Where your council tax goes

In 2014/15 the people in Waveney will pay £50.8 million on Council Tax.

This money goes to the following:
- Suffolk County Council gets £39.2 million (77.2% of the total);
- Office of the Police and Crime Commissioner for Suffolk gets £5.7 million (11.5% of the total);
- Waveney District Council gets £5.0 million (10.1% of the total);
- Town and Parish Councils get £0.6 million (1.1% of the total).

These authorities also get money from the Government, from fees and charges and from Business Rates to pay for the services they provide. 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 1 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 your local authority and other local authorities in your area. Further information about the business rates system, including transitional and other reliefs, may be obtained at www.gov.uk.

What you pay for your services

<table>
<thead>
<tr>
<th>Band</th>
<th>County</th>
<th>Police</th>
<th>District</th>
<th>Week</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>751.02</td>
<td>113.40</td>
<td>98.34</td>
<td>18.51</td>
<td>962.76</td>
</tr>
<tr>
<td>B</td>
<td>876.19</td>
<td>132.30</td>
<td>114.73</td>
<td>21.60</td>
<td>1,123.22</td>
</tr>
<tr>
<td>C</td>
<td>1,001.36</td>
<td>151.20</td>
<td>131.12</td>
<td>24.69</td>
<td>1,283.68</td>
</tr>
<tr>
<td>D</td>
<td>1,126.53</td>
<td>170.10</td>
<td>147.51</td>
<td>27.77</td>
<td>1,444.14</td>
</tr>
<tr>
<td>E</td>
<td>1,376.87</td>
<td>207.90</td>
<td>180.29</td>
<td>33.94</td>
<td>1,765.06</td>
</tr>
<tr>
<td>F</td>
<td>1,627.21</td>
<td>245.70</td>
<td>213.07</td>
<td>40.12</td>
<td>2,085.98</td>
</tr>
<tr>
<td>G</td>
<td>1,877.55</td>
<td>283.50</td>
<td>245.85</td>
<td>46.29</td>
<td>2,406.90</td>
</tr>
<tr>
<td>H</td>
<td>2,253.06</td>
<td>340.20</td>
<td>295.02</td>
<td>55.54</td>
<td>2,888.28</td>
</tr>
</tbody>
</table>

If you have a parish or town council in your area, your final bill will also include a contribution to them. Your bill will give you the full details. The average total cost for a band D property is £1,460.98 per year (£28.09 per week).
Council Tax 2015/16

Where our money comes from

Government grants, contributions and reserves
£54.9m

Fees & Charges
£5.6m

Formula grant
£6.5m

Council tax payers
£5.7m

Plus £0.1m in interest and investment income.

How we spend the money

Housing: £49.8m

Environmental Services: £7.4m

Central services to the public & other operating costs: £4.3m

Culture & related services: £3.9m

Parish & Town Precepts: £0.6m

Planning and Development Services: £3.1m

Corporate and Democratic core: £1.7m

Highways & Transport: £2.1m

Total spending this year, 2015-16: £72.9 million
A message from Cllr Colin Law, Leader of Waveney District Council

Once again, I am absolutely delighted to announce a freeze in the portion of council tax paid to Waveney District Council. This will be the fifth consecutive year that we have put our communities first by not adding to their financial burden. We are rightly proud of the efforts we have made to reduce costs and make savings against a backdrop of austerity and cuts to public funding. However, the council still faces a number of challenges and must now work even harder to ensure that we continue to deliver the services that our communities need while facing even further reductions in the money we receive from central government. This is why Waveney is now embarking on a comprehensive review of the way we deliver these services, adopting a refreshed “commercial and entrepreneurial” approach with the ambition of generating more of our own revenue. We don’t want to rely on a dwindling Government grant system but instead take a longer term strategic approach which enables us to close a budget gap (ie the difference between what we receive and what we spend) of around £4 million in 2018.

So far, Waveney has met and often exceeded the targets and challenges it has faced in difficult circumstances. There has been a remarkable 40% real term reduction to our net spending since 2010-11 and over £5 million in cost savings. All while we continue to deliver important projects alongside the everyday services that the people of the district want and need.

However, the approach of simply looking to reduce costs cannot continue indefinitely. We must be a more business-like council with a commercial and entrepreneurial approach to the financing of key services. Our focus is now on innovation and we would welcome the input and ideas of our local communities. You know our services better than anyone and, as a council that listens, these opinions are invaluable.
Council Tax 2015/16

Who has to pay Council Tax

How much you pay
Your property has been assessed for Council Tax in one of eight valuation bands (A-H) according to its estimated sale value at 1 April 1991.

<table>
<thead>
<tr>
<th>Band</th>
<th>Value at April 1, 1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Up to £40,000</td>
</tr>
<tr>
<td>B</td>
<td>£40,001 to £52,000</td>
</tr>
<tr>
<td>C</td>
<td>£52,001 to £68,000</td>
</tr>
<tr>
<td>D</td>
<td>£68,001 to £88,000</td>
</tr>
<tr>
<td>E</td>
<td>£88,001 to £120,000</td>
</tr>
<tr>
<td>F</td>
<td>£120,001 to £160,000</td>
</tr>
<tr>
<td>G</td>
<td>£160,001 to £320,000</td>
</tr>
<tr>
<td>H</td>
<td>More than £320,000</td>
</tr>
</tbody>
</table>

The right band?
There are very few circumstances in which appeals against banding can be made and are restricted to:
* An increase in the property value resulting from building work.
* A decrease in the property value due to the demolition of any part of the property, any changes in the physical state of the local area or an adaptation for use by someone with a disability.
* A change in the balance between domestic & business use of your property.

Making an appeal does not allow you to withhold payment of Council Tax. If your appeal is successful you will be entitled to a refund of any overpayment.

Appeals should be made to:
The Listing Officer, Council Tax East
Valuation Office Agency
Ground Floor
Ferrers House
Castle Meadow Road
Nottingham
NG2 1AB
Email: cteast@voa.gsi.gov.uk
Tel: 03000 501 501
Website: www.voa.gov.uk

You may also appeal against being billed if you consider that you are not liable to pay Council Tax. For example:
* You are not the resident or owner:
* The property should be exempt:
* The Council has calculated your bill incorrectly.
In these instances, you should contact Waveney District Council on 01502 523535.

Is your property exempt?
Some properties - both occupied and unoccupied - are exempt from Council Tax. Please contact us on 01502 523435 if your property falls into one of these categories listed below.

Property unoccupied because:
B It is owned by and was last occupied by a charity (exempt for up to six months)
D The owner/tenant is in prison
E The owner/tenant is receiving personal care permanently in a hospital or home
F It was formerly occupied by a now deceased person (owner or tenant)
G It is forbidden by law to occupy
H It is awaiting occupation by a minister of religion
I The owner/tenant is living elsewhere to receive personal care
J The owner/tenant is living elsewhere to provide personal care to another person
K The owner/tenant has moved to become a student
L It has been repossessed by a mortgage lender
Q It comprises a pitch or mooring unoccupied by caravan or boat
R It comprises a self contained unit which cannot be let separately from the main property without breaching planning conditions
T It comprises a self contained unit which cannot be let separately from the main property without breaching planning conditions

People with disabilities
Your Council Tax may be reduced if you, or someone you live with, has a disability. The property must contain facilities which are essential or of major importance to the disabled person. These include:
* An additional bathroom or kitchen to meet the needs of the disabled person
* Extra space to allow for the use of a wheelchair indoors
* An extension or a room used predominantly by the disabled person due to the nature and extent of their disability. To qualify for the reduction the extra room need not be specially built, but could be an existing room used specifically for the disabled person.

We will treat your property as if it is in the valuation band below. For example, if your property is in band C you will pay the Council Tax for band B. If your property is in band A you will still qualify for a reduction. The person who is responsible for paying the bill - even if they are not disabled - must apply for the reduction.

Second homes
Second homes are properties that are furnished but where no one lives in them as their main residence. NO discount is granted in respect of properties in this category.

... continued over
Council Tax 2015/16

Empty properties
Empty properties are defined as those which are unoccupied and unfurnished. Following vacation there will be a 25% discount for the first three months followed by a full 100% charge for up to 24 months. If a property remains empty after two years a premium of 50% will be payable in addition to the full charge. However a premium will not apply to a dwelling which would be the sole or main residence of a person, but which is empty while that person lives in accommodation provided by the Ministry of Defence by reason of their employment. Billing authorities will also be prevented from charging an empty homes premium in relation to dwellings which form annexes in a property which are being used as part of the main residence or dwelling in that property.

Discounts
If you live alone your bill will be reduced by 25%. If you, or someone living with you fits into one of the categories below and there are no other adults living in the property, you could also get a reduction.

- Full time students, student nurses, apprentices, youth training trainees
- 18-19 year old (at or just left school)
- Hospital/hospice patient (permanent)
- Residential care/nursing home resident
- Persons in respect of whom Child Benefit is paid
- Severely mentally impaired
- Hostel/night shelter resident
- Member of religious communities
- Full time carer (excluding those caring for husband, wife, partner or child)
- Persons in detention
- Members of International Headquarters and Defence Organisations
- Visiting forces
- Partners of students who are not British
- Diplomats

Dwellings requiring/undergoing major repair or structural alteration:
Properties which become unoccupied and unfurnished and require or are undergoing major repair or structural alteration will qualify for a discount of 25% for up to a year or until they become occupied, furnished or six months have elapsed since completion of works, whichever occurs first.

Council Tax Reduction for Annexes
A new 50% reduction from Council Tax was introduced last year for annexes which meet one of the following criteria

- The annexe is being used by a resident of the main dwelling as part of their home
- The annexe is the sole or main residence of a relative of the person who is liable to pay Council Tax in respect of the main dwelling.

If you think you may qualify for a reduction and would like to apply please email: council.tax.wdc@eastsuffolk.gov.uk or telephone 01502 523435 for an application form.

The Council Tax Reduction Scheme
If you are on a low income you may qualify for help with your Council Tax bill. You could receive help even if you are working. However, if you have more than £16,000 in savings or investments you will not normally qualify. You can apply for Council Tax Reduction online www.waveney.gov.uk.

Any Council Tax Reduction you are awarded will be shown on your Council Tax bill and will reduce the amount you have to pay. If you receive Council Tax Reduction, you must tell us if there is a change to your circumstances. Failure to do this may result in the cancellation of your award, and in certain circumstances, prosecution.

Online applications
Waveney District Council operates an online application process for Housing Benefits and Local Council Tax Reduction.
We also have forms available to apply for a Council Tax discount, or to tell us if you have had a change in your circumstances that will affect your Council Tax account. These forms can be found at www.waveney.gov.uk. If you do not have access to the internet at home, there is free access to the internet at your local library. There is also free internet access at the Jobcentres in Beccles and Lowestoft. You can also visit our Halesworth, Bungay or Lowestoft Offices to complete an application form at one of the computer terminals. You will still need to provide certain evidence to support your application. These can be sent by post or you can visit us at our Lowestoft or our Bungay and Halesworth Offices. Full information plus Office opening days and hours are available online www.waveney.gov.uk.

If you have any questions, please call us: 01502 523435
Council Tax 2015/16

A message from Cllr Mark Bee, Leader of Suffolk County Council

Whilst the last year has seen encouraging signs of economic recovery and new jobs being created, for most people money remains tight. This is certainly true for the county council. There is less money coming in from the government, but more people needing our services, resulting in rising costs for the council to bear. We need, more than ever, to squeeze the maximum value out of the reduced public funding available. That’s why we are reforming the way we provide services. We are working more closely with our colleagues in other councils, the health service, the police, the voluntary sector and beyond. While this is already helping us save money, it also, just as importantly, helps us provide better, more responsive and accessible services. Meanwhile, our careful, longterm approach means that we are able to freeze the county council’s share of council tax for the fifth year in a row. Crucially, our strong financial management also means that we can be ambitious for Suffolk. We are supporting schools in raising educational attainment; our colleges, university and businesses in improving skills and job opportunities; our local enterprise partnerships in securing investment for major economic and transport projects; and the voluntary sector and care providers in helping support those most vulnerable. Most notably, our investment in broadband will see 95% of Suffolk homes and businesses able to connect to super-fast broadband by 2017. We will not rest until that figure reaches 100%. Suffolk is at the cutting edge of this project, and will see huge benefits, not just economic, but to our quality of life and the way people can access our services. Money is still tight, but through strong financial management, careful planning, determination and ambition, we are making our limited resources stretch a long way.

More info at www.suffolk.gov.uk/counciltax2015
A message from Tim Passmore, Suffolk Police & Crime Commissioner

AA major part of my role as your Police and Crime Commissioner is to distribute the policing grants from government and set the policing part of your council tax.

In view of the enormous demand that the Constabulary is managing, I’ve increased the policing part of the precept by just less than 2%, which is the first increase in the Before making the decision I held a public consultation and was reassured that the majority of the people that responded to the survey were prepared to pay a little more for their police service.

This extra money will help us to continue to keep you safe and meet some of the financial challenge that we face in the coming financial year. By putting up the policing element of your precept by 1.997% your payment will increase from £166.77 to £170.10 per year in 2015/16, an average of just 6p a week (based on Band D property).

Suffolk Constabulary does a great job for the people of Suffolk, it’s a low-cost force and offers good value for money. Money is tight and there are difficult decisions ahead - I will update you on these via my website www.suffolk-pcc.gov.uk.

My job is to bring a more public voice to policing. If you have an issue that you would like to raise, please contact me directly or attend a public at 6.30pm:

MID SUFFOLK Wednesday 13 May
Eye Community Centre
SUFFOLK COASTAL Tuesday 19 May
Leiston Community Centre
ST EDMUNDSBURY Thursday 21 May
Bury St Edmunds Farmers Club
WAVENEY Monday 1 June Halesworth
Rifle Hall
FOREST HEATH Monday 8 June Riverside House Hotel, Mildenhall
BABERGH Wednesday 10 June Town Hall, Hadleigh
IPSWICH Wednesday 17 June Kingfisher Pub, Ipswich