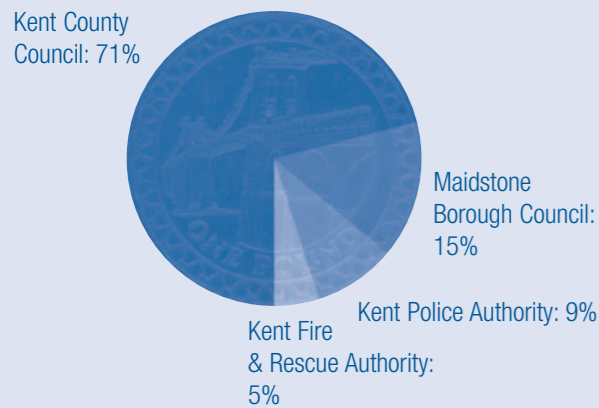


Why do we have to pay Council Tax?

Council Tax helps to pay for Kent County Council, Maidstone Borough Council, the Kent Police Authority, Kent Fire and Rescue Service and parish councils.

Where your council tax goes



Council Tax has to be paid for most homes, whether rented or owned, lived in or not. There is one bill for each house and this will normally be paid by the occupier(s).

The amount you pay depends upon the band for your property and is based upon 1991 values and where you live.

Property band	Property value	Proportion of band D	Council Tax Level Band D 2008/09
A	values not over £40,000	6/9ths	£934.38
B	£40,001 to £52,000	7/9ths	£1090.11
C	£52,001 to £68,000	8/9ths	£1245.84
D	£68,001 to £88,000	1	£1401.57
E	£88,001 to £120,000	11/9ths	£1713.03
F	£120,001 to £160,000	13/9ths	£2024.49
G	£160,001 to £320,000	15/9ths	£2335.95
H	values over £320,000	2	£2803.14

For All enquires and appeals about bands contact:

The Listing Officer, Union House, Eridge Road, Tunbridge Wells, Kent TN4 8HF. Telephone: 01892 796700

You can also get this information in large print or on our website. Please phone Communications on 01622 602807.

Council Tax discounts, exemptions and benefits

Most people have to pay the full amount, but there are discounts and exemptions that can help reduce the amount to be paid.

1. Do I qualify for a discount?

A 25% discount is available when only one person over the age of 18 lives in the dwelling as their main home. A discount of up to 50% is available when no-one over the age of 18 lives in the dwelling as their main home.

Some residents may not be included when the number of occupiers is counted. These are:

- Students and student nurses;
- 18 and 19 year olds who have just left school;
- People aged over 18 still receiving Child Benefit;
- Apprentices and youth training trainees;
- People who are severely mentally impaired;
- Registered foreign language assistants;
- People living in hospitals or care homes;
- People staying in certain hostels or night shelters;
- Careworkers on low pay (usually working for a charity)
- People living in a property to provide care to a disabled person (unless this person is a spouse or child under 18);
- Members of religious communities (e.g. monks and nuns);
- Members of visiting forces and certain international institutions;
- People in prison (unless this is for non payment of Council Tax or a fine); or
- People with diplomatic privileges or immunity.

The discount applicable to properties regarded as second homes (furnished accommodated where no-one lives there as their sole or main place of residence) is 10%, i.e 90% of the charge is payable.

The discount applicable to properties regarded as being empty for a long time (more than 6 months) is 0% i.e. the full charge is payable.

Discounts may not be backdated.

You must tell us if there is any change in your circumstances that may affect a discount given to you. If you don't you could end up paying a penalty!

2. Do I qualify for disability relief?

If anyone living in a property is disabled and uses a wheelchair indoors, or needs an extra room, extra bathroom or extra kitchen, you may qualify for a disability relief.

If you qualify, you will be sent an amended bill that will charge you for a property that is in the band below the one it actually is. If your property is in the lowest band A, you will get a reduction of 1/9th of the total amount for a band D property.

3. Do I qualify for an exemption?

Some properties are exempt from Council Tax.

Any property which becomes unoccupied and unfurnished, or is newly built, ready to live in but not yet occupied, is exempt for up to six months.

A property that needs structural or major repair work to make it fit to live in is exempt for up to 12 months, including a maximum six months from when it is ready to live in.

Exemptions usually apply to unoccupied property such as:

- It is left empty by someone who has gone into a hospital or care home permanently;
- It is left empty by someone who has moved to receive personal care, but not into a care home or hospital;
- It is left empty by someone who has moved to provide personal care to another person;
- It is a separate part of an occupied home but cannot be let separately, for example, a granny annexe;
- It is left empty because the person living there has died and Probate or letters of administration are due;
- It is left empty because occupation has been prohibited by law;
- It is left empty because it has been repossessed by the mortgagee;
- It is left empty because it has become the responsibility of a bankrupt's trustee;
- It is left empty because the person living there is in prison (unless this is for non-payment of Council Tax or a fine);
- It is owned by a charity (maximum exemption – six months);
- It is waiting to be lived in by a minister of religion;
- It is owned or leased by a student who is studying elsewhere; or
- It is an unoccupied pitch for a caravan or a mooring for a boat.

Sometimes a property can be exempt even when it is occupied, for example:

- Student halls of residents;
- When all occupants are full time students or aged under 20 and have just left school or college.
- When all occupiers are under 18 years of age;
- When all occupiers are severely mentally impaired;
- When all occupiers are either full time students or severely mentally impaired;
- Forces barracks or married quarters;
- When all occupiers are members of a visiting force;
- When all occupiers have diplomatic privileges or immunity;
- When it is a separate home but part of another property and the occupiers are dependent relatives of the family in that property.

4. Do I qualify for Council Tax Benefit

You may apply for benefit if you are liable for the Council Tax payment and:

- You are on a low income;
- You (and your partner) are on Income Support, Jobseeker's Allowance (income based), Pension Credit or a low income; or
- You are living with other adult(s) (not a spouse or partner) and they are on Income Support, Jobseeker's Allowance (income based). Pension Credit or a low income.

To apply for these benefits, phone the Benefits Helpline on 01622 602557 or call in at any of the council offices.

5. Tell us if things change

If you have a reduction of any sort, it will be shown on your bill. If your circumstances change, you must tell the Revenues Section within 21 days. If you do not, you may have to pay a penalty.

Parish Precepts and all band values

Please contact your parish council for information about the services it provides.

	Parish Expenditure/£	Band D Parish Precept value/£	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Maidstone Borough	–	–	934.38	1090.11	1245.84	1401.57	1713.03	2024.49	2335.95	2803.14
Barming	8440.00	11.19	941.84	1098.81	1255.79	1412.76	1726.71	2040.65	2354.60	2825.52
Bearsted	90000.00	24.86	950.95	1109.45	1267.94	1426.43	1743.41	2060.40	2377.38	2852.86
Bicknor	–	–	934.38	1090.11	1245.84	1401.57	1713.03	2024.49	2335.95	2803.14
Boughton Malherbe	1200.00	5.37	937.96	1094.29	1250.61	1406.94	1719.59	2032.25	2344.90	2813.88
Boughton Monchelsea	30600.00	27.17	952.49	1111.24	1269.99	1428.74	1746.24	2063.74	2381.23	2857.48
Boxley	75743.10	19.46	947.35	1105.25	1263.14	1421.03	1736.81	2052.60	2368.38	2842.06
Bredhurst	11500.00	65.16	977.82	1140.79	1303.76	1466.73	1792.67	2118.61	2444.55	2933.46
Broomfield	20904.00	29.71	954.19	1113.22	1272.25	1431.28	1749.34	2067.40	2385.47	2862.56
Chart Sutton	12000.00	29.91	954.32	1113.37	1272.43	1431.48	1749.59	2067.69	2385.80	2862.96
Collier Street	7477.00	20.81	948.25	1106.30	1264.34	1422.38	1738.46	2054.55	2370.63	2844.76
Coxheath	49030.00	31.95	955.68	1114.96	1274.24	1433.52	1752.08	2070.64	2389.20	2867.04
Detling	13311.00	35.08	957.77	1117.39	1277.02	1436.65	1755.91	2075.16	2394.42	2873.30
Downswood	9000.00	10.31	941.25	1098.13	1255.00	1411.88	1725.63	2039.38	2353.13	2823.76
East Sutton	3250.00	24.24	950.54	1108.96	1267.39	1425.81	1742.66	2059.50	2376.35	2851.62
Farleigh East	16500.00	24.46	950.69	1109.13	1267.58	1426.03	1742.93	2059.82	2376.72	2852.06
Farleigh West	8000.00	36.61	958.79	1118.58	1278.38	1438.18	1757.78	2077.37	2396.97	2876.36
Frinsted	–	–	934.38	1090.11	1245.84	1401.57	1713.03	2024.49	2335.95	2803.14
Harrietsham	14273.00	15.93	945.00	1102.50	1260.00	1417.50	1732.50	2047.50	2362.50	2835.00
Headcorn	65355.00	44.70	964.18	1124.88	1285.57	1446.27	1767.66	2089.06	2410.45	2892.54
Hollingbourne	15000.00	33.59	956.77	1116.24	1275.70	1435.16	1754.08	2073.01	2391.93	2870.32
Hucking	–	–	934.38	1090.11	1245.84	1401.57	1713.03	2024.49	2335.95	2803.14
Hunton	9500.00	29.78	954.23	1113.27	1272.31	1431.35	1749.43	2067.51	2385.58	2862.70
Langley	18406.00	35.55	958.08	1117.76	1277.44	1437.12	1756.48	2075.84	2395.20	2874.24
Leeds	16322.00	46.19	965.17	1126.04	1286.90	1447.76	1769.48	2091.21	2412.93	2895.52
Lenham	51242.00	36.01	958.39	1118.12	1277.85	1437.58	1757.04	2076.50	2395.97	2875.16
Linton	5204.00	20.00	947.71	1105.67	1263.62	1421.57	1737.47	2053.38	2369.28	2843.14
Loose	31986.00	31.23	955.20	1114.40	1273.60	1432.80	1751.20	2069.60	2388.00	2865.60
Marden	52000.00	32.40	955.98	1115.31	1274.64	1433.97	1752.63	2071.29	2389.95	2867.94
Nettlestead	6250.00	17.70	946.18	1103.88	1261.57	1419.27	1734.66	2050.06	2365.45	2838.54
Otham	5750.00	25.52	951.39	1109.96	1268.52	1427.09	1744.22	2061.35	2378.48	2854.18
Otterden	–	–	934.38	1090.11	1245.84	1401.57	1713.03	2024.49	2335.95	2803.14
Staplehurst	69000.00	29.52	954.06	1113.07	1272.08	1431.09	1749.11	2067.13	2385.15	2862.18
Stockbury	8000.00	24.29	950.57	1109.00	1267.43	1425.86	1742.72	2059.58	2376.43	2851.72
Sutton Valence	20000.00	31.04	955.07	1114.25	1273.43	1432.61	1750.97	2069.33	2387.68	2865.22
Teston	8600.00	26.77	952.23	1110.93	1269.64	1428.34	1745.75	2063.16	2380.57	2856.68
Thurnham	11000.00	21.07	948.43	1106.50	1264.57	1422.64	1738.78	2054.92	2371.07	2845.28
Tovil	43440.00	35.91	958.32	1118.04	1277.76	1437.48	1756.92	2076.36	2395.80	2874.96
Ulcombe	8280.00	20.77	948.23	1106.26	1264.30	1422.34	1738.42	2054.49	2370.57	2844.68
Wichling	–	–	934.38	1090.11	1245.84	1401.57	1713.03	2024.49	2335.95	2803.14
Wormshill	–	–	934.38	1090.11	1245.84	1401.57	1713.03	2024.49	2335.95	2803.14
Yalding	42000.00	41.51	962.05	1122.40	1282.74	1443.08	1763.76	2084.45	2405.13	2886.16

For more information or if you have any questions about Council Tax, Housing & Council Tax Benefit, or Business rates:

- **Council Tax:** Telephone 01622 602003
- **Housing or Council Tax Benefit:** Telephone 01622 602557
- **Business (or Non Domestic) Rates:** Telephone 01622 602230
- For those residents who are hard of hearing, we operate a Minicom service on 01622 6022224 (minicom users only)
- Collect a leaflet from any of the Maidstone Borough Council offices
- Write to the Council's Revenues Division
- Visit our website at www.digitalmaidstone.co.uk, or
- Email customer-care@maidstone.gov.uk

Paying the monthly instalment

- Some people tell us they cannot pay their instalments on the due date because they don't get paid until the end of the month. Our advice is for each instalment to be paid from your previous month's income, starting in March, when most people do not have an instalment to pay.
- If you need advice about making a payment, please contact us as soon as possible on 01622 602003.

We prepare the annual Council Tax bills from the end of February to mid-March each year, and during this time all our computer systems are set up to work on this process. If you have written to us during this time to say you have moved, or are querying the amount on your bill, please be patient, we will be in touch once the billing process has finished.

This statement and the accompanying account constitute the demand note prescribed by the Council Tax and Non Domestic Rating (Demand Notices) (England) Regulations 1993 (as amended).

Capital Expenditure

During 2008/09 Maidstone Borough Council is planning to spend £19.364m on Capital Expenditure on the following services:

Service	£000s
Community Services	373
Environment	1,879
Leisure & Culture	1,922
Regeneration	12,085
Land, Property and other Assets	3,105
	19,364

This is to be funded by:	
Capital Grants and other funds	4,248
Capital Receipts	15,116
	19,364

Summary of Revenue Budget 2008/09 and 2007/08

	See Notes	2008/2009 Gross Expenditure £000's	2007/2008 £000's	2008/2009 Specific Grants £000's	2007/2008 £000's	2008/2009 Other Income £000's	2007/2008 £000's	2008/2009 Budget Requirement £000's	2007/2008 £000's
Highways	1	7,526	6,862	440	–	3,819	3,835	3,267	3,027
Planning & Economic Development	2	5,843	5,024	192	–	2,429	2,317	3,222	2,707
Recreation & Tourism	3	6,677	7,035	–	–	1,753	1,861	4,924	5,174
Environmental Health	4	1,937	1,785	–	–	41	50	1,896	1,735
Refuse Collection & Disposal	5	4,746	3,860	62	62	1,302	985	3,382	2,813
Housing	6	35,036	36,438	28,198	26,073	340	303	6,498	10,062
Other Services	7	14,888	9,989	8,507	8,639	6,933	6,298	-552	-4,948
Transfers to/from Reserves	8	–	463	–	–	954	–	-1,004	463
	9	76,653	71,456	37,399	34,774	17,621	15,649	21,633	21,033
Estimates of reserves at year end		–	–	–	–	–	–	4,737	4,975

Notes

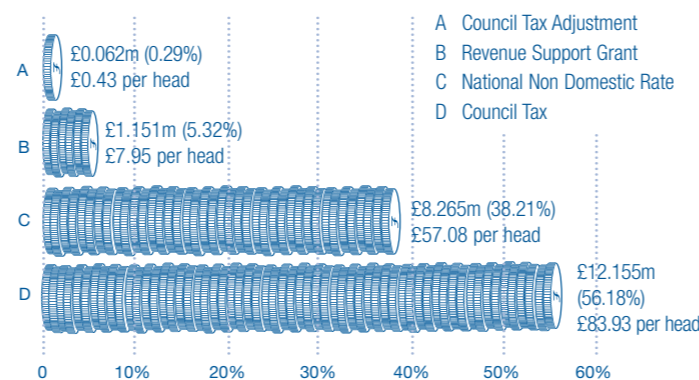
- The costs of services in areas such as Street Cleansing, the new national Concessionary Fares and Parking are included within the figures.
- The major services provided are Planning and Building Control, Planning Policy and Conservation. Income is received from fees for Planning and Building Control, from Parkwood Industrial Estate and Starter Units owned by the Council.
- Services provided include Tourist Information, Museums, Parks and Open Spaces, facilities at Cobtree, the Corn Exchange and the Leisure Centre.
- Responsibilities arising from the Environmental Protection Act and food related legislation, together with the Council's own policy initiatives on environmental matters such as Air Pollution Sampling and Survey Work are included within the budget.
- This Budget covers the Refuse Collection Service as well as additional resources for Recycling Initiatives.
- This Budget covers the Borough's Housing responsibilities. The major services are Rent Allowances Administration, Improvement Grants, Homelessness and support for RSL's to provide social housing. The cost of this latter service has reduced by approx £3m (due to the write off of Grants to RSL's).
- Other Services include the cost of funding the Capital Programme; the Appropriation Accounts which ensure that the capital charges and pension adjustments have no impact on the cost to Council Taxpayers; funding for Parishes and other bodies and the cost of local tax collection and related benefits. Costs have reduced as the write off of grants to RSL's is credited to the Appropriation Account. At 31/3/08 the Authority is debt free.
- Transfers to/from Reserves – it is planned to contribute £1m from balances in 2008/09. Balances at 31/3/09 will be £4.737m.
- The Budget Requirement for 2008/09 of £21.633m is £149.39 per head of population (£145.35 in 2007/08).

Changes in Budget Requirement

Changes in Budget requirement over previous year:

	£000s
Net budget 2007/2008	21,033
Inflation and Other Cost Increases	2,618
Service Growth	1,938
Increase in Other Income	– 222
Increase in Benefit and Other Grant	– 2,625
Service Savings	– 1,109
Net Budget 2008/2009	21,633

Funding of Borough Expenditure



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 authorities 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 authority 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 set by the valuation officers of the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. It draws up and maintains a full list of all rateable values, available on their website 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 1st April 2005, this date was set as 1st April 2003.

The valuation officer may alter the value if circumstances change. The ratepayer (and certain others who have an interest in the property) can also appeal against the value shown in the list if they believe it is wrong. Further information about the grounds on which appeals may be made and the process for doing so can be found on the VOA website or 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. The Government sets the multipliers for each financial year for the whole of England, except in the City of London where special arrangements apply, according to formulae set by legislation. The multipliers change each year in line with inflation and to take account of the cost of small business rate relief. In the year of a revaluation, the multipliers are set at a level which will keep the total 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 increases in bills. To help pay for the limits on increases in bills, 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 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 2005, transitional arrangements will not normally apply to the part of a 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 Maidstone Borough Council or the website www.mybusinessrates.gov.uk.

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 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.

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.

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.

Small Business Rate Relief: The 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 have rateable values 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 1st April in the financial year in question, on the day for which relief is being sought, and each intervening day. 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.

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 further relief on the remaining bill. 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.

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) 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.



Council Tax & Business Rates 2008-09



www.digitalmaidstone.co.uk