pitch.
50%	The property is a beach hut or beach chalet in Band A and in the vicinity of a beach.
50%	An Annexe used by the residents of the main property or occupied by a family member. This does not affect annexes which are already exempt because they are occupied by an elderly or disabled relative.
100%	Properties which are vacant (unoccupied and unfurnished) for up to 6 months since the property became vacant. After six months the full amount of Council Tax becomes payable.
100%	Properties which require or are undergoing structural alteration or major repair works to render them habitable will receive a 100% discount for a maximum period of 12 months (as long as the property remains unoccupied and unfurnished).

In order to qualify for the discount, the annexe must be either used by the resident(s) of the main property or occupied by a family member. If a nonfamily member occupies the annexe the discount will not apply. Some annexes are already exempt from Council Tax and these will not be affected by the new discount and will continue to be exempt.

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
- care workers working for low pay, usually for charities
- people caring for someone with a disability who is not a spouse, partner, or child under

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- 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)

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 South Lakeland District Council within 21 days on receipt of the Council Tax bill.

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 a penalty may be imposed as is specified in Paragraph 1 (2) of Schedule 3 to the Local Government Finance Act 1992.

If you think you may be entitled to a discount and this is not shown on your bill, you should contact South Lakeland District Council on 01539 733333.

Council Tax Premium

Since April 2013 Long term empty properties, which have been unoccupied and substantially unfurnished for at least two years will, pay a 50% Council Tax Premium, Making a total charge of 150% on the set Council Tax. Statutory exceptions will apply to certain properties occupied in connection with Armed Forces accommodation or properties which are annexes to other properties.

Local exceptions may also apply if the property is genuinely on the market for sale or to let or occupation is hindered due to legal reasons. The council will give advice and assistance on bringing long term empty properties back into occupation. Please call 01539 733333 for further information.

Council Tax Reduction Scheme

The Council's Reduction Scheme is designed to replicate the previous Council Tax Benefit Scheme by providing reductions to those on low incomes. The Department for Work and Pensions is currently phasing in the Universal Credit Scheme, but it is important to note that if you are receiving Universal Credit you are required to make a separate application for Council Tax Reduction.

If you feel you may be entitled to a reduction in your bill further details are available from the council's Benefits Section on 01539 793200.

If you are in receipt of Council Tax Reduction you must advise the council of any change in your circumstances such as:

- An increase or decrease in wages or private pension
- If you start or stop receiving any state benefit including Universal Credit
- Any changes in your capital or savings
- If you move house
- If someone moves in with you or if someone leaves
- If you have a child

It is important that you advise us of any changes as any overpayment of Council Tax Reduction will be recovered and you may be prosecuted if you have claimed a reduction fraudulently.

Alternative Council Tax Reduction

Alternative Council Tax Reduction applies to Council Tax only and is claimed by persons liable to pay Council Tax on their own. It can be claimed in cases where other adults (second adults) live in the property and they are on a low income. The second adult must be 18 years old or over and could be an adult son or daughter or other relatives or friends who live in your home on a non-commercial basis. The second adult cannot be your partner or a joint owner or tenant.

The claim for Alternative Council Tax Reduction must be made by the person liable to pay the Council Tax but the amount of reduction is based on the gross income of the second adult.

If you disagree with the amount of Council Tax Reduction you have been awarded you may appeal and full details will be given on your letter of notification. Telephone the Benefits Team on 01539 793200.

Appeals

The grounds for appeal about Council Tax valuation 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 (see 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 Council Tax Valuation 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 six 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 Valuation Office Agency, 17th floor, 53 Portland Street, Manchester, M1 3LD. Telephone 0300 050 1501.

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, Cumbria. LA9 4DQ.

Cumbria County Council Income and Expenditure (1)

2015/16		How the money is spent	2016/17		
Total Spending	Net Spending		Total Spending	Income	Net Spending
£m	£m		£m	£m	£m
343	74.9	Children's Services(2)	329.5	-260.4	69.1
224	115.4	Health & Care Services	219.3	-107.0	112.3
136.2	105.9	Environment & Community Services	169.9	-35.9	134.0
19.1	18.9	Fire Services	17.5	-0.1	17.4
50.2	37.8	Resources	10.4	-1.7	8.7
8.4	8.4	Local Committees	8	0.0	8.0
32	32	Capital Financing	30.1	0.0	30.1
31.4	28.9	Other services (3)	33.4	-1.7	31.7
-34.6	-34.6	Less charges for building and equipment (4)	-30.2	0.0	-30.2
809.8	387.7	Service Costs	787.9	-406.8	381.1
-6.7	-6.7	Money (taken from) / put into reserves	-0.2	0.0	-0.2
806.7	381	Budget	787.7	-406.8	380.9
		How the spend is funded			
	-166.6	Government Funding			-154.9
	-18.4	Retained share of local business rates			-19.9
	-1	Pooled Business Rates(5)			-0.7
	-2.9	Surplus or shortfall on Council Tax collection			-2.5
	192.1	Amount raised from Council Tax			202.9
	162,145	Divide by taxbase (number of properties in Band D, less discounts) (6)			164,683
	£1,184.61	Council Tax for a Band D property			£1,231.87

- (1) 2015/16 figures have been revised to reflect restructures within the services.
- (2) Children's Services total spending has fallen. This is mainly due to schools that have converted to Academy status which results in the spend associated with them and the corresponding Dedicated Schools Grant being outside of the Council. Other services includes provision for inflation. This will be allocated to services during the year.
- (3) Other services includes provision for inflation. This will be allocated to services during the year.
- (4) Each service includes a charge for using buildings and equipment. These charges are also shown in the line 'Less charges for buildings and equipment' in the table above.
- (5) The County Council has entered into a pooled business rates arrangements with 5 of the six Cumbrian Districts in 2016/17. This is an agreement for one year which may be extended on an annual basis. This figure is an estimate of the benefit to the Council of being part of the Cumbria Business Rate Pool.

2016/2017 Your Council Tax

(6) The 2016/17 taxbase is greater than 2015/16 because of changes in the demand for

Council Tax Levels for Cumbria							
BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
£821.25	£958.12	£1,095.00	£1,231.87	£1,505.62	£1,779.37	£2,053.12	£2,463.74

Council Tax discounts and for increases in the number of properties in Cumbria.

This table reflects the budget as agreed by the County Council on 18th February 2016. The full budget report is available on the Council website www.cumbria.gov.uk

Cumbria County Council Income and Expenditure (2)

How are spending has changed from 2015/16 to 2016/17	£m
Budget 2015/16	381.0
Funding Changes - due to changes in how services are funded and reductions in grant funded expenditure and use of earmarked reserves	2.9
Inflation - this will add to costs	12.9
Service Priorities - other demands that increase costs of services	29.7
Savings - efficiencies and changes to services that reduce costs of services	-45.5
Total changes	-0.1
Budget 2016/17	380.9

How Council Tax requirement has changed	£m
Council tax Requirement 2015/16	192.1
Changes in Gross Expenditure (see above)	(0.1)
Decrease in income receivable from Cumbria Business Rate Pool	0.3
Net Decrease in RSG/ Top up Grant / General Grant Funding	11.7
Increase in income from Retained Business rates	(1.4)
Decrease in Redistributed Council Tax Surplus	0.3
Total Changes	10.8
Council Tax Requirement 2016/17	202.9

New Adult Social Care Precept Explanatory Note

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities.

“The offer is the option of an adult social care authority being able to charge a “precept” of up to 2% on its council tax for the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care.

Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this “precept” in relation Secretary of State intends to offer the option of charging this “precept” in relation to each financial year up to and including the financial year 2019-20. In relation to the financial year beginning in 2016 the Secretary of State has determined (and the House of Commons has approved) a referendum principle of 4% (comprising 2% for expenditure on adult social care and 2% for other expenditure), for adult social care authorities. These authorities may therefore set council tax up to this percentage in 2016 without holding a referendum.”

2016/2017 Your Council Tax

The County Council has set an adult social care precept of 2% above the core referendum level. The amount raised through this precept will be spent entirely on adult social care functions.

South Lakeland District Council

Where SLDC's money comes from and why its Council Tax has remained frozen for 2016/17:

The Council estimates the future cost of its services and the degree to which it is offset by income that will be generated from the fees and charges which apply for certain activities.

- The net budget requirement of £12,576,000 for 2016/17 is to be met from:
- Retained Non Domestic Rates of £3,024,300
- Revenue Support Grant of £934,000
- Other grants of £546,700
- Council Tax payers £8,040,000
- Special expenses and collection fund surplus £31,000

The Council's budget takes account of inflation and changes in its fees and charges together with identified trends in actual expenditure and income levels. Gross service expenditure has increased. This relates to one off growth items, review of the staff establishment, inflationary pressures and increases to National Insurance rates. This has been offset by £420k of recurring savings identified. Overall, net expenditure on Services, without capital items, has increased by £651.8k. The Council has approved a £5 (Band D equivalent) increase in Council Tax.

How has SLDC's Budget requirement changed since last year?	£000
Budget requirement for SLDC services 2015/16	12,404.8
Reduction to net expenditure (excluding capital charges)	651.8
Changes to capital charges	123.7
Changes in Financing Entries and Statutory Accounting Requirements	1,811.9
Changes in General Fund Balances and Reserves	-2,416.2
Budget requirement for SLDC services 2016/17	12,576.0

These figures show how the Council Tax is calculated	£000
Council Tax Requirement	
Cumbria County Council	54,831.6
Cumbria Police & Crime Commissioner	9,642.4
South Lakeland District Council	8040.0
Parish/Town Councils	1,479.4
Total	73,993.4
Band D Equivalent Council Tax Requirement above divided by Tax Base	44,510.88
Cumbria County Council	£ 1,231.87
Cumbria Police & Crime Commissioner	£ 216.63
South Lakeland District Council	£ 180.63
Parish/Town Councils	£ 33.24
Total average Band D Council Tax	£ 1,662.37

South Lakeland District Council Income and Expenditure

2015/16			2016/17		
Gross Expenditure	Net Expenditure	Service	Gross Expenditure	Income	Net Expenditure
£000	£000		£000	£000	£000
13,996.20	5,019.30	Neighbourhood Services	15,080.7	-8,754.4	6326.3
8,654.00	5,102.30	Strategic Planning	8,124.3	-3,791.8	4,332.5
4,036.90	3,589.20	Policy and Performance	3,008.4	-689.7	2,318.7
22,657.40	1,757.40	Resources	23,382.3	-20,116.1	3,266.2
49,344.60	15,468.20	Cost of services	49,595.7	-33,352.0	16,243.7
	-3,703.80	Financing Entries and Statutory Accounting Requirements			-1,891.9
	640.4	Net Increase/(Decrease) in General Fund Balances & Reserves			-1,775.8
	12,404.80	SLDC Budget requirement			12,576.0
	-2,769.00	Non-Domestic Rates			-3,024.3
	-1,813.20	Revenue Support Grant			-934.0
	0	Other Grants			-546.7
	7,822.60	SLDC demand on Collection Fund			8,071.0
	-59.3	Special Expenses (parishes) / Collection Fund Deficit			-31.0
	7,763.30	SLDC Council Tax requirement			8,040.0

Council Tax Levels for South Lakeland District Council

BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
£120.42	£140.49	£160.56	£180.63	£220.77	£260.91	£301.05	£361.26

Cumbria Police & Crime Commissioner

Cumbria Police & Crime Commissioner Income and Expenditure

2015/16		2016/17
£m		£m
76.347	Police Pay and Allowances	75.326
21.973	Support Staff Pay and Allowances	22.414
3.56	Other Employee Costs	1.644
3.781	Premises Costs	3.600
2.714	Transport Costs	2.406
2.699	Commissioned Services	2.583
11.946	Supplies and Services	11.700
1.901	Capital Financing Charges	1.473
3.854	Direct Revenue Contribution to Capital	4.839
1.89	Contribution to reserves	3.523
130.665	Gross Expenditure	129.507
-4.092	Less: Fees and Charges	-4.739
-25.494	Less: Other Grants	-25.092
-6.248	Less: Contribution from reserves	-4.002
94.871	Net Expenditure/Budget Requirement	95.675
	Grant Funding	
-28.885	Police Specific Grant	-28.721
-30.999	Department for Communities and Local Government	-30.822
-0.518	Redistributed Council Tax Surplus/(Deficit)	-0.457
34.469	Council Tax Requirement for The Police & Crime Commissioner for Cumbria	35.675

Explanation of budget movement 2015/16 to 2016/17	£m
Gross Expenditure 2015/16	130.665
Increase in the cost of providing services	1.437
Savings and efficiency gains	-4.111
Commissioned services	-0.116
Reduction in contribution to reserves	1.633
Gross Expenditure 2016/17	129.508
Council Tax requirement 2015/16	34.469
Changes in gross expenditure (see above)	-1.158
Increase in income receivable and specific grants	-0.285
Increase in contribution from reserves	2.246
Reduction in General Grant Funding	0.341
Decrease in redistributed Council Tax Surplus	0.061
Increase in Council Tax Requirement 2016/17	1.206
Council Tax Requirement 2016/17	35.675

2016/2017 Your Council Tax

Council Tax Levels for Cumbria Police & Crime Commissioner							
BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H
£144.42	£168.49	£192.56	£216.63	£264.77	£312.91	£361.05	£433.26

Ulverston Town Council

2015/16		2016/17
£000		£000
103	General Administration	106
9.3	Civic Functions	9.3
7	Allotments	7.0
0	Ulverston Community Partnership	10.0
25.5	General Grants	28.0
20	Community Development Project	20.0
18	Public Conveniences	18.0
30	Other Projects	30.0
0	Misc. Expenditure	0.0
212.3	Total Expenditure	228.30
	Income	
7.5	Allotments	8.5
0	CCTV	0.0
3.7	WC's	3.8
41.6	Other income	41.6
52.86	Total Income	53.1
159.5	Precept	175.20

Grange Town Council

2015/16		2016/17
£000		£000
70.0	Victoria Hall	83.0
23.0	Tourist Information	20.2
32.3	Public Conveniences	29.3
16.2	Recreation & Entertainment	14.5
11.2	Public Domain Maintenance	12.2
2.5	Grants	2.5
65.9	Administration	59.5
2.0	Civic	1.0
223.1	Total Expenditure	222.1
	Income	
83.0	Total Income	80.7
140.1	Precept	141.40

Kendal Town Council

2015/16		2016/17
£000		£000
145.9	General Administration	124.2
25.3	Civic Functions	30.0
3.0	Arts & Heritage	5.0
27.5	Grants	36.0
27.1	Allotments	26.7
139.6	Kendal Betterment Schemes	249.2
0.0	Flood Recovery	20.0
-3.3	Contingencies & Reserves	-90.0
365.1	Total Expenditure	401.1
	Income	
-23.4	Total Income	-24.4
-28.6	Council Tax Grant	-29.0
313.1	Precept	347.7

Council Tax by Parish

PARISH	Tax Base	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	Expenses		Parish Increase (%)
		£	£	£	£	£	£	£	£	2015/16	2016/17	
ALDINGHAM	528.81	1,100.19	1,283.56	1,466.92	1,650.29	2,017.02	2,383.75	2,750.48	3,300.58	8,678.17	11187.34	29.1
ALLITHWAITE UPPER	430.84	1,111.67	1,296.95	1,482.23	1,667.51	2,038.07	2,408.63	2,779.18	3,335.02	16,617.24	16536.44	-2
ARNSIDE	1,171.15	1,109.23	1,294.11	1,478.98	1,663.85	2,033.59	2,403.34	2,773.08	3,327.70	36,069.06	40666.66	-0.4
BARBON	139.59	1,106.65	1,291.09	1,475.53	1,659.97	2,028.85	2,397.73	2,766.62	3,319.94	3,937.68	4304.94	-3.7
BEETHAM	858.48	1,101.58	1,285.18	1,468.77	1,652.37	2,019.56	2,386.76	2,753.95	3,304.74	17,327.00	19951.3	1.2
BLAWITH & SUBBERTHWAITE	127.88	1,100.23	1,283.61	1,466.98	1,650.35	2,017.09	2,383.84	2,750.58	3,300.70	2,472.30	2714.17	8.8
BROUGHTON EAST	148.76	1,094.82	1,277.29	1,459.76	1,642.23	2,007.17	2,372.11	2,737.05	3,284.46	2,958.57	1948.85	-34.1
BURNESIDE (1)	653.31	1,108.77	1,293.56	1,478.36	1,663.15	2,032.74	2,402.33	2,771.92	3,326.30	21,619.64	22227.03	0.4
BURTON IN KENDAL	595.77	1,102.15	1,285.85	1,469.54	1,653.23	2,020.61	2,388.00	2,755.38	3,306.46	12,846.00	14356.24	0.8
CARTMEL FELL	255.30	1,102.25	1,285.95	1,469.66	1,653.37	2,020.79	2,388.20	2,755.62	3,306.74	6,168.59	6189.13	-0.5
CASTERTON	163.76	1,124.48	1,311.89	1,499.31	1,686.72	2,061.55	2,436.37	2,811.20	3,373.44	9,015.80	9430.79	0.1
CLAIFE	234.14	1,102.94	1,286.76	1,470.59	1,654.41	2,022.06	2,389.70	2,757.35	3,308.82	3,928.77	5919.95	52.6
COLTON	504.36	1,102.55	1,286.30	1,470.06	1,653.82	2,021.34	2,388.85	2,756.37	3,307.64	12,079.54	12453.81	1.9
CONISTON	467.28	1,113.31	1,298.86	1,484.41	1,669.96	2,041.06	2,412.16	2,783.27	3,339.92	16,835.76	19080.91	10.3
CROOK	220.81	1,105.90	1,290.22	1,474.53	1,658.85	2,027.48	2,396.12	2,764.75	3,317.70	6,599.07	6562.45	0.1
CROSTHWAITE & LYTH	370.20	1,094.33	1,276.71	1,459.10	1,641.49	2,006.27	2,371.04	2,735.82	3,282.98	4,486.02	4576.73	0.3
DENT	343.57	1,114.40	1,300.13	1,485.87	1,671.60	2,043.07	2,414.53	2,786.00	3,343.20	14,476.80	14590.42	1.3
DOCKER	27.29	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
DUDDON (2)	528.16	1,106.52	1,290.94	1,475.36	1,659.78	2,028.62	2,397.46	2,766.30	3,319.56	13,559.47	16189.24	22.9
EGTON WITH NEWLAND, MANSRIGGS & OSMOTHERLEY (3)	534.20	1,095.20	1,277.73	1,460.27	1,642.80	2,007.87	2,372.93	2,738.00	3,285.60	7,069.57	7302.26	1.6
FAWCETT FOREST	11.30	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
FIRBANK	57.31	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
GARSDALE	124.42	1,096.57	1,279.33	1,462.09	1,644.85	2,010.37	2,375.89	2,741.42	3,289.70	2,002.51	1956.37	-3.26
GRANGE-OVER-SANDS	2,026.42	1,135.62	1,324.89	1,514.16	1,703.43	2,081.97	2,460.51	2,839.05	3,406.86	140,619.08	150561.5	0
GRAYRIGG	98.07	1,090.40	1,272.13	1,453.87	1,635.60	1,999.07	2,362.53	2,726.00	3,271.20	382.29	634.65	-3.9
HAVERTHWAITE	364.99	1,106.70	1,291.15	1,475.60	1,660.05	2,028.95	2,397.85	2,766.75	3,320.10	11,225.60	11285.8	-1.1
HAWKSHEAD	330.63	1,107.41	1,291.97	1,476.54	1,661.11	2,030.25	2,399.38	2,768.52	3,322.22	10,536.29	10573.93	1.9
HELSINGTON	168.27	1,113.35	1,298.91	1,484.47	1,670.03	2,041.15	2,412.27	2,783.38	3,340.06	6,300.00	6882.44	9.9

2016/2017 Your Council Tax

PARISH	Tax Base	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	Expenses		Parish Increase (%)
		£	£	£	£	£	£	£	£	2015/16	2016/17	
HEVERSHAM	352.91	1,104.53	1,288.61	1,472.70	1,656.79	2,024.97	2,393.14	2,761.32	3,313.58	8,600.00	9762.42	-2.8
HINCASTER	90.02	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
HOLME	566.31	1,110.09	1,295.11	1,480.12	1,665.14	2,035.17	2,405.20	2,775.23	3,330.28	20,204.88	20391.79	1.6
HUTTON ROOF	111.68	1,092.36	1,274.42	1,456.48	1,638.54	2,002.66	2,366.78	2,730.90	3,277.08	732.61	1050.86	42.8
KENDAL	10,161.94	1,108.91	1,293.73	1,478.55	1,663.37	2,033.01	2,402.65	2,772.28	3,326.74	313,059.26	347943.3	9.6
KENTMERE	65.70	1,105.37	1,289.59	1,473.82	1,658.05	2,026.51	2,394.96	2,763.42	3,316.10	1,900.00	1900	1.8
KILLINGTON	73.01	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
KIRKBY IRELETH	493.35	1,094.11	1,276.46	1,458.81	1,641.16	2,005.86	2,370.56	2,735.27	3,282.32	5,835.23	5933.7	0.9
KIRKBY LONSDALE	896.22	1,117.85	1,304.15	1,490.46	1,676.77	2,049.39	2,422.00	2,794.62	3,353.54	40,670.01	42694.95	-1.4
LAKES	2,462.14	1,113.57	1,299.16	1,484.76	1,670.35	2,041.54	2,412.73	2,783.92	3,340.70	93,186.00	101480.1	0.9
LAMBRIGG	45.61	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
LEVENS	520.26	1,103.15	1,287.00	1,470.86	1,654.72	2,022.44	2,390.15	2,757.87	3,309.44	11,911.10	13314.45	-0.8
LONGSLEDDALE	43.50	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
LOWER ALLITHWAITE	858.98	1,107.95	1,292.61	1,477.27	1,661.93	2,031.25	2,400.57	2,769.88	3,323.86	27,934.50	28176.51	0.7
LOWER HOLKER	687.12	1,100.62	1,284.06	1,467.49	1,650.93	2,017.80	2,384.68	2,751.55	3,301.86	14,478.26	14976.05	2.2
LOWICK	128.75	1,099.03	1,282.21	1,465.38	1,648.55	2,014.89	2,381.24	2,747.58	3,297.10	2,415.59	2500	3.6
LUPTON	85.51	1,108.65	1,293.42	1,478.20	1,662.97	2,032.52	2,402.07	2,771.62	3,325.94	2,212.10	2893.55	22.8
MANSERGH	74.89	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
MIDDLETON	51.39	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
MILNTHORPE	707.48	1,106.23	1,290.61	1,474.98	1,659.35	2,028.09	2,396.84	2,765.58	3,318.70	19,703.00	21376.55	0.5
NATLAND	432.94	1,099.03	1,282.21	1,465.38	1,648.55	2,014.89	2,381.24	2,747.58	3,297.10	7,132.83	8409.16	8.6
NEW HUTTON	175.36	1,091.01	1,272.84	1,454.68	1,636.51	2,000.18	2,363.85	2,727.52	3,273.02	1,303.62	1294.8	-2.3
OLD HUTTON & HOLMESCALES	180.22	1,090.29	1,272.00	1,453.72	1,635.43	1,998.86	2,362.29	2,725.72	3,270.86	2,936.51	1136.02	-64.2
PENNINGTON	741.73	1,090.27	1,271.98	1,453.69	1,635.40	1,998.82	2,362.24	2,725.67	3,270.80	4,487.54	4651.79	3.8
PRESTON PATRICK	172.68	1,099.84	1,283.15	1,466.45	1,649.76	2,016.37	2,382.99	2,749.60	3,299.52	3,384.59	3562.1	3
PRESTON RICHARD	495.80	1,117.31	1,303.52	1,489.74	1,675.96	2,048.40	2,420.83	2,793.27	3,351.92	21,591.18	23219.05	5.5
SATTERTHWAITE	133.01	1,111.15	1,296.34	1,481.53	1,666.72	2,037.10	2,407.48	2,777.87	3,333.44	5,000.00	5000	2.6
SEDBERGH	1,054.55	1,107.92	1,292.57	1,477.23	1,661.88	2,031.19	2,400.49	2,769.80	3,323.76	33,698.10	34540.45	1
SEDGWICK	188.93	1,119.61	1,306.21	1,492.81	1,679.41	2,052.61	2,425.81	2,799.02	3,358.82	9,500.00	9500	-1.4
SKELSMERGH AND SCALTHWAITERIGG	196.18	1,100.02	1,283.36	1,466.69	1,650.03	2,016.70	2,383.38	2,750.05	3,300.06	3,462.24	4100.09	11.2
SKELWITH	121.87	1,107.97	1,292.63	1,477.29	1,661.95	2,031.27	2,400.59	2,769.92	3,323.90	3,108.54	4000.23	30.1

2016/2017 Your Council Tax

PARISH	Tax Base	BAND A	BAND B	BAND C	BAND D	BAND E	BAND F	BAND G	BAND H	Expenses		Parish Increase (%)
		£	£	£	£	£	£	£	£	2015/16	2016/17	
STANTON	149.14	1,101.28	1,284.83	1,468.37	1,651.92	2,019.01	2,386.11	2,753.20	3,303.84	2,796.23	3398.64	24.3
STAVELEY IN CARTMEL	282.51	1,098.53	1,281.61	1,464.70	1,647.79	2,013.97	2,380.14	2,746.32	3,295.58	4,657.25	5272.86	12.5
STAVELEY WITH INGS (4)	762.38	1,099.69	1,282.97	1,466.25	1,649.53	2,016.09	2,382.65	2,749.22	3,299.06	13,496.91	15554.1	-0.5
TORVER	73.04	1,108.91	1,293.72	1,478.54	1,663.36	2,033.00	2,402.63	2,772.27	3,326.72	2,550.00	2550	-3.2
ULVERSTON	3,985.26	1,115.45	1,301.36	1,487.27	1,673.18	2,045.00	2,416.82	2,788.63	3,346.36	159,588.52	175548.3	8.2
UNDERBARROW AND BRADLEYFIELD	209.38	1,110.42	1,295.49	1,480.56	1,665.63	2,035.77	2,405.91	2,776.05	3,331.26	5,866.95	7641.54	27.5
URSWICK BARDSEA AND STANTON	614.14	1,096.28	1,278.99	1,461.71	1,644.42	2,009.85	2,375.27	2,740.70	3,288.84	8,615.45	9390.26	7.4
WHINFELL	79.82	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
WHITWELL & SELSIDE	93.50	1,086.09	1,267.10	1,448.12	1,629.13	1,991.16	2,353.19	2,715.22	3,258.26	0.00	0	0
WINDERMERE	4,099.45	1,105.86	1,290.17	1,474.48	1,658.79	2,027.41	2,396.03	2,764.65	3,317.58	115,000.00	121601.3	0.3
WITHERSLACK MEATHOP AND ULPHA	307.15	1,100.36	1,283.75	1,467.15	1,650.54	2,017.33	2,384.11	2,750.90	3,301.08	4,500.00	6576.48	46.1

National Non-Domestic Rates - Explanatory Notes

Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1st April 2013, authorities keep a proportion of the business rates paid locally. This provides a direct financial incentive for authorities to work with local businesses to create a favourable local environment for growth since authorities will benefit from growth in business rates revenues. 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 local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk.

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 at www.gov.uk/government/organisations/valuation-office-agency. 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. Full details on your rights of appeal are available from the Valuation Office Agency. Your billing authority can only back-date any business rates rebate to the date from which any change to the list is to have effect. The Valuation Office Agency will continue to fulfil their legal obligations to alter rating assessments if new information comes to light indicating the valuation is inaccurate. Any alterations they make on or after 1st April 2016 can only be backdated to 1st April 2015.

Further information about the grounds on which appeals may be made and the process for doing so can be found on the www.gov.uk website or obtained from

Valuation Office Agency, 17th floor, 53 Portland Street, Manchester, M1 3LD

Tel: 03000 501501 Fax: 03000 503497 Email: ctnorth@voa.gsi.gov.uk Website: www.gov.uk

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.

The current multipliers are shown on the front of your bill.

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow businesses to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact the local authority as soon as possible.

Revaluation 2017

All rateable values are reassessed at a general revaluation to ensure bills paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list is based on the 2010 revaluation. The Government has confirmed that the next revaluation will take place in 2017 based on rental values at 1st April 2015. More information on revaluation 2017 can be found at the following website:-

www.gov.uk/government/organisations/valuation-officeagency

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. Similarly, the change in the revaluation date to 2017 has no effect on the total amount of revenue raised from business rates.

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 your 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.

The Government has introduced a temporary measure for unoccupied new builds from October 2013. Unoccupied new builds will be exempt from unoccupied property rates for up to 18 months (up to state aid limits) where the property comes on to the list between 1st October 2013 and 30th September 2016. The 18 month period includes the initial 3 or 6 month exemption and so properties may, if unoccupied, be exempt from non-domestic rates for up to an extra 15 or 12 months.

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

Ratepayers who are not entitled to another mandatory relief or are liable for unoccupied property rates and occupy a property with a rateable value which does not exceed £17,999 outside London or £25,499 in London will have their bill calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, 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. The Government has announced, in the Autumn Statement 2015, that the doubling of the usual level of relief - to a maximum of 100% - will continue for a further year, until 31st March 2017.

Generally, this percentage reduction (relief) is only available to ratepayers 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.

The Government has introduced additional support to small businesses. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, the Government has confirmed that they will be allowed to keep that relief for a period of 12 months.

An application for Small Business Rate Relief is not required. Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. 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 automatically continue to receive relief in each new valuation period.

Certain changes in circumstances will need to be notified to the local authority by a ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are-

(a) the ratepayer taking up occupation of an additional property, 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.

Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club, 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 club (or of that and other clubs).

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

Retail Rate Relief

The retail relief scheme was a temporary scheme introduced by the Government from 01 April 2014. Qualifying business received up to £1,000 retail rate relief in 2014/15 and up to £1,500 retail rate relief in 2015/16. Please note that this scheme ended on 31 March 2016.

Local Discounts

Local authorities have a general power to grant discretionary local discounts. Full details can be obtained from the local authority.

State Aid

The award of such discounts is considered likely to amount to state aid. However it will be state aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to €200,000 'de minimis' aid over a rolling three year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform the local authority immediately with details of the aid received.

Hardship Relief

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

Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) 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.

Rural Rate Relief

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. Full details can be obtained from South Lakeland District Council.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at www.southlakeland.gov.uk. A hard copy is available on request by writing to the council or by telephone 01539 793245.

2016/2017 Your Council Tax

Where does your Council Tax go?

This is how your Council Tax is divided between Cumbria County Council, Cumbria Police & Crime Commissioner, South Lakeland District Council and the Parish Councils.

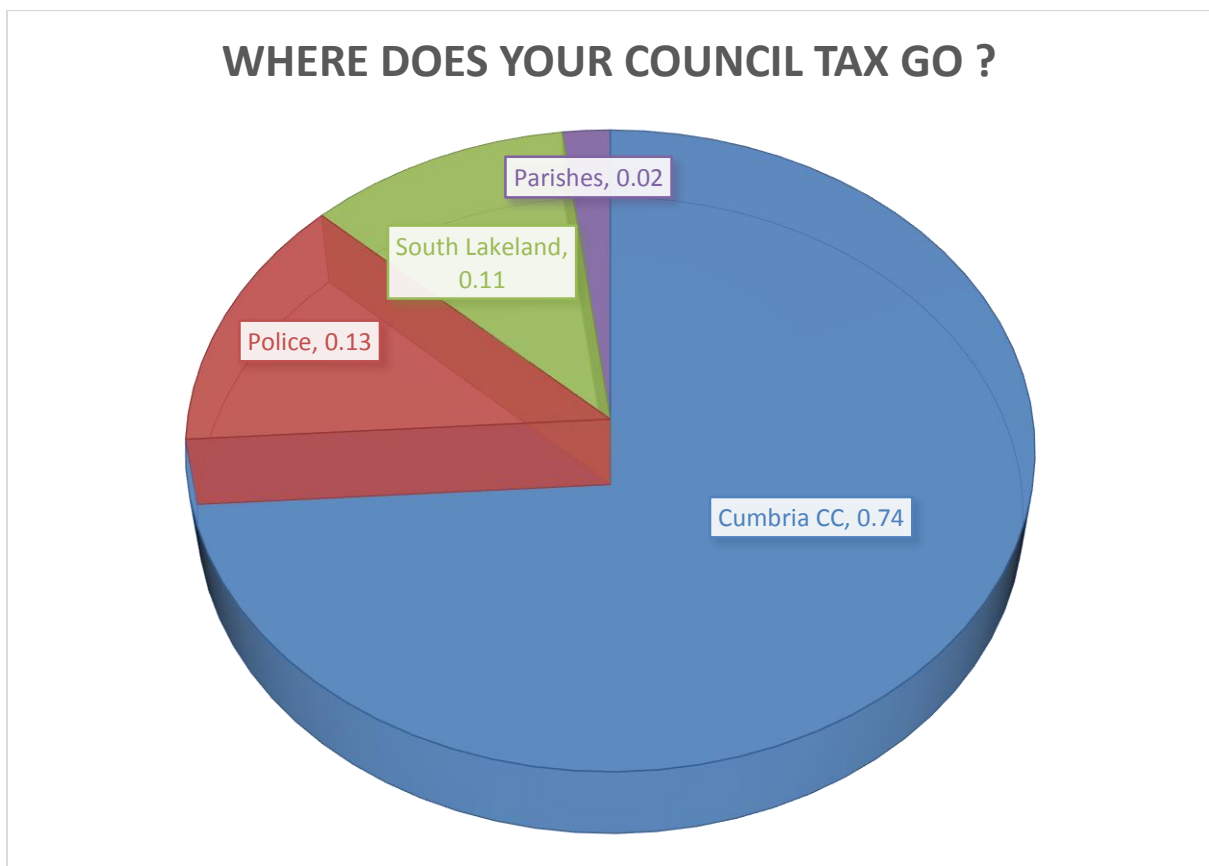
Every £1 that you pay in Council Tax is shared as follows:

74p Cumbria County Council

13p Cumbria Police & Crime Commissioner

11p South Lakeland District Council

2p Parish Council



If you have a comment, compliment or complaint about the council or one of its services you can register these via:

Website: www.southlakeland.gov.uk

email: info@southlakeland.gov.uk

Telephone Customer Contact Centre on: **01539 733333**

Fax: **01539 740300**.

In person at our main office: **South Lakeland District Council, South Lakeland House, Lowther Street, Kendal, Cumbria LA9 4DQ.**