

Council Tax Requirements 2012/13

The following four pages contain a useful 'pull-out-and-keep' guide to Council Tax in Mole Valley for the financial year 2012/13. 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 2011/2012 £	Requirement 2012/2013 £	Council Tax Base* 2012/2013	Council Tax Band D** 2012/2013 £
Surrey CC	45,368,870	46,908,082	40,801	1,149.66
Surrey Police	8,068,666	8,302,738	40,801	203.49
Mole Valley	6,163,056	6,187,296	40,801	151.65
Parish				
Abinger	20,000	21,000	949.22	22.14
Betchworth	7,310	7,676	534.20	14.40
Brockham	14,546	15,726	1,290.18	12.15
Buckland	8,000	8,000	312.64	25.56
Capel	30,000	30,000	1,759.76	17.01
Charlwood	24,000	27,711	1,012.67	27.36
Headley	8,500	11,000	343.35	32.04
Holmwood	9,000	12,000	421.74	28.44
Leigh	7,322	10,116	452.33	22.32
Mickleham	2,550	3,483	232.95	14.94
Newdigate	9,000	9,000	857.84	10.53
Ockley	13,000	8,755	431.55	20.25
Wotton	2,789	2,789	319.18	8.73

* 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 2012/13

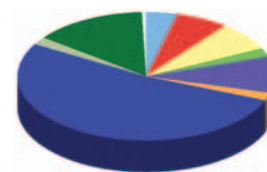
This table sets out the amount of Council Tax payable, to each of your local authorities, for properties in each area of the district.

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Surrey County Council	766.44	894.18	1,021.92	1,149.66	1,405.14	1,660.62	1,916.10	2,299.32
Surrey Police	135.66	158.27	180.88	203.49	248.71	293.93	339.15	406.98
Mole Valley	101.10	117.95	134.80	151.65	185.35	219.05	252.75	303.30
Total for areas not within a parish:	1,003.20	1,170.40	1,337.60	1,504.80	1,839.20	2,173.60	2,508.00	3,009.60
For properties within a Parish the following charges apply:								
Abinger	1,017.96	1,187.62	1,357.28	1,526.94	1,866.26	2,205.58	2,544.90	3,053.88
Betchworth	1,012.80	1,181.60	1,350.40	1,519.20	1,856.80	2,194.40	2,532.00	3,038.40
Brockham	1,011.30	1,179.85	1,348.40	1,516.95	1,854.05	2,191.15	2,528.25	3,033.90
Buckland	1,020.24	1,190.28	1,360.32	1,530.36	1,870.44	2,210.52	2,550.60	3,060.72
Capel	1,014.54	1,183.63	1,352.72	1,521.81	1,859.99	2,198.17	2,536.35	3,043.62
Charlwood	1,021.44	1,191.68	1,361.92	1,532.16	1,872.64	2,213.12	2,553.60	3,064.32
Headley	1,024.56	1,195.32	1,366.08	1,536.84	1,878.36	2,219.88	2,561.40	3,073.68
Holmwood	1,022.16	1,192.52	1,362.88	1,533.24	1,873.96	2,214.68	2,555.40	3,066.48
Leigh	1,018.08	1,187.76	1,357.44	1,527.12	1,866.48	2,205.84	2,545.20	3,054.24
Mickleham	1,013.16	1,182.02	1,350.88	1,519.74	1,857.46	2,195.18	2,532.90	3,039.48
Newdigate	1,010.22	1,178.59	1,346.96	1,515.33	1,852.07	2,188.81	2,525.55	3,030.66
Ockley	1,016.70	1,186.15	1,355.60	1,525.05	1,863.95	2,202.85	2,541.75	3,050.10
Wotton	1,009.02	1,177.19	1,345.36	1,513.53	1,849.87	2,186.21	2,522.55	3,027.06



Where does Mole Valley District Council's money come from £41,417,000

Government Grants	7.56%
Council Tax	14.94%
Service Charges and Income	23.64%
Specific Revenue Grants	52.27%
Interest	0.74%
Use of Reserves	0.85%



Where does Mole Valley District Council's money go £41,417,000

Community Services	3.91%
Planning and Economic Development	8.01%
Recreation and Tourism	7.01%
Environmental Health	2.33%
Refuse Collection and Recycling	13.75%
Housing	1.69%
Benefits	52.57%
Car parking	1.78%
Other Services	8.95%

Council Tax Information 2012/13

Council Services	2011/12 Gross Expenditure £ 000	2012/13		
		Net Expenditure/ income £ 000	Gross Expenditure £ 000	Gross Income £ 000
Community Services	1,603	347	1,618	-1,271
Planning and Economic Development	2,746	496	3,318	-2,822
Recreation and Tourism	3,001	1,752	2,902	-1,150
Environmental Health	974	872	965	-93
Refuse Collection & recycling	3,881	3,530	5,695	-2,165
Housing	700	472	700	-228
Benefits	21,816	415	21,775	-21,360
Car parking	772	-1,123	737	-1,860
Other Services	5,693	3,217	3,707	-490
Gross Cost of providing Services	41,186	9,978	41,417	-31,439
Less: Service Income	-32,067			
Net Service Expenditure	9,119	9,978		
Add: Contribution to funds	320	358		
Less: Interest on balances	-270	-307		
Less: Use of reserves and balances	-50	-651		
Budget Requirement	9,119	9,378		
Less: Government grant	-2,937	-3,130		
Less: Council Tax Collection	-19	-61		
Fund (Surplus)/Deficit				
Mole Valley DC Council Tax Requirement	6,163	6,187		
Add: Parish Council Requirements	156	167		
Total District Council Tax	6,319	6,354		
Surrey County Council Requirement	45,369	46,908		
Surrey Police Requirement	8,067	8,303		
Total Council Tax	59,755	61,565		

Revenue Expenditure	£ 000
Budget Requirement 2011/12	9,119
Inflation	218
Removal & addition of one-off, in-year, schemes	609
Changes to Benefits Admin Subsidy Grant and rent review	38
Electoral Registration	5
Pensions backfunding	67
Capital Adjustment - Dorking Sports Centre loan	50
Loss of fee and rental income	200
Police co-location income	-25
Reduction in depot rates	-11
Dial a Ride review	-21
Delay in changes to Development Control Fees	100
Restructures and voluntary severance	44
Savings and Growth package	-629
Use of balances	-651
Increased interest income	-37
Capital contribution	302
Budget Requirement 2012/13	9,378

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 Budget Requirement 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 benefit, 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, Reigate Road, 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, and unmarried couples 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 of the Inland Revenue. 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 account.

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 If a dwelling is no-one's main home and it remains furnished, the bill is reduced by 10%. 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 If a dwelling is no-one's main home and it remains unfurnished after the statutory period of exemption has expired under Exempt Class A or Class C (see paragraph 4 of these notes) the full Council Tax charge will be payable.

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 attend 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. Or 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 specified length of time only).

- Class A** empty properties which are being structurally altered or repaired (exempt for up to six months after completion subject to a maximum of twelve months in total), see paragraph 3.3 of these notes.
- 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 C** empty properties which are unfurnished or recently built and completed (exempt for up to six months), see paragraph 3.3 of these notes.
- 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 Benefit – (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** 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.

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 **01189 143851**, 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.

9 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 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