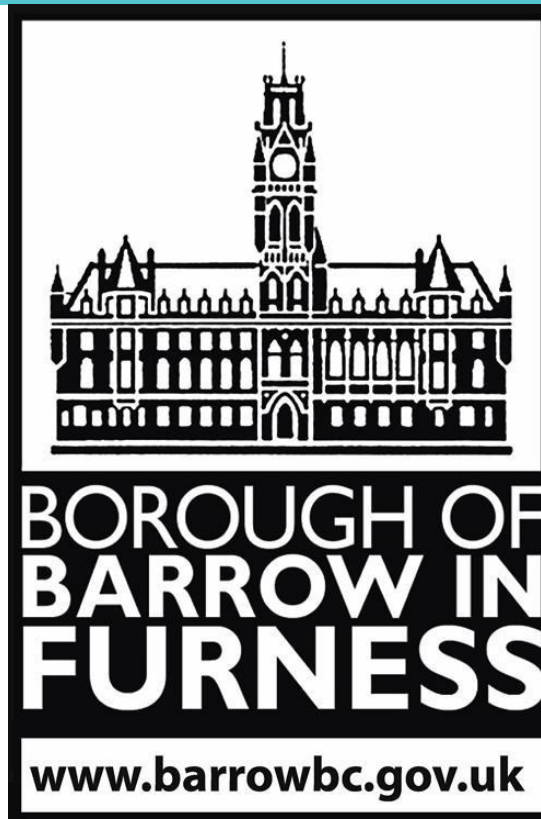


# Your complete guide to COUNCIL TAX and NATIONAL NON-DOMESTIC RATES 2022/23



For enquiries regarding Council Tax or Non Domestic Rates please visit our website [www.barrowbc.gov.uk](http://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	
Council Tax email	<a href="mailto:counciltax@barrowbc.gov.uk">counciltax@barrowbc.gov.uk</a>
Housing Benefit email	<a href="mailto:benefits@barrowbc.gov.uk">benefits@barrowbc.gov.uk</a>
Business Rates email	<a href="mailto:nndr@barrowbc.gov.uk">nndr@barrowbc.gov.uk</a>
Operator Assisted Telephone Payments	01229 876543
Automated Payments	0845 603 1510
District Valuation Officer Phone Number	03000 501501
Barrow CAB Advice with Payment difficulties and Benefit advice	08082787817

# 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. We may also use your information to update the Electoral Register.

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. and General Data Protection Regulation 2018.

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](mailto: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/contact-voa](http://www.gov.uk/contact-voa)

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.

Payment methods available are:

Direct Debit	Complete a mandate online or download a form at <a href="http://www.barrowbc.gov.uk">www.barrowbc.gov.uk</a> 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 <a href="http://www.barrowbc.gov.uk">www.barrowbc.gov.uk</a>
Standing Order	Payments must be made on 1st of the month. See the Council's website for further details at <a href="http://www.barrowbc.gov.uk">www.barrowbc.gov.uk</a>
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		
2021/22 £m	Service Areas	2022/23 £m
2.110	Central Services to the Public	1.746
2.288	Cultural and Related Services	2.512
2.511	Environment and Regulatory Services	2.635
0.086	Planning Services	0.317
-0.137	Highways and Transport Services	0.017
0.865	Private Sector Housing	1.228
2.104	Corporate and Democratic Core	1.769
0.142	Parish Precepts	0.149
1.032	Treasury and Capital Financing	1.017
-3.763	Net Movement in Reserves	-2.548
<b>7.238</b>	<b>Total Budget</b>	<b>8.842</b>
-2.320	Less Grant and Business Rate Funding	-3.792
0.057	Previous Year Council Tax (Surplus)/ Deficit	0.082
<b>4.975</b>	<b>Council Tax Requirement</b>	<b>5.132</b>

Changes in Budget	
	£m
Total Budget 2021/22	7.238
Impacts of inflation	0.457
Budget pressures	0.563
Use of reserves	1.215
COVID-19 budget in 2021/22 only	-0.486
Budget reductions and savings	-0.145
<b>Total Budget 2022/23</b>	<b>8.842</b>

Council Tax for Barrow Borough Council Only		
2021/22		2022/23
£163.61	Band A (up to £40,000)	£166.94
£190.87	Band B (£40,001 to £52,000)	£194.76
£218.14	Band C (£52,001 to £68,000)	£222.59
£245.41	Band D (£68,001 to £88,000)	£250.41
£299.95	Band E (£88,001 to £120,000)	£306.06
£354.48	Band F (£120,001 to £160,000)	£361.70
£409.02	Band G (£160,001 to £320,000)	£417.35
£490.82	Band H (£320,001 and over)	£500.82

## 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							
	21/22	22/23		A	B	C	D	E	F	G	H
				Band D Equivalent Proportions							
			6/9	7/9	8/9	1	11/9	13/9	15/9	2	
Barrow unparished				1,373.70	1,602.66	1,831.61	2,060.56	2,518.46	2,976.36	3,434.26	4,121.12
Dalton with Newton	120,279	127,206	53.58	1,409.42	1,644.33	1,879.24	2,114.14	2,583.95	3,053.75	3,523.56	4,228.28
Askam and Ireleth	17,006	17,116	15.49	1,384.03	1,614.71	1,845.38	2,076.05	2,537.39	2,998.73	3,460.08	4,152.10
Lindal and Marton	4,349	4,432	16.92	1,384.98	1,615.82	1,846.65	2,077.48	2,539.14	3,000.80	3,462.46	4,154.96

In addition to the Council Taxbase movements:

Dalton with Newton Town Council increased their precept for 2022/23.

Askam and Ireleth Parish Council did not change their precept for 2022/23; their tax base increased slightly.

Lindal and Marton Parish Council did not change their precept for 2022/23; their tax base increased slightly.

The Council Tax is payable by 10 monthly instalments starting from April 2022.

**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.
- Annexes occupied by family members or utilised as part of the main home discounted at 50%
- Care Leavers under the age of 25 in certain circumstances.

## 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.

## Empty Premium

Properties remaining unoccupied and unfurnished in excess of two years are liable for a full charge, plus an additional 50% premium.

## 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](mailto: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](mailto: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 Council Tax (Demand Notices) (England) Regulations 2011.

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 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:

<b>North West Regional Flood and Coastal Committee</b>		
	2021/2022 '000s	2022/23 '000s
Gross Expenditure	£98,705	£132,090
Levies Raised	£4,179	£4,283
Total Council Tax Base	2,167	2,208

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 2.5%

The total Local Levy raised has increased from £4,178,918 in 2021/2022 to £4,283,391 for 2022/2023.

# Cumbria County Council

## How the Money is Spent

2021/22			2022/23		
Total Spending £m	Net Spending £m	Service	Total Spending £m	Income £m	Net Spending £m
642.8	196.9	People	668.7	(460.4)	208.3
154.4	129.2	Economy & Infrastructure	168.5	(26.5)	142.0
21.0	20.5	Fire & Rescue Services	21.6	(0.6)	21.0
9.4	9.4	Local Committees	10.9	0.0	10.9
44.5	39.6	Corporate, Customer & Community	46.7	(5.0)	41.7
39.7	37.9	Finance	40.4	(1.8)	38.6
6.2	5.7	Other Items Charged Corporately	4.5	(0.5)	4.0
<b>918.0</b>	<b>439.2</b>	<b>Net Service Expenditure</b>	<b>961.3</b>	<b>(494.8)</b>	<b>466.5</b>
13.9	13.9	Other Services <sup>(1)</sup>	29.8	0.0	29.8
(34.9)	(34.9)	Less Charges for Building and Equipment <sup>(2)</sup>	(40.8)	0.0	(40.8)
17.7	17.7	Money (taken from) / put into reserves	(13.0)	0.0	(13.0)
<b>914.7</b>	<b>435.9</b>	<b>NET BUDGET</b>	<b>937.3</b>	<b>(494.8)</b>	<b>442.5</b>

## How the Spend is Funded

2021/22		2022/23	
(157.5)	Government Funding		(159.8)
(18.9)	Retained Share of Local Business Rates		(14.3)
(2.5)	Pooled Business Rates <sup>(3)</sup>		(2.5)
0.9	Surplus or shortfall on Council Tax Collection from previous years		0.1
<b>257.9</b>	<b>AMOUNT RAISED FROM COUNCIL TAX</b>		<b>265.8</b>
172,162	Divide by tax base (number of properties in Band D, less discounts) <sup>(4)</sup>		173,964
<b>£1,498.04</b>	<b>Council Tax for Band D Property</b>		<b>£1,528.00</b>

(1) Other services includes provision for inflation that will be allocated to services during the year and also includes precept payments which will be made to third parties during the year

(2) Each service includes a depreciation 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 District Councils in 2022/23. This figure is an estimate of the benefit to the County Council of being part of the Cumbria Business Rate Pool.

(4) The 2022/23 taxbase is different than 2021/22 because of changes in the demand for Council Tax discounts and for changes in the number of properties liable for Council Tax in Cumbria.

This table reflects the budget as agreed by the County Council on 10th February 2022. The full budget report is available on the Council website [www.cumbria.gov.uk](http://www.cumbria.gov.uk)

### Explanatory Note

The Government allowed those councils with Adult Social Care (ASC) responsibilities to introduce a 2% precept on Council Tax for the financial year 2016/17. This recognised the increasing cost pressures upon councils in relation to provision of adult social care. Cumbria County Council implemented the 2% ASC precept for 2016/17. This has continued in the intervening period. The Spending Review 2020 assumed and enabled councils to levy the precept in 2021/22 at 3%, although this could be deferred in part or full until 2022/23. Cumbria County Council implemented an ASC precept of 2% in 2021/22 and deferred the remaining 1% to 2022/23. Cumbria County Council have included an ASC precept at 2%, in 2022/23. This consists of the remaining 1% deferred from 2021/22 and a further 1% increase that was confirmed in the Local Government Finance Settlement for 2022/23. There was no increase in the basic rate of Council Tax.



# Cumbria County Council

How Our Spending has Changed	
	£m
<b>Budget 2021/22</b>	<b>435.9</b>
<b>Funding Changes</b> - changes in the amount of general funding available to finance the net expenditure budget	(2.8)
<b>Earmarked Reserves</b> — Change due to allocation to/ from Reserves	(31.1)
<b>Inflation</b> —Increase in net expenditure budget as a result of the cost of inflation	24.3
<b>Service Priorities</b> - Other demands and pressures which have increased the costs of services	12.9
<b>Savings</b> - Change in the value of savings that have impacted on the net expenditure budget	3.3
<b>Total Changes</b>	<b>6.6</b>
<b>Budget 2022/23</b>	<b>442.5</b>

How Council Tax Requirement has changed	
	£m
<b>Council Tax Requirement 2021/22</b>	<b>257.9</b>
Changes in Net Budget (see above)	6.6
Changes in General Funding not reflected in the Net Budget	(2.3)
Decrease in budgeted income from Retained share of local business rates	4.6
Change in surplus or shortfall on council tax collection from previous years	(1.0)
<b>Total Changes</b>	<b>7.9</b>
<b>Council Tax Requirement 2022/23</b>	<b>265.80</b>

County Council share of Council Tax	2022/23
	£s
Band A (up to £40,000)	1,018.66
Band B (£40,001 to £52,000)	1,188.45
Band C (£52,001 to £68,000)	1,358.22
Band D (£68,001 to £88,000)	1,528.00
Band E (£88,001 to £120,000)	1,867.55
Band F (£120,001 to £160,000)	2,207.11
Band G (£160,001 to £320,000)	2,546.66
Band H (over £320,000)	3,056.00

Precepts on Districts	
	2022/23
	£m
Allerdale	47.4
Barrow	30.4
Carlisle	53.7
Copeland	31.9
Eden	31.8
South Lakeland	70.6
<b>TOTAL</b>	<b>265.8</b>

# The Police and Crime Commissioner for Cumbria

Police and Crime Commissioner Analysis of Council Tax Requirement		
2021/2022 £m		2022/23 £m
97.139	Police Pay and Allowances	96.514
27.866	Support Staff Pay and Allowances	29.274
2.470	Other Employee Costs	3.452
4.740	Premises Costs	5.104
2.602	Transport Costs	2.597
2.216	Commissioned Services	2.351
13.752	Supplies and Services	14.184
1.265	Capital Financing Charges	1.164
4.046	Direct Revenue Contribution to Capital	5.016
0.096	Contribution to Reserves	0.096
<b>156.192</b>	<b>Gross Expenditure</b>	<b>159.752</b>
(5.271)	Less Fees and Charges	(5.128)
(35.110)	Other Grants	(31.144)
(0.699)	Contribution from Reserves	(1.781)
<b>115.112</b>	<b>Net Expenditure/Budget Requirement</b>	<b>121.699</b>
	Grant Funding	
(33.344)	Police Specific Grant	(35.374)
(35.146)	DLUHC Grant	(37.230)
0.234	Redistributed Council Tax (Surplus)/ Deficit	(0.011)
<b>46.856</b>	<b>Council Tax Requirement for The Police and Crime Commissioner for Cumbria</b>	<b>49.084</b>

Explanation of Budget Movement 2021/2022 to 2022/23		
	£m	£m
Gross Expenditure 2021/2022		<b>156.192</b>
Increase in the cost of providing services	2.455	
Increase in capital expenditure financed from revenue contributions and reserves	0.970	
Increase in Commissioned Services	0.135	
	3.560	3.560
Gross Expenditure 2022/23		<b>159.752</b>
Council Tax Requirement 2021/22		<b>46.856</b>
Changes in Gross Expenditure (see above)	3.560	
Reduction in income receivable and specific grants	4.109	
Increase in contribution from reserves	(1.082)	
Increase in General Grant Funding	(4.114)	
Increase in Redistributed Council Tax Deficit	(0.245)	
Increase in Council Tax Requirement 2022/23	2.228	2.228
Council Tax Requirement 2022/23		<b>49.084</b>

Council Tax Requirement per Head of Population				
2021/22			2022/23	
£m	£per head		£m	£per head
46.856	93.71	Council Tax Requirement	49.084	98.21

Population for 2022/23 is based on a ONS estimate of the County's resident population of 499,781 (500,012 in 2021/22).

Analysis of Police & Crime Commissioner Precept on District Councils	
	Precept (£)
Allerdale Borough Council	8,755,628
Barrow-in-Furness Borough Council	5,614,573
Carlisle City Council	9,921,760
Copeland Borough Council	5,883,039
Eden District Council	5,877,864
South Lakeland District Council	13,031,146
<b>TOTAL</b>	<b>49,084,010</b>

Total Council Tax Amounts (As agreed by the Police and Crime Commissioner on the 16/02/2022)	
	£
Band A (Up to £40,000)	188.10
Band B (£40,001 to £52,000)	219.45
Band C (£52,001 to £68,000)	250.80
<b>Band D (£68,001 to £88,000)</b>	<b>282.15</b>
Band E (£88,001 to £120,000)	344.85
Band F (£120,001 to £160,000)	407.55
Band G (£160,001 to £320,000)	470.25
Band H (£320,001 and over)	564.30

# 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. The money, together with revenue from council taxpayers, 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-to-business-rates](http://www.gov.uk/introduction-to-business-rates) and at the website of your local council which is normally shown on your rate 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 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 your local authority as soon as possible.

## 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 national 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 not entitled to certain other mandatory relief[s] 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. The multiplier for a financial year is 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. The current multipliers are shown on the front of your bill.

## 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](http://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 2015. The Valuation Office Agency 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 found on the VOA website: [www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct](http://www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct)

## Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1st April 2017. Revaluations ensure that business rates bills are up to date, 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 your business rates bill). There are a range of available reliefs. Some of the permanent reliefs are set out below but temporary reliefs are often introduced by the Government at Budgets. You should contact your local authority for details on the latest availability of business rates reliefs and advice on whether you may qualify. Further detail on reliefs is also provided at [www.gov.uk/introductionto-business-rates](http://www.gov.uk/introductionto-business-rates) or at the website of your local council which is normally shown on your rate bill.

### *Small Business Rates Relief*

If a ratepayer's sole or main property has a rateable value which does not exceed an amount set out in regulations, the ratepayer may receive a percentage reduction in their rates bill for this 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 below a specified lower threshold will receive 100% relief, and you may receive partial tapered relief up to a specified upper threshold. The relevant thresholds for relief are set out in regulations and can be obtained from your local authority or at [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates). 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 the limit set in regulations. The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set in regulations. 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](http://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 falls vacant, (b) the ratepayer taking up occupation of an additional property, and (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.

### *Unoccupied Property Rate Relief*

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 other properties (for example industrial premises). Full details on exemptions can be obtained from your local authority or from gov.uk at <https://www.gov.uk/applyfor-business-rate-relief>

### *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. This relief has been funded by limiting the reduction in bills for those who have benefitted from the revaluation. Transitional relief is applied automatically to bills. Further information about transitional arrangements and other reliefs may be obtained from the local authority or the website [www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates).

### *Local Discounts*

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.

### **State Aid**

The award of discretionary reliefs 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 EUR 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.

### **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](http://www.rics.org)) and the Institute of Revenues, Rating and Valuation (IRRV - website [www.irrv.org.uk](http://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.barrowbc.gov.uk](http://www.barrowbc.gov.uk). A hard copy is available on request by writing to the council or at 01229 404242.

## **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 100% of the full charge (50% being mandatory relief and 50% centrally funded discretionary relief).