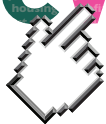




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Your guide to Council Tax and Non-Domestic Rates 2019/20

The Council carries out more than 800 activities and services and enables this City to function on a day to day basis, educate our children and provide essential support to its most vulnerable. The Council's preparations for the budget setting process this year were based on a difficult environment, responding to funding constraints whilst ensuring the Council continues to provide the essential services and support that an increasing number of residents require from Local Government. These pressures come from significant increases in demand for social care services and special education needs, as well as the usual annual uplift in costs. These, coupled with the need to fund key priority areas such as investment within schools meant that the Council has had to consider and fund investments of nearly £14m.

Unfortunately, the funding received from Welsh Government was nowhere near enough to fund the cost pressures of almost £14m. The Cabinet approved a final savings package of £6.8m for 2019/20 and Council approved a council tax increase of 5.95%. This was required, in addition to one off grant funding of £2m from Welsh Government, in order to balance the budget.

The overall increase is the equivalent of £1.21 a week for a Band D household, or £62.92 a year. Most homes in Newport are in Band B and C and these annual increases are £48.88 (£0.94 a week) and £56.16 (£1.08 a week) respectively.

For more information on council tax and the council's budget visit
www.newport.gov.uk/counciltax

National Fraud Initiative - Names from the council tax and electoral registration databases will continue to be disclosed for the purposes of the National Fraud Initiative (NFI), to prevent and detect fraudulent claims for council tax discount.

More information on the National Fraud Initiative can be found at www.newport.gov.uk/finance

The increase in council tax is required to protect vital services, which year on year sees growth in demand. The Council was mindful of the need to make savings whilst protecting services and investing in Newport's future. Any savings have been targeted at making efficiencies rather than cuts wherever possible.

In recent years the average council tax increase across Wales is around 5% which is on par with increases in England as all Councils deal with on-going funding challenges. In saying that - the position for Newport residents remains unchanged in that Newport residents are paying less than most people in Wales and rest of the UK. The Council's overall day to day revenue budget remains below the Welsh Governments assessment of what the Council should be spending to provide a 'standard level of services' by over £8m. Despite this the Council continues on its mission to deliver the aspirations set out within the Corporate plan and 'Improving People's Lives'.



A Welsh version of this booklet is available on request. Please contact 01633 656656. Mae fersiwn Gymraeg o'r llyfryn hwn ar gael ar eich cais – ffoniwch 01633 656656.

This booklet is also available in large print

The amount of tax you pay will vary according to the valuation band in which your home is placed and the area of Newport in which your home is located. Your home has been placed in one of the nine bands according to its market value at 1 April 2003.

This table gives details of the basic charge in each area of the City and for each valuation band within that area. The actual amount you are due to pay may be reduced by discounts or other reductions. The enclosed bill will show these if they are applicable.

Details of how to claim reductions are shown later in this booklet.

	A less than £44,000	B £44,001- £65,000	C £65,001- £91,000	D £91,001- £123,000	E £123,001- £162,000	F £162,001- £223,000	G £223,001- £324,000	H £324,001- £424,000	I over £424,000
Bishton	934.51	1090.27	1246.02	1401.77	1713.27	2024.78	2336.28	2803.54	3270.80
Coedkernew	919.04	1072.22	1225.40	1378.57	1684.92	1991.27	2297.61	2757.14	3216.67
Goldcliff	931.71	1087.00	1242.29	1397.57	1708.14	2018.72	2329.28	2795.14	3261.00
Graig	933.71	1089.33	1244.95	1400.57	1711.81	2023.05	2334.28	2801.14	3268.00
Langstone	932.59	1088.04	1243.47	1398.90	1709.76	2020.64	2331.49	2797.80	3264.11
Llanvaches	930.37	1085.45	1240.51	1395.57	1705.69	2015.83	2325.94	2791.14	3256.34
Llanwern	927.43	1082.02	1236.59	1391.16	1700.30	2009.46	2318.59	2782.32	3246.05
Marshfield	930.37	1085.45	1240.51	1395.57	1705.69	2015.83	2325.94	2791.14	3256.34
Michaelstone	931.51	1086.77	1242.02	1397.27	1707.77	2018.28	2328.78	2794.54	3260.30
Nash	931.62	1086.90	1242.17	1397.44	1707.98	2018.53	2329.06	2794.88	3260.70
Penhow	942.07	1099.09	1256.10	1413.11	1727.13	2041.16	2355.18	2826.22	3297.26
Redwick	937.89	1094.21	1250.53	1406.84	1719.47	2032.11	2344.73	2813.68	3282.63
Rogerstone	935.17	1091.04	1246.90	1402.76	1714.48	2026.21	2337.93	2805.52	3273.11
Wentloog	928.25	1082.97	1237.68	1392.39	1701.81	2011.24	2320.64	2784.78	3248.92
Other Areas	917.04	1069.89	1222.73	1375.57	1681.25	1986.94	2292.61	2751.14	3209.67

For more information on council tax and the council's budget visit
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In addition to the services provided directly by Newport City Council, the authority is also involved in running a number of other organisations such as the Coroner services and the Gwent Crematorium.

Some organisations also have the power to issue levies to the Council to raise money for services. These include South Wales Fire Authority (£7 million) and the Caldicot and Wentlooge Levels Drainage Board (£0.75 million).

Some organisations have the power to precept (collect taxes) from the people of Newport. Your council tax bill will show each element of the tax separately. The organisations and the amounts they precept are shown in the table alongside.

PRECEPTING BODIES	2019/2020
Gwent Police	15,118,686.00
Community Councils	
Bishton	20,135.00
Coedkernew	2,959.74
Goldcliff	4,159.32
Graig	72,979.25
Langstone	44,912.35
Llanvaches	4,817.00
Llanwern	13,050.00
Marshfield	30,422.60
Michaelstone	3,646.03
Nash	2,944.14
Penhow	16,824.00
Redwick	3,317.75
Rogerstone	142,254.00
Wentloog	6,097.00
	15,487,204.18

	2018/19	2019/20	
	Total	Total	per 'Band D' taxpayer
	£'M	£'M	£
Gross Expenditure	413.3	424.2	7,169.6
Less: Specific Gov't Grants	110.5	113.8	1,923.1
Less: Rents, Charges etc.	26.8	29.6	500.7
	276.0	280.8	4,745.9
Transfers to/ (from) Reserves & Contingencies	-1.4	-0.2	-3.2
Net Expenditure Financed from:	274.6	280.6	4,742.9
Revenue Support Grant	212.8	214.3	3,622.7
Council tax	61.8	66.3	1,120.04
	274.6	280.6	4,742.9

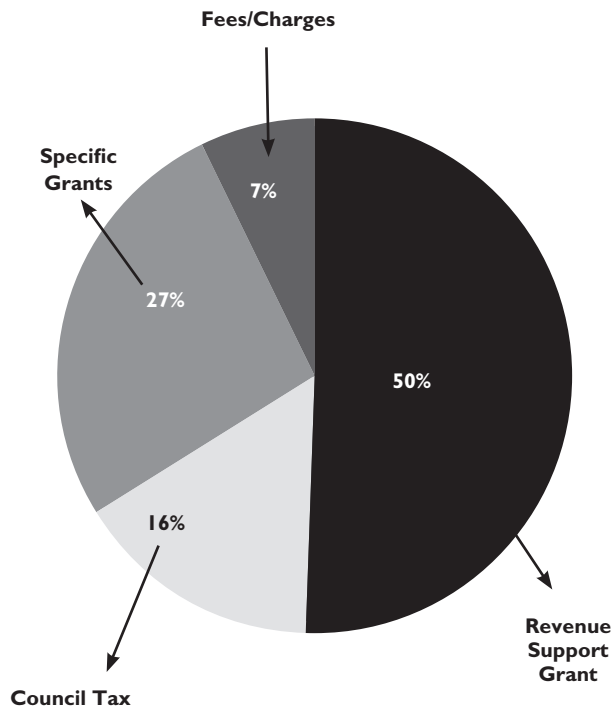
As at 1st April 2018 the Council had general fund financial reserves of £6.5m and it is predicted that the general fund financial reserves will remain at this level at 31st March 2019.

Standard Spending Assessment (SSA)

This is the Government's calculation of how much needs to be spent to deliver standard level of services. The figure for Newport in 2019/20 is £289m. The Council's budget is £280.6m.

Income 2019/20

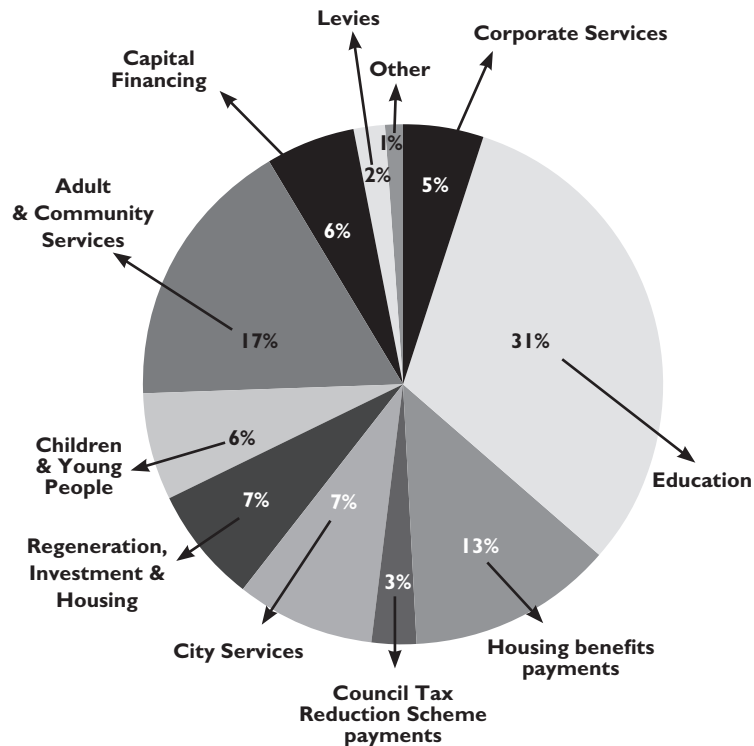
The Council's main sources of funding are the Welsh Government Revenue Support Grant (RSG) and specific grants. Council tax contributes only 16% of total income.



Expenditure 2019/20

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The Council will spend over £420million in 2019/20 of which almost half will fund Schools & Social Services.



Valuations

Most dwellings are subject to council tax, based on valuation bands effective from 1 April 2005. Valuation ranges are shown on the third page of this booklet.

Appeals

If you wish to dispute any matter on the Valuation List, e.g. your home's valuation band, you should contact the Valuation Office Agency, Ty Glyder, 339 High Street, Bangor, LL57 1EP; Tel: 03000 505505; e-mail: ctwales@voa.gsi.gov.uk. Except for matters such as the correction of clerical errors, you may not appeal where six months has elapsed since the day on which you became the taxpayer.

You may also appeal against liability for council tax, e.g. if your dwelling should be exempt. You should appeal to the council but payments may not be withheld while appealing. If you are successful you will be refunded any overpayments.

Exempt dwellings

Some dwellings are exempt, including properties occupied only by students, under 18s, the severely mentally impaired, annexes occupied by dependent relatives, and vacant properties which are:

- unfurnished (maximum six months)
- owned by a charity (maximum six months)
- requiring/undergoing major works (maximum of twelve months)
- left empty by someone who is detained in prison, or who has moved to receive care in a hospital, home or elsewhere

- left empty by someone who has moved to provide personal care to another person
- left empty by students
- waiting for probate or letters of administration (and for up to six months after probate)
- repossessed
- the responsibility of a bankrupt's trustee
- left empty because occupation is prohibited by law
- waiting to be occupied by a minister of religion
- an annex not lettable separately

MOD dwellings are also exempt, their occupants will contribute to council expenditure through a special arrangement.

Empty property and second homes

Some empty properties are exempt (see above). The Councils has discretionary powers to reduce or amend the discount for dwellings which are unoccupied and unfurnished. From 01.04.2019 the Council has determined that this discount will be 0%. Second Homes also receive 0% discount. Your bill will show if your property is in this defined class.

Discount

There is a discount of 25% for single adult residency. The following do not count towards the number of adult residents:

- full-time students, student nurses, apprentices and youth training trainees
- patients resident in hospital
- people being looked after in care homes
- the severely mentally impaired
- people staying in certain hostels or night shelters

- 18 and 19 year olds who are at or have just left school
- careworkers working for low pay, usually for charities
- people caring for someone with a disability (not a spouse, partner, or child under 18)
- members of visiting forces and certain international institutions
- people in prison (except for non-payment of council tax or a fine)
- members of religious communities (monks and nuns)

Councils have discretion to grant or vary discounts and exemptions because of local circumstances such as natural disasters. Individual discounts may also be applied e.g. for hardship.

If you think you are entitled to any reduction please contact the council. If your bill shows a reduction, you must tell the council of any changes of circumstances. If you fail to do so there may be a penalty.

People with disabilities

If a resident needs a room, or an extra bathroom or kitchen, or extra space in your property to meet disabled needs, you may be entitled to a reduction. The bill may be reduced by one valuation band.

These reductions ensure that disabled people do not pay more tax on account of additional space required.

If your home is in Band A the bill will be reduced by one ninth of the Band D charge.

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from billing authorities.

Non-domestic rates

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police authorities. Your council and police authority use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide.

Rateable value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency. All non-domestic property is re-valued every five years. From 1 April 2010 the rateable value of a property represents its annual open market rental value as at 1 April 2008.

For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be inspected at: Non-Domestic Rates Wales, Valuation Office Agency, Ty Rhodfa, Ty Glas Road, Llanishen, Cardiff, CF14 5GR (e-mail: ratingwales@voa.gsi.gov.uk; phone: 03000 505505) or at Newport City Council's offices at The Information Station, Queensway, Newport, NP20 4AX.

Alteration of rateable value

The rateable value may alter if the valuation officer believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If the ratepayer and the valuation officer do not agree the valuation within 3 months of the proposal being

made, the matter will be referred as an appeal to a valuation tribunal. Further information about how to propose a change in rateable value is available from valuation offices.

National non-domestic rating multiplier

This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. The multiplier, set annually by the Welsh Ministers, is the same for the whole of Wales and except in a revaluation year cannot rise by more than the rate of the increase in the retail prices index.

Proposals and appeals

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from Newport City Council or from the Valuation Office Agency, whose website is www.voa.gov.uk

Unoccupied property rating

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100 per cent of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of factories and warehouses, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

Charitable and discretionary relief

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non-domestic property where:

- (a) in the case of charities, the property is wholly or mainly used for charitable purposes, or
- (b) in the case of a club, the club is registered with HM Revenue & Customs. Billing authorities have discretion to remit all or part of the remaining 20 per cent of the bill on such property and can also give relief in respect of property occupied by

certain bodies not established or conducted for profit.

For more information regarding clubs you should contact HM Revenue & Customs, Sports Club Unit, St. Johns House, Merton Road, Bootle, L75 1BB (0845 3020203) (website is <http://www.hmrc.gov.uk>).

Small business rates relief

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 makes provision for a permanent small business rate relief scheme for Wales from 1 April 2018.

Qualifying businesses

The scheme allows for the following relief:

Section A

- Most occupied properties with a rateable value of £6,000 or less are eligible for 100% relief. This means you won't pay business rates on those properties.
- The rate of relief decreases from 100% to 0% for properties with a rateable value between £6,001 and £12,000. Different rules apply to post offices and properties used wholly for child care by registered child care providers which are explained below.

Post Offices

- Post Offices (and properties which include Post Offices) with a rateable value up to £9,000 will receive 100% relief;
- Post Offices (and properties which include Post Offices) with a rateable value between £9,001 and £12,000 will receive 50% relief.

Section B - Registered Child Care Premises

- For registered child care premises used wholly for the purposes of child care, the rate of relief decreases from 100% to 0% for properties with a rateable value between £6,001 and £100,000.

Small Business Rates for multiple businesses

The changes to Welsh Government regulations that come into effect from 1st April 2018 will now limit the number of properties eligible for Small Business Rate Relief for multiple businesses.

In cases where a ratepayer is liable for more than two properties on a single local non-domestic rating list ("local list"), and those properties meet only the rateable value conditions, the ratepayer will only receive relief for a maximum of two such properties.

Under Article 4 of the regulations, where a ratepayer is liable to pay business rates for more than two properties shown on the local Non Domestic Rating list in each Council area, which satisfy the rateable value conditions, the ratepayer must give notice of those properties to the Council as soon as it is reasonable to do so.

It is the responsibility of the ratepayer to advise the Council if they are currently receiving more than two instances of Small Business Rate Relief in relation to any properties they are responsible for paying business rates on. To report a change of circumstances please contact the Business Rates section.

