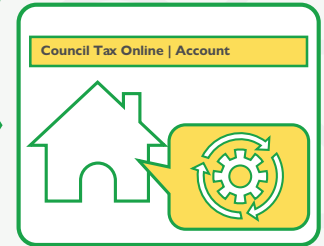
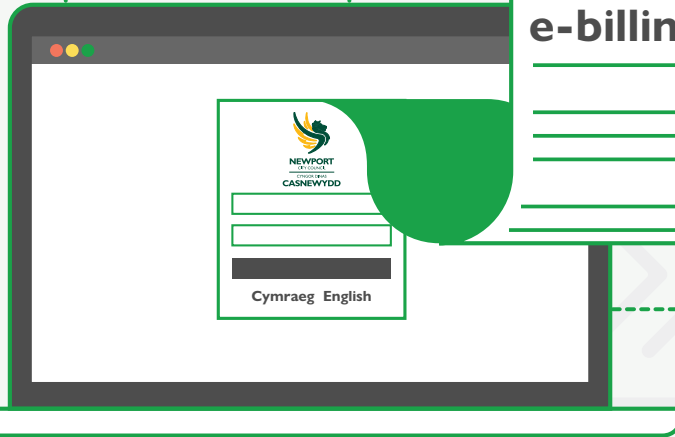
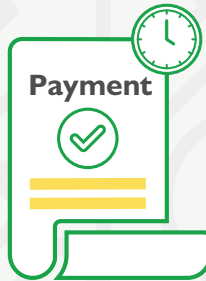
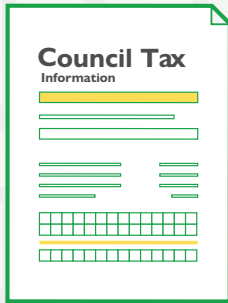


Your
guide to...



Council Tax and Non-Domestic Rates 2024/25



newport.gov.uk/council-tax

The Council provides over 800 services, for over 161,000 people, living in over 70,000 households. These services enable the city to function on a day-to-day basis, educate our children and provide essential support to its most vulnerable. The 2024/25 budget has presented a distinct set of challenges for the Council, building on the unprecedented circumstances of the last few years, and continued high inflation.

This challenge is being felt across the whole of the UK and councils, just like residents, are dealing with considerable financial pressures. The Council's revenue costs have increased by over £30 million since last year and this is primarily a result of dealing with persistent inflation and increasing demand for our services. To put this into context, £17 million of the total £30 million gross increase in budgets is required to fund inflationary pressures.

Despite a better than expected settlement from Welsh Government, the Council were required to identify £4.5 million of budget savings in order to balance the budget for 2024/25. With the Council identifying cumulative savings of approximately £78 million over the last decade, finding further savings for 2024/25 was a challenging task but unavoidable

to ensure that the Council was able to meet the requirement to invest in services to meet demand and to fund cost pressures.

In Newport, the funding from Welsh Government makes up 77% of its net budget, with Council Tax at 23%. The favourable funding settlement from Welsh Government, along with an 8.5% increase in Council Tax has allowed the Council to invest in the following areas:

- Schools, including funding for staff pay, increasing demand resulting from rising pupil numbers, and support for those with additional learning needs.
- Areas of social care experiencing increasing demand in both adults and children services.
- Homelessness services, including funding for unprecedented demand for temporary accommodation.

The Cabinet approved a final savings package of £4.5 million for 2024/25 and the Council approved a Council Tax increase of 8.5%, both of which were required to balance the budget and to ensure that the Council continues to deliver sustainable services and to support and safeguard our most vulnerable.

The overall increase is the equivalent of £2.26 a week for a Band D household, or £117.31 a year. Most homes in Newport are in Band B to D and these annual increases are £91.25 (£1.75 a week), £104.28 (£2.01 a week), and £117.31 (£2.26 a week) respectively, with the Council Tax level for the city council still being one of the lowest in Wales.



To sign up for direct debit payments visit www.newport.gov.uk/council-tax

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

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 your home's valuation band, the area of Newport in which your home is located and whether you are in a community council area.

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.

Band	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	1261.69	1471.99	1682.26	1892.55	2313.11	2733.68	3154.24	3785.10	4415.96
Coedkernew	1234.63	1440.42	1646.18	1851.96	2263.50	2675.05	3086.59	3703.92	4321.25
Goldcliff	1259.85	1469.84	1679.81	1889.79	2309.74	2729.70	3149.64	3779.58	4409.52
Graig	1250.37	1458.77	1667.16	1875.56	2292.35	2709.14	3125.93	3751.12	4376.31
Langstone	1252.52	1461.29	1670.03	1878.79	2296.29	2713.81	3131.31	3757.58	4383.85
Llanvaches	1259.47	1469.39	1679.30	1889.21	2309.03	2728.86	3148.68	3778.42	4408.16
Llanwern	1245.51	1453.11	1660.69	1868.28	2283.45	2698.63	3113.79	3736.56	4359.33
Marshfield	1247.30	1455.20	1663.07	1870.96	2286.72	2702.50	3118.26	3741.92	4365.58
Michaelstone	1257.97	1467.64	1677.30	1886.96	2306.28	2725.61	3144.93	3773.92	4402.91
Nash	1243.87	1451.20	1658.50	1865.82	2280.44	2695.07	3109.69	3731.64	4353.59
Penhow	1270.67	1482.47	1694.24	1906.02	2329.57	2753.14	3176.69	3812.04	4447.39
Redwick	1262.41	1472.82	1683.22	1893.62	2314.42	2735.23	3156.03	3787.24	4418.45
Rogerstone	1254.17	1463.21	1672.23	1881.26	2299.31	2717.37	3135.43	3762.52	4389.61
Wentloog	1265.37	1476.27	1687.16	1898.06	2319.85	2741.64	3163.43	3796.12	4428.81
Other Areas	1231.30	1436.53	1641.74	1846.96	2257.39	2667.83	3078.26	3693.92	4309.58



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

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 Gwent Coroner service, and the Gwent Crematorium.

Certain organisations also have the power to issue levies to the Council to raise money for services. These include South Wales Fire & Rescue Authority (£10.04 million) and Natural Resources Wales for the Caldicot and Wentlooge Internal Drainage District (£0.90 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	2024/2025
Gwent Police	21,435,712.00
Community Councils	
Bishton	34,954.00
Coedkernew	4,987.10
Goldcliff	7,808.34
Graig	70,894.25
Langstone	60,607.00
Llanvaches	10,074.09
Llanwern	35,670.00
Marshfield	36,320.40
Michaelstone	6,585.60
Nash	2,625.00
Penhow	27,451.00
Redwick	5,500.00
Rogerstone	209,741.75
Wentloog	18,291.00
	21,967,221.53

The Council's Revenue Account

	2023/24		2024/25	
	Total	Total	Total	per 'Band D' taxpayer
	£'M	£'M	£'M	£
Gross Expenditure	537.6	570.5	5,302.81	9,302.81
Less: Specific Gov't Grants	130.9	124.8	1,309.00	2,034.55
Less: Rents, Charges etc.	33.3	45.7	333.00	745.65
	373.4	400.0	3,734.00	6,522.61
Transfers to/ (from) Reserves & Contingencies	-1.6	-0.6	-16.00	-9.21
Net Expenditure Financed from:	371.8	399.5	3,718.00	6,513.40
Revenue Support Grant	289.2	307.5	2,892.00	5,013.35
Council tax	84.2	91.8	842.00	1,497.44
Council tax Premiums		0.7		11.82
	373.4	400.0	3,734.00	6,522.7

The Council's Financial Reserves

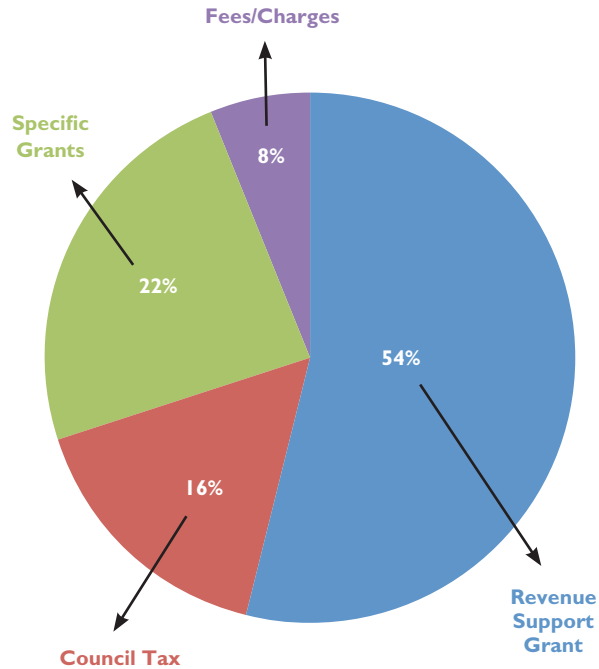
5

As of 1st April 2023, the Council had general fund financial reserves of £6.5 million and it is predicted that the general fund financial reserves will remain at this level on 31st March 2024.



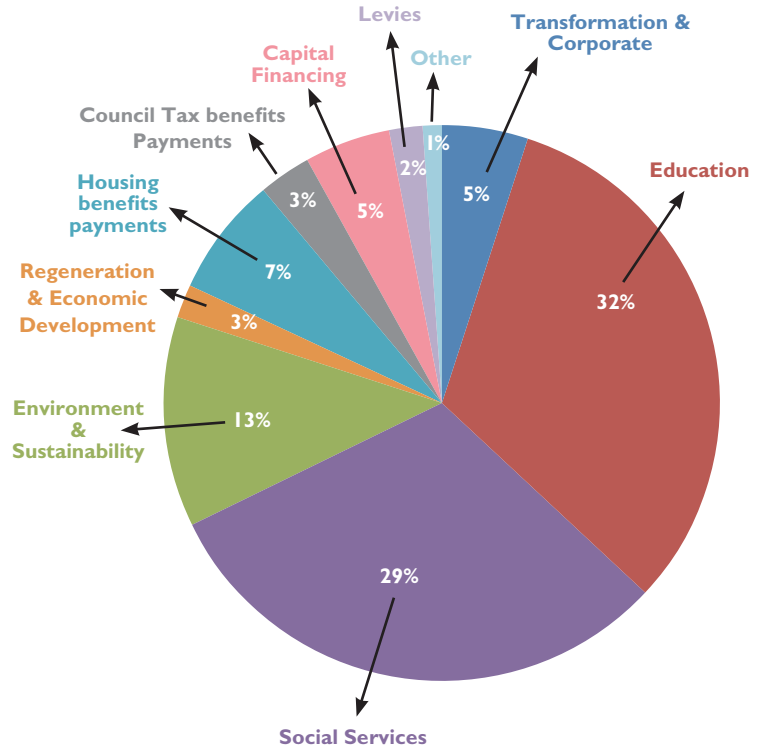
Income 2024/25

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 gross income with specific grants and fees and charges contributing 30%.



Expenditure 2024/25

The Council will spend over £570 million in 2024/25 of which almost two thirds will fund Schools & Social Services.



Valuations

Most dwellings are subject to council tax, based on valuation bands effective from 1 April 2005.

Appeals

For more information on your banding or to appeal against it, please contact the Valuation Office Agency using <https://www.gov.uk/contact-voa> or call **03000 505505**. 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 council has discretionary powers to reduce or amend the discount for dwellings which are unoccupied and unfurnished.

From 1 April 2019 the council determined that this discount would be 0%. Second Homes also received 0% discount. From 1 April 2024 the Council has resolved that a 100% Council Tax Premium will be charged on properties that have been empty in excess of 12 months are are not exempt from council tax.

From 1 April 2025 a 100% Council Tax Premium will also be charged on Second Homes in the city. Your bill will show if your property is in one of these defined classes.

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
- care workers 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, 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.

To find out more about your council tax visit www.newport.gov.uk/council-tax

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 taxpayers, the 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 2023 the rateable value of a property represents its annual open market rental value as at 1 April 2021.

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 www.gov.uk/find-business-rates

Revaluation

Revaluation is carried out to maintain fairness in the NDR system, by redistributing the total amount payable between ratepayers, to reflect relative changes in the property market.

Some ratepayers will see their bill increase, some will see a decrease, and some may not see any change, reflecting relative changes in the property market across the tax base. A revaluation will take effect on 1 April 2023. This includes the review of the Rateable Value (RV) of all non-domestic properties by the Valuation Office Agency (VOA) at a particular point in time.

Every non-domestic property will be assigned a new RV, based upon its estimated annual rental value as at 1 April 2021.

Further information about the 2023 revaluation can be found on the VOA website - www.gov.uk/government/news/business-rates-revaluation-2023

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 the Valuation Office Agency.

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 Valuation Office Agency.

Further information about the appeal arrangements may be obtained from Newport City Council or from the Valuation Office Agency (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:

- in the case of charities, the property is wholly or mainly used for charitable purposes, or;
- 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 contact:
HM Revenue & Customs
Sports Club Unit
St. Johns House, Merton Road
Bootle, L75 1BB
Tel: 0845 3020203
Web: 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, 100% relief will be awarded to properties with a rateable value less than £100,000.

Small Business Rates for Multiple Businesses

The changes to Welsh Government regulations, that came into effect from 1 April 2018, 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, and 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 at nndr@newport.gov.uk

Transitional Rate Relief

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations, 2022, prescribe rules to calculate the chargeable amount for properties with increased NDR liability of more than £300, as a result of the revaluation on 1 April 2023.

It will limit increases in NDR bills so an eligible ratepayer will pay 33% of their additional liability in the first year (2023-24), 66% in the second year (2024-25), before reaching their full liability in the third year (2025-26). If you are entitled to this relief the amount will be shown on your bill.