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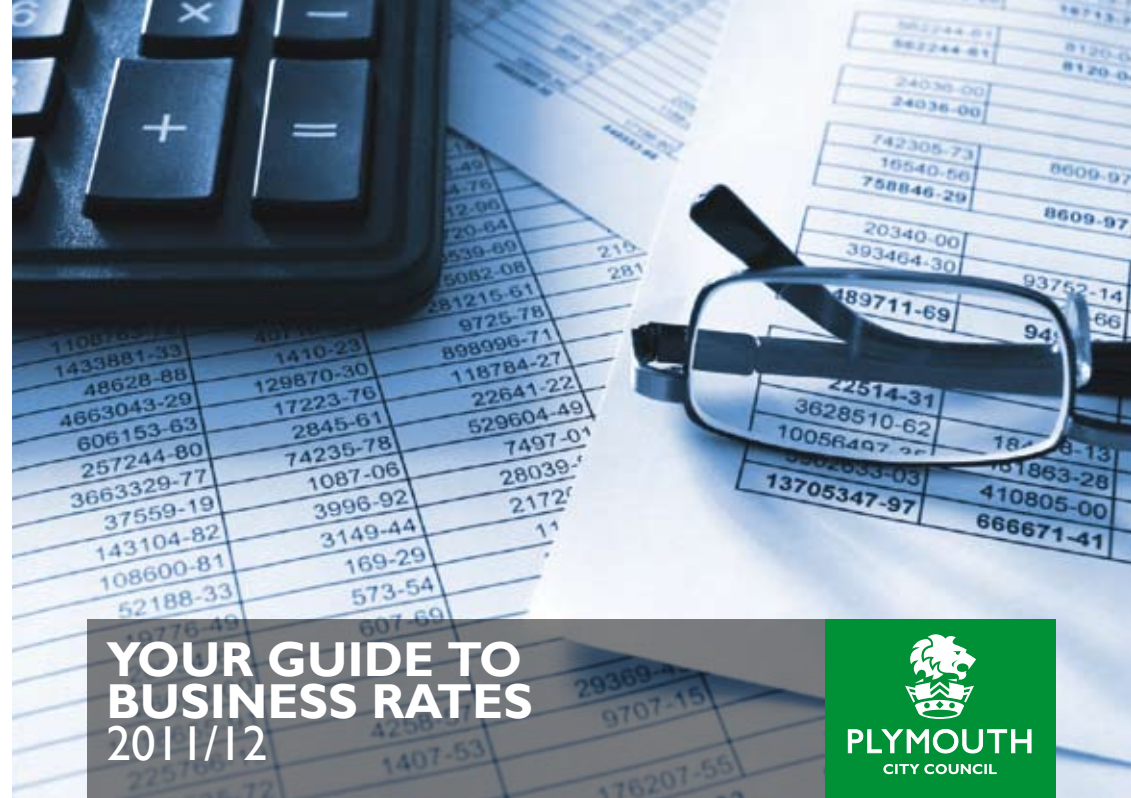
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YOUR GUIDE TO BUSINESS RATES 2011/12



Devon & Cornwall
Police Authority



DEVON &
SOMERSET
FIRE & RESCUE SERVICE

www.plymouth.gov.uk



WELCOME

This year has been a testing time for both the private and the public sector and we have all had to look at how to deliver more for less.

Despite many economic challenges, we have continued to deliver better performance and improvements to the city such as new schools, transport improvements and the continuing work on the new Plymouth Life Centre. Our achievements were recognised in June when we won the top award in local government – the MJ Best Achieving Council of the Year Award – which was a coup not only for us, but also for Plymouth.

Over the last 12 months, we and our key partners have looked hard at delivering our shared priorities for Plymouth of raising aspiration, reducing the health gaps between different communities, providing value for money and delivering growth.

A lot of groundwork has been carried out to make sure that we create the right conditions for investment in quality homes, jobs and businesses.

More than ever, we are working with the private sector and other partners to make sure Plymouth makes the most of its assets.

In cooperation with the University of Plymouth we have established the Growth and Innovation Network which will work to support the creation of new businesses in our key priority sectors.

To help deliver growth we have also provided support for businesses bidding for funding under the Regional Growth Fund. We now have 'Destination Plymouth', a joint venture between the public and private sector to co-ordinate an overall strategy for our £296 million visitor economy.

Plans to shape the look and feel of Seaton and Derriford and create employment space for 6,000 new jobs have also recently been unveiled.

Like all cities, Plymouth has felt the effect of the global economic situation. However, by working with partners and the private sector, we have made progress. We have, for instance, far exceeded the affordable housing targets and the Dockyard campaign is another example of what we can achieve by working as a city together.

Councillor Vivien Pengelly
Leader of Plymouth City Council

FUNDING FOR LOCAL SERVICES

Plymouth City Council's budget for 2011/12

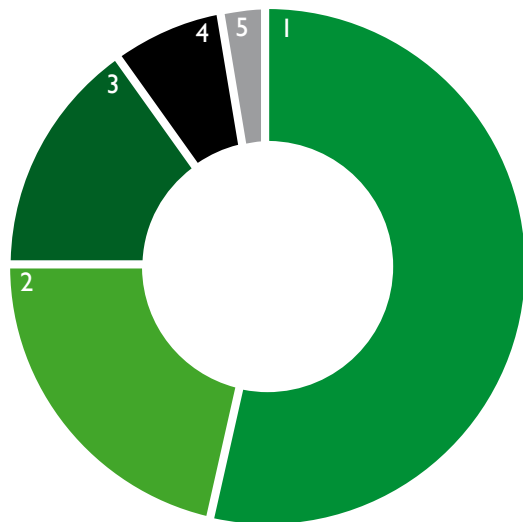
The Council's gross revenue budget for 2011/12 over £630 million

SERVICE	2010/11	2011/12		
	Adjusted Net Budget* £000	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
Children and Young People	49,987	276,976	-227,593	49,383
Community Services	111,099	149,087	-39,906	109,181
Corporate Support	31,808	153,275	-125,875	27,400
Development and Regeneration	17,598	32,406	-15,333	17,073
Chief Executive	1,728	1,609	-101	1,508
Corporate Items	6,707	16,681	-12,989	3,692
BUDGET REQUIREMENT	218,927	630,034	-421,797	208,237

*The 2010/11 budget has been adjusted for the effect of grants rolled into formula grant 2011/12 for comparison purposes. The approved net budget requirement for the year remains at £201.825m

WHAT HAS CHANGED SINCE LAST YEAR

	£000
2010/11 budget (adjusted for comparison purposes)	218,927
2011/12 budget	208,237
Change between years	-10,690
Analysis of change:	
Additional costs of waste disposal	860
Increased pressures in adult social care	2,684
Driving efficiencies out of external purchasing	-850
Reducing accomodation costs	-865
Net effect of other pressures and efficiencies	-12,519
	-10,690



BUSINESS RATES INFORMATION

Non-domestic rates, or business rates, are collected by local authorities and are the way that those who occupy non-domestic property contribute towards the cost of local services. 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, the Government's revenue support grant and certain other sums, pays for services provided by 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 valuation officers from 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 on its website at www.voa.gov.uk.



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. In this case the date set is 1 April 2008.

The valuation officer may alter the value if the circumstances have changed. 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.

For more information about appeals visit www.voa.gov.uk, write to the Valuation Office Agency, 190 Armada Way, Plymouth, PL1 1EG or telephone 01752 614100.



National non-domestic rating multiplier

The Council 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 Government sets the multipliers for each financial year which change every year in line with inflation. The current multipliers are shown on the front of your bill.

Unoccupied property rating

Business rates will not be payable in the first three months if a property is empty. This is extended to six months for certain industrial properties. After this period, rates are payable in full unless the unoccupied property is exempt.

From 1 April 2011, empty properties with a rateable value of less than £2,600 are exempt from business rates. Properties with a rateable value of over £2,600 which become empty are entitled to three to six months exemption, depending on the property description.

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 Council has discretion in certain cases to award relief in respect of the unoccupied part.

Revaluation 2010: Transitional Arrangements

Property valuations normally change between each revaluation. Transitional relief is designed to reduce the impact of any significant changes in the rateable value – whether the change is up or down.

Transitional relief limits the percentage your business rates bill can be increased or decreased each year following revaluation. Under the scheme the relief will apply each year until the full amount becomes payable (the rateable value multiplied by the appropriate multiplier). This is automatically included when your business rates bill is calculated.

The transitional arrangements only apply to properties in the valuation list at the time of the revaluation. If there are any changes to the property after 1 April 2010, transition would normally apply to the part of the bill that relates to any increase in rateable value caused by those changes.

For further information call the Council's business rates team on 01752 304966 or 304897 or visit www.mybusinessrates.gov.uk.

CAN YOU REDUCE YOUR BUSINESS RATES?

Yes, there are a number of ways you can pay lower business rates.

Charity and registered community amateur sports club relief

Charities and registered community amateur sports clubs are entitled to 80 per cent 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 Council has discretion to give further relief on the remaining bill.

Non-profit making organisation relief

The Council has discretion to give relief to non-profit organisations. Contact us for further information.

Hardship relief

The Council has discretion to give relief in special circumstances. Contact us for further information.



Small business rate relief

This relief is only available to ratepayers who apply to the Council 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 £2,600.

The rateable value of the property mentioned in (a), or the aggregate rateable value of all properties mentioned in (b), must be under £18,000 outside London on the day relief is being sought and each following day. If the rateable value, or aggregate rateable value, increases above those levels, relief will end from the day of the increase.

Ratepayers who meet 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.

If the single or main property is shown on the rating list with a rateable value of up to £12,000, the ratepayer will receive a percentage reduction in their rates bill for this property. This will be up to a maximum of 50 per cent for a property with a rateable value of not more than £6,000.

In March, the Chancellor of the Exchequer announced that the Government will temporarily increase the level of Small Business Rate Relief. Ratepayers will pay no rates on properties with rateable values up to £6,000, with a tapered relief of between 100 per cent and zero for properties with rateable values between £6,001 and £12,000. The new levels of relief will be available for 12 months from 1 October 2010 to 30 September 2011.

Small Business Rate Relief is not available for unoccupied properties. If the ratepayer already gets charitable rate relief in relation to the property, they will not be eligible to receive SBRR.

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

Ratepayers must notify the Council about certain changes in circumstances. They are:

- the ratepayer taking up occupation of a property they did not occupy at the time of making their application for relief and
- an increase in the rateable value of a property occupied by the ratepayer in an area, other than the area of the council which granted the relief.

The Council must be notified of these changes within four weeks of the change happening. Contact the Council by telephone, in person or in writing.

Full details on how to apply for relief can be obtained from the business rates team on 01752 304966 or 304897.



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 wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (www.rics.org.uk) and the Institute of Revenues Rating and Valuation (www.irrv.org.uk) are qualified and regulated by rules of professional conduct designed to protect the public. Before you employ a rating adviser, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. If necessary, seek further advice before entering into any contract.

The Office of Communities and Local Government and the Valuation Office Agency have a website aimed at the smaller independent ratepayer, www.mybusinessrates.gov.uk.

Problems paying?

If you find it difficult to pay your business rates please contact us straight away and let us know about your situation. We will do our best to try and resolve the problem with you. Please do not ignore your bill or other letters we send to you but keep paying as much as you can afford and contact us.

The following organisations can provide free, independent advice:

Plymouth Citizens Advice Bureau
Call 08448 269 717 or visit www.plymouthcab.org.uk

National Debtline
This is a national helpline that can provide advice and information. Call 0808 808 4000.

For further information or help on business rates, visit www.plymouth.gov.uk or call 01752 304966 or 304897.



Contacting the police and the Police Authority

In an emergency phone 999 (if you are deaf/hearing impaired text 80999).

For non-emergencies call 08452 777444 (local rate number) or visit the police website at www.devon-cornwall.police.uk

For more information about Devon and Cornwall Police Authority and for key documents such as the Local Policing Plan visit the Authority's website at www.dcpa.police.uk.

Alternatively you can contact us on 01392 225555 or at Endeavour House, Woodwater Park, Pynes Hill, Exeter, EX2 5WH

DEVON & CORNWALL POLICE AUTHORITY

Your money, your police service



Devon & Cornwall Police Authority

The part of the council tax that covers police services will stay the same as last year (at £156.60 for a Band D property).

Spending Plans	2010/11 (£m)	2011/12 (£m)
Gross expenditure	314,788	304,021
Specific grants and other income	-28,329	-16,483
Budget requirement	286,459	287,538
Where does the funding come from?		
Funding provided by central government	214,041	203,151
Amount paid by council tax payers	95,307	96,318
Other income	5,440	4,552
Total Income	314,788	304,021

Changes in spending

The gross expenditure for the Police Authority will be £10.8m lower in 2011/12 compared to 2010/11 because of a 5.1 per cent reduction in central government funding.

Inflation and other unavoidable spending pressures will increase our costs by £8.6m. Therefore, we will have to save £19.4m in 2011/12 to balance our budget. We will achieve this by:

- cutting our overheads, for example, by reducing our buildings travel and IT costs,
- stopping the recruitment of police officers – officer numbers will decline over the next four years as police officers retire or move to other forces,
- reducing the number of police staff

The Police Authority and the Force are facing unprecedented budget cuts over the next four years which means tough decisions have to be made. The Authority is very disappointed at having to make these cuts; however, given the reduction in our government grant income we have no real alternative.

Both the Authority and the Chief Constable are committed to protecting the standard of policing service delivered across Devon, Cornwall and the Isles of Scilly - to the very greatest extent that we can - despite any savings that need to be made.



DEVON AND SOMERSET FIRE AND RESCUE AUTHORITY

How your council tax is spent by Devon and Somerset Fire and Rescue Authority 2011/12

Devon and Somerset Fire and Rescue Authority is responsible for the governance arrangements for Devon and Somerset Fire and Rescue Service, including the responsibility for setting its revenue and capital budgets in order to meet local and national priorities.

The spending plans for 2011/12 are shown below with comparative figures for 2010/11:

Spending Plans	2010/11 (£m)	2011/12 (£m)
Gross expenditure	78.641	79.644
Income from specific grants, fees and charges	(3.506)	(4.503)
Use of reserves and balances	-	-
Budget requirement	75.135	75.141



**DEVON &
SOMERSET**
FIRE & RESCUE SERVICE

Changes in spending

In 2011/12 the net budget requirement for the Devon and Somerset Fire and Rescue Authority will be £0.006m more than in 2010/11. These changes are a result of the following:

Classification of spend	Changes to expenditure (£m)	Changes to income (£m)
Contractual pay increases and price increases	0.111	(0.030)
Unavoidable commitments	0.148	0.341
High priority essential services and 'spend to save' initiatives	1.711	0.000
Budget savings	(0.967)	(0.209)
Council Tax Reward Grant	-	(1.099)
Total changes	1.003	0.997

*Council Tax Reward Grant paid by the Government as a reward for authorities who set 0% increase in Council Tax

The budget savings ensure that the level of council tax remains unchanged from last year at £71.77 for a band D property.

Changes to the Fire Service

Whilst the reduction in grant allocation for 2011/12 was not as high as originally anticipated, the Government have announced that reductions in Fire Service grants will be back loaded to 2013/14 and 2014/15. Therefore the Authority will need to put plans in place to be able to deliver significant reductions by those years.

For more information view our draft Corporate Plan 2011/12 to 2013/14 at www.dsfire.gov.uk