

MALDON DISTRICT COUNCIL



This leaflet forms part of the Non-Domestic Rate Demand Notice for the financial year 2009/2010

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. Except in the City of London where special arrangements apply, the rates are pooled by central government and redistributed to local councils as part of the annual formula grant settlement. The money, together with revenue from council tax payers, revenue support grant provided by the Government and certain other sums, is used to pay for the services provided by your local council and other local authorities in your area.

RATEABLE VALUE

Apart from properties that are exempt from Business Rates, each non-domestic property has a rateable value which is normally set by the valuation officers of the Valuation Office Agency (VOA), an Agency of the Inland Revenue. It draws up and maintains a full list of all rateable values, which are available on their web site at www.voa.gov.uk. The rateable value of your property is shown on the front of this 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 1 April 2005, this date was set as 1 April 2003.

The valuation officer may alter the value if the circumstances of the property have changed. The ratepayer (and certain others who have interest in the property) can also appeal against the value shown in the list if they believe it is wrong. Further information about making appeals, and on how to make one, can be found on the VOA website or from your local valuation office on Colchester (01206) 287100.

Successful appeals against values shown in the rating list that came into force on 1 April 2005 will normally be backdated to that date, although there are exception to this. Further information about these arrangements may be obtained on VOA website.

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 empty property rate. Full details on exemptions can be obtained from the local authority. If the unoccupied property rate for the financial year has been reduced by order, it will be shown on the front of this bill.

HARDSHIP RELIEF

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

THE AMOUNT ON YOUR BILL INCLUDING TOWN/PARISH COUNCIL PRECEPTS

Authority	Council Tax Requirement	Tax Base	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Essex County	26,332,525	24,690.6	711.00	829.50	948.00	1,066.50	1,303.50	1,540.50	1,777.50	2,133.00
Essex Police	3,166,570	24,690.6	85.50	99.75	114.00	128.25	156.75	185.25	213.75	256.50
Essex Fire	1,595,507	24,690.6	43.08	50.26	57.44	64.62	78.98	93.34	107.70	129.24
Maldon District	4,109,997	24,690.6	110.97	129.47	147.96	166.46	203.45	240.44	277.43	332.92
Parish/Town 2009/2010	Precept £	Tax Base	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Althorne	15,500	517.9	19.95	23.28	26.60	29.93	36.58	43.23	49.88	59.86
Asheldham	1,700	55.9	20.27	23.65	27.03	30.41	37.17	43.93	50.68	60.82
Bradwell-on-Sea	13,500	349.5	25.75	30.05	34.34	38.63	47.21	55.80	64.38	77.26
Burnham-on-Crouch	103,000	3,213.8	21.37	24.93	28.49	32.05	39.17	46.29	53.42	64.10
Cold Norton	19,000	474.9	26.67	31.12	35.56	40.01	48.90	57.79	66.68	80.02
Dengie	1,700	50.3	22.53	26.29	30.04	33.80	41.31	48.82	56.33	67.60
Goldhanger	4,000	290.1	9.19	10.73	12.26	13.79	16.85	19.92	22.98	27.58
Great Braxted	2,500	160.8	10.37	12.09	13.82	15.55	19.01	22.46	25.92	31.10
Great Totham	13,890	1,262.8	7.33	8.56	9.78	11.00	13.44	15.89	18.33	22.00
Hazeleigh	1,150	149.8	5.12	5.97	6.83	7.68	9.39	11.09	12.80	15.36
Heybridge	95,000	2,948.2	21.48	25.06	28.64	32.22	39.38	46.54	53.70	64.44
Langford	2,963	72.4	27.29	31.83	36.38	40.93	50.03	59.12	68.22	81.86
Latchingdon	30,425	461.8	43.92	51.24	58.56	65.88	80.52	95.16	109.80	131.76
Little Braxted	2,000	79.3	16.81	19.62	22.42	25.22	30.82	36.43	42.03	50.44
Little Totham	4,500	196.2	15.29	17.84	20.39	22.94	28.04	33.14	38.23	45.88
Maldon	336,660	5,424.8	41.37	48.27	55.16	62.06	75.85	89.64	103.43	124.12
Mayland	67,800	1,492.6	30.28	35.33	40.37	45.42	55.51	65.61	75.70	90.84
Mundon	4,000	151.6	17.59	20.53	23.46	26.39	32.25	38.12	43.98	52.78
North Fambridge	9,720	392.5	16.51	19.26	22.01	24.76	30.26	35.76	41.27	49.52
Purleigh	28,000	545.9	34.19	39.89	45.59	51.29	62.69	74.09	85.48	102.58
Southminster	54,400	1,527.5	23.74	27.70	31.65	35.61	43.52	51.44	59.35	71.22
St. Lawrence	19,000	587.1	21.57	25.17	28.76	32.36	39.55	46.74	53.93	64.72
Steeple	7,000	196.0	23.81	27.77	31.74	35.71	43.65	51.58	59.52	71.42
Stow Maries	4,300	88.8	32.28	37.66	43.04	48.42	59.18	69.94	80.70	96.84
Tillingham	23,500	403.9	38.79	45.25	51.72	58.18	71.11	84.04	96.97	116.36
Tollesbury	50,105	1,012.3	33.00	38.50	44.00	49.50	60.50	71.50	82.50	99.00
Tolleshunt D'arcy	12,163	427.0	18.99	22.15	25.32	28.48	34.81	41.14	47.47	56.96
Tolleshunt Knights	10,000	415.4	16.05	18.72	21.40	24.07	29.42	34.77	40.12	48.14
Tolleshunt Major	5,494	269.8	13.57	15.84	18.10	20.36	24.88	29.41	33.93	40.72
Ulting	2,037	68.9	19.71	22.99	26.28	29.56	36.13	42.70	49.27	59.12
Wickham Bishops	12,000	972.0	8.23	9.61	10.98	12.35	15.09	17.84	20.58	24.70
Woodham Mortimer	1,150	149.8	5.12	5.97	6.83	7.68	9.39	11.09	12.80	15.36
Woodham Walter	10,449	281.0	24.79	28.93	33.06	37.19	45.45	53.72	61.98	74.38

BUDGET 2009/2010 - ALL SERVICES	2008/2009			2009/2010		
Service	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000
Housing <small>(includes housing benefit expenditure mostly funded by direct government subsidy, together with the costs of housing policy and homeless accommodation)</small>	12,423	(11,049)	1,374	13,359	(12,300)	1,059
Environmental <small>(includes refuse collection, street cleansing, public toilets, cemeteries, pest control, environmental protection, food safety)</small>	4,377	(1,164)	3,213	4,663	(1,240)	3,423
Central <small>(includes council tax benefit scheme, land charges and administration of council tax)</small>	4,869	(4,254)	615	5,048	(4,467)	581
Cultural & Related <small>(includes provision of parks, river management and sports centres)</small>	2,356	(744)	1,612	3,329	(1,624)	1,705
Corporate Core <small>(includes corporate management and the democratic process)</small>	1,529	(5)	1,524	1,524	(3)	1,521
Planning & Development <small>(includes planning administration & economic development)</small>	2,501	(734)	1,767	2,473	(875)	1,598
Transport <small>(mostly car parks and concessionary travel scheme)</small>	1,076	(725)	351	1,022	(752)	270
Non-Distributed Costs	0	0	0	22	0	22
Net Cost of Services	29,130	(18,675)	10,455	31,440	(21,261)	10,179
Statutory Adjustments <small>(the total of charges made to services for the use of assets owned by the Council)</small>	(1,267)		(1,267)	(1,502)		(1,502)
Interest on Investments		(840)	(840)		(452)	(452)
Pension Interest Cost & Expected rtn on Assets	316		316	852		852
Net Operating Expenditure	28,179	(19,515)	8,664	30,790	(21,713)	9,077
Revenue Funding of Capital Expenditure			0			0
Net Contributions from Reserves			(424)			(550)
Revenue Support Grant			(512)			(808)
Non-Domestic Rates			(3,678)			(3,502)
Climate Change Grant						(22)
Local Area Business Growth Incentive Grant						(29)
Collection Fund Surplus			(21)			(56)
Maldon District Council Precept			4,029			4,110
Essex County Council Precept			25,710			26,333
Essex Police Authority Precept			3,002			3,167
Essex Fire Authority Precept			1,530			1,596
Total of Parish & Town Councils Precepts			966			969
TOTAL COUNCIL TAX TO BE COLLECTED			35,237			36,175

SCHEDULE OF PAYMENTS FOR CERTAIN BACKDATED LIABILITY

Ratepayers who face certain backdated rates liability may be able to discharge that liability over up to 8 years by agreement with their billing authority.

This may be possible if the backdated liability has arisen as a result of an alteration to a ratings list which:

- means a hereditament is shown on that list for the first time;
- has effect from a day that is at least 33 months prior to the date the alteration is made;
- is made on or before 31st March 2010; and
- is not the result of a proposal by an interested person made under the Non-Domestic Rating (Alteration of Lists and Appeals)(England) Regulations 2005.

To be eligible, ratepayers must have occupied one or more properties affected by the type of rating list adjustment above, within the billing authority area, between the effective date of the list alteration and the date it was actually made, for 33 months or more. Ratepayers are not eligible if they were previously liable for rates in respect of a property “preceding” the new property assessment (i.e. a property that forms a part of a new merged property or a part of a property that has been split into two or more new properties).

With the agreement of their billing authority, eligible ratepayers will be able to discharge any outstanding liability that accrued between the effective date of the relevant list alteration and the date the alteration was made over a period of up to 8 years.

Further details on the criteria and the process to obtain a schedule of payments are available from your local authority.

RATING ADVISERS

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. Appeals against rateable values can be made free of charge. 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.uk) 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.

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 £7,000, or the only public house or the only petrol station and have a rateable value of less than £10,500. 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.

In addition, the local authority can give relief on certain other occupied property in a rural settlement where the rateable value is less than £14,000. Full details can be obtained from the local authority.

CHARITABLE AND DISCRETIONARY RELIEF

Charities are entitled to relief from rates on any non-domestic property that is wholly or mainly used for charitable purposes. Relief is given at 80 per cent of the bill. Local Councils have discretion to give further relief on the remaining bill.

Authorities also have discretion to give relief on all or part of any rate bill for property occupied by certain non-profit making bodies. They can also consider giving rate relief in cases of hardship or where part of a property is beyond use for a certain period.

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PARTIALLY 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 to award relief in respect of the unoccupied part. Full details can be obtained from the local authority.

CHARITY & REGISTERED 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 Club and is wholly or mainly used for charitable purposes or as a Registered Community Amateur Sports Club.

The local authority has discretion to give relief to Non-Profit Making Organisations. Full details can be obtained from the Local Authority.

NON-PROFIT MAKING ORGANISATION RELIEF

The local authority has discretion to give relief to Non-Profit Making Organisations. Full details can be obtained from the local authority.

NATIONAL NON-DOMESTIC RATING MULTIPLIERS

The local authority works out the Business Rates bill by multiplying the rateable value of the property by the appropriate multiplier. From 1st April 2005 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. The Government normally changes both multipliers every year in line with inflation. By law, the multipliers cannot go up by more than the rate of inflation apart from some minor adjustments to counteract losses from appeals and , in relation to the standard multiplier, to pay for small business rate relief. In the year of a revaluation it is set at a level which will keep the amount raised in rates after the revaluation the same as before, plus inflation for that year. The current multipliers are shown on the front of this bill.

TRANSITIONAL ARRANGEMENTS

Property values normally change a good deal between each revaluation. Transitional arrangements help to phase in the effects of these changes by limiting the amount by which a bill may rise following a revaluation. To help pay for the limits on increases in bills after a revaluation, there also have to be limits on reductions in bills. Under the transition scheme, limits continue to apply to yearly increases and decreases until the full amount is due (rateable value times the 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 2005, transitional arrangements will not normally apply to the part of the bill that relates to any increase in rateable value due to those changes. Any transitional adjustments are shown on the front of this bill.

Further information about transitional arrangements and other reliefs may be obtained from Maldon District Council or from the website is www.businesslink.gov.uk.

FURTHER INFORMATION

If you want more information about your rate bill, or any of the reliefs mentioned in this leaflet, or how to pay the sum due, please contact:

Maldon District Council, Council Offices, Princes Road, Maldon. CM9 5DL

Telephone: (01621) 857744

Email: NonDomesticRates@maldon.gov.uk or visit the Maldon District Council Website

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SMALL BUSINESS RATE RELIEF

This relief is only available to ratepayers who apply to their local authority and who occupy either -
(a) one property, or
(b) one main property and other additional properties providing those additional properties each have a rateable value of less than £2,200.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £15,000 outside London or £21,500 in London on every 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.

Ratepayers who satisfy these conditions will have the bill for their single or main property calculated using the lower small business non-domestic rating multiplier rather than the ordinary non-domestic rating multiplier that is used to calculate the liability of other businesses.

In addition, if the single or main property is shown on the rating list with a rateable value of up to £10,000, the ratepayer will receive a percentage reduction in their rates bill for this property of up to a maximum of 50% for a property with a rateable value of not more than £5,000.

If an application for relief is granted, provided the ratepayer’s circumstances do not change, the application will not need to be renewed until the next revaluation of non-domestic premises, which happens every five years.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer (other changes will be picked up by the local authority).

The changes which must be notified are -

- (a) the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief; 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.

Notification of these changes must be given to the local authority within 4 weeks of the day after the day the change happened. If this happens, there will be no interruption to the ratepayer’s entitlement to the relief.

A notification that the ratepayer has taken up occupation of an additional property must be by way of a fresh application for relief; notice of an increase in rateable value must be given in writing.

Full details on the eligibility criteria and on how to apply for this relief are available from the local authority.



**SMALL BUSINESS RATE RELIEF
DON'T MISS OUT!
HOW TO APPLY**



You will need to complete a short application form to apply for this relief. If you need any help making an application, an advisor will be happy to assist you

An application form can be printed from the Maldon District Council Website or you can telephone or e-mail us and we will post one to you.

See the “further Information” box in this leaflet for our contact details.

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