

Council Tax Requirements 2013/14

The following four pages contain a useful 'pull-out-and-keep' guide to Council Tax in Mole Valley for the financial year 2013/14. The leaflet explains how your Council Tax bill is calculated and sets out how we intend to spend our budget on local services over the next twelve months. If you would like more information about your Council Tax bill, please contact the Revenues Team on **01306 879293** or email: **council.tax@molevalley.gov.uk** or visit our website at: **www.molevalley.gov.uk**

This table details the amount each of your local authorities requires to raise from Council Tax.

	Requirement 2012/2013 £	Requirement* 2013/2014 £	Council Tax Base** 2013/2014	Council Tax Band D*** 2013/2014 £
Surrey CC	46,908,082	45,734,319	38,651	1,172.52
Surrey Police	8,302,738	8,022,015	38,651	207.55
Mole Valley	6,187,296	5,973,000	38,651	154.53
Parish				
Abinger	21,000	21,000	889.40	176.67
Betchworth	7,676	7,918	504.40	169.20
Brockham	15,726	15,827	1,219.70	166.68
Buckland	8,000	8,300	293.40	181.08
Capel	30,000	32,400	1,653.50	173.07
Charlwood	27,711	31,111	952.50	185.40
Headley	11,000	11,500	323.80	187.92
Holmwood	12,000	12,100	404.40	182.43
Leigh	10,116	10,849	429.40	178.20
Mickleham	3,483	4,600	218.10	174.24
Newdigate	9,000	9,100	810.00	165.06
Ockley	8,755	9,600	411.90	176.40
Wotton	2,789	3,207	302.90	164.43
Grant of Parishes		10,700		

* Parish Council Tax Requirements for 2013/14 are being part funded by a grant of £10,700 to reflect the reduced Council Tax Base which resulted from the introduction of the Local Council Tax Support Scheme.

** The Council Tax Base is calculated, based on the number of properties in the District plus a number of adjustments. It is used to arrive at the Council Tax level for Band D properties, as shown in the Band D Council Tax column.

*** Each year, the Council sets a level of tax for Band D and all other charges are calculated by applying the appropriate multiplier to it (see Explanatory Note 2.2 on page iii).

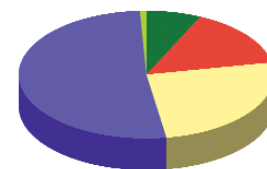
Council Tax Charges 2013/14

This table sets out the amount of Council Tax payable, to each of your local authorities, for properties in each area of the district.

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Surrey County Council	781.68	911.96	1,042.24	1,172.52	1,433.08	1,693.64	1,954.20	2,345.04
Surrey Police	138.37	161.43	184.49	207.55	253.67	299.79	345.92	415.10
Mole Valley	103.02	120.19	137.36	154.53	188.87	223.21	257.55	309.06
Total for areas not within a parish:	1,023.07	1,193.58	1,364.09	1,534.60	1,875.62	2,216.64	2,557.67	3,069.20
For properties within a Parish the following charges apply:								
Abinger	1,037.83	1,210.80	1,383.77	1,556.74	1,902.68	2,248.62	2,594.57	3,113.48
Betchworth	1,032.85	1,204.99	1,377.13	1,549.27	1,893.55	2,237.83	2,582.12	3,098.54
Brockham	1,031.17	1,203.03	1,374.89	1,546.75	1,890.47	2,234.19	2,577.92	3,093.50
Buckland	1,040.77	1,214.23	1,387.69	1,561.15	1,908.07	2,254.99	2,601.92	3,122.30
Capel	1,035.43	1,208.00	1,380.57	1,553.14	1,898.28	2,243.42	2,588.57	3,106.28
Charlwood	1,043.65	1,217.59	1,391.53	1,565.47	1,913.35	2,261.23	2,609.12	3,130.94
Headley	1,045.33	1,219.55	1,393.77	1,567.99	1,916.43	2,264.87	2,613.32	3,135.98
Holmwood	1,041.67	1,215.28	1,388.89	1,562.50	1,909.72	2,256.94	2,604.17	3,125.00
Leigh	1,038.85	1,211.99	1,385.13	1,558.27	1,904.55	2,250.83	2,597.12	3,116.54
Mickleham	1,036.21	1,208.91	1,381.61	1,554.31	1,899.71	2,245.11	2,590.52	3,108.62
Newdigate	1,030.09	1,201.77	1,373.45	1,545.13	1,888.49	2,231.85	2,575.22	3,090.26
Ockley	1,037.65	1,210.59	1,383.53	1,556.47	1,902.35	2,248.23	2,594.12	3,112.94
Wotton	1,029.67	1,201.28	1,372.89	1,544.50	1,887.72	2,230.94	2,574.17	3,089.00

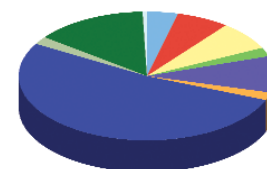
An example: A household living in a Band D property in Headley will pay Council Tax of £1,567.99 in 2013/14. Of this, £1,172.50 will be passed to Surrey County Council to pay for its services (roads, education, social services etc), £207.55 to Surrey Police (to maintain law and order), and £33.41 to Headley Parish Council.

Mole Valley District Council will keep just £154.53 of the total Council Tax charged.



Where does Mole Valley District Council's money come from £41,828,000

Government Grants	8.04%
Council Tax	14.25%
Service Charges and Income	24.90%
Specific Revenue Grants	52.78%
Interest	0.77%
Use of Reserves	-0.75%



Where does Mole Valley District Council's money go £41,828,000

Community Services	3.82%
Planning and Economic Development	7.19%
Recreation and Tourism	7.74%
Environmental Health	1.75%
Refuse Collection and Recycling	13.77%
Housing	1.86%
Benefits	53.09%
Car parking	1.69%
Other Services	9.10%

Council Tax Information 2013/14

Council Services	2012/13 Gross Expenditure £ 000	2013/14		
		Net Expenditure/ income £ 000	Gross Expenditure £ 000	Gross Income £ 000
Community Services	1,618	396	1,596	-1,200
Planning and Economic Development	3,318	177	3,009	-2,832
Recreation and Tourism	2,902	1,492	3,239	-1,747
Environmental Health	965	626	731	-105
Refuse Collection & recycling	5,695	3,669	5,759	-2,090
Housing	700	528	777	-250
Benefits	21,775	421	22,207	-21,786
Car parking	737	-1,056	705	-1,761
Other Services	3,707	3,079	3,805	-726
Gross Cost of Providing Services	41,417	9,334	41,828	-32,495
Less: Service Income	-31,439			
Net Service Expenditure	9,978	9,334		
Contribution to funds	358	359		
Total Projected Spend	10,336	9,693		
Less: Interest on balances	-307	-320		
Less: Use of reserves & balances	-651	-8		
Budget Requirement	9,378	9,365		
Less: Government grant	-3,130	-3,354		
Less: Council Tax Collection Fund (Surplus) / Deficit	-61	-38		
Mole Valley DC Council Tax Requirement	6,187	5,973		
Add: Parish Council Requirements	167	178		
Total District Council Tax Requirement	6,354	6,151		
Surrey County Council Requirement	46,908	45,734		
Surrey Police Requirement	8,303	8,022		
Total Council Tax	61,565	59,907		

Revenue Expenditure	£ 000
Total Projected Spend 2012/13	10,336
Inflation	344
Removal of Olympics provision	-464
Removal of one-off Planning costs	-225
Removal of other one-off, previous-year, schemes	64
New spending pressures in 2013/14	322
Pension contribution increase	67
Increase in Planning Fees	-60
Savings and Increased Income Proposals	
- savings and efficiencies	-310
- income from car parks	-158
- income from waste	-37
- income from Dorking Halls	-62
- restructure of Senior Management Team	-100
- reduced grant to voluntary organisations	-24
Total Projected Spend 2013/14	9,693

Council Services and Gross Expenditure and Income

The table above shows the gross expenditure and income of providing the Council's services. It shows how we calculate the balance of net expenditure that needs to be funded from the Council Tax for the coming year, once all other sources of income are taken into account.

Why revenue expenditure has increased

The table on the left lists the major changes that will affect the Council's budget for the coming year. The Total Projected Spend figure, shown at the bottom of the table, can also be seen in the 'Council Services' table above.

24-hour Payment Facilities

Payments can be made 24 hours a day – online by visiting www.molevalley.gov.uk and then find Related Pages on the homepage and select Online Payments, or telephone **01189 143851**. Further information is available from the Revenues Section – telephone **01306 879293**.

Council Tax Explanatory Notes

The following two pages contain statutory information that should answer any questions you may have about Council Tax generally and, in particular, how the annual bill for your household has been calculated. Further details are also available from the Council Tax section of our website at www.molevalley.gov.uk

The full Council Tax bill assumes that there are two or more adults living in the dwelling. There are a number of ways by which the bill can be reduced and these are discounts (property and personal), disablement relief and means tested support, for those on low incomes or state benefit. This leaflet attempts to give a brief explanation of the key elements of the tax including the means by which reductions can be obtained.

If after reading these notes you feel one or more of the reductions may apply, please obtain an application form by writing to the Council Tax Section, Mole Valley District Council, Pippbrook, Dorking, Surrey, RH4 1SJ, or by telephoning the Council Tax Section on **01306 879293**.

Who is liable to pay the tax?

- 1.1** Liability to pay Council Tax normally falls to one or more adults who are solely or mainly resident in a property. Where there is more than one person resident, look at the following list and working from the top down, stop when you reach a category that applies to someone in your home; he or she is the liable person:
- Resident freeholder (so for owner-occupied property the owner will be liable)
 - Resident leaseholder
 - Resident statutory/secure tenant
 - Resident licensee
 - Resident
- 1.2** Husbands and wives, unmarried couples or civil partners living together are both responsible for paying the bill. People who are joint owners or joint tenants are also jointly liable, whether or not they are actually shown on the bill.
- 1.3** Where there is no resident in the property then the owner is liable. The owner is also liable, instead of the residents, for certain prescribed classes of dwellings as follows:
- Class A** residential care homes, nursing homes and some hostels;
 - Class B** properties lived in by religious communities (such as monasteries and convents);
 - Class C** properties occupied by more than one household where the residents share certain facilities such as a kitchen or bathroom;
 - Class D** properties which are not the owner's main home, but which are the main home of someone whom the owner employs in domestic service;
 - Class E** properties lived in by ministers of religion.
 - Class F** properties provided to an asylum seeker under Section 95 of The Immigration and Asylum Act 1999.

Valuation for Council Tax

- 2.1** Domestic properties are placed into one of eight valuation bands by the Valuation Office Agency. The local office is situated at 1st Floor, Warwick House, 67 Station Road, Redhill, Surrey, RH1 1DL. Telephone **03000 501501**.
- 2.2** Each band attracts a different level of Council Tax. The Council each year sets a level of tax for Band D and all other

charges are then calculated by applying the appropriate multiplier to it. The eight valuation bands and their multipliers are as follows:

Band	Property Value	Multiplier
A	Not over £40,000	6/9
B	Over £40,000 but less than £52,000	7/9
C	Over £52,000 but less than £68,000	8/9
D	Over £68,000 but less than £88,000	9/9
E	Over £88,000 but less than £120,000	11/9
F	Over £120,000 but less than £160,000	13/9
G	Over £160,000 but less than £320,000	15/9
H	Over £320,000	18/9

- 2.3** Valuations are based on the market value of a property at the 1st April 1991. The fact that properties may be worth more or less today does not in itself mean they have been wrongly banded.
- 2.4** A valuation list is available for public inspection at the Council Offices, and the relevant band value is shown on your Council Tax bill.
- 2.5** There are some cases where individual dwellings may be revalued and rebanded. If, for example, a house is extended after the 1st April 1993 it will be revalued when it is next sold. If your home decreases in value because part of it is demolished, for example, it may be revalued straight away.

Discounts

- 3.1** The full Council Tax bill assumes there are two adults living in a dwelling. If only one adult lives in a dwelling (as his/her main home) the Council Tax bill is reduced by 25%.
- 3.2** From the 1 April 2013 if a dwelling is no-one's main home and it remains furnished, there is no reduction in the bill. This also applies to properties which have a restriction on the number of days that they can be continuously occupied in any twelve-month period.
- 3.3** From the 1 April 2013 a dwelling that is no-one's main home and is substantially unfurnished will receive 100% discount for 28 days. After 28 days have expired the full Council Tax charge will become due. If a property remains unfurnished for a continuous period of 2 years an additional 50% of the full Council Tax will be added to the bill making the charge equivalent to 150% of the full Council Tax. A property must be occupied as someone's sole or main residence for a period of at least 42 days to qualify for a further period of discount.
- 3.4** The following list describes people who are disregarded, for the purposes of discount, and a reduction may apply as long as there is no more than one person

left after the appropriate person(s) have been disregarded:

- (a) People in Detention – who are detained, imprisoned or held in custody, in a prison, hospital or similar place, by an order of the court, (except for people in prison for non-payment of Council Tax or a fine).
- (b) People who are severely mentally impaired – a person will be regarded as severely mentally impaired if he/she suffers from a severe impairment of intelligence and social functioning that appears to be permanent, for example those suffering from Alzheimer's disease and other similar illnesses.
- (c) People in respect of whom child benefit is payable – people over the age of 18 in respect of whom child benefit remains payable.
- (d) Apprentices – will not be counted provided they are:
 - employed for the purpose of learning a trade, business, office, employment, or vocation;
 - undertaking training leading to a qualification recognised by the Qualifications and Curriculum Authority; and
 - paid a maximum of £195 per week and expect to earn substantially more when they qualify.
- (e) Students: Foreign Language Assistants – who are registered with the British Council and are appointed by a school or other educational establishment.
- (f) Students – attending a university, polytechnic or college course lasting for at least one academic year, and required to undertake the course for at least 24 weeks per year and undertake periods of study of, on average, at least 21 hours per week in term time. Also Students under the age of 20 and studying for more than three months and for at least 12 hours per week for any qualification up to A level, ONC, or OND standard.
- (g) Student Nurses – will not be counted if they are undertaking a course leading to registration on any of Parts 1 to 6, 8, 10, or 11 of the Nursing Register. Only student nurses studying for their first inclusion on the register will not be counted, nurses already on the register but taking further courses will be counted.
- (h) Youth Training Trainees – people under the age of 25 who are undertaking training in line with an individual training plan under the Youth Training Scheme.
- (i) People staying in certain Hostels or night shelters – this applies only to those who have their only or main home in dwellings such as short stay hostels or night shelters, providing communal accommodation for people who have no fixed abode and no settled way of life.
- (j) Resident Hospital Patients – whose only or main home is in hospital.
- (k) People living in Residential Care Homes, Nursing Homes or Hostels – whose only or main home is in a residential care

home, nursing home, mental nursing home or hostel and who are receiving high level care or treatment.

- (l) People providing care or support to an elderly or disabled person –
 - i) care workers working for low pay (not more than £44 per week), and employed or introduced by a charity or a public body. Care workers must be employed for at least 24 hours a week and must live in the premises provided by their employers.
 - ii) people who live with and care for another person with a disability (but not their spouse, partner or own child under age 18) for at least 35 hours a week. The disabled person must also be in receipt of one of the prescribed allowances.
- (m) International Headquarters and Defence Organisations.
- (n) Religious Communities – members of religious communities whose main work is prayer, contemplation, the relief of suffering, education or any combination of these, provided they depend on the community for their material needs and have no income or capital of their own.
- (o) School Leavers – 18 or 19 year olds who leave school or college after the 30th April will not be counted until the 1st November of the same year.
- (p) Members (and Dependants) of visiting forces – will be disregarded if they have a relevant association with a visiting force from one of the countries to which the Visiting Forces Act 1952 applies.
- (q) Non-British spouses of students – will be disregarded if the spouse of a student is not a British citizen and is prevented from taking paid employment or claiming benefit.
- (r) Persons with diplomatic privilege or immunity – relevant person(s) on whom privileges and immunities have been conferred by one of the relevant acts or treaties.

Exempt Dwellings

The following classes of property are exempt from the Council Tax. Some properties may be exempt for a limited length of time only.

Class B empty properties which are owned by a charity and which were last occupied in furtherance of the objects of the charity (exempt for up to six months).

Class D empty properties which are owned or leased by people who are in prison.

Class E empty properties which are owned by people who are resident in a hospital, a nursing home or a residential care home.

Class F empty properties which form part of the estate of a deceased person (exempt for up to six months after the grant of probate or letters of administration, providing title remains with the administrator or executor of the estate).

Class G empty properties whose occupation is forbidden by law.

Class H empty properties which are held for occupation by a minister of religion as a residence from which to perform the duties of his office.

Class I empty properties where the owner has moved somewhere other than a hospital or home to receive personal care.

Class J empty properties where the

owner has moved elsewhere for the purpose of providing care to another person.

Class K empty properties which were last occupied exclusively by students.

Class L empty properties which have been taken into possession by a mortgage lender.

Class M halls of residence provided predominantly for the accommodation of students.

Class N properties occupied entirely by students.

Class O armed forces barracks, messes and married quarters owned by The Ministry of Defence.

Class P properties where at least one occupier is a member of a visiting force under Part 1 of the Visiting Forces Act 1952.

Class Q empty properties in the hands of a trustee in bankruptcy.

Class R pitches and moorings which are not occupied by a caravan or, as the case may be, a boat.

Class S properties occupied only by a person or persons aged under 18 years.

Class T empty properties that form part of a single property, which includes another dwelling and may not be separately let from that other dwelling without breach of planning restrictions.

Class U properties occupied only by a person (or persons) who is (or are) severely mentally impaired and who would otherwise be liable to pay the Council Tax.

Class V properties where one or more of the liable person(s) is (are) granted certain privileges and immunities because of their diplomatic status.

Class W properties forming part of a single property that includes at least one other dwelling and which is occupied by a dependant relative of a person who resides in the other property.

Disablement Relief

Where a disabled person lives in a property which provides one or more of the following facilities to meet the needs of a disabled person:

- (a) a room other than a bathroom, kitchen or lavatory, which is predominantly used by a disabled person; or
- (b) an additional kitchen or bathroom required by the disabled person; or
- (c) sufficient floor space to permit the use of a wheelchair; a claim can be made for disablement relief. The relief if granted will have the effect of reducing the Council Tax bill to that of a property in the valuation band immediately below, or in the case of a Band A property by one ninth of the Band D value.

Appeals

- 6.1 Appeal rights are available to the liable person, anyone with a superior interest in the property (normally the owner) and the Billing Authority.
- 6.2 Appeals against the inclusion or exclusion of a property in the Valuation List or the actual band applied to a property should be made in writing to the Valuation Office, 1st Floor, Warwick House, 67 Station Road, Redhill, Surrey, RH1 1DL.
- 6.3 Appeals against non-valuation matters, such as a person being wrongly designated as a liable person, or the

amount of the bill being incorrect, must initially be made in writing to the Council Tax Office, at the address shown on the front of this leaflet.

- 6.4 Where an agreement cannot be reached in either of the above situations the matter may progress to a Valuation Tribunal for arbitration.

- 7 Council Tax Support – (see under Benefits on the Mole Valley website) can provide help with some or all of your Council Tax. Whether you get help depends on the amount of Council Tax you have to pay, your personal circumstances and your income and savings. Generally speaking the more income and savings you have the less likely you are to qualify for help. To claim you will need a claim form, available from the Benefits Section at Mole Valley District Council. The form should be completed and returned as soon as possible as benefit usually starts from the Monday after the Benefits Section receives the form.

- 8 Council tax is normally payable over 10 months 1 April to 1 January. On request bills issued before the 15 April may be paid in 12 instalments. If a bill is issued after 15 April and additional instalments are requested then instalments equal to the number of whole months left in the financial year will be granted.

- 9 Ways to pay your bill are displayed on the back of the bill and are also available on the website at www.molevalley.gov.uk under Council Tax.

Direct Debit facilities are available and offer a choice of three payment dates, 5th, 15th or 25th of the month. If you wish to take advantage of this facility you can telephone the Revenue Section on 01306 879293 and supply bank details or if you prefer you can request a paper direct debit instruction to complete.

Internet Payments: This facility is available for payment by debit card and can be accessed from the Council's website www.molevalley.gov.uk. On the right hand side of the Home page you should select the quick link "Pay it" from the do it online section, and follow the instructions.

Debit Card payments can also be made via a dedicated telephone line (ATP), available 24 hours a day, seven days a week. In order to make payment via the ATP service please ring **0300 123 1064**, calls will be charged at the local rate. You will need your card details and your Council Tax account number to make payment by this method.

- 10 How to get in touch – if you have any questions or require further information please telephone the Council and ask for the Revenues Section on 01306 879293
 - or write to the Revenues Section at: Mole Valley District Council, Pippbrook, Dorking, Surrey, RH4 1SJ
 - or call into the Council Offices at Pippbrook, Dorking, Surrey, open from 8.30am-5.00pm
 - or visit the HelpShop, Leatherhead Library, The Mansion Church Street, Leatherhead, Tuesday to Saturday. For HelpShop opening times, please call **01306 885001**, visit the council's website or email council.tax@molevalley.gov.uk

For details about the Environment Agency's levy for its flood defence functions see: www.molevalley.gov.uk/ctaxleaflets