

COUNCIL TAX NOTICE 2016/17

The Council has budgeted to spend £537.924m on the provision of services to its taxpayers in 2016/17 (compared to a figure of £528.702m in 2015/16). A further sum of £9.310m will be paid to other public bodies in the form of levies and contributions. Net expenditure is set at £338.006m. For the Council Taxpayer, the Band D tax levied by the County Council will be £1,117.67 for 2016/17, which represents an increase in Council Tax of 3.85%.

THE COUNCIL HAS BUDGETED TO SPEND ON:

	2015/16 Gross Expenditure £m	2016/17 Gross Expenditure £m	Net Expenditure £m
SERVICES:			
Central Services	35.246	35.866	28.614
Cultural, Environmental and Planning Services	51.922	59.050	40.548
Education & Children's Services	203.237	206.999	172.050
Highways, Roads and Transport Services	30.020	29.317	18.903
Housing Services	104.208	99.100	2.548
Adult Social Services	104.069	107.592	75.343
Expenditure on Services	528.702	537.924	338.006
LEVIES AND CONTRIBUTIONS:			
Brecon Beacons National Park	0.147	0.138	0.138
Mid and West Wales Fire and Rescue Authority	9.067	9.172	9.172
Net Trading Account Surpluses(-)/Deficits	-1.527	-1.241	-1.241
Net Interest and Capital Accounting Adjustments	-3.535	-9.519	-9.519
Pensions Reserve Adjustment	-5.085	-5.085	-5.085
Contribution to/from (-) Reserves	-1.198	-0.510	-0.510
County Council Expenditure	526.571	530.879	330.961
TO BE FINANCED FROM:			
Government Revenue Support Grant	-199.071	-195.966	
National Non Domestic Rates (NNDR)	-53.410	-55.720	
Specific Grants/Reimbursements	-94.144	-91.490	
Fees, Charges and Other Income	-104.206	-108.428	
Council Taxpayers	-75.740	-79.275	
	-526.571	-530.879	

CAPITAL EXPENDITURE:

The authority intends to spend £76.6m in 2016/17 on capital projects (£76.0m in 2015/16), which will be financed from the following sources:

	£m
Loans Raised	27.3
Proceeds from Sale of Assets	4.9
Grant Aid	27.9
Other Sources	16.5
Total	76.6

FINANCIAL RESERVES:

General reserves (or balances) are necessary to provide for levelling out of normal peaks and troughs of a year's financial activities. It is estimated that such balances will stand at around £8.4m on 31st March 2017 (£8.4m on 31st March 2016). The Authority has also set aside other reserves to meet specific expenditure and these are estimated to amount to £37.1m on 31st March 2017 (£54.3m on 31st March 2016).

COMPARISON WITH GOVERNMENT GUIDELINES:

The National Assembly for Wales sets a Standard Spending Assessment for the Council.

This is the amount which the National Assembly for Wales assesses is required to provide, in relative terms, a standard level of service in the area. The assessment for 2016/17 and a comparison with the Council's budget requirement is set out below:

	£m	Band D Council Tax £
Standard Spending Assessment	330.885	1,118
Budget Requirement (inc Community Precepts)	336.124	1,192

COUNCIL TAX:

Valuation Band Tax Proportion	A 6/9	B 7/9	C 8/9	D 9/9	E 11/9	F 13/9	G 15/9	H 18/9	I 21/9
	£	£	£	£	£	£	£	£	£
County Council	745.11	869.30	993.48	1,117.67	1,366.04	1,614.41	1,862.78	2,235.34	2,607.90
Dyfed Powys Police	133.38	155.61	177.84	200.07	244.53	288.99	333.45	400.14	466.83
Community Councils (average)	49.65	57.93	66.20	74.48	91.03	107.58	124.13	148.96	173.79

COMMUNITY COUNCIL PRECEPTS 2016/17:

Community	Precept 2015/16	Precept 2016/17	Band D Council Tax 16/17	Community	Precept 2015/16	Precept 2016/17	Band D Council Tax 16/17
	£	£	£		£	£	£
Abergwili	26,042.00	26,286.00	36.24	Llangadog	20,000.00	20,000.00	32.72
Abernant	3,000.00	3,000.00	23.94	Llangain	9,470.00	9,070.00	32.29
Ammanford	84,000.00	86,520.00	45.50	Llangathen	7,000.00	7,000.00	27.31
Betws	19,500.00	21,000.00	24.52	Llangeler	30,379.68	30,683.47	21.22
Bronwydd	8,798.94	8,937.85	32.38	Llangennech	175,265.00	183,885.00	97.39
Carmarthen Town	662,000.00	662,000.00	126.50	Llangunnor	36,000.00	36,000.00	31.81
Cenarth	8,500.00	9,000.00	16.91	Llangyndeyrn	47,025.00	47,965.00	36.60
Cilycwm	5,000.00	5,000.00	22.64	Llangynin	3,150.00	3,171.00	25.10
Cilymaenllwyd	6,000.00	6,000.00	18.45	Llangynog	7,273.00	7,446.00	32.90
Cwmamman	142,268.00	216,000.00	140.12	Llanllawddog	6,785.00	6,835.00	21.43
Cynwyl Elfed	11,471.00	11,584.00	26.00	Llanllwni	11,000.00	11,000.00	34.67
Cynwyl Gaeo	5,500.00	5,500.00	12.98	Llannon	242,830.00	282,830.00	150.53
Dyffryn				Llanpumsaint	6,965.86	7,018.44	22.00
Cennen	18,762.00	14,000.00	27.18	Llansadwrn	6,000.00	6,000.00	27.06
Eglwyscummin	6,000.00	6,000.00	31.93	Llansawel	4,500.00	4,500.00	23.37
Gorslas	67,449.00	70,099.00	38.71	Llansteffan & Llanybri	20,000.00	20,000.00	35.67
Henllanfallteg	1,500.00	5,500.00	25.95	Llanwinio	4,000.00	4,000.00	20.60
Kidwelly	117,121.00	120,635.00	88.51	Llanwrda	10,500.00	10,500.00	45.76
Laugharne	27,745.00	28,652.68	51.43	Llanybydder	25,000.00	33,000.00	56.15
Llanarthne	15,121.70	15,226.04	40.49	Llanycrwys	750.00	950.00	9.21
Llanboidy	14,043.20	16,354.87	38.48	Manordeilo & Salem	10,500.00	10,500.00	13.75
Llanddarog	16,542.00	16,707.00	30.77	Meidrim	9,000.00	10,000.00	39.14
Llanddeusant	1,800.00	2,000.00	15.90	Myddfai	2,850.00	2,350.00	13.06
Llanddowror & Llanmiloe	14,500.00	14,500.00	42.55	Newcastle			
Llandeilo	53,621.00	56,302.00	71.17	Emlyn	24,431.78	25,653.35	57.56
Llandovery	49,556.00	50,500.00	64.79	Newchurch & Merthyr	6,580.00	6,500.00	21.40
Llandybie	144,228.00	180,000.00	43.56	Pembrey & Burry Port	296,986.00	313,120.00	98.70
Llandyfaelog	19,865.00	20,000.00	33.53	Pencarreg	11,500.00	12,000.00	23.07
Llanedi	198,496.00	205,000.00	96.07	Pendine	8,772.00	8,015.50	50.00
Llanegwad	10,000.00	10,000.00	14.57	Pontyberem	94,052.00	103,457.00	105.24
Llanelli Rural	979,710.00	1,003,230.00	125.89	Quarter Bach	59,420.00	64,173.60	68.74
Llanelli Town	800,000.00	800,000.00	93.22	St Clears	75,890.00	77,545.00	60.65
Llanfair-ar-y- Bryn	4,500.00	4,500.00	16.74	St Ishmael	30,670.00	32,000.00	43.42
Llanfihangel				Talley	7,000.00	5,000.00	20.84
Aberbythych	17,000.00	17,500.00	30.83	Trelech	0.00	0.00	0.00
Llanfihangel- ar-Arth	37,000.00	53,000.00	59.70	Trimsaran	54,856.00	55,650.00	65.76
Llanfihangel				Whitland	40,178.00	41,185.85	59.47
Rhos-y-Corn	7,500.00	7,500.00	34.60				
Llanfynydd	6,000.00	6,000.00	27.23				

EXPLANATORY NOTES:

These are brief notes for guidance only and further conditions may apply before a reduction may be awarded.

For further information or advice on Council Tax contact 01554 742200 or e-mail counciltax@carmarthenshire.gov.uk. Alternatively, please read through the items below.

COUNCIL TAX VALUATION BANDS:

Every dwelling is now placed in one of the following 9 Valuation Bands:

Band	Property Value
A	Up to £44,000
B	£44,001 to £65,000
C	£65,001 to £91,000
D	£91,001 to £123,000
E	£123,001 to £162,000
F	£162,001 to £223,000
G	£223,001 to £324,000
H	£324,001 to £424,000
I	£424,001 and above

Properties are placed in the Band which represents their open market value as at April 2003. New properties built after April 2003 will be valued as if at that date. Your Council Tax bill shows the Band in which your property has been placed.

VALUATION APPEALS:

The Valuation Office Agency - an arm of the Inland Revenue - is responsible for Council Tax valuations. If you believe that the valuation of your property is incorrect you may appeal to the Valuation Office at: Government Buildings, Picton Terrace, Carmarthen, SA31 3BT or Ty Nant, High Street, Swansea, SA1 1JR (for properties in the former Llanelli Borough area).

Telephone helpline: 03000 505505

You may also appeal if you believe there has been a material reduction in the value of your property, for example, due to demolition of part of the building, a change to the physical state of the local area, or adaptations to make the dwelling suitable for someone physically disabled.

There are rules and time-limits in relation to appeals. It is therefore advisable to contact the Valuation Office helpline for advice and guidance.

APPEALS AGAINST LIABILITY TO PAY:

You may also appeal if you consider that you are not liable to pay Council Tax, for example, because you are not the resident or owner, or because your property is exempt; or that the Council has made a mistake in calculating your bill.

If you wish to appeal on these grounds you must first notify the Council in writing so that they have the opportunity to reconsider the case. If you are not happy with the Council's response you may appeal further to a Valuation Tribunal. Making an appeal does not allow you to withhold payment of tax in the meantime, but if your appeal is successful you will be entitled to a refund of any overpaid tax.

Further details of the appeal procedures (including the role of valuation tribunals) may be obtained from the Council.

DISCOUNTS:

Please apply promptly for discounts to avoid any possible loss.

If only one adult lives at a property there will be a 25% discount (but please see the notes below relating to Empty properties and Second homes). The following people are not counted when looking at the number of residents provided certain conditions are met:

- Students regarded as full-time, student nurses and foreign language assistants.
- Students under 20 years of age undertaking a qualifying part-time course.
- A student's spouse, civil partner or dependant who is not a British citizen and is prevented from taking paid employment or claiming State Benefits.
- Persons who attract Child Benefit
- 18 & 19 year olds who are at, or have just left school.
- Youth Training trainees and apprentices.
- People who are severely mentally impaired.
- Permanent residents of nursing homes or NHS hospitals.
- Carers but not if caring for a spouse, partner or child under 18 (if carer is parent).
- Certain charity / Local Authority care workers.
- Members of a religious community e.g. monks or nuns.
- Hostel residents.
- Members of Visiting Forces or International Headquarters and Defence Organisations.
- Convicted and remand prisoners.

In addition to the statutory discounts mentioned above, Councils have the power to grant Discounts on a discretionary basis and according to local circumstances.

EMPTY PROPERTIES AND SECOND HOMES:

Most empty properties will be exempt from Council Tax for the first six months, after which a 50% charge will apply. There are some exceptions to this rule (as shown below) and in certain circumstances there will be no charge at all. (see Exempt Dwellings below).

If however, a property is furnished and is unoccupied, or is furnished and is not the main residence of anyone, there will generally be no exempt period, (but see Exempt Dwellings below) nor will there be any discount allowed. The owner will therefore be liable to pay the full Council Tax. However a 50% discount may be awarded in respect of a caravan or when the liable person for Council Tax, is also liable for another dwelling, where he/she has to reside as a condition of employment or when a member of the Armed Forces has to live in self-contained accommodation (e.g. house/flat) provided by the Ministry of Defence.

HOMES LET FOR SHORT PERIODS:

A furnished property which is not the main residence of anyone and is only let for short periods (mainly holiday lets) may be subject to Non Domestic Rates and not Council Tax. Officers at "The Valuation Office" are responsible for deciding whether a property should be placed on the Council Tax Valuation List or the Non Domestic List. There is likely to be a considerable financial benefit to customers whose properties are removed from the Council Tax List and placed on the Non Domestic List.

For a property to be listed for Non Domestic Rates it must, usually, meet the following conditions:-

- a. it must have been available for commercial letting, as self-catering accommodation, for short periods totalling 140 days, or more, in the previous 12 months
- b. the periods for which it was let amounted, in total, to at least 70 days and
- c. the intention is that, for the next 12 months, the building will be available for commercial letting, as self-catering accommodation, for short periods totalling 140 days, or more

Further conditions may apply but the legislation can be less stringent where a number of properties are let, at the same location or within close proximity to each other.

If you want further details or believe that your property should be removed from the Council Tax Valuation List and entered on the Non Domestic Valuation List, then you should contact officers at the Valuation Office (please see "Valuation Appeals" for contact details).

EXEMPT DWELLINGS:

Please apply promptly to avoid a possible loss of exemption

Most dwellings will be subject to the Council Tax, but some will be exempt and there will be no Council Tax to pay on them. The following Exemptions apply provided certain conditions are met:

- Dwellings which have been left empty and unfurnished. The exemption is limited to a period of 6 months regardless of a change of owner or council tax payer.
- Unoccupied and unfurnished dwellings which are undergoing structural alteration or which require major renovation to make them habitable and dwellings where such works have recently been completed. The exemption is limited to a period of 12 months regardless of a change of owner or council tax payer.
- Dwellings left empty by patients in hospital/ care homes (long term absence only).
- Dwellings left empty by persons receiving care, and dwellings left empty by persons providing care elsewhere.
- Dwellings left empty since the owner or tenant has passed away. Further conditions/time limits may apply.
- Dwellings left vacant by prisoners.
- Unoccupied dwellings which have been repossessed or which are in the hands of trustees in bankruptcy.
- Halls of residence.
- Dwellings occupied only by students (or certain non-British spouses, civil partners or dependants - see Discounts above), school leavers or under-18's.
- Dwellings left empty by a Student owner.
- Dwellings occupied only by a person who is severely mentally impaired.
- Empty properties which are clergy dwellings or are owned by charities (up to 6 months for latter).
- Armed Forces or Visiting Forces accommodation.
- When the liable person has diplomatic immunity.
- Dwellings that are prevented by law from being occupied.
- Annexes occupied by an elderly or disabled relative of the residents living in the main dwelling.
- Empty annexes which cannot be let separately from the main home.
- A pitch or mooring not occupied by a caravan or boat.

PEOPLE WITH DISABILITIES:

If your home has one or more of the following features that are needed to meet the specific needs of a disabled person who lives at your property, child or adult, then you may be able to get a reduction in your bill.

- a room, other than a bathroom, kitchen or lavatory, which is used predominantly by the disabled person (please note that the reduction will not apply if the room used by the disabled person would be required, by the household, for use as a bedroom or living room, even if he/she was not disabled), or
- a second kitchen or bathroom used for meeting the needs of the disabled person, or
- widened doorways or access to cater for the use of a wheel chair indoors.

If, after an inspection of the property, you qualify for a reduction, you will be charged Council Tax at the level of charge one band below that in which your property has been assessed. For example, if your property is in Band 'D', you will be charged as if it were in Band 'C'.

NOTE – As from 1 April 2000, this type of reduction has also been available to persons living in properties valued in Band 'A'. You will need an application form from the Council Tax Section.

COUNCIL TAX REDUCTION SCHEME (CTR):

The Council Tax Reduction Scheme is designed to help people on low income. For example, if you are on Income Support you will normally pay no Council Tax. You may also qualify if working but on low pay. Entitlement will usually depend upon:

- Income
- Savings/ capital
- Personal and family circumstances

If you have been granted CTR the amount and period of the reduction will be shown on your bill.

Please remember that you must notify our Benefit Section of any changes in your circumstances that might affect your entitlement. Examples are given on the Change of Circumstances leaflet that is sent with your council tax reduction notification letter. You are exempt from paying Council Tax in respect of any period when you have been granted 100% CTR.

Please telephone our Benefit Section on 01554 742100 for further information.