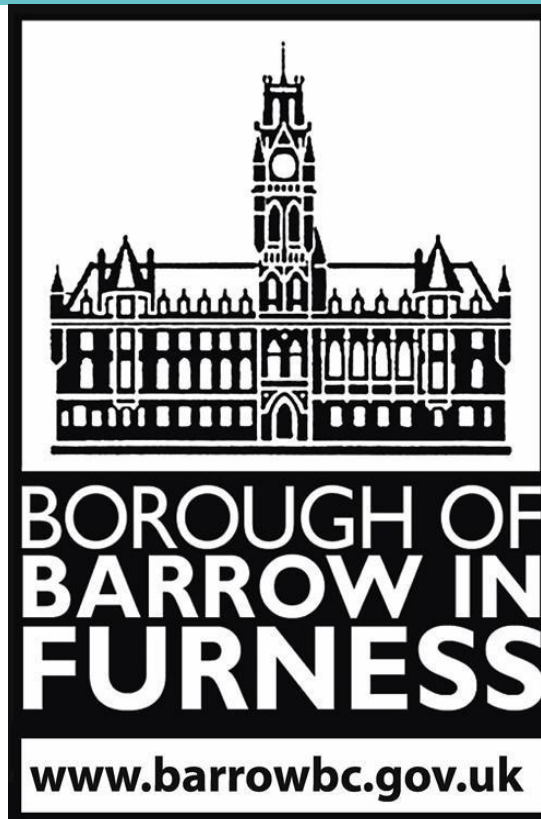


Your complete guide to COUNCIL TAX and NATIONAL NON-DOMESTIC RATES 2018/19



For enquiries regarding Council Tax or Non Domestic Rates please visit our website www.barrowbc.gov.uk

Alternatively please write to **Barrow Borough Council, Town Hall, Duke Street, Barrow-in-Furness, Cumbria, LA14 2LD**

OR
Contact our Customer Service Team on **01229 404242**

Other Useful Contacts	
Business Rates	01229 406175 or email nndr@barrowbc.gov.uk
Operator Assisted Telephone Payments	01229 876543
Automated Payments	0845 603 1510
Email	counciltax@barrowbc.gov.uk or benefits@barrowbc.gov.uk
District Valuation Officer Phone Number	03000 501501
Barrow CAB Advice with Payment difficulties and Benefit advice	03444 889624

Data Matching to Detect Fraud

This authority is required [by law] to protect the public funds it administers. It may share information provided to it with other bodies responsible for; auditing, or administering public funds, or where undertaking a public function, in order to prevent and detect fraud.

The Cabinet Office is responsible for carrying out data matching exercises.

Data matching involves comparing computer records held by one body against other computer records held by the same or another body to see how far they match. This is usually personal information. Computerised data matching allows potentially fraudulent claims and payments to be identified. Where a match is found it may indicate that there is an inconsistency which requires further investigation. No assumption can be made as to whether there is fraud, error or other explanation until an investigation is carried out.

We participate in the Cabinet Office's National Fraud Initiative: a data matching exercise to assist in the prevention and detection of fraud. We are required to provide particular sets of data to the Minister for the Cabinet Office for matching for each exercise, as detailed at <https://www.gov.uk/government/collections/national-fraud-initiative>.

The use of data by the Cabinet Office in a data matching exercise is carried out with statutory authority under Part 6 of the Local Audit and Accountability Act 2014. It does not require the consent of the individuals concerned under the Data Protection Act 1998.

Data matching by the Cabinet Office is subject to a Code of Practice; <https://www.gov.uk/government/publications/code-of-data-matching-practice-for-national-fraud-initiative>.

View further information on the Cabinet Office's legal powers and the reasons why it matches particular information; <https://www.gov.uk/government/publications/fair-processing-national-fraud-initiative/fair-processing-level-3-full-text>.

For further information on data matching at this authority contact:

The Data Protection Officer,
Barrow-in-Furness Borough Council,
Town Hall,
Duke Street,
Barrow-in-Furness,
Cumbria,
LA14 2LD

Email: dataprotection@barrowbc.gov.uk



Fraud Hotline

The Council is committed to preventing and detecting fraud, bribery and corruption and, where necessary, pursuing allegations of such activity.

Any concerns should be reported to the Council's confidential fraud hotline: **0800 389 2330**.

What is the Council Tax?

Council Tax is a local tax, set by each Council, to help pay for local services. The tax has two parts – a property part based on one of eight bands and a personal part. When we set the Council Tax, we assume that two or more adults live in each property. If only one adult lives in a property, Council Tax for that property will be reduced by 25%.

There is only one bill for each property which the owner-occupier or tenant of the home, including Council tenants, must usually pay. Look down the following list to find out who has to pay the bill for your home. As soon as you reach a description that applies to a person living in your home, he or she is responsible for paying the bill.

Joint Liability for Payment

- A person who owns and lives in the property
- A tenant who lives in the property
- A person who lives in the property who is not the owner or tenant
- The owner if no-one lives in the property
- The owner if the property is: bedsits, a residential home, etc.

People who are joint owners or joint tenants will be responsible for paying all of the Council Tax bill for the property. Individuals cannot split the bill and leave part of it unpaid. Partners of liable people will also be jointly responsible for paying the bill. (A partner is someone who you are married to or living with as though you were married.) However, a severely mentally impaired person or a student cannot be jointly responsible with any other person.

Valuation Bands

All homes in the borough have been valued and put into one of eight bands from A to H. The banding reflects the market value of the property at 1 April 1991, assuming it is in reasonable repair.

The valuations were carried out by the Valuation Office Agency, NOT by the Council.

If you want to appeal against the band your home is in,

You can contact the VOA on:

Telephone: 03000 501501

Opening Hours: 8.30am to 5.00pm. Closed on bank holidays.

You can find the address of your local office on WWW.GOV.UK

Or you can write to your regional office:

Manchester Valuation Office,
53 Portland Street, Manchester,
M1 3LD

Email: ctnorth@voa.gsi.gov.uk

You can only appeal if you own the property or you have to pay the Council Tax. If you appeal against your valuation banding, you must pay the Council Tax of your present band. If your valuation band is then reduced, we will refund any overpayment.

Payment Methods

If you have received a Council Tax or Non-Domestic Rates bill you will be offered instalments over which to pay it. Each instalment will be due on the 1st of the month unless you pay by Direct Debit where for Council Tax the 1st, 16th and 28th are available dates and for Non-Domestic Rates the 1st and 16th are available dates.

On request, you can pay over 12 monthly instalments rather than 10. To arrange this please contact 01229 404242 quoting your account number.

Direct Debit	Complete a mandate online or download a form at www.barrowbc.gov.uk alternatively ring 01229 404242
Pay Online	24 hour on line payment service. The site is safe and secure and payments can be made with most major credit or debit cards. Go to the Council's website at www.barrowbc.gov.uk
Standing Order	Payments must be made on 1st of the month. See the Council's website for further details at www.barrowbc.gov.uk
By Phone	Ring either the Customer Services operator assisted telephone payments on 01229 876543 or our automated telephone payments service on 0845 603 1510.

Barrow Borough Council

Analysis of Council Tax Requirement		
2017/18 £m	Service Areas	2018/19 £m
2.055	Central Services to the Public	1.849
2.548	Cultural and Related Services	2.486
1.773	Environment and Regulatory Services	1.911
0.218	Planning Services	0.389
-0.285	Highways and Transport Services	-0.206
1.018	Private Sector Housing	1.196
2.168	Corporate and Democratic Core	2.158
0.100	Parish Precepts	0.104
1.036	Treasury and Capital Financing	1.020
0.130	Revenue Contribution to Capital	0.670
-1.031	Net Movement in Reserves	-1.057
9.730	Total Budget	10.520
-5.396	Less Grant and Business Rate Funding	-5.810
-0.084	Previous Year Council Tax Surplus	-0.197
4.250	Council Tax Requirement	4.513

Changes in Budget	
	£m
Total Budget 2017/18	9.730
Budget Savings	-0.270
Budget Increases	0.149
Impact of inflation	0.397
Revenue contribution to capital	0.540
Use of reserves	-0.026
Total Budget 2018/19	10.520

Council Tax for Barrow Borough Council Only		
2017/18		2018/19
£147.96	Band A (up to £40,000)	£152.39
£172.62	Band B (£40,001 to £52,000)	£177.78
£197.28	Band C (£52,001 to £68,000)	£203.18
£221.94	Band D (£68,001 to £88,000)	£228.58
£271.26	Band E (£88,001 to £120,000)	£279.38
£320.58	Band F (£120,001 to £160,000)	£330.17
£369.90	Band G (£160,001 to £320,000)	£380.97
£443.88	Band H (£320,001 and over)	£457.16

The Borough Council's budget was agreed by Full Council on 1st March 2018. The full budget report is available on the Council website www.barrowbc.gov.uk. The budget is based on the 2016-2020 Budget Strategy which was endorsed and adopted by Full Council on 6th September 2016. The Borough Council's Medium Term Financial Strategy is to eliminate the deficit in the core budget through the use of reserves to set the pace of change, fund transformation and achieve long term financial resilience.

How much do you pay?

The table below tells you how much you will have to pay depending on where you live and the valuation band of your home.

Parish £	Precept		Parish Element of Council Tax at Band D	Council Tax Per Valuation Band							
				A	B	C	D	E	F	G	H
	17/18	18/19		Band D Equivalent Proportions							
			6/9	7/9	8/9	1	11/9	13/9	15/9	2	
Barrow (unparished)				1,195.64	1,394.90	1,594.17	1,793.45	2,192.00	2,590.54	2,989.09	3,586.90
Dalton with Newton	£72,120	£78,046	£33.59	1,218.03	1,421.03	1,624.03	1,827.04	2,233.05	2,639.06	3,045.07	3,654.08
Askam and Ireleth	£25,365	£23,190	£21.41	1,209.91	1,411.55	1,613.20	1,814.86	2,218.17	2,621.47	3,024.77	3,629.72
Lindal and Marton	£2,847	£2,900	£11.13	1,203.06	1,403.56	1,604.06	1,804.58	2,205.60	2,606.62	3,007.64	3,609.16

In addition to the Council Taxbase movements:

Dalton with Newton Town Council increased their precept for 2018/19.

Askam and Ireleth Parish Council reduced their precept for 2018/19.

Lindal and Marton Parish Council did not change their precept for 2018/19

The Council Tax is payable by 10 monthly instalments starting from April 2018.

DID YOU KNOW that if you pay your Council Tax by Direct Debit you can choose to pay on either 1st, 16th or 28th of each month?

Council Tax Explanatory Notes

Discounts

You can claim a discount if there are fewer than two adults living in the property. For Council Tax purposes we will not count the following groups of people when we assess the number of adults who live in the property.

- People who you receive child benefit for.
- Full-time students, apprentices and people on youth training schemes.
- Husbands, wives/dependants of students not allowed to take a job or claim benefits.
- People under 20 who are still at school or college studying a full-time course of further education.
- People under 20 who have left school between 30 April and 1 November.
- People who are severely mentally impaired and entitled to certain state benefits.
- Patients who live in hospital.
- Patients in nursing homes, residential care homes, hospices and hostels.
- People staying in certain hostels and night shelters who would otherwise have no home at all.
- People in prison or on remand. This includes people held under the Mental Health Act 1983.
- Care workers introduced by an official or charitable body.
- People who care for someone in the property with a disability who is in receipt of certain state benefits.
- Members of religious communities who receive no income.
- People with diplomatic immunity.
- People who are members of a visiting force.
- Members of international headquarters and defence organisations.

Other Discounts Available

- Unoccupied, unfurnished properties which are being or have recently been altered or repaired, maximum of 12 months.
- Empty and unfurnished properties for up to six months.

Exempt Dwellings

We will not charge Council Tax on the following:

- Unoccupied charitable properties for up to six months.
- Properties left unoccupied by prisoners.
- Properties left unoccupied by people in hospital, care home, hostel, etc.
- Properties left unoccupied when a person dies up to six months after probate.
- Unoccupied properties whose occupation is prohibited by law.
- Unoccupied properties being held for a minister of religion.
- Properties left empty by people who are receiving residential care.
- Properties left empty by people providing care elsewhere.
- Properties left empty by students.

- Unoccupied properties that have been repossessed.
- Student halls of residence.
- Properties that only students live in.
- Armed forces' barracks, messes and married quarters.
- Visiting armed forces accommodation.
- Unoccupied properties held by trustees in bankruptcy.
- Empty caravan pitches and boat moorings.
- Properties that are only lived in by people who are under 18.
- Properties that have an empty annex.
- Properties that are lived in by one or more people that are severely mentally impaired.
- Properties where at least one of the liable people is a diplomat.
- Properties with elderly or disabled people living in separate accommodation with families.
- From 1st April 2013 the long term empty premium will not be applied to long term empty properties owned by Armed Forces Personnel. Please contact the Council if you think you may qualify.

If your property falls into one of these categories then you may qualify for an exemption. Please contact us to discuss this further. If you are in any doubt as to your eligibility to a discount or exemption please speak to a customer services advisor to discuss your individual circumstances.

Disabled Relief

If anyone in your household needs a devoted room, or an extra bathroom or kitchen, or extra space for wheelchair use indoors, in order to receive care or treatment arising from a substantial and permanent disability, you may be entitled to a reduction off your Council Tax. For more information and details of how to apply, please ring 01229 404242 or email counciltax@barrowbc.gov.uk

Council Tax Support

Council Tax Support helps you pay your Council Tax if you are on a low income. How much support you get depends on your circumstances and how much Council Tax you pay. You can claim regardless of whether or not you are working. You do not need to have paid National Insurance contributions.

How to Apply

To check if you qualify for support go to the Council's online calculator at

<http://www.barrowbc.gov.uk/residents/council-tax/benefits-calculator>

or alternatively application forms are available by:

Emailing benefits@barrowbc.gov.uk
Phoning 01229 404242
Writing to Barrow Borough Council
Town Hall, Duke Street
Barrow-in-Furness, Cumbria LA14 2LD

Please remember, you MUST report all changes of circumstances if you are in receipt of benefits.

Environment Agency North West Region

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 6500 kilometres of main river and along tidal and sea defences in the area of the North West Regional Flood and Coastal Committee. Money is spent on the construction of the 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:

North West Regional Flood and Coastal Committee		
	2017/2018 '000s	2018/2019 '000s
Gross Expenditure	£52,939	£59,769
Levies Raised	£3,861	£3,938
Total Council Tax Base	2,077	2,110

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. The total Local levy raised by this committee has increased by 2.0%

The total Local Levy raised has increased from £3,860,675 in 2017/18 to £3,937,888 for 2018/19.

Cumbria County Council

How the Money is Spent

2017/18			2018/19		
Total Spending £m	Net Spending £m	Service	Total Spending £m	Income £m	Net Spending £m
333.5	66.7	Children and Families Services	345.3	(274.5)	70.8
218.9	115.4	Health, Care and Community Services	244.0	(124.4)	119.6
139.8	119.1	Economy & Highway Services	144.9	(20.6)	124.3
17.3	16.8	Fire Services	17.2	(0.4)	16.8
37.0	25.9	Resources & Transformation	36.5	(9.3)	27.2
8.0	8.0	Local Committees	7.9	0.0	7.9
26.7	26.7	Capital Financing	16.8	0.0	16.8
33.6	31.9	Other Services (1)	26.1	(1.7)	24.4
(30.4)	(30.4)	Less Charges for Building and Equipment (2)	(32.5)	0.0	(32.5)
784.4	380.1	Service Costs	806.2	(430.9)	375.3
(5.0)	(5.0)	Money (taken from) / put into reserves	(4.5)	0.0	(4.5)
779.4	375.1	BUDGET	801.7	(430.9)	370.8

How the Spend is Funded

2017/18		2018/19	
(139.6)	Government Funding		(123.0)
(17.5)	Retained Share of Local Business Rates		(18.6)
(0.7)	Pooled Business Rates (3)		(0.7)
(3.4)	Surplus or shortfall on Council Tax Collection from previous years		(3.2)
213.9	AMOUNT RAISED FROM COUNCIL TAX		225.3
166,999	Divide by tax base (number of properties in Band D, less discounts) (4)		169,131
£1,281.02	Council Tax for Band D Property		£1,332.13

(1) Other services includes provision for inflation. This will be allocated to services during the year.

(2) Each service includes a charge for using buildings and equipment. These charges are also shown in the line 'Less charges for buildings and equipment' in the table above.

(3) The County Council has entered into a pooled business rates arrangements with all six Cumbrian Districts in 2018/19. This is an agreement for one year which may be extended on an annual basis. This figure is an estimate of the benefit to the Council of being part of the Cumbria Business Rate Pool.

(4) The 2018/19 taxbase is greater than 2017/18 because of changes in the demand for Council Tax discounts and for increases in the number of properties in Cumbria.

This table reflects the budget as agreed by the County Council on 15th February 2018. The full budget report is available on the Council website www.cumbria.gov.uk

Explanatory Note

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

The offer is an option of an adult social care authority being able to charge an additional "precept" on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20.

In 2018-19 the County Council has set an increase of 2% for the adult social care precept in addition to the 2% increase in the basic rate of Council Tax. The amount raised through this precept will be spent entirely on adult social care functions.

Cumbria County Council

How Our Spending has Changed

	£m
Budget 2017/18	375.1
Funding Changes - Due to changes in how services are funded and reductions in grant funded expenditure and use of earmarked reserves	0.0
Inflation - This will add to costs	14.0
Service Priorities - Other demands that increase cost of services	16.3
Savings - Efficiencies and changes to services that reduce costs of services	(34.6)
Total Changes	(4.3)
Budget 2018/19	370.8

How Council Tax Requirement has Changed

	£m
Council Tax Requirement 2017/18	213.9
Changes in Gross Expenditure (see above)	(4.3)
Decrease in income receivable from Cumbria Business Rate Pool	0.0
Net Decrease in RSG/Top up Grant/General Grant Funding	16.7
Increase in income from Retained Business Rates	(1.2)
Decrease in Redistributed Council Tax Surplus	0.2
Total Changes	11.4
Council Tax Requirement 2018/19	225.3

County Council Share of Council Tax

	£s
Band A (up to £40,000)	888.09
Band B (£40,001 to £52,000)	1,036.10
Band C (£52,001 to £68,000)	1,184.11
Band D (£68,001 to £88,000)	1,332.13
Band E (£88,001 to £120,000)	1,628.16
Band F (£120,001 to £160,000)	1,924.19
Band G (£160,001 to £320,000)	2,220.22
Band H (over £320,000)	2,664.26

Precepts on Districts

	2018/19(£m)
Allerdale	40.4
Barrow	25.7
Carlisle	44.4
Copeland	27.4
Eden	27.1
South Lakeland	60.3
TOTAL	225.3

The Police and Crime Commissioner for Cumbria

Police and Crime Commissioner Analysis of Council Tax Requirement		
2017/18£m		2018/19 £m
77.868	Police Pay and Allowances	82.603
23.705	Support Staff Pay and Allowances	24.395
2.257	Other Employee Costs	1.812
4.044	Premises Costs	4.223
2.334	Transport Costs	2.283
2.234	Commissioned Services	2.246
11.931	Supplies and Services	12.278
1.406	Capital Financing Charges	1.398
4.247	Direct Revenue Contribution to Capital	10.155
1.421	Contribution to Reserves	0.113
131.447	Gross Expenditure	141.506
-4.757	Less Fees and Charges	-4.859
-27.511	Other Grants	-29.536
-3.001	Contribution from Reserves	-8.484
96.178	Net Expenditure/Budget Requirement	98.627
	Grant Funding	
-28.320	Police Specific Grant	-28.320
-30.390	DCLG	-30.390
-0.600	Redistributed Council Tax Surplus/ (Deficit)	-0.553
36.868	Council Tax Requirement for The Police and Crime Commissioner for Cumbria	39.364

Explanation of Budget Movement 2017/18 to 2018/19		
	£m	£m
Gross Expenditure 2017/18		131.447
Increase in the cost of providing services	6.619	
Savings & Efficiency Gains	-1.172	
Increase in capital expenditure financed from revenue contributions and reserves	5.908	
Increase in Commissioned Services	0.012	
Reduction in Contribution to Reserves	-1.308	
	10.059	10.059
Gross Expenditure 2018/19		141.506
Council Tax Requirement 2017/18		36.868
Changes in Gross Expenditure (see above)	10.059	
Increase in income receivable and specific grants	-2.127	
Reduction in contribution from reserves	-5.483	
Reduction in General Grant Funding	0.000	
Increase in Redistributed Council Tax Surplus	0.047	
Increase in Council Tax Requirement 2018/19	2.496	2.496
Council Tax Requirement 2018/19		39.364

Council Tax Requirement per Head of Population				
2017/18		2018/19		
£m	£per head		£m	£per head
36.868	74.03	Council Tax Requirement	39.364	79.06

Population for 2018/19 is based on a ONS estimate of the County's resident population of 497,906 (497,996 in 2017/18)

Analysis of Police & Crime Commissioner Precept on District Councils	
	Precept (£)
Allerdale Borough Council	7,065,972
Barrow-in-Furness Borough Council	4,489,555
Carlisle City Council	7,756,400
Copeland Borough Council	4,776,604
Eden District Council	4,739,899
South Lakeland District Council	10,535,207
TOTAL	39,363,637

Total Council Tax Amounts (As agreed by the Police and Crime Commissioner on the 14/02/2018)

Council Tax Rise 5.42% from 2018/19	£
Band A (Up to £40,000)	155.16
Band B (£40,001 to £52,000)	181.02
Band C (£52,001 to £68,000)	206.88
Band D (£68,001 to £88,000)	232.74
Band E (£88,001 to £120,000)	284.46
Band F (£120,001 to £160,000)	336.18
Band G (£160,001 to £320,000)	387.90
Band H (£320,001 and over)	465.48

Business Rates Explanatory Notes

Non-Domestic Rates

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

Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the valuation officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They draw up and maintain a full list of all rateable values, available at www.gov.uk/government/organisations/valuation-office-agency. The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1st April 2017, this date was set as 1st April 2015.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can appeal against the value shown in the list if they believe it is wrong. Full details on your rights of appeal are available from the Valuation Office Agency. Your billing authority can only backdate any business rates rebate to the date from which any change to the list is to have effect.

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

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill by multiplying the rateable value of the property by the appropriate multiplier. There are two multipliers: the standard non-domestic rating multiplier and the small business non-domestic rating multiplier. The former is higher to pay for small business rate relief. Except in the City of London where special arrangements apply, the Government sets the multipliers for each financial year for the whole of England according to formulae set by legislation. The current multipliers are shown on the front of your bill.

Business Rates Instalments

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

Revaluation 2017 and Transitional Arrangements

All rateable values are reassessed at a general revaluation. The most recent revaluation took effect from 1st April 2017. Revaluations make sure each ratepayer pays their fair contribution and no more, by ensuring that the share of the national rates bill paid by any one ratepayer reflects changes over time in the value of their property relative to others. Revaluation does not raise extra money for Government. Whilst the 2017 revaluation will not increase the amount of rates collected nationally, within this overall picture the majority of ratepayers received a reduction or no change in their bill whereas some ratepayers saw increases.

A £3.6 billion transitional relief scheme limits changes in rate bills as a result of the 2017 revaluation. To help pay for the limits on increases in bills, there are also limits on reductions in bills. Under the transitional scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the appropriate multiplier). The scheme applies only to the bill based on a property at the time of the revaluation. If there are any changes to the property after 1st April 2017, transitional arrangements will not normally apply to the part of a bill that relates to any increase in rateable value due to those changes. Changes to your bill as a result of other reasons (such as changes to the amount of small business rate relief) are not covered by the transitional arrangements.

The transitional arrangements are applied automatically and are shown on the front of your bill. Further information about transitional arrangements and other reliefs may be obtained from Barrow Borough Council or www.gov.uk/introduction-to-business-rates. More information on the 2017 revaluation can be found at www.gov.uk/introduction-to-business-rates/revaluation

Unoccupied Property Rating

Business rates will not be payable in the first three months that a property is empty. This is extended to six months in the case of certain industrial properties. After this period rates are payable in full unless the unoccupied property rate has been reduced by the Government by order. In most cases the unoccupied property rate is zero for properties owned by charities and community amateur sports clubs. In addition, there are a number of exemptions from the unoccupied property rate. Full details on exemptions can be obtained from your local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of your bill.

Partly Occupied Property Relief

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, the local authority has discretion in certain cases to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

Small Business Rate Relief

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to other mandatory relief or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

In addition, generally, if the sole or main property is shown on the rating list with a rateable value which does not exceed £15,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. For a property with a rateable value of not more than £12,000, the ratepayer will receive a 100% reduction in their rates bill.

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either-

- (a) one property, or
- (b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed £2,899.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all the properties mentioned in (b), must not exceed £19,999 outside London or £27,999 in London on each day for which relief is being sought. If the rateable value, or aggregate rateable value, increases above those levels, relief will cease from the day of the increase.

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

Where a ratepayer meets the eligibility criteria and has not received the relief they should contact their local authority. Provided the ratepayer continues to satisfy the conditions for relief which apply at the relevant time as regards the property and the ratepayer, they will automatically continue to receive relief in each new valuation period.

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

- (a) the ratepayer taking up occupation of an additional property, and
- (b) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Charity and Community Amateur Sports Club Relief

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

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

Relief for Local Newspapers

The Government is providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for 2 years from 1st April 2017, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Eligibility criteria for this relief is set out in a guidance note: "The case for a business rates relief for local newspapers", which can be obtained at www.gov.uk/government/consultations/the-case-for-a-business-rates-relief-for-local-newspapers.

Rate relief for businesses in rural areas

Certain types of properties in a rural settlement with a population below 3,000 may be entitled to relief. The property must be the only general store, the only post office or a food shop and have a rateable value of less than £8,500, or the only public house or the only petrol station and have a rateable value of less than £12,500. The property has to be occupied. An eligible ratepayer is entitled to relief at 50% of the full charge whilst the local authority also has discretion to give further relief on the remaining bill. The 2016 Autumn Statement confirmed the doubling of rural rate relief from 50% to 100% from 1st April 2017. Local authorities will be expected to use their local discount powers to grant 100% rural rate relief to eligible ratepayers from 1st April 2017.

Full details can be obtained from the local authority.

Spring Budget 2017 Relief Scheme: Supporting Small Business

Ratepayers losing Small Business or Rural Rate Relief as a result of the 2017 revaluation will have their increases limited to the greater of either (i) a cash value of £600 per year, or (ii) the matching cap on increases for small properties in the transitional relief scheme. This relief will run for 5 years to 31st March 2022 and ratepayers will receive the relief until this date or they reach what their bill would have been within the relief scheme, whichever is first.

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority.

Spring Budget 2017 Relief Scheme: Discretionary Scheme

The Government is providing £300 million of funding to local authorities over 4 years to 31st March 2021 to provide discounts to ratepayers in their area on a discretionary basis. Each authority has been allocated a share with which to design and implement a scheme to deliver targeted support to ratepayers. The £300m will cover the 4 years from 2017/18: £175m in 2017/18; £85m in 2018/19; £35m in 2019/20 and £5m in 2020/21.

Local authority allocations can be found at:

<https://www.gov.uk/government/consultations/discretionary-business-rates-relief-scheme>

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority.

Spring Budget 2017 Relief Scheme: Support for Pubs

The Government is providing funding for local authorities to provide a £1,000 discount to pubs with a rateable value of below £100,000. This was to run for 2017/18 only; at Autumn Budget 2017, the Government extended the scheme for an additional year. Pubs with a rateable value of below £100,000 will also receive a £1,000 discount for 2018/19.

This relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988). Further information can be obtained from your local authority."

Local Discounts

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

State Aid

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

Hardship Relief

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

Rating advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS - website www.rics.org) and the Institute of Revenues, Rating and Valuation (IRRV - website www.irrv.org.uk) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

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.barrowbc.gov.uk. A hard copy is available on request by writing to the council or at 01229 406175.

You can contact the VOA on: Telephone:03000 501501, Email: ratingnorthwest@voa.gsi.gov.uk

Opening hours: 8.30 am to 5.00pm. Closed on bank holidays.

You can find the address of your local office on www.GOV.uk