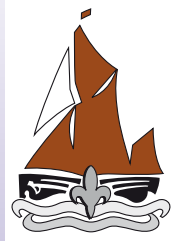


# MALDON DISTRICT COUNCIL



This leaflet forms part of the Non-Domestic Rate Demand Notice for the financial year 2007/2008

## 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](http://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 exceptions to this. Further information about these arrangements may be obtained on the VOA website.

### UNOCCUPIED PROPERTY RATING

Business Rates will not be payable in the first three months that a property is empty. After this period, empty rate is charged at 50 per cent of the bill that would have been due had the property been occupied. There are a number of exemptions from the empty rate (e.g. industrial properties and listed buildings and small properties with rateable value of less than £2,200). Full details can be obtained from the local authority.

### HARDSHIP RELIEF

The local authority has discretion to give relief in special 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. 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](http://www.rics.org.uk)) 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, 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.

## 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 AND 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.

## 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 854477 Email: [NonDomesticRates@maldon.gov.uk](mailto:NonDomesticRates@maldon.gov.uk)

# 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 [www.mybusinessrates.gov.uk](http://www.mybusinessrates.gov.uk).

## 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 within London, including on 1st April each year.

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. However, failure to notify the authority within this timeframe will mean the ratepayer ceases to be entitled to the relief with effect from the day that the change happened. If they are still eligible, the ratepayer will be entitled to the relief again with effect from the day that they notify the local authority. 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.

**BUDGET 2007/2008 - ALL SERVICES****2006/2007****2007/2008**

<b>Service</b>	<b>Gross £000</b>	<b>Income £000</b>	<b>Net £000</b>	<b>Gross £000</b>	<b>Income £000</b>	<b>Net £000</b>
<b>Housing</b> (includes housing benefit expenditure mostly funded by direct government subsidy, together with the costs of housing policy and homeless accommodation)	11,114	(9,587)	1,527	11,183	(9,687)	1,496
<b>Environmental</b> (includes refuse collection, street cleansing, public toilets, cemeteries, pest control, environmental protection, food safety)	4,277	(990)	3,287	4,155	(1,056)	3,099
<b>Central</b> (includes council tax benefit scheme, land charges and administration of council tax)	4,378	(3,930)	448	5,183	(4,452)	731
<b>Cultural &amp; Related</b> (includes provision of parks, river management and sports centres)	3,499	(1,125)	2,374	2,334	(594)	1,740
<b>Corporate Core</b> (includes corporate management and the democratic process)	1,394	(13)	1,381	1,432	0	1,432
<b>Planning &amp; Development</b> (includes planning administration & economic development)	1,943	(637)	1,306	2,197	(773)	1,424
<b>Transport</b> (mostly car parks and concessionary travel scheme)	661	(552)	109	743	(600)	143
<b>Non-Distributed Costs</b>			172	0	0	0
<b>Net Cost of Services</b>	<b>27,266</b>	<b>(16,834)</b>	<b>10,604</b>	<b>27,227</b>	<b>(17,162)</b>	<b>10,065</b>
<b>Asset Management Revenue account</b> (the total of charges made to services for the use of assets owned by the Council)	(999)		(999)	(1,636)		(1,636)
<b>Interest on Investments</b>		(713)	(713)		(735)	(735)
<b>Pension Interest Cost &amp; Expected rtn on Assets</b>	436		436	390		390
<b>Net Operating Expenditure</b>	<b>26,703</b>	<b>(17,547)</b>	<b>9,328</b>	<b>25,981</b>	<b>(17,897)</b>	<b>8,084</b>
Revenue Funding of Capital Expenditure			0			0
Net Contributions from Reserves	(1,317)	(468)	(1,785)	(14)	(211)	(197)
Revenue Support Grant			(618)			(582)
Non-Domestic Rates			(3,199)			(3,471)
Collection Fund Surplus			(47)			(11)
<b>Maldon District Council Precept</b>	<b>25,386</b>	<b>(18,015)</b>	<b>3,679</b>	<b>25,995</b>	<b>(18,108)</b>	<b>3,823</b>
<b>Essex County Council Precept</b>			<b>23,297</b>			<b>24,447</b>
<b>Essex Police Authority Precept</b>			<b>2,692</b>			<b>2,836</b>
<b>Essex Fire Authority Precept</b>			<b>1,412</b>			<b>1,459</b>
<b>Total of Parish &amp; Town Councils Precepts</b>	<b>865</b>		<b>865</b>	<b>991</b>		<b>911</b>
<b>TOTAL COUNCIL TAX TO BE COLLECTED</b>	<b>26,251</b>	<b>(18,015)</b>	<b>31,945</b>	<b>26,906</b>	<b>(18,108)</b>	<b>33,476</b>
<b>MALDON TOWN COUNCIL</b>						

## THE AMOUNT ON YOUR BILL INCLUDING TOWN/PARISH COUNCIL PRECEPTS

<i>Authority</i>	<i>Council Tax Requirement</i>	<i>Tax Base</i>	<i>Band A</i>	<i>Band B</i>	<i>Band C</i>	<i>Band D</i>	<i>Band E</i>	<i>Band F</i>	<i>Band G</i>	<i>Band H</i>
Essex County	24,446,785	24,350.6	669.30	780.85	892.40	1003.95	1,227.05	1,450.15	1,673.25	2,007.90
Essex Police	2,835,871	24,350.6	77.64	90.58	103.52	116.46	142.34	168.22	194.10	232.92
Essex Fire	1,459,575	24,350.6	39.96	46.62	53.28	59.94	73.26	86.58	99.90	119.88
Maldon District	3,823,000	24,350.6	104.67	122.11	139.56	157.00	191.89	226.78	261.67	314.00
<i>Parish/Town 2007/2008</i>	<i>Precept £</i>	<i>Tax Base</i>	<i>Band A</i>	<i>Band B</i>	<i>Band C</i>	<i>Band D</i>	<i>Band E</i>	<i>Band F</i>	<i>Band G</i>	<i>Band H</i>
Althorne	7750	509.8	10.13	11.82	13.51	15.20	18.58	21.96	25.33	30.40
Asheldham	1650	54.8	20.07	23.42	26.76	30.11	36.80	43.49	50.18	60.22
Bradwell-on-Sea	12500	347.9	23.95	27.95	31.94	35.93	43.91	51.90	59.88	71.86
Burnham-on-Crouch	91000	3,209.8	18.90	22.05	25.20	28.35	34.65	40.95	47.25	56.70
Cold Norton	19000	475.6	26.63	31.07	35.51	39.95	48.83	57.71	66.58	79.90
Dengie	1650	50.3	21.87	25.51	29.16	32.80	40.09	47.38	54.67	65.60
Goldhanger	4000	289.2	9.22	10.76	12.29	13.83	16.90	19.98	23.05	27.66
Great Braxted	2500	155.6	10.71	12.50	14.28	16.07	19.64	23.21	26.78	32.14
Great Totham	8767	1,252.4	4.67	5.44	6.22	7.00	8.56	10.11	11.67	14.00
Hazeleigh	1300	152.4	5.69	6.63	7.58	8.53	10.43	12.32	14.22	17.06
Heybridge	95000	2,833.5	22.35	26.08	29.80	33.53	40.98	48.43	55.88	67.06
Langford	2310	73.2	21.04	24.55	28.05	31.56	38.57	45.59	52.60	63.12
Latchingdon	28350	454.0	41.63	48.56	55.50	62.44	76.32	90.19	104.07	124.88
Little Braxted	1750	76.5	15.25	17.80	20.34	22.88	27.96	33.05	38.13	45.76
Little Totham	4500	191.5	15.67	18.28	20.89	23.50	28.72	33.94	39.17	47.00
Maldon	334802	5,366.1	41.59	48.53	55.46	62.39	76.25	90.12	103.98	124.78
Mayland	59910	1,469.8	27.17	31.70	36.23	40.76	49.82	58.88	67.93	81.52
Mundon	4000	145.5	18.33	21.38	24.44	27.49	33.60	39.71	45.82	54.98
North Fambridge	8516	377.7	15.03	17.54	20.04	22.55	27.56	32.57	37.58	45.10
Purleigh	24000	542.5	29.49	34.41	39.32	44.24	54.07	63.90	73.73	88.48
Southminster	59000	1,525.4	25.79	30.08	34.38	38.68	47.28	55.87	64.47	77.36
St. Lawrence	22000	567.7	25.83	30.14	34.44	38.75	47.36	55.97	64.58	77.50
Steeple	6500	195.5	22.17	25.86	29.56	33.25	40.64	48.03	55.42	66.50
Stow Maries	3500	89.5	26.07	30.42	34.76	39.11	47.80	56.49	65.18	78.22
Tillingham	21000	379.2	36.92	43.07	49.23	55.38	67.69	79.99	92.30	110.76
Tollesbury	43523	1,015.4	28.57	33.34	38.10	42.86	52.38	61.91	71.43	85.72
Tolleshunt D'arcy	10820	419.3	17.20	20.07	22.93	25.80	31.53	37.27	43.00	51.60
Tolleshunt Knights	5000	409.7	8.13	9.49	10.84	12.20	14.91	17.62	20.33	24.40
Tolleshunt Major	5000	257.0	12.97	15.14	17.30	19.46	23.78	28.11	32.43	38.92
Ulting	1190	67.9	11.69	13.63	15.58	17.53	21.43	25.32	29.22	35.06
Wickham Bishops	10000	961.5	6.93	8.09	9.24	10.40	12.71	15.02	17.33	20.80
Woodham Mortimer	1300	152.4	5.69	6.63	7.58	8.53	10.43	12.32	14.22	17.06
Woodham Walter	8478	282.0	20.04	23.38	26.72	30.06	36.74	43.42	50.10	60.12

# DIRECT DEBIT APPLICATION FORM

**Please complete and sign the instruction below and return it to Maldon District Council, Princes Road, Maldon, Essex CM9 5DL.** Upon receipt, a revised bill will be issued to you showing the amounts and when they will be debited from your bank account.

**Monthly instalments are the assumed method of payment.** Instalments available will depend on the number of months remaining in the financial year. If you would prefer an alternative, please indicate your preference by  the appropriate box below:

One annual payment

Half yearly payments



## Instruction to your Bank or Building Society to pay by Direct Debit

Name and full postal address of your Bank or Building Society

To: The Manager	Bank/Building Society
Postcode	

Originator's Identification No.

**990815**

Payment Reference Number

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Name(s) of Account Holder(s)

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Instruction to you Bank or Building Society

Please pay Maldon District Council Direct Debits from the account detailed in this instruction subject to the safeguards assured by the Direct Debit Guarantee. I understand that this instruction may remain with Maldon District Council and, if so, details will be passed electronically to my Bank/Building Society.

Bank or Building Society account number

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Signature(s)

\_\_\_\_\_

Branch Sort Code

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Date

\_\_\_\_\_

**Banks and Building Societies may not accept Direct Debit Instructions for some types of account**

Please provide the following details:-



Full Name

\_\_\_\_\_

Address

\_\_\_\_\_

\_\_\_\_\_

Telephone

(optional)

\_\_\_\_\_

**A copy of the Direct Debit Guarantee can be found on your demand notice.**