



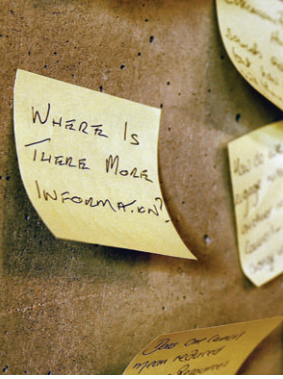
# Council Tax

Council Tax explanatory notes **2011/2012**

For information about your Council Tax bill, discounts, payment methods and benefits

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If you have difficulty reading this document because of a disability or because English is not your first language, we can help you. Please call our helpline on 020 8547 5757 or ask someone to call on your behalf.

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Caso você nao consiga ler este documento devido a uma deficiência ou idioma, nós podemos ajudar. Por favor, ligue para o canal de atendimento Kingston Council no telefone 020 8547 5757, ou solicite a alguém para ligar por você.

உங்களால் இந்தக் கடிதத்தைப் படிக்க இயலவில்லை என்றால் தயவு கூர்ந்து கிங்ஸ்டன் உதவி மையத்தை நீங்களோ அல்லது உங்களை சார்ந்த எவராவது தொடர்பு கொள்ளவும். தொடர்பு கொள்ள வேண்டிய எண் 020 8547 5757

# One Kingston

The impact of the global financial downturn continues to have a big impact on the lives of us all, whether as family members, local businesses or the providers of local public services.

Although Kingston was hit particularly hard by the Local Government Finance Settlement announced by the Government in December, I am pleased to say that we have been able to freeze Council Tax for local residents in 2011/12. The reductions in public sector funding were even more severe than had been anticipated and have presented your Council with an enormous financial challenge in the coming years.

For most authorities the impact of the Comprehensive Spending Review in the autumn indicated a cash reduction of around 20% to be made over four years. In December we were informed that Kingston would experience a reduction of more than 24% in just two years!

Traditionally Kingston has received less through government grant than almost any other area in the country, and yet it was hit by one of the biggest reductions. Kingston's funding from central government has been reduced by a massive 14.3% next year, which will mean making savings of £13.4m – a reduction of 10% on our net budget.

The Council prepared for a reduction in public spending during the last two years by changing the way it is organised and how it provides services. As a result, overall spending has been reduced by £4.36m and during the last year alone we reduced the senior management staff bill by 12.5%. That programme provides the basis for the service and financial plans now being put forward, which will continue to deliver change and savings in the years ahead. It is anticipated that up to 200 jobs will be lost within the next two years and we have a target of reducing senior management costs by a further 12%.

Despite the lack of funding, there are considerable opportunities for innovative communities such as Kingston that are prepared to work together. We know that one organisation alone cannot deliver all of those things that matter most for local people. By working in partnership we can build on our strengths, to commission and deliver services in new ways, and ensure that we continue to provide the very best outcomes for everyone in the borough.



**Councillor Derek Osbourne**  
**Leader of the Council**

# Your Council Tax

## How is your Council Tax calculated?

1. We plan services for the coming year, and then calculate their costs, deduct any income from fees, charges, grants and all other income.
2. The payment to the GLA is added. This includes the contribution to the 2012 Olympic Games (£20 for a Band D).

3. Then we deduct the amount of grant due from Central Government.
4. The resulting total is then divided between the number of properties, taking account of the Council Tax property bands.

The Council Tax for this year will be the same as 2010/11. The figures below show the increase from last year's Band D Council Tax, split between the Council's share and the GLA precept.

## Your Band D Council Tax at a glance

	2010-11 Band D Tax £	2011-12 Band D Tax £	Change £	Change %
Kingston Council's net spending	2,316.01	2,181.83	(134.18)	(5.79%)
Change in Reserves	(30.61)	17.49	48.10	
Less Specific Government Grant	(331.74)	(164.99)	166.75	(50.27%)
Less Council Tax Freeze Grant	0	(33.82)	(33.82)	
<b>Budget requirement</b>	<b>1,953.66</b>	<b>2,000.51</b>	<b>46.85</b>	<b>2.40%</b>
Less Government Formula Grant	(600.94)	(626.85)	(25.91)	4.31%
Less Surplus from Collection Fund	0.00	(20.94)	(20.94)	
	1,352.72	1,352.72	0.00	0.00%
Less W&PCC levy	(0.51)	(0.54)	(0.03)	5.88%
<b>Kingston Council</b>	<b>1,352.21</b>	<b>1,352.18</b>	<b>(0.03)</b>	<b>0.00%</b>
<b>Greater London Authority</b>	<b>309.82</b>	<b>309.82</b>	<b>0.00</b>	<b>0.00%</b>
<b>Band D Tax (excluding WPC)</b>	<b>1,662.03</b>	<b>1,662.00</b>	<b>(0.03)</b>	<b>0.00%</b>
Add W&PCC Levy	23.85	24.87	1.02	4.28%
<b>Band D Tax (including WPC)</b>	<b>1,685.88</b>	<b>1,686.87</b>	<b>0.99</b>	<b>0.06%</b>

# Your Council Tax

## What does this mean for you – how much do you pay?

Every household in the borough is sent one Council Tax bill and the amount each pays depends upon which property valuation band your home falls in. Property values are currently based upon property market values as at April 1991. The Band D tax forms the basis of the Council Tax charge for all properties and those in other bands pay a proportion of this Band D tax.

Your council tax bill shows your property tax band. Your Council Tax bill also includes the Precept collected for the Greater London Council. So the band D tax totals £1,662.00 for 2011/12 and this and all other tax bands are shown in the tables below. Some properties in the borough that are within three-quarters of a mile of Wimbledon Common pay an additional amount for the upkeep of the Common.

## Property Tax Bands (A to H)

	2010–11	Decrease	2011–12	2011–12 (Inc W&PCC)
Band A	£1,108.02	(£0.02)	£1,108.00	£1,124.58
Band B	£1,292.69	(£0.02)	£1,292.67	£1,312.01
Band C	£1,477.36	(£0.02)	£1,477.34	£1,499.44
Band D	£1,662.03	(£0.03)	£1,662.00	£1,686.87
Band E	£2,031.37	(£0.04)	£2,031.33	£2,061.73
Band F	£2,400.71	(£0.04)	£2,400.67	£2,436.59
Band G	£2,770.05	(£0.05)	£2,770.00	£2,811.45
Band H	£3,324.06	(£0.06)	£3,324.00	£3,373.74

## Tax Setting – Royal Borough of Kingston and the Greater London Council (analysis)

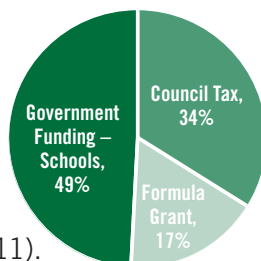
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
<b>Kingston Council (£)</b>	901.45	1,051.70	1,201.94	1,352.18	1,652.66	1,953.15	2,253.63	2,704.36
<b>Greater London Authority (£)</b>	206.55	240.97	275.40	309.82	378.67	447.52	516.37	619.64
<b>Total (£)</b>	<b>1,108.00</b>	<b>1,292.67</b>	<b>1,477.34</b>	<b>1,662.00</b>	<b>2,031.33</b>	<b>2,400.67</b>	<b>2,770.00</b>	<b>3,324.00</b>

# Net spending on Borough Services

## Spending on Borough Services

### Where does the money come from?

The main sources of funding of the Council's revenue budget come from Central Government – Dedicated Schools Funding Grant and Formula Grant – and from the Council Tax. The proportion of the council's net budget (excluding schools) which is met from the Council Tax is one of highest in London at 68% – the London average percentage of services funded from local tax is 45% (2010/11).



### Where is the money spent?

This table shows the level of council spending on each service. It excludes the £122.3 million spent on Schools, (as the grants have been offset), or the payment to the GLA.

	Original Budget 2010/11 £000	Budget 2011/12 £000
Adult Social Care	38,275.5	45,720.6
Learning & Children's Services	20,943.6	25,944.3
Place & Regeneration	(1,265.7)	(2,058.8)
Environment	22,063.3	22,537.0
Neighbourhoods	4,262.1	4,210.3
One Council Services	17,436.8	21,497.1
Other Corporate Services	14,538.4	14,100.0
Concessionary Fares Scheme	4,017.6	4,517.6
Other Levies	674.4	668.0
Contribution to (+) or from (-) reserves	0.0	1,099.0
Specific Government Grants	0.0	(10,370.0)
Council Tax Freeze Grant	0.0	(2,125.6)
<b>Royal Kingston Borough Planned Net Spending</b>	<b>120,946.0</b>	<b>125,739.5</b>
RBK Tax Base	61,907	62,854
Band D Tax	£1,953.66	£2,000.51

#### Notes:

- Changes in the method of government funding mean that comparable grant figures for 2010/11 are included in service totals.
- The Council Tax Freeze grant is new for 2011/12 and there is no comparable figure for 2010/11.

# Reasons for change in the budget

## Revenue Budget 2011–12 – Reason for the increase in Spending

Changes made to this year's budget are set out in the following table:

	£000	£000
<b>Original Budget 2010/11</b>		<b>120,945</b>
<b>ADD:</b>		
One off items 2010/11 not available 2011/12		225
Inflation & Contractual Commitments	3,433	
Revenue effect of the capital programme	384	
	<hr/>	3,817
<i>Changes from Outside Bodies</i>		
London Wide Concessionary Fares (RBK Share of cost)	500	
Levies	(6)	
	<hr/>	494
<i>Budget Growth</i>		
Adult Social Care	1,400	
Children's Services	800	
Waste Management	623	
Highways maintenance	700	
Reduced Income (Economic downturn)	705	
Other Items	445	
	<hr/>	4,673
Allowance for redundancy costs	1,200	
Contribution to reserves	1,099	
	<hr/>	2,299
<i>Changes to external funding</i>		
Net reduction in specific government grants	10,096	
NHS Funding to meet social care costs	(1,512)	
Council Tax Freeze Grant	(2,126)	
	<hr/>	6,458
Budget Reductions		(13,172)
<b>Original Budget 2011/12</b>		<b>125,739</b>

# Capital Spending Plans

## Capital Spending Plans from 2010–11 onwards

The Council's capital programme allows for investment in the future ensuring that our buildings, infrastructure and other assets are appropriate to deliver quality services to our residents in the longer term.

Expenditure Plans	2010–11 £m	2011–12 £m	Future Years £m
Primary Schools Expansion	8.6	26.7	11.0
Other Schools Projects	11.5	7.9	3.0
Housing – grants	2.0	1.7	0
Social Housing (non-HRA)	0.5	1.3	0
Swallow Park Improvements	1.5	1.6	0
Street Lighting Programme	1.0	1.0	1.5
Regeneration (Tolworth/Kingston)	0.1	1.3	2.5
TfL Funded projects	2.9	0	0
ICT	0.2	0.8	0
Council Housing (HRA)	5.9	0.4	0
Other Items	9.7	2.7	0.7
<b>Total</b>	<b>43.9</b>	<b>45.4</b>	<b>18.7</b>

Capital Financing	2010–11 £m	2011–12 £m	Future Years £m
Capital Grants and Contributions	32.0	8.1	2.8
Prudential Borrowing	5.4	33.4	15.9
Capital Receipts	3.1	3.4	0.0
Other	3.4	0.5	0.0
<b>Total</b>	<b>43.9</b>	<b>45.4</b>	<b>18.7</b>

# Other information – Levying Bodies

The Council Tax you pay includes amounts collected on behalf of other statutory bodies, known as levying bodies. These bodies pay for the net cost of their services by issuing a levy on each billing authority in their area, after deducting all other sources of income raised. The money due is included in your Council Tax bill, and

is paid over to each body during the year. Unlike the GLA precept, levies have to be included as part of the Council's own budget calculations and hence are included in the calculation of the Council's own band D tax. The amounts that have been included are shown in the tables below together with the equivalent tax charge for a band D property.

## Levies – 2011/12

	TOTAL LEVY RAISED 2011–12 £m	Amount paid by RBK 2011–12 £m	Band D Tax 2011–12 £
Environment Agency			
– Thames Regional Flood Defence Committee	10.0	0.123	1.96
Lee Valley Regional Park Authority	12.0	0.186	2.96
London Pensions Fund Authority	23.4	0.325	5.17
Total – General levies	45.4	0.634	10.09
Wimbledon & Putney Commons Conservators	0.97	0.034	24.87

## Levies – 2010/11 (for comparison)

	TOTAL LEVY RAISED 2010–11 £m	Amount paid by RBK 2010–11 £m	Band D Tax 2010–11 £
Environment Agency			
– Thames Regional Flood Defence Committee	10.0	0.123	1.99
Lee Valley Regional Park Authority	12.2	0.189	3.05
London Pensions Fund Authority	24.6	0.331	5.34
Total – General levies	46.9	0.643	10.38
Wimbledon & Putney Commons Conservators	0.92	0.031	23.85

*The W&PCC Levy is only paid by those properties that are within three quarters of a mile of the Wimbledon Common.*

# Explanatory Notes

## Read on for:

- Ways to pay less Council Tax
- How to contact us
- How to claim Housing and Council Tax Benefit
- Property bands and other important information

## Please read all the information carefully

This leaflet forms part of your Council Tax Demand Notice. If you would like us to use Braille, large print or e-mail when we write to you please let us know. If you are visually impaired you may like to use the 'talking bill' service – please telephone 020 8547 5685.

## How to contact the Council Tax Office

If you would like an explanation of your bill or if you have any questions please contact us:

**e-mail:** [council.tax@rbk.kingston.gov.uk](mailto:council.tax@rbk.kingston.gov.uk)  
(We aim to respond to your e-mail within 10 working days).

**Website:** [www.kingston.gov.uk](http://www.kingston.gov.uk)

**Mail:** Council Tax Office, Guildhall 2, Kingston upon Thames, KT1 1EU.

**Telephone:** 020 8547 5007  
(for all other Council enquiries 020 8547 5000).  
Call between 8.00am – 6.00pm, Monday to Friday.

**Fax:** 020 8547 5648.

**Visit:** 8.30am – 5.00pm, Monday to Friday.

**E-statement:** View your Council Tax account online at [www.kingston.gov.uk](http://www.kingston.gov.uk)

**Online Services:** Register today for Online Services at [www.kingston.gov.uk](http://www.kingston.gov.uk). View your account, make a payment or set up a Direct Debit. These services are available 24 hours a day, 365 days a year.

Information gathered for the administration of Council Tax may be disclosed to other Services within Kingston Council as well as other local authorities, police authorities and government departments. In addition the Council may use information from these sources for the administration of Council Tax.

Sharing information between local authorities, police authorities and government departments is undertaken to check the accuracy of information, to prevent or detect crime and to protect public funds. In addition we may check information about you from certain third parties.

If you have any difficulty understanding this document or the Demand Notice, please contact the Guildhall Information Desk on 020 8547 5000.

# Frequently asked questions

## **Why have I received a bill when I am on full benefit or exempt from paying Council Tax?**

All households are issued with an Annual Demand Notice notifying them of the Council Tax liability due in respect of the property. This is a legal requirement. You may not be required to pay Council Tax due to the fact that you are currently in receipt of 100% Council Tax Benefit, or you may have been granted an exemption from Council Tax for one of a variety of reasons. The Council is nevertheless, required to provide you with a full breakdown of the tax due and benefit, exemption or discount you may have been awarded. An exemption, discount or benefit on your annual bill will be shown for the full year even though it may be due to finish before the end of the year. The Council is required to show the reduction in this way. A revised bill will however be issued when the exemption, discount or Benefit is due to end. If you think the exemption, discount or Benefit should have ended and you have not received a new bill you must contact the Council Tax Office immediately.

## **Why have I received a bill when I pay by direct debit?**

The Council is legally required to issue all households with an Annual Demand Notice detailing the Council Tax liability for the new financial year. It is also the means by which we advise you of the total amount of Council Tax due in respect of the new year and gives a breakdown of the instalments we intend to take from your bank account. The notice is for information purposes only. You are not required to take any further action.

## **Why is it called a demand?**

“Demand Notice” is the correct term for the Council Tax bill in accordance with the Council Tax Regulations.

# Council Tax bands

Valuation for Council Tax purposes is not carried out by the Council, but by the Listing Officer, Valuation Office Agency. He has placed each dwelling in one of eight bands, based on its open market value at 1 April 1991.

Your Council Tax bill states which band applies to your dwelling. Council Tax valuations are currently based on the price that your home might have fetched if it had been sold on 1 April 1991, and not its present value. Any changes in house prices since this date will not affect your band.

## Band Values

Band	Values		
A		up to	£ 40,000
B	£ 40,001	to	£ 52,000
C	£ 52,001	to	£ 68,000
D	£ 68,001	to	£ 88,000
E	£ 88,001	to	£120,000
F	£120,001	to	£160,000
G	£160,001	to	£320,000
H		over	£320,000

The cost of the upkeep of Wimbledon and Putney Commons is met by a Special Levy which is payable by those living within three-quarters of a mile of the Commons. Details of the charge for these households are shown within the table on page 5.

## Who pays Council Tax?

The person liable to pay Council Tax for each dwelling is the resident who falls within the first category to apply, taking them in order as shown below.

- A freehold interest
- A leasehold interest
- A statutory tenancy or secure tenancy
- A contractual licence e.g. a person living in a tied cottage
- No legal interest e.g. a squatter
- If the property is unoccupied liability is with the non-resident owner.

A resident is a person aged 18 years or over who has their 'sole or main residence' in the dwelling. There are certain exceptions to the rules. For example, for some dwellings, such as Houses in Multiple Occupation (e.g. bed-sits) and residential care homes, the owner is liable to pay the Council Tax.

People who share the same interest in a dwelling, for example joint tenants or co-owners, are jointly liable for payment of the Council Tax. The spouse or partner of a liable person is also jointly liable.

# Payment of Council Tax

## Payment of Council Tax

Bills issued at the beginning of the year may be paid by a maximum of ten monthly instalments, which are due to be received by the Council from April 2010 to January 2011. Please ensure your payment is received by us on or by the due date to avoid Reminder Notices being issued to you.

If you move during the year the number of instalments may be reduced. New bills received between January and March will have only one instalment. Details of your instalments are shown on the enclosed Demand Notice.

The Council has a duty to collect all Council Tax due. Income received helps to pay for the services provided by the Council, the Greater London Authority (GLA) and other bodies including police and fire services.

Lodging an appeal or making an application for Council Tax Benefit will not allow you to withhold or delay payment.

## Ways to pay Council Tax

### Payments of Council Tax can be made

- *Monthly* – Payments are due on 1st April and first of each subsequent month.
- *Half Yearly* – Payments are due on 1st April and 1st September.
- *Yearly* – Payments are due on 1st April.

### We accept payment by direct debit

- *Easy to set up* – Set it up by telephoning the Council Tax Office or completing a form or complete the direct debit instruction on our website.
- *Convenient and choice of dates* – Payments are automatically debited from your bank/building society account on either 1st or 15th day of each month.
- *Fully Guaranteed* – Against amounts being debited without prior notice.
- *No Renewal Required* – Unless bank details change or the arrangement is cancelled.

# Ways to pay Council Tax

## By post

All cheques should be crossed 'A/C payee only' and made payable to Royal Borough of Kingston upon Thames and sent to the:

*Payments Section  
Finance Directorate  
The Royal Borough of  
Kingston upon Thames  
Guildhall 2  
Kingston upon Thames  
KT1 1EU.*

If you have a payment booklet please send your cheque with a payment voucher. No receipt will be issued unless a stamped addressed envelope is sent with the payment voucher.

Please write your name and Council Tax account number on the back of the cheque. Do not send your whole payment book. Do not send cash by post. Post-dated cheques will not be accepted. Please do not put cash in the letter box of any Kingston Council premises. Cheques should NOT be made payable to individual officers.

## By our 24 hour automated telephone payment system

Automated Telephone Payment Number: 0845 359 1111. Follow the voice prompts and enter payment and card details via your telephone keypad. Payments will be accepted using Maestro, Delta, Solo, Electron Visa and Mastercard debit cards and Mastercard and Visa credit cards. Charges apply to credit card payments.

## Post Office

Payment can be made at any Post Office – cash and debit card are acceptable – present your payment and your bar-coded document to the counter clerk. You will receive a receipt for the transaction which you should retain for your records. Your bar-coded document will be returned to you for use next time. There is no fee charged to you for this transaction.

Please allow four working days for the Council to receive this payment.

## PayZone bill payment outlet

Payment can be made at any PayZone bill payment outlet – cash only payments are acceptable – present your payment and your bar-coded document to the counter clerk. You will receive a receipt for the transaction which you should retain for your records.

Your barcoded document will be returned to you for use next time. There is no fee charged to you for this transaction. Please allow four working days for the Council to receive this payment.

Information about PayZone outlets can be found at <http://search.payzone.co.uk> or by telephone on 020 8547 5007.

# Ways to pay Council Tax

## Standing order

Obtain a standing order form from your bank and complete, instructing your bank to pay National Westminster Bank plc, account number 44720939, sort code 60-60-02.

Always quote your Council Tax account number. Return the completed standing order to your bank. It is the Council Tax payer's responsibility that the standing order is paid on time and for the right amount.

## Via our web page

Payment by debit or credit card (charges apply to payment made by credit cards) using the Council's website ([www.kingston.gov.uk](http://www.kingston.gov.uk)). This is a 24 hours seven days per week service. You will be asked for your Council Tax account number so please have this available.

## Bank credit transfer

Complete the relevant details on voucher slips supplied. Payment may be made at any branch of any bank. Any fee charged by the bank for this service is payable by the Council Tax Payer. If you pay at a National Westminster Bank this service is free.

## How can you pay less Council Tax?

### Reductions for people with disabilities

You may be entitled to a reduction to your Council Tax bill if someone in your household (whether an adult or a child) is disabled and your home has any of the following features, which are required to meet their needs:

- An additional bathroom or kitchen for use by the disabled person;
- An extra room (other than a kitchen, bathroom or lavatory) e.g. a room for storing dialysis equipment etc;
- A wheelchair is required to be used by the individual within the home.

### Discounts

The following information is intended as a guide only and does not represent a full definition of the qualifying conditions. Further details can be obtained from the Revenue and Benefits Section at Guildhall 2.

The full Council Tax bill assumes that there are two adults, aged 18 years or over, living in a dwelling. If only one adult lives in a dwelling, the taxpayer will be entitled to a 25% discount. The liable person for a dwelling which is no one's main residence (including empty dwellings and second homes) will be entitled to a discount of 10%.

# How can you pay less Council Tax?

To find out if you may be entitled to a discount you should count the number of adults who live in your home as their main dwelling, but are not in one of the following groups:

- A person for whom child benefit is being received.
- 18 or 19 year old who has just left school or college.
- Student.
- Student nurse.
- Apprentice.
- Youth Training trainee.
- Patient resident in hospital.
- Person who is being looked after in a residential care home, nursing home, or hostel providing a high level of care.
- Person living with, and providing essential care for someone, for example due to disability, who is not their spouse, partner or child under 18.
- Careworker such as Community Service Volunteer.
- Person who is severely mentally impaired.
- Convicted or remand prisoner, unless in prison for non-payment of fines or the Council Tax.
- Person staying in certain hostels or night shelters.
- Member of a Visiting Force.

- Person living in a religious community with no income of his/her own.
- Member of International Headquarters or Defence Organisation.
- Diplomat.

*If* – you are left with two or more people, you will not be entitled to any discount.

*If* – there is one person, you may be entitled to a discount of 25%.

*If* – all residents fall into any of the above categories you may be entitled to a 50% discount.

*If* – there is no one in residence, you may be entitled to a discount of 10%.

*If* – there is no discount shown on your bill and you think that you may be entitled to one, you should contact the Council to explain why.

You will normally be required to provide evidence to support your claim.

A discretionary reduction may be given where exceptional circumstances apply – contact the Council Tax Office for further information.

# How can you pay less Council Tax?

## Exemptions

A list of exemption classes is provided below for guidance only. Further details may be obtained from the Council Tax Office, Guildhall 2.

Class	Description
A	Major repairs/structural alteration – maximum of twelve months, or for a maximum period of six months from the date that such repairs or alterations were substantially completed, if this is less. Property must be substantially unfurnished
B	Unoccupied, if they are owned and were last occupied by a charity, for a period of up to six months
C	Unoccupied and substantially unfurnished for a period of up to six months, regardless of changes in liable party
D	Unoccupied due to last occupier being in prison
E	Unoccupied due to resident being in hospital or care home
F	Council Tax payer deceased. For a period of up to six months from the date Letters of Administration or Probate were granted
G	Where occupation is prohibited by law, or where planning conditions prevent occupancy
H	Dwelling held unoccupied for a minister of religion, as a residence from which to perform the duties of his office

I	Unoccupied property where the liable person is living elsewhere to receive personal care
J	Unoccupied property where the liable person is living elsewhere to provide personal care
K	Dwelling left unoccupied by a student whose term-time address is elsewhere
L	Dwelling repossessed by mortgagee
M	Students halls of residence
N	Dwellings occupied only by students, school or college leavers or by certain spouses or dependants of students
O	Dwellings owned by the Ministry of Defence and used for armed forces accommodation
P	Visiting forces accommodation
Q	Property left unoccupied by a bankrupt person
R	Unoccupied caravan pitch or boat mooring
S	Occupied only by persons under 18
T	Unoccupied annexe to an occupied dwelling which cannot be let separately
U	Dwelling occupied only by severely mentally impaired persons
V	Main residence of person with diplomatic privilege or immunity
W	Occupied 'granny annexe' occupied by a dependant relative of a resident in the associated dwelling

# How can you pay less Council Tax?

If no exemption is shown on your bill and you think that your dwelling should be exempt, you should contact the Council Tax Office to explain why.

You will normally be required to provide evidence to support your claim.

If **all** the residents of a property fall into any of the previous exemption categories they may be entitled to an exemption.

## Students

Students in full-time education may be exempt from payment of Council Tax. The qualifying criteria are as follows:

*Full time students* – enrolled on a full-time course, undertaken at a prescribed education establishment i.e. an institute established solely or mainly for the provision of further or higher education e.g. university, college of further education, theological college.

*Students undertaking a 'qualifying' course of education* – the student must be under the age of 20, undertaking a course that lasts for more than three months and which is not a course of higher education.

*Student Nurses* – if not in full-time education, the course the student attends must lead to an appropriate registration under section 10 of Nurses, Midwives and Health Visitors Act 1979.

*Discounts also exist for Apprentices and Youth Trainees.*

*Foreign Language Assistants* – someone registered as a foreign language assistant with the British Council, and who is appointed as a foreign language assistant at an educational establishment in Great Britain.

*Liability* – If a student shares a joint tenancy with a non-student, then the non-student is solely liable for any Council Tax payable on the property. The student no longer has any legal obligation to pay the tax.

*Student and Landlords* – If the person liable to pay the bill is the student then they must provide proof of student status. If the person liable to pay the bill is the Landlord and they wish to make a claim for a reduction they should provide the names of all the occupiers and the dates they moved into the property. The occupiers who are students must provide proof of their status from their educational establishment.

In all cases the student certificate obtained from the educational establishment must be provided together with a covering letter from the person liable to pay the bill.

# Council Tax & Housing Benefits

## Housing and Council Tax Benefits

These benefits are administered by the Council and are here to help you pay your rent and/or Council Tax.

If you are in receipt of a low income, whether this is earned income, pension or state benefits, you may be entitled to get help with your payments for rent and/or Council Tax.

This applies to owner-occupiers, tenants of council accommodation as well as tenants of private and Housing Association properties.

If you have lived in the United Kingdom since May 2004, please check with the Housing and Council Tax Benefit Customer Services Section before applying as you may not be entitled.

Making an application for Council Tax Benefit will not allow you to withhold or delay payments – these must be made in accordance with the most recent Demand Notice sent to you.

Housing and Council Tax Benefits cannot help with any of the following:

- Mortgage repayments.
- Water charges.
- The cost of fuel for heating, lighting, cooking and hot water.
- Some service charges for things like personal laundry and household cleaning.
- Rates for business premises.

The amount of benefit awarded will depend on your personal circumstances.

- Allowances, known as ‘applicable amounts’ are worked out to reflect the basic living needs of single people, couples and children. Extra ‘premiums’ take account of families, the elderly, one-parent families and the disabled.
- The maximum rebate you could receive is 100% of your eligible rent and Council Tax.
- If you have in excess of £16,000\* of savings you will not qualify. Savings of less than £6,000 are now ignored. Between £6,000 and £16,000 an income is assumed, depending on your age, on a sliding scale included in the assessment of your claim.

*\*If you are a pensioner savings less than £10,000 are now ignored. Between £10,000 and £16,000 an income is assumed (\*except if you are in receipt of Guarantee Credit).*

- If you are a pensioner entitled to Guarantee Credit or Guarantee Savings Credit then you may be entitled to maximum Housing Benefit and or Council Tax Benefit.
- If you rent from a private landlord, the maximum Housing Benefit (Local Housing Allowance) payable will depend upon the average rents in your area for the size property that is appropriate depending on the number of people in your

# Council Tax & Housing Benefits

household. Local Housing Allowance came into effect on 7th April 2008 for all new claims and changes in address and is NOT based on the actual rent you pay for your property.

- If you are the only person liable to pay the Council Tax bill, but are not eligible to receive Council Tax Benefit, you may qualify for 'Second Adult Rebate'. This is awarded if you have a 'second adult' in your home who is not a spouse, partner or lodger and they are on a low income or in receipt of a State benefit.
- If you think you may be entitled to benefit you will find an easy to use benefit calculator on our website which will give you a guide to a possible approximate entitlement – to use the calculator or for more benefit information please see: [www.kingston.gov.uk](http://www.kingston.gov.uk)

If you think we might be able to help you or you would like advice, you can:

- **Visit** the Council's Information and Advice Centre in Guildhall 2 between 8.30am to 5.00pm Monday to Friday.
- **Write to:** Housing and Council Tax Benefits Office, Guildhall 2, Kingston upon Thames KT1 1EU.
- **Email:** [benefits@rbk.kingston.gov.uk](mailto:benefits@rbk.kingston.gov.uk)

## STOP HOUSING BENEFIT FRAUD NOW

You can help... call our confidential fraud hotline if you suspect a fraud is being committed: **020 8547 5700**.



# Appeals against your band

## Appeals against your band

### Valuation cases

There are only limited occasions when taxpayers may challenge their banding, for example, if:

- A house is converted into flats.
- There is a change in the physical state of the locality which affects the value of the dwelling, e.g. if a motorway was to be built in the immediate area.
- The dwelling is adapted to make it suitable for a physically disabled person.
- The use of the premises for business purposes starts or stops.
- The balance between business and domestic use changes.

And also within six months of:

- A band change to the dwelling made by the Listing Officer.
- A band change to a similar dwelling made by the Court.
- Becoming the taxpayer in respect of the dwelling for the first time.

You cannot appeal against the fact that general property values have fallen or risen.

If you think your property is uninhabitable and is likely to remain so for more than twelve months you should contact the Listing Officer with a view to having your property removed from the Banding List.

If you wish to appeal against the banding of your home you should write to:

*The Listing Officer  
Valuation Office Agency  
2nd floor, 1 Francis Grove  
Wimbledon  
London SW19 4DT.*

*Tel: 020 8276 8600  
[www.voa.gov.uk](http://www.voa.gov.uk)*

### Non-valuation cases

If you think that:

- You should not be the person liable to pay the Council Tax.
- You should be entitled to a discount.
- Your dwelling should be exempt.
- You should be entitled to receive a reduction for disability; or
- A penalty has been wrongly imposed.

You must first notify the Council Tax Office, in writing, stating your reasons, so that your case can be reconsidered.

# Further Advice

If you still disagree with the Council's decision, or if no action is taken within two months, you can appeal to the Valuation Tribunal. Further details of appeals procedures can be obtained from the Council Tax Office.

Lodging an appeal will not allow you to withhold or delay payment. You must continue to pay in accordance with the most recent Demand Notice. If your appeal is successful and the result is an overpayment, you may have the overpaid tax refunded or credited to a future liability.

## The Pension Service

The introduction of Pension Credit means many more pensioners now qualify for Council Tax Benefit for the first time – but you do not have to be receiving Pension Credit or other benefits to be eligible.

The Pension Service works with partner organisations to raise awareness of what entitlements are available for older people. They also provide outreach and visiting services to help applicants make an application.

*The Pension Service  
3 Brook Street  
Kingston upon Thames  
KT1 2BN.*

*Telephone – 020 8481 3000.*

## Advice is also available from:

*Age Concern (Kingston)  
14 Nelson Road  
New Malden  
KT3 5EA.*

*Telephone – 020 8942 8256.*

and;

*Citizens Advice Bureau  
Neville House  
55 Eden Street  
Kingston upon Thames  
KT1 1BW.*

*Telephone – 020 8255 6051.*



## Introduction

Boris Johnson's third budget continues to deliver on his priority to provide taxpayer value and protect front line services. For three years running he has frozen the GLA's element of the Council Tax for residents of the 32 London boroughs, as well as fulfilling his manifesto commitment that Band D households would continue to pay only 38p a week for the 2012 Olympic and Paralympic Games.

In the current economic climate the public sector must do more with less, delivering improved public services for no extra cost. The Mayor will continue to invest in his priorities by increasing front-line policing levels, improving public transport, investing in better local green spaces to make our city cleaner and greener, working to increase young people's opportunities and ensuring the 2012 Games leave a lasting legacy to lengthen London's lead as the World's Best Big City.

## Council Tax and Budget Information

The GLA's take of the Council Tax at Band D will remain at £309.82 or £5.96 a week (£81.87 for residents of the City of London). The table below shows how the Council tax is allocated.

Council Tax	2010–11	Change	2011–12
MPA (Police)	216.83	11.12	227.95
LFEPFA (Fire)	59.57	-7.37	52.20
GLA	30.91	-0.58	30.33
TfL (Transport)	4.02	-2.03	1.99
Collection Funds	-1.51	-1.14	-2.65
<b>Total Band D (£)</b>	<b>309.82</b>	<b>0.00</b>	<b>309.82</b>

## Investing in Front Line Services

The Mayor has put value for money at the very heart of his administration and has controlled costs tightly as well as ruthlessly cutting out waste. His budget will protect vital front line services by:

- Focusing resources on tackling violence against women and young people and reducing levels of gang, gun and knife crime. The Mayor will also provide resources to increase police numbers adding a further 400 warranted officers on the transport system. The number of uniformed police officers will remain higher in 2011–12 than when the current Mayor was elected.
- Upgrading the Tube which will increase capacity by 30 percent, delivering Crossrail and maintaining London's bus network and existing concessionary travel schemes, including the 24 hour Freedom Pass.
- Extending the Barclays Cycle Hire scheme and improving London's green spaces.
- Delivering 50,000 more affordable homes by 2012 and funding three new rape crisis centres.

## 2012 Olympics and Paralympics

The GLA will seek to ensure the benefits of the Games are seen London wide in order to deliver a lasting legacy.

## Summary of GLA Group Budget

The following tables compare the GLA group's expenditure for 2011–12 with the previous year and the reasons for the changes. Overall the budget requirement (funded from general grants and council tax) will increase by 0.4%. This represents a reduction in real terms based on expected retail price inflation levels in 2011–12. More information on the budget is available on the GLA website at [www.london.gov.uk](http://www.london.gov.uk) (Tel 0207 983 4000).

Changes in spending	£m
2010–11 Budget requirement	<b>3,263</b>
Inflation	124
Efficiencies and other savings	-419
Investment in new and existing services	395
Other changes (including income growth)	-80
<b>2011–12 Budget requirement</b>	<b>3,283</b>

How the GLA budget is funded £m	2010–11	Change	2011–12
Gross Expenditure	13,969	-868	13,101
Fares, charges and other income	-5,557	-388	-5,945
Government grants for specific purposes	-4,648	595	-4,053
General Government grants	-2,336	-5	-2,341
Use of reserves	-500	681	181
Surplus in council tax collection funds	-5	-3	-8
<b>Amount met by council tax payers £m</b>	<b>923</b>	<b>12</b>	<b>935</b>