



Your Council Tax and Non-Domestic Rates

2012 / 2013





Council Tax

Your home will fall within a valuation band between 'A' (the lowest) and 'H' (the highest) determined by the assessor based on property values as at 1 April 1991.

The amount of Council Tax you pay is related to your valuation band. Higher banded properties pay a higher amount of Council Tax.

There is also a personal element in the tax which makes it possible for certain persons to be disregarded when assessing the amount to be paid or in awarding Discount.

In addition, there are provisions relating to Council Tax benefits (rebates), exemptions and disabled person's relief.

(See page 9 for details)



Water and waste water charges

Council Tax bills include charges made by Scottish Water for Water and Waste Water services. Whilst the Council is required by law to include these charges in its bills, it is not responsible for setting them. The level of the charges is set by Scottish Water and is subject to scrutiny by the Water Industry Commissioner for Scotland and the Scottish Government.

The total water and sewerage charges for Band D dwellings for 2012/13 remain unchanged from 2011/12.



Council Tax rates

Band	House Value (1991)	Council Tax	Water	Waste Water	Total
A	Up to - £27,000	792.66	£121.44	£140.94	1055.04
B	£27,001 - £35,000	924.77	£141.68	£164.43	1,230.88
C	£35,001 - £45,000	1,056.88	£161.92	£187.92	1,406.72
D	£45,001 - £58,000	1,188.99	£182.16	£211.41	1,582.56
E	£58,001 - £80,000	1,453.21	£222.64	£258.39	1,934.24
F	£80,001 - 106,000	1,717.43	£263.12	£305.37	2,285.92
G	£106,001 - £212,000	1,981.65	£303.60	£352.35	2,637.60
H	£212,000 +	2,377.98	£364.32	£422.82	3,165.12



Calculation of Council Tax

	£ million
Gross Expenditure	333.446
Fees, Charges & Other Income	(42.446)
Net Expenditure	291.000
Funded By	
General Government Grant	(210.043)
Non Domestic Rates	(26.449)
General Fund Balances	(6.013)
	(242.505)
Amount to be met from Council Tax	48.495
Number of Band D equivalent homes	40,786
Band D Council Tax required for 2012/13	£1,188.99



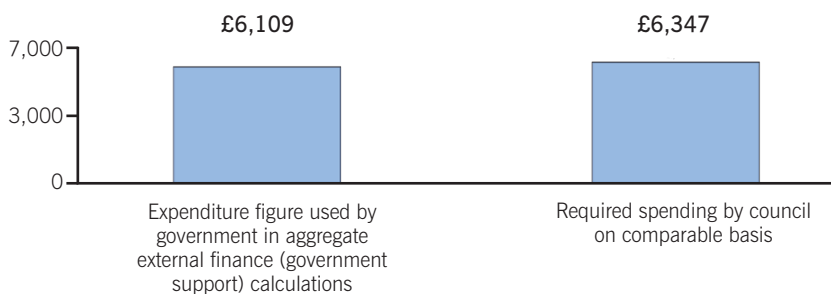
Council employees

(full-time equivalent)

2012 - 2013	5,301
2011 - 2012	5,443
Decrease	142



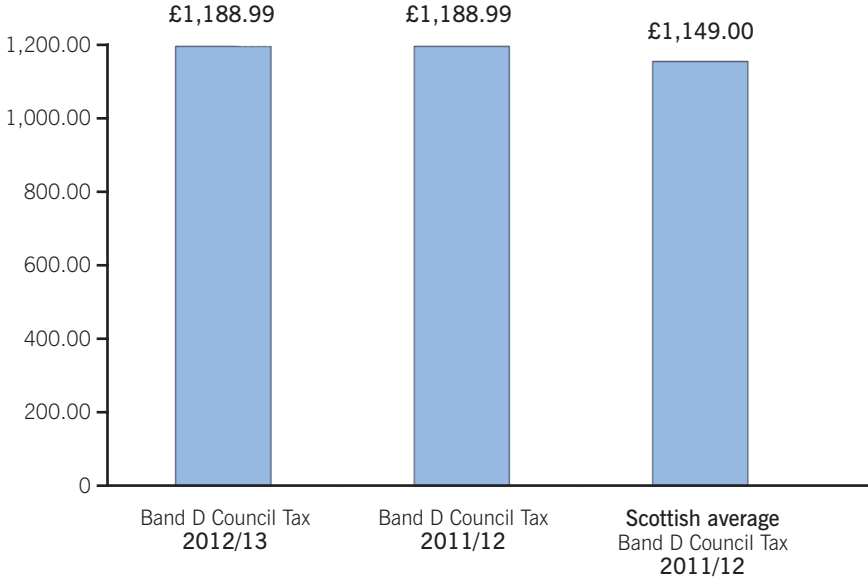
Comparison with government provision for current expenditure



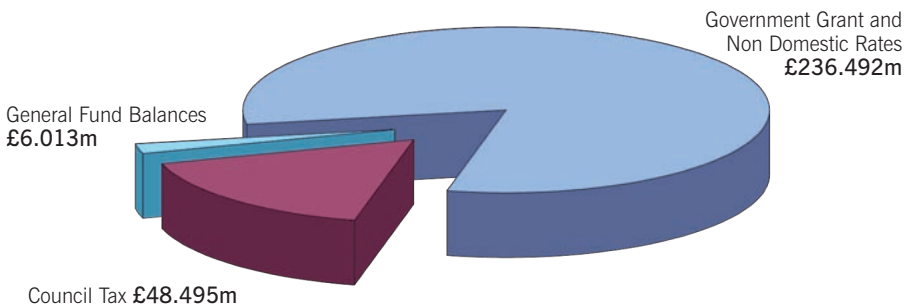


Council Tax compared to the Scottish average

Council Tax income provides 16.7% of the total income required by East Ayrshire Council in 2012/13. Non Domestic Rates provide a further 9.1%. 72.2% is provided by the Scottish Government in the form of General Revenue Funding and Specific Grants with the remaining 2.0% drawn from Uncommitted General Fund Balances.



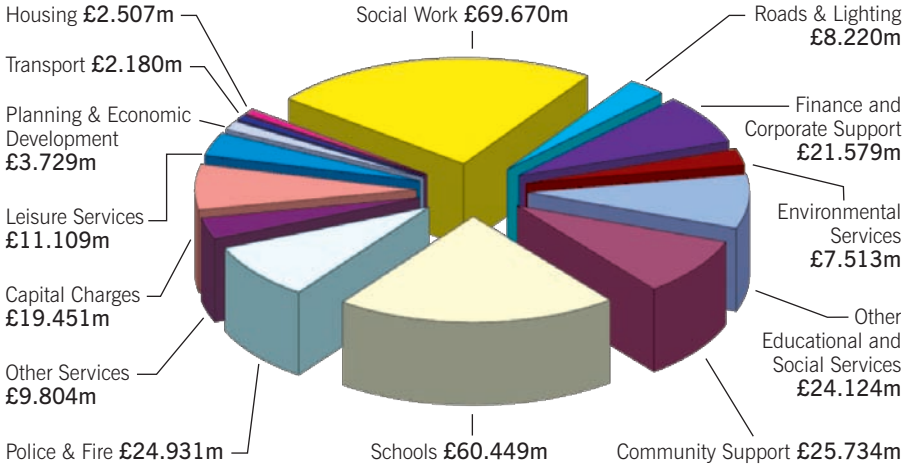
Available resources



Total Income £291.000m



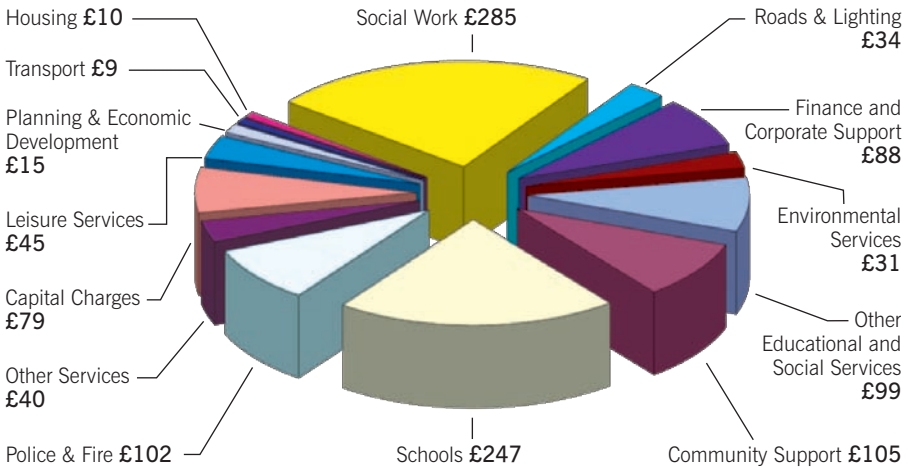
Departmental allocations



Net Expenditure £291.000m



Council tax allocations



Band D Council Tax £1,188.99



Non-Domestic Rates

Business rates

Business rates are paid by every company / business in East Ayrshire. The amount billed is based on the rateable value of the property multiplied by the rate per £ announced each year by the Scottish Government. The national rate set for 2012/13 is 45p per £.

A supplementary poundage of 0.8p in the £ will be added to this figure for properties with a Rateable Value greater than £35,000.

Retail properties licensed to sell alcohol and tobacco, with a Rateable Value equal to or in excess of £300,000, will be charged an additional Public Health Supplement of 9.3p in the £ for 2012/13. This figure will rise to 13p for 2013/14 and 2014/15.

A Rates Deferral Scheme will also be in place for 2012/13 but at the time of printing full details had not been released.

All Non-Domestic Rates are payable by 10 monthly instalments, from May to February, due on the 7th of the month. Alternatively you can pay by two half yearly instalments at the end of June and December.

Some properties may be eligible for relief on non domestic rates.

- Properties with a rateable value of £18,000 or less
- Businesses with a cumulative rateable value of less than £25,000
- Empty properties – non domestic rates are not payable for the first three months a property is unoccupied. After this a charge of 50% of normal rates will apply.
- Registered charities and non- profit making organisations
- Premises in which nursing care is provided
- Certain rural properties with a rateable value of less than £17,000
- Renewable energy producers

The levels of relief available will vary depending on the circumstances, but if you think you may be entitled to relief, please contact: The Revenues and Benefits Manager, East Ayrshire Council, Council Offices, John Dickie Street, Kilmarnock, KA1 1BY

Revaluation 2010

Information on the Revaluation, including Revaluation Leaflets and a rates calculator can be found on the Scottish Government's website at www.scotland.gov.uk/revaluation.

Appeals

You may have a legal right of appeal if you disagree with your rateable value. This should be discussed with the Assessor.

Payment should not be delayed pending the outcome of any appeal or application for relief.

Due to legislative requirements at 30 September, if a ratepayer has not paid the equivalent of 4 or more instalments a Final Notice is issued. The Final Notice demands payment of the full outstanding balance within 14 days and confirms they have lost the right to pay by instalments. After the issue of the September Final Notice, a Final Notice is issued after 2 instalments remain unpaid.

Failure to pay in terms of the Final Notice may result in the issue of a Summary Warrant. If the account remains unpaid it will then be passed to Sheriff Officers for collection.

Further information regarding Non-Domestic Rates can be found on the Scottish Government's website at www.scotland.gov.uk



Fuel poverty & energy efficiency

Council Tax Energy Efficiency Rebate Scheme

Information regarding this Scheme is detailed on the reverse of your Council Tax Bill.

Winter Fuel Payment, Cold Weather Payment & Warm Home Discount Scheme

- **Winter Fuel Payment.** This is a tax free payment to help older people keep warm during winter. Most people who are entitled do not need to make a claim.
- **Cold Weather Payment.** Cold Weather Payments help people who are in receipt of certain income-related benefits to pay their increased heating costs, caused by periods of very cold weather during winter. Payment is made automatically to those who are eligible.
- **Warm Home Discount Scheme** - The Warm Home Discount Scheme provides a £120 rebate on electricity bills.

Further information on the above schemes can be found on www.direct.gov.uk

Energy Assisted Package & Boiler Scrappage Scheme

The **Energy Assistance Package** provides assistance with energy advice, benefit and tax credit checks, insulation measures and energy efficiency measures.

The Boiler Scrappage Scheme offers owner occupiers a voucher entitling them to a £400 subsidy from Scottish Government towards the cost of upgrading inefficient boilers with and Energy Saving Trust Recommended (ESTR) boiler in their property, subject to funding availability.

Further information can be found on www.energysavingtrust.org.uk

Universal Home Insulation Scheme

Free home insulation for residents of East Ayrshire Council regardless of age, income or tenure, subject to funding availability.

Further information can be found on www.scotland.gov.uk

Please note all of the above information is current at the time of print.

For up to date information or more detail please contact East Ayrshire Council's Energy Advice Unit on 01563 555224 or energyadviceunit@east-ayrshire.gov.uk



Methods of payment

1. Direct debit

The easiest way to pay your Council Tax. You can choose to pay over 10 months (April – January) on 1st, 15th or 28th of the month; or over 12 months, paying on either 1st or 15th of the month. To set up a direct debit, please complete the enclosed form or call us on 01563 554400.

2. At any East Ayrshire Council local office

You can pay in person with cash, cheque, debit card or payment card.

3. Online

www.east-ayrshire.gov.uk

4. By telephone

Call 01563 574057 any time (automated service)

5. By post

Cheques and postal orders should be crossed “a/c payee only” and made payable to East Ayrshire Council. Please send them to: Executive Director of Finance and Corporate Support, East Ayrshire Council, P.O. Box 7400, Kilmarnock, KA1 1LZ

6. Bank giro credit

7. Girobank

8. Post office

You can only pay at a post office if you live in an area where there is no East Ayrshire Council local office. You can pay by cash, cheque, postal order or Special Payment Card. To find out more please call 01563 554400.

9. Standing order

To be paid on the 1st of each month

NB. If paying by credit card, a surcharge of 1.95% will apply.

If you fall behind with your payments

If you fall behind with your Council Tax payments, we will send you a reminder that will give you 7 days to bring your payments up to date. If you do not do this, you will lose the right to continue paying by instalments and the full amount outstanding for the remainder of the year will become payable. We will not issue any more reminders – we will make application to the Sheriff for a Summary Warrant and this will add a Statutory Penalty of 10% to your bill. If your arrears remain unpaid, we may pass the debt to our Sheriff Officers for collection and the Summary Warrant empowers them to arrest your wages or bank account. In addition, the Sheriff can grant special permission to empower Sheriff Officers to seize your household contents.

It is vitally important that you keep your payments up to date. Do not ignore any letters we send you about your Council Tax or Non-Domestic Rates. If you do fall behind, our Arrears Recovery Team can help. If you contact them at any point in the recovery process, they will discuss a repayment arrangement to suit your circumstances and can make arrangements to ensure that you receive your full benefit entitlement.

Please do not ignore arrears notices - contact our staff for advice and assistance on 01563 554400.



Council Tax - benefit

Up to 100% rebate of Council Tax may be available if you are on a low income.

Council Tax Benefit is not awarded on either the Water or Sewerage element of your Council Tax bill.

If you do not qualify for Council Tax Benefit but someone else in the household is on a low income then a "Second Adult Rebate" of up to 25% of your Council Tax may be available.

You can obtain an application form from any local Council office or by calling the Revenues & Benefits Section on 01563 554400.

You must inform the Council of any change to your circumstances which may affect your Council Tax Benefit.

If you think you may qualify, please apply now.

If you have been granted Council Tax benefit

Your entitlement to Council Tax Benefit is included in your Council Tax bill.

Right of appeal

If you don't agree with the Council Tax Benefit decision, you have the right to appeal but you must do so within one calendar month from the date you receive your Council Tax Benefit Notification, stating the reasons why you think the decision is wrong. We will then explain the decision to you. If you are still unhappy with the outcome, your appeal will be considered by an independent Appeals Tribunal.

Duty to report a change of circumstances

Although Council Tax Benefit has been granted for the period shown on your Council Tax Benefit Decision Letter, you must inform us immediately in writing of any change to your

circumstances which might affect your entitlement (e.g. if your income changes, if you begin work or change job, if someone moves into your house etc.). If you do not tell us about changes to your circumstances you may lose benefit and you will have to pay back any overpayments. In some circumstances you may be committing a criminal offence and could be prosecuted.

Calculation of Council Tax benefit

The maximum Council Tax Benefit we can award is 100% of the Council Tax (excluding Water and Sewerage Charges) after taking into account any Disabled Persons Reduction, Discounts, and non-dependent deductions. Council Tax Benefit is based on your weekly income less your weekly applicable amount (the figure the government sets to reflect the day to day living expenses of the claimant(s) and their family). If your weekly income is less than your weekly applicable amount, you will qualify for the maximum Council Tax Benefit available, less any Non-Dependent deductions.

Income

Income includes money from employment, all Social Security Benefits, pensions from previous employers and any other money you have coming in. We also need to know about any savings you have. If your savings are more than £16,000 you will not qualify for Council Tax Benefit.

Second adult rebate

You may qualify for Council Tax Benefit based on the income and circumstances of another adult who lives with you and who is not your partner or a boarder/lodger.

For further information on Council tax benefits, please contact the Revenues & Benefits Section on 01563 554400.



Council Tax - discounts

Who pays?

- The owner / occupier
- Tenant occupier
- Sub tenant occupier
- Occupier
- Owner (where property is unoccupied)

A man and woman living together as husband and wife are jointly and severally liable for payment (i.e. individually and together), as are civil partnerships, joint owners or joint tenants.

Discounts

A 25% discount is available for properties occupied by one liable person aged 18 years or over. A discount is also available in respect of second homes and long term empty properties.

Some people are not counted when assessing residency:

- students, student nurses and apprentices
- long term patients in a hospital or a hostel
- persons in detention
- severely mentally impaired persons
- certain types of care workers

If you are in receipt of any reduction to your Council Tax and your circumstances change, please let us know.

Further information on discounts is available on www.east-ayrshire.gov.uk

Disabled persons

A reduction may be possible if any resident is disabled and any one of the undernoted facilities exist within the house to meet his or her needs:

- an additional bathroom or kitchen
- a room used predominantly by the disabled person
- use within the house of a wheelchair by the disabled person

The reduction takes the form of a drop in valuation band from, for example, "C" to "B" and is available to everyone regardless of income.

Exempt dwellings

Exemption from payment of Council Tax can apply where a dwelling is unoccupied:

- and unfurnished
- and undergoing major repair work or structural alteration
- due to the death of the last occupier
- and held for use by a minister of religion
- due to repossession
- and difficult to let because it forms part of another dwelling
- due to legal prohibition

Certain occupied dwellings may also qualify to be treated as exempt where all the occupants are:

- students
- under 18 years of age
- severely mentally impaired
- under 20 years of age and are school or college leavers

Other types of Exemption may also be available.

If you think you may qualify, please apply now.



Water and sewerage reduction

If you have a septic tank or a private water supply, you may be eligible for a reduction in your water and sewerage charges. Please contact the Revenues & Benefits Manager in the first instance.

Households with two or more adults, in receipt of Council Tax benefit but not already in receipt of a discount, may qualify for a reduction in water charge. The reduction is graduated to reflect entitlement to Council Tax benefit. Only full entitlement to Council Tax benefit attracts the full 25% reduction. The reduction is calculated on the same daily basis as benefit. This reduction is automatic and no application is necessary.

Appeals

You may have a legal right to appeal if you disagree with your Valuation Band. This should be discussed in the first instance with the Assessor at the Ayrshire Valuation Joint Board. You may also appeal if you are aggrieved at the actions of the Council in calculating or collecting your Council Tax. This should be discussed in the first instance with the Revenues & Benefits Manager.

Payment should not be delayed pending the outcome of any appeal or enquiry.



Enquiries

Enquiries about Council Tax and Non-Domestic Rates should be addressed to:

The Revenues
& Benefits Manager,
East Ayrshire Council,
Council Offices, John Dickie Street,
Kilmarnock, KA1 1BY

Telephone: 01563 554400

Email: council.tax@east-ayrshire.gov.uk

Enquiries about Council Tax benefit should be addressed to:

The Revenues
& Benefits Manager,
East Ayrshire Council,
Council Offices, John Dickie Street,
Kilmarnock, KA1 1BY

Telephone: 01563 554400

Email: benefits@east-ayrshire.gov.uk

Questions relating to rateable value and valuation bands should be addressed to:

The Assessor & Electoral
Registration Officer,
Ayrshire Valuation Joint Board,
9 Wellington Square, Ayr, KA7 1HL

Telephone: 01292 612221

Email: avjb@south-ayrshire.gov.uk

This document is also available, on request, in braille, large print or recorded on to tape, and can be translated into Chinese, Punjabi, Urdu, Gaelic and Polish.

Ma tha sibh airson fiosrachadh fhaighinn ann an cànan sam bith eile, cuiribh brath thugainnaig an t-seòladh a leanas.

اگر آپ یہ معلومات کسی اور زبان میں چاہتے ہیں تو براہ مہربانی نیچے دیے گئے ہر قسم سے رابطہ کریں۔

閣下如需要這份資料的其他語言版本，請透過以下的地址與我們聯絡。

ਜੇਕਰ ਤੁਹਾਨੂੰ ਇਹ ਜਾਣਕਾਰੀ ਕਿਸੇ ਹੋਰ ਭਾਸ਼ਾ ਵਿਚ
ਚਾਹੀਦੀ ਹੈ ਤਾਂ ਕਿਰਪਾ ਕਰ ਹੇਠ ਦਿੱਤੇ ਗਏ ਪਤੇ ਤੇ
ਸੰਪਰਕ ਕਰੋ ।

Dokument dost pny jest równie w alfabecie Braille'a, w wersji z powi kszonym drukiem lub w formie nagrania d wi kowego na kasecie. Na yczenie oferujemy tak e tłumaczenie dokumentu na wybrany j zyk.



East Ayrshire
COUNCIL

The Revenues & Benefits Manager,
East Ayrshire Council, Council Offices, John Dickie Street, Kilmarnock, KA1 1BY

Telephone: 01563 554400, Email: benefits@east-ayrshire.gov.uk