

# Your guide to the **Council Tax** and **Business Rates** 2024-2025

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The Net Cost of Services for 2024/25 is £16.207m compared with £15.072m in 2023/24, an increase of £1.135m. This is supported by a contribution from balances and reserves of £813k, meaning that the amount to be met from government grants and taxation is estimated to be £15.394m (£14.665m in 2023/24).

Income from Government Grants and Business Rates is estimated at £8.955m, an increase of £537k compared with 2023/24, following confirmation of the financial settlement from government. The Council has approved an increase in Council Tax of 2.99%, which means that we expect to collect £6.526m in 2024/25.

	2023/24			:	2024/25	
Gross Exp.	Income	Net Exp.	Service	Gross Exp.	Income	Net Exp.
£'000	£'000	£'000		£'000	£'000	£'000
(4,366)	0	(4,366)	Central Items & Appropriations	(4,314)	0	(4,314)
12,117	(9,326)	2,791	Finance, People & Performance	13,314	(10,619)	2,695
4,354	(1,030)	3,324	Housing, Community & Environmental Services	5,099	(1,264)	3,835
7,225	(4,042)	3,183	Health & Wellbeing, Community Engagement & Business Support	8,107	(5,031)	3,076
2,154	(306)	1,848	Leader	1,989	(285)	1,704
7,946	(2,322)	5,624	Neighbourhood Services & Assets	8,885	(2,444)	6,441
3,511	(843)	2,668	Planning Delivery, Enforcement & Corporate Transformation	4,769	(1,999)	2,770
32,941	(17,869)	15,072	Net Cost of General Fund Services	37,849	(21,642)	16,207
		(166)	Contribution to/(from) General Fund Balance			(464)
		(241)	Contributions to/(from) Earmarked Reserves*			(349)
		14,665	Amount to be met from Government Grants & Local Taxation			15,394
		(2,125)	Less: Government Grants			(2,355)
		(6,293)	Less: Income from Business Rates			(6,600)
		65	Collection Fund (Surplus)/Deficit			87
		6,312	Council Tax Requirement			6,526

#### The following tables show the Council's expenditure plans by service area:



### The District Council's Expenditure Plan (continued)

Change in net	cost of services		
	202	4-25	
Increased Expenditure	£'000	£'000	
Establishment costs	1,690		
Supplies and Services	1,534		
Employee Expenses	13		
Capital Financing Costs	288		
Loan Interest Payable	154		
Premises-related expenditure	68		
Homelessness	106		
Other Expenditure	90		
		3,943	
Reduced Income			
Car Park Income	127		
Other Income	148		
		274	
Offset by:			
Reduced Expenditure	(14)		
		(14)	
Increased Income			
Investment Interest	(640)		
Building Control Partnership	(190)		
Lightbulb Partner Contributions	(232)		
Contract Income	(313)		
Rents/Easements	(23)		
Specific Government Grants	(1,343)		
Grants and Contributions - Non Government	(328)		
		(3,069)	
Net Movement		1,134	

## Capital Programme 2024/2025

The Council proposes new capital investment of £3,826.9k for 2024/2025.

#### The allocations are as below:

	£'000
Fleet Replacement Programme	1,308
Disabled Facilities Grant	630
Corporate & Service Specific ICT Projects	809
Strategic Parks & Open Spaces	570
Carbon Net Zero Schemes	385.4
Community Development	54.5
Housing Support Grants	30
Landfill Gas Monitoring Works	40
TOTAL	3,826.9

## Outstanding loan liabilities

Aggregate Liabilities as at 31 March 2023	£'000
Loan Debt Outstanding	5,930

## **Council Tax calculation and precepts**

The calculation of the Council Tax for each precepting authority is determined by dividing the net precept requirement by the Council Tax Base of **34,505.83** 

The calculation determines the Band D Council Tax amount.

	£'000	£ Per Head
Net budget Requirement (excl Parishes)	15,394	147.76
Less:		
Revenue Support Grant	80	0.76
Redistributed NNDR	3,678	35.30
COVID Related	2,246	21.56
Section 31 grants	2,922	28.05
Redistribution of Levy surplus	16	0.15
New Homes Bonus Grant	14	0.14
Contribution to/from Collection Fund	(88)	(0.84)
	6.526	62.64

Net Precept Requ	uirements £'000	Council Tax Band D £
Blaby District Council	6,526	189.14
Leicestershire County Council (includes an element for Adult Social Care Services)	55,264	1,601.58
OPCC for Leicestershire	9,877	286.23
Leicester, Leicestershire & Rutland Combined Fire Authority	2,817	81.65
TOTAL	74,484	2,158.60*

	Parish Precept 2024/25	Parish Precept 2023/24	Parish Supplement (Band D)	District & Parish Council Tax (Band D)
Parish	£	£	£	£
Aston Flamville	0	0	0.00	189.14
Blaby	410,061	383,461	186.40	375.54
Braunstone Town	981,884	776,035	200.31	389.45
Cosby	155,093	147,759	131.36	320.50
Countesthorpe	424,108	401,561	164.56	353.70
Croft	97,385	91,014	175.01	364.15
Elmesthorpe	12,395	11,810	40.22	229.36
Enderby	264,650	238,434	135.78	324.92
Glenfield	412,000	393,000	108.85	297.99
Glen Parva	279,768	274,283	149.98	339.12
Huncote	89,928	81,751	139.45	328.59
Kilby	10,179	9,782	79.90	269.04
Kirby Muxloe	221,459	211,425	109.08	298.22
Leicester Forest East	185,941	181,000	76.39	265.53
Leicester Forest West	0	0	0.00	189.14
Lubbesthorpe	50,333	42,500	55.04	244.18
Narborough	413,000	399,000	137.48	326.62
Potters Marston	0	0	0.00	189.14
Sapcote	139,602	124,972	111.44	300.58
Sharnford	35,000	28,000	87.34	276.48
Stoney Stanton	139,511	130,000	94.45	283.59
Thurlaston	30,088	29,212	103.12	292.26
Whetstone	268,422	259,208	110.22	299.36
Wigston Parva	0	0	0.00	189.14
TOTALS	4,620,807	4,214,207		

### **Council Tax Calculation and Precepts (continued)**

As explained in the following guidance notes, each dwelling is allocated into one of eight valuation Bands. The amount of Council Tax in each Band/Parish is shown in the following table.

Council Tax per Band (£ Payable)								
PARISH	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Aston Flamville	1,439.07	1,678.91	1,918.76	2,158.60	2,638.30	3,117.97	3,597.67	4,317.20
Blaby	1,563.33	1,823.88	2,084.45	2,345.00	2,866.12	3,387.21	3,908.33	4,690.00
Braunstone Town	1,572.61	1,834.71	2,096.81	2,358.91	2,883.12	3,407.31	3,931.52	4,717.82
Cosby	1,526.64	1,781.08	2,035.52	2,289.96	2,798.85	3,307.71	3,816.60	4,579.92
Countesthorpe	1,548.78	1,806.90	2,065.03	2,323.16	2,839.43	3,355.66	3,871.93	4,646.32
Croft	1,555.74	1,815.03	2,074.33	2,333.61	2,852.20	3,370.76	3,889.36	4,667.22
Elmesthorpe	1,465.88	1,710.19	1,954.51	2,198.82	2,687.46	3,176.07	3,664.71	4,397.64
Enderby	1,529.59	1,784.51	2,039.45	2,294.38	2,804.25	3,314.09	3,823.97	4,588.76
Glenfield	1,511.64	1,763.57	2,015.51	2,267.45	2,771.34	3,275.19	3,779.08	4,534.90
Glen Parva	1,539.06	1,795.56	2,052.08	2,308.58	2,821.61	3,334.61	3,847.64	4,617.16
Huncote	1,532.04	1,787.37	2,042.72	2,298.05	2,808.74	3,319.40	3,830.09	4,596.10
Kilby	1,492.34	1,741.05	1,989.78	2,238.50	2,735.95	3,233.38	3,730.83	4,477.00
Kirby Muxloe	1,511.79	1,763.75	2,015.72	2,267.68	2,771.62	3,275.53	3,779.47	4,535.36
Leicester Forest East	1,489.99	1,738.32	1,986.66	2,234.99	2,731.66	3,228.31	3,724.98	4,469.98
Leicester Forest West	1,439.07	1,678.91	1,918.76	2,158.60	2,638.30	3,117.97	3,597.67	4,317.20
Lubbesthorpe	1,475.77	1,721.72	1,967.69	2,213.64	2,705.58	3,197.48	3,689.41	4,427.28
Narborough	1,530.72	1,785.84	2,040.96	2,296.08	2,806.33	3,316.55	3,826.80	4,592.16
Potters Marston	1,439.07	1,678.91	1,918.76	2,158.60	2,638.30	3,117.97	3,597.67	4,317.20
Sapcote	1,513.36	1,765.58	2,017.81	2,270.04	2,774.50	3,278.93	3,783.40	4,540.08
Sharnford	1,497.30	1,746.84	1,996.39	2,245.94	2,745.05	3,244.13	3,743.23	4,491.88
Stoney Stanton	1,502.03	1,752.37	2,002.71	2,253.05	2,753.73	3,254.39	3,755.08	4,506.10
Thurlaston	1,507.82	1,759.12	2,010.42	2,261.72	2,764.34	3,266.92	3,769.54	4,523.44
Whetstone	1,512.55	1,764.64	2,016.73	2,268.82	2,773.01	3,277.17	3,781.37	4,537.64
Wigston Parva	1,439.07	1,678.91	1,918.76	2,158.60	2,638.30	3,117.97	3,597.67	4,317.20



## **Environment Agency – Flood Defence Levy**

The Environment Agency is a levying body for its Flood and Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environment Agency (Levies) (England and Wales) Regulations 2011.

The Environment Agency has powers in respect of flood and coastal erosion risk management for main river and along tidal and sea defences in the area of the Trent Regional Flood and Coastal Committee (2,369 km), Anglian Northern Regional Flood and Coastal Committee (2,292 km) and Severn & Wye Regional Flood and Coastal Committee (2,486 km). 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 and management of the risk of coastal erosion.

#### The financial details are:

	REGIONAL FLOOD AND COASTAL COMMITTEES					
	Trent Regional Flood and Coastal Committee		Anglian Northern Regional Flood and Coastal Committee		Severn & Wye Regiona Flood and Coastal Committee	
	2023/24 ('000)	2024/25 ('000)	2023/24 ('000)	2024/25 ('000)	2023/24 ('000)	2024/25 ('000)
Gross Expenditure	£62,261	£82,164	£84,321	£75,806	£31,427	£33,364
Levies Raised	£2,268	£2,313	£1,784	£1,829	£1,245	£1,270
Total Council Tax Base	1,904	1,930	622	629	1,017	1,029

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.

A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute.

#### **Midlands Region - Trent**

The total Local Levy raised has increased by 2.0% and has increased from £2,268,110 in 2023/2024 to  $\pounds$ 2,313,472 for 2024/2025.

#### **Anglian Northern Region**

The total Local Levy raised has increased by 2.5% and has increased from £1,784,071 in 2023/2024 to  $\pounds$ 1,828,672 for 2024/2025.

#### Midlands Region - Severn & Wye

The total Local Levy raised has increased by 2.0% and has increased from £1,245,423 in 2023/2024 to  $\pounds$ 1,270,332 for 2024/2025.

#### **Flood Defence**

The County Council pays flood defence levies to the following Regional Flood and Coastal Committees (RFCC) of the Environment Agency:

	2023/2024 £'000	2024/2025 £'000	
Trent RFCC	264	269	The total levy for the Trent RFCC in 2024/25 is £2.313m
Severn & Wye RFCC	7	7	The total levy for the Severn & Wye RFCC in 2024/25 is £1.270m
Anglian Northern RFCC	51	52	The total levy for the Anglian Northern RFCC in 2024/25 is £1.829m
Total	322	328	



## **County Council % increases**



### Example using Band D - percentage increases apply to all Bands

	2023/24 £	2024/25 £	Increases shown on bills (a)	Real increases (b)
Main County Council element	1,324.31	1,369.92	3.0%	3.4%
Adult Social Care Precept element	201.15	231.66	2.0%	15.2%
Total	1,525.46	1,601.58	5.0%	5.0%

(a) The Government mandates how the percentage increases of both elements should be shown on Council Tax bills: each percentage is calculated as an increase compared to the 2023/24 total (£1,525.46 in the case of a Band D property).

(b) However, this can lead to some confusion where taxpayers are interested to see the percentage increase on each element. The real increases to each individual element are shown in the final column above. The percentage increase for the total bill matches in either presentation.

Percentages are shown to one decimal place on Council Tax bills. The actual overall increase is 4.99%.

The Government introduced the Adult Social Care Precept (ASCP) in 2016/17, based on 2% of the 2015/16 Council Tax. The Government subsequently allowed Councils to make increases of up to 6% across the three financial years 2017/18, 2018/19 and 2019/20 with a maximum of 3% in any one year. The County Council approved increases of 2% in 2016/17, 2% in 2017/18, 3% in 2018/19 and 1% in 2019/20. The Government allowed Councils to make ASCP increases of up to 2% in 2020/21, 3% in 2021/22, 1% in 2022/23 and 2% in 2023/24, each of which the County Council applied.

The Government has now allowed a further increase of up to 2% in 2024/25. The County Council has approved the 2% increase in 2024/25.

It should be noted that the ASCP was introduced to help address the significant pressures faced by Councils regarding this particular service. Around 50% of the main element of the County Council's Council Tax is also spent on Adult Social Care.

The following paragraphs are required to be included with information to be made available to bill-payers. They explain that the County Council can raise an additional amount of Council Tax, for Adult Social Care, without requiring a referendum:

"The Secretary of State made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons."

## Worried about paying your Council Tax?

Are you finding it hard to pay? Finances stretched? "We are here to help you". "We will listen to you!"

Call us now and have a chat with our **Council Tax Team Tel:** 0116 272 7530 · **Email:** revenues@blaby.gov.uk

### **Other Useful Contacts**

#### Benefits Team Blaby District Council

Tel: 0116 272 7510 Email: benefits@blaby.gov.uk

#### Income and Collections Team Blaby District Council

(dealing specifically with debt collection/advice after you have received a Summons notice)

Tel: 0116 272 7620 Email: recovery@blaby.gov.uk

#### Resident Support Team Blaby District Council

Tel: 0116 272 7771 Email: residentsupport@blaby.gov.uk

#### Housing Options Team Blaby District Council

Tel: 0116 272 7770 Email: housing.options@blaby.gov.uk

#### Clockwise

1 St. Nicholas Place, Leicester LE1 5LB Tel: 0116 242 3900 Email: enquiries@clockwise.coop Website: www.clockwise.coop

## Community Advice and Law Service (CALS)

Tel: 0116 242 1120 Email: enquiries@cals.uk.net Website: https://cals.uk.net

### **Citizens Advice Leicestershire - Blaby**

Telephone Advice and appointment booking: Leicestershire County Residents Phone: 0808 278 7854

9.00am to 4.30pm

Money Advice Service: Leicestershire County Residents Phone: 0116 464 7239

Online self help: www.citizensadviceleicestershire.org

Email advice: www.citizensadviceleicestershire.org/get-advice/email-advice

**Note:** Both telephone and face to face appointments, at our Blaby District Council office, are available.

## **Payment information**



We've made it even easier to start paying by Direct Debit – simply complete the online form on **www.blaby.gov.uk** or contact the Revenues Section by telephoning

**(0116) 272 7530** with your bank account details in order to set up a Direct Debit, or simply complete the form overleaf and return it to the Council Offices (although this will delay the process of collecting your payments). We now offer 3 collection dates every month so you may choose whether you have your payments claimed on the **1st, 15th** or **28th** day of the month.

#### The Direct Debit Guarantee

- This Guarantee is offered by all Banks and Building Societies that take part in the Direct Debit Scheme.
- The efficiency and security of the Scheme is monitored and protected by your own Bank or Building Society.
- If the amounts to be paid or the payment dates change BLABY DISTRICT COUNCIL will notify you 14 days in advance of your account being debited or as otherwise agreed.
- If an error is made by BLABY DISTRICT COUNCIL or your Bank or Building Society, you are guaranteed a full and immediate refund from your branch of the amount paid.
- You can cancel a Direct Debit at any time by writing to your Bank or Building Society. Please send a copy of your letter to us.

#### Standing Order

Contact your bank and quote the Council's bank details:

HSBC Bank Plc, Blaby, Leicester; Sort Code: 40-12-35; Account No: 51285440; Account Name: Blaby District Council Head Office Collection A/c.

PLEASE ENSURE THAT YOUR ACCOUNT REFERENCE NUMBER IS QUOTED

## Debit/Credit card using our 24 hour automated payment line

Certain debit cards may be used and payment can also be made by credit card.

Please telephone **(0116) 272 7722** and have your debit/credit card and Council Tax Account Number to hand.

#### **Internet Payments**

This facility is available by logging onto the Council's website:

#### www.blaby.gov.uk/payments

## Using the Bar Code on your bill at Allpay Outlets

- At **Post Offices** you can pay by cash, cheque or debit card without any charges.
- **PayPoint** outlets take cash payments without any charges and some accept debit cards (but may charge you for this).
- Many **outlets, shops and supermarkets** are open outside normal office hours and at weekends making this a very convenient way to pay.

The bar code will be scanned and a receipt will be provided.

Blaby District Council Council Offices Desford Road Narborough Leicester LE19 2EP 0116 275 0555 Instruction to your Bank or Building Society to pay by Direct Debit



Please complete the shaded areas of this form using a ballpoint pen and return it to the Council Offices.

Name(s) of Account Holder(s)

Bank/Building Society Account Number



Branch Sort Code



Name and full postal address of your Bank or Building Society

Bank/Building Society	

Originator's Identification Number



Blaby District Council's Reference Number

FOR BLABY DISTRICT COUNCIL'S OFFICIAL USE ONLY This is not part of the Instruction to your bank or building society

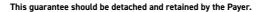
There are 3 different payment dates available for Direct Debit. Please circle your preferred payment date, otherwise the 1st of the month will used:

1st, 15th, 28th

#### Instructions to your Bank or Building Society

Please pay Blaby District Council Direct Debits from the account detailed in this Instruction to the safeguards assured by the Direct Debit Guarantee. I understand that this Instruction may remain with Blaby District Council and, if so, details will be passed electronically to my Bank or Building Society.

Signature(s)





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- If the amounts to be paid or the payment dates change Blaby District Council will notify you 14 days in advance of your account being debited or as otherwise agreed.
- If an error is made by Blaby District Council or your Bank or Building Society, you are guaranteed a full and immediate refund from your branch of the amount paid.
- · You can cancel a Direct Debit at any time by writing to your Bank or Building Society. Please send a copy of your letter to us.

## **Guidance notes**

#### **Council Tax Valuation Bands**

Every domestic property in the District has been placed in one of the following Council Tax valuation bands in accordance with its presumed capital value at 1st April 1991:

Range of Values
Up to and including £40,000
£40,001 - £52,000
£52,001 - £68,000
£68,001 - £88,000
£88,001 – £120,000
£120,001 - £160,000
£160,001 - £320,000
Over £320,000

The valuation band for your property is shown on your bill. If you have recently moved into the property and you disagree with the banding you have six months from the date of occupation to appeal to:

#### The Valuation Office Agency https://www.gov.uk/challenge-council-tax-band Tel: 03000 501 501

#### Discounts

The Council Tax bill assumes that there are two adults living in a property. If you are the only adult occupier of your property you are entitled to a 25% discount. You may be able to get a discount or, in some cases, a full exemption if no-one lives in the property.

Properties undergoing structural alteration or major repair will be granted a discount of 50% for up to 12 months (from when the work commenced).

A discount of 100% will be given for vacant/unfurnished properties for 1 month from the date that the property became empty.

Please note this discount is awarded to the property so in some instances it can affect two liable periods or accounts and each account benefit from a partial discount.

#### **Personal Discounts**

Certain people will not be counted when looking at the number of adults in a property if they meet certain conditions:

- Full-time students, student nurses, apprentices and youth trainees.
- · Patients resident in hospital
- · Patients who are being looked after in care homes.
- · People who are severely mentally impaired.
- People staying in certain hostels or night shelters.
- 18 or 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 and foreign language assistants.
- · Members of religious communities (e.g.: monks, nuns).
- People in prison (except those in prison for non payment of Council Tax or a fine).

If a member of your household falls into any of these categories you should contact the Council Tax Team for further information. If a discount is granted and your entitlement changes you must

inform the Council Tax Team immediately as failure to do so could result in a financial penalty.

#### **Penalty Charges**

Please note that failure to supply or knowingly supply false or misleading information will render you liable to a Penalty of £70.00 and possible further prosecution under the Local Government Finance Act 1992. Therefore, should you have any queries or require any further assistance, please contact the Council Tax Team on 0116 272 7530.

#### How Your Information is Used

Blaby District Council is under a duty to protect the public funds it administers and to this end may use the information you have provided in respect of your Council Tax liability for the prevention and detection of fraud. We may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

#### **People with Disabilities**

If your property has an extra room required for the special needs of a disabled person or there is sufficient space to use a wheelchair indoors, you may be entitled to a reduction in your bill. The reduction will be equivalent to a rebanding of the property into the band immediately below that shown in the valuation list. This reduction can also be applied to Band A properties.

Further details can be obtained from the Council Tax Team.

#### Exempt Dwellings

Some dwellings are exempt, including properties occupied only by students, minors, persons who are severely mentally impaired and vacant properties which:

- · Are owned by a charity (exempt for up to 6 months).
- Are left empty by someone who has gone into prison.
- Are left empty by someone 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 waiting for probate or letters of administration to be granted (and up to 6 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 "Granny" Annexes.

Forces barracks, messes and married quarters are also exempt, as are properties occupied by members of visiting forces and their dependents where they are neither British citizens nor ordinarily resident in the United Kingdom. If you think that any of the above circumstances apply to your property, you should contact the Council Tax Team on 0116 272 7530.

#### **Granny Annexes**

An annexe or similar self contained part of the property, which is occupied by an elderly or disabled relative of the residents living in the rest of it, should not be regarded as a separate dwelling for Council Tax purposes.

#### Annexe Discount

Annexes which are used by the occupier of the main house as part of the main home, or annexes which are occupied by a relative of the person living in the main house will be entitled to a 50% reduction in the Council Tax payable on the annexe.

#### **Guidance notes (continued)**

The criteria for the annexe discount is:

The annexe must form part of a single property which includes at least one other property. ie. the annexe must be within the grounds of the main house (not necessarily attached) and must be included in the title deeds of the main house and not registered separately. And either:

• The annexe is being used by the resident of the main house, as part of their main home,

or

 The annexe is lived in by a relative of the person who lives in the main house. For this purpose a relative is defined as: a partner, parent, child, step child, grandparent, grandchild, brother, sister, uncle, aunt, nephew and niece (also includes great grandparent, great grandchild etc. and great great grandparent etc).

#### **Empty Properties - Premium Charge**

Properties that have been empty and substantially unfurnished for more than 2 years will be charged a premium of 100% on top of the full Council Tax charge. If you think you should be exempt from the premium charges, please contact the Council Tax Team on 0116 272 7530

#### Appeals

In addition to your right of appeal on valuation matters i.e. the banding of your property, you may also appeal on non-valuation matters, these are:

- (a) Any decision of the Council that a property is chargeable, or that you are liable to pay Council Tax in respect of that property.
- (b) Any calculation made by the Council of an amount which you are liable to pay in respect of Council Tax.

If you wish to make an appeal then you must put your reasons in writing to the Council Tax and Benefits Manager.

### **VOA Contact Details**

Valuation Office Agency, Durham Customer Service Centre, Wycliffe House, Green Lane, Durham, DH1 3UW

You can contact the VOA at gov.uk/contact-voa. If you are unable to use the online service you can also contact the VOA on 03000 501 501.

## Council Tax: Can I appeal against my property's valuation band?

The Valuation Office Agency (VOA) values domestic properties for Council Tax. This valuation is used to set your Council Tax band. You might need to contact the VOA if you think your Council Tax band is wrong. You can find out more about when you can challenge your band and what you need to do at gov. uk/challenge-council-tax-band. If you challenge your band, you must continue to pay Council Tax at your current band until your appeal is decided. You can contact the VOA at gov.uk/ contact-voa. If you are unable to use the online service you can also contact the VOA on 03000 501 501.

## National Non-Domestic Rates: Can I appeal against my property's valuation?

The Valuation Office Agency (VOA) values all business properties for business rates. The valuation is based on information the VOA holds about your property. You can view and update this information at gov.uk/voa/valuation.

You can contact the VOA at gov.uk/contact-voa. If you are unable to use the online service you can also contact the VOA on 03000 501 501. The VOA is contacting businesses to request rental information to support the next revaluation of business rates in England and Wales – Revaluation 2023.

If you receive a request please complete and submit your up-to-date details. It is important to provide this information to ensure business rates are fair and accurate. You can find more information at gov.uk/voa/ revaluation2023.

### National Non-Domestic Rates

#### **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. The money, together with revenue from Council Tax payers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system may be obtained at: **www.gov.uk/introduction-tobusiness-rates**, at the website of your local authority which is normally shown on your rates bill, or by contacting your local authority.

#### **Business Rates Instalments**

Payment of business rates bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers 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

#### National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply. Ratepayers who occupy a property with a rateable value which does not exceed £50.999 (and who are neither entitled to certain other mandatory relief(s)) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the standard non-domestic rating multiplier. Both multipliers for a financial year are based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year, unless a lower multiplier is set by the government. The current multipliers are shown on the front of your bill.

12 your local authority as soon as possible.

#### National Non-Domestic Rates (continued)

#### **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 Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at www.gov.uk/ **voa**. The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1st April 2021. The VOA may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong. Further information about the grounds on which challenges may be made and the process for doing so can be obtained by contacting the VOA, or by consulting the VOA website: www.gov.uk/guidance/howtocheck-vour-rateable-value-is-correct.

#### Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2023. Revaluations ensure that business rates bills are up-to-date and more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

#### **Business Rate Reliefs**

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in their business rates bill). There are a range of available reliefs. Further details are provided below and at

www.gov.uk/introduction-to-business-rates, at the website of your local authority which is normally shown on your rates bill, or by contacting your local authority.

#### **Temporary Reliefs**

Some of the permanent reliefs are set out below but other temporary reliefs may be introduced by the Government at a fiscal event. Further detail on current temporary reliefs is available at **www.gov.uk/apply-for-business-rate-relief**. You should contact your local authority for details on the latest availability of business rates reliefs and advice on whether you may qualify.

#### **Small Business Rates Relief**

If a ratepayer's sole or main property has a rateable value which does not exceed a set threshold, the ratepayer may receive a percentage reduction in their rates bill for the property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property. For example eligible properties with a rateable value below a specified lower threshold will receive 100% relief while eligible properties above the lower threshold and below a specified upper threshold may receive partial relief. The relevant thresholds for relief are set by the Government by order and can be obtained from your local authority or at **www.gov.uk/introduction-to-business-rates**. Generally, these percentage reductions (reliefs) are 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 the limit set by order. The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set by order. For those businesses that take on an additional property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at

#### www.gov.uk/introduction-to-business-rates.

Certain changes in circumstances will need to be notified to the local authority by the 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 property falling vacant,
- (b) the ratepayer taking up occupation of an additional property, or
- (c) 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.

#### **Transitional Rate Relief**

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases. Transitional relief schemes are introduced at each revaluation to help those facing increases. Transitional relief is applied automatically to bills. Further information about transitional arrangements may be obtained from the local authority or at

#### www.gov.uk/introduction-to-business-rates.

#### Local Discounts and Hardship Relief

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

#### **Unoccupied Property Rating**

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain industrial premises, whilst certain other properties such as vacant listed buildings are not liable for business rates until they are reoccupied. Full details on exemptions can be obtained from your local authority or from gov.uk at https://www.gov.uk/apply-for-businessrate-relief.

#### National Non-Domestic Rates (continued)

#### **Subsidy Control**

The new UK subsidy control regime commenced from 4 January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs. Public authorities giving subsidies must

comply with the UK's international subsidy control commitments. The subsidy control legislation provides the framework for a new, UK-wide subsidy control regime. Further information about subsidy control can be found on the gov.uk website at: https://www.gov.uk/government/collections/subsidy-control-regime.

#### **Rating Advisers**

Ratepayers do not have to be represented in discussions about the rateable value of their property or their rates bill. 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 or company 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.

#### 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.blaby.gov.uk**. A hard copy is available on request by writing to the local authority or by telephoning (0116) 272 7530.

#### **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 full 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 must be occupied.

Full details can be obtained from the local authority.

### Complaints

You can make your complaint in writing, by telephone, email or by completing the Council's online complaints form. You can even make a complaint in person to the Manager for the Service area you are concerned about or direct to any of the Council's Group Managers. https://www.blaby.gov.uk/contact-us/standardsfeedback-and-complaints/feedback-and-complaints/

We will acknowledge your complaint within five working days and we aim to provide a full response to your complaint within 15 working days. If we need longer to consider aspects of your complaint we will keep you informed of the reasons why and when you should expect to receive a response. If you are not satisfied with the response you receive, you may contact us and request a review of your complaint by an independent officer, who has not had any previous involvement in your complaint. You should set out clearly the reasons why you are unhappy with the outcome, preferably in writing. The review process will normally take 15 working days and you will receive a written response.

If you are still unhappy after going through the Council's complaints procedure, you can take your complaint to the Local Government and Social Care Ombudsman who may decide to investigate the issue on your behalf.



## Information in alternative formats

If you require this information in an alternative version such as large print, Braille, audio tape or help in understanding it in your language, please contact the Revenues section **by telephone on 0116 272 7530** or by email revenues@blaby.gov.uk

Urdu

اگرآ پکو بی معلومات کی متبادل شکل مشلا بڑے حروف ، بریل، آڈیوٹیپ میں درکار ہویا سے اپنی زبان میں بیجھنے کے لئے مدد کی ضرورت ہوتو براہ کرم ریو نیوزسیکشن کو 0116272 0116 پر ٹیلیفون کریں یا <u>revenues@blaby.gov.uk پر</u>ای میل کے ذریے رابطہ قائم کریں۔

Punjabi ਜੇਕਰ ਤੁਹਾਨੂੰ ਇਹ ਜਾਣਕਾਰੀ ਕਿਸੇ ਹੋਰ ਰੂਪ ਵਿੱਚ ਜਿਵੇਂ ਕਿ ਵੱਡੇ ਛਾਪੇ, ਬਰੇਲ, ਆਡਿਓ ਟੇਪ ਤੇ ਚਾਹੀਦੀ ਹੋਵੇ ਜਾਂ ਤੁਹਾਨੂੰ ਇਹ ਜਾਣਕਾਰੀ ਆਪਣੀ ਭਾਸ਼ਾ ਵਿੱਚ ਸਮਝਣ ਵਿੱਚ ਮਦਦ ਦੀ ਲੋੜ ਹੋਵੇ ਤਾਂ ਕਿਰਪਾ ਕਰਕੇ ਰੈਵਿਨਿਊਜ਼ ਸੈਕਸ਼ਨ ਨਾਲ 0116 272 7530 ਤੇ ਫੋਨ ਕਰਕੇ ਜਾਂ revenues@blaby.gov.uk ਈਮੇਲ ਰਾਹੀਂ ਸੰਪਰਕ ਕਰੋ ।

Hindi यदि आप को यह जानकारी किसी अन्य रूप में जैसे कि बडे प्रिन्ट (छपाई), ब्रेल, ऑडिओ टेप पर चाहिये या अपनी भाषा में समझने में सहायता चाहिये तो कृपया 0116 272 7530 पर फोन करके या revenues@blaby.gov.uk पर ईमेल करके रेंविन्यूस सैक्टॉन के साथ सम्पर्क करें।

Gujarati જો તમને આ માહિતી બીજી કોઇ આવૃત્તિમાં જેવી કે મોટા અક્ષરોમાં, બ્રેઇલમાં અથવા ઓડિઓ ટેઇ૫માં જોઇતી હોય, અથવા તમારી પોતાની ભાષામાં સમજવામાં મદદની જરૂર હોય, તો કૃપા કરી રેવેન્યૂઝ સેક્ષાનનો સંપર્ક કરો 0116 272 7530 નંબર ઉપર અથવા અહીં ઈમેઇલથી <u>revenues@blaby.gov.uk</u>.

Polish Jesli potrzebujesz ta informacje w innym formacie, takim jak duzy druk, Braille, kaseta audio badz przetłumaczona w Twoim jezyku, prosze o kontakt z wydzialem Revenues pod numerem telefonu 0116 272 7530 lub emailem revenues@blaby.gov.uk

Chinese 如果你需要本资料的其他文本,如大字本、盲文本、录音带、或能帮助你用你的母语来理 解本资料的其他方法,请与财政处联系,拨打电话0116 272 7530,或发电子邮件至 revenues@blaby.gov.uk。



For enquiries about Council Tax/NNDR or any other Council Services please visit

# www.blaby.gov.uk



the heart of Leicestershire