

A guide to your Council Tax and Business Rates 2019 - 2020

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Useful Contacts

Council Tax and Business Rates enquiries:

24hr automated payment line: 03300 889 578



01597 827463



revenues@powys.gov.uk



Revenues Services

P.O. Box 71

Llandrindod Wells

Powys, LD1 9AQ



www.powys.gov.uk

Housing Benefit and Council Tax reduction enquiries:



01597 827462



breconawards@powys.gov.uk, montawards@powys.gov.uk or
radnorawards@powys.gov.uk



P.O. Box 71,
Llandrindod Wells,
Powys, LD1 9AQ



www.powys.gov.uk

Valuation Office Agency contact details:

Council Tax:



03000 505505



ctwales@voa.gsi.gov.uk



www.voa.gov.uk

Business Rates:



03000 505505



ratingwales@voa.gsi.gov.uk



www.voa.gov.uk

How much Council Tax will I pay?

Most dwellings are subject to the Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented.

Each dwelling has been allocated to one of nine bands according to its open market capital value at 1 April 2003. Your actual bill will depend on the valuation band that your property falls into. The banding of dwellings is a function of the Valuation Office Agency (see inside front page for contact details). Your Council Tax bill states which band applies to your dwelling.

The average Council Tax for Powys County Council for the year ending 31st March 2020 will be £1,613.44 for a band D property.

The table below shows the valuation bands and the proportion of the band D council tax applied to each band.

Valuation Band	Valuation Range from 1st April 2005		Proportion (9ths)	
	£		£	
A	0	-	44,000	6
B	44,001	-	65,000	7
C	65,001	-	91,000	8
D	91,001	-	123,000	9
E	123,001	-	162,000	11
F	162,001	-	223,000	13
G	223,001	-	324,000	15
H	324,001	-	424,000	18
I	424,001	+		21

Some dwellings are exempt from Council Tax, please see page 8 for more information.

You may be able to receive a discount on your Council Tax, for further details please see page 9.

Where does my Council Tax go?

Your Council Tax helps to pay for the wide range of services provided by Powys County Council, Dyfed Powys Police and your local town or community council.

The community or town council charge for your area is shown on the centre pages of this leaflet. We also pay levies to the Mid and West Wales Fire Authority and the Brecon Beacons National Park Authority.

The table below shows the increase in Council Tax for the year.

The Powys County Council element has increased by 9.5%.

For each band D property	2018-19	2019-20	Increase
	£	£	%
Powys County Council	1,189.20	1,302.17	9.5
Dyfed Powys Police	224.56	248.56	10.69
Community/Town Councils (Average)	56.81	62.71	10.39
	1,470.57	1,613.44	

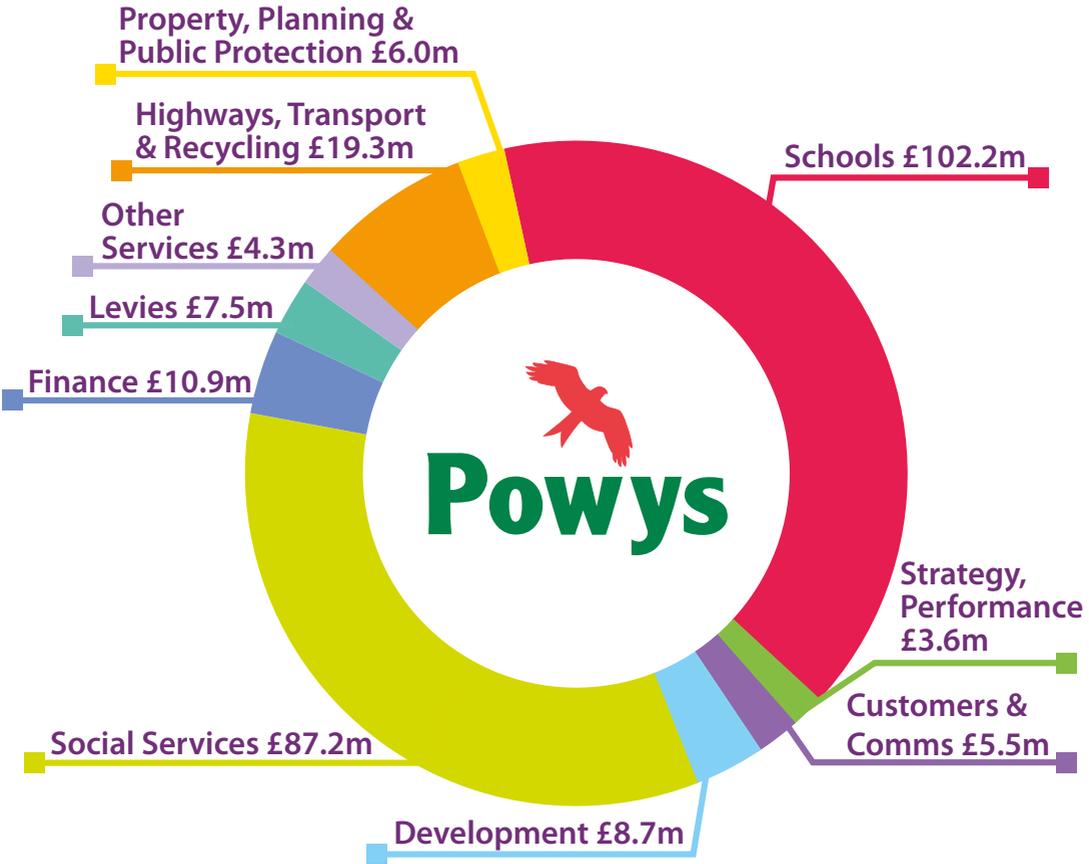
How much will the council be spending in 2019-20

In 2019-20 the Council plans to spend a net budget of £255.2m.

29.16% of the net budget is funded from Council Tax with the remainder being revenue support grant and redistributed business rates from the Welsh Government.

This net budget is increased by income generated from charges to users of services such as schools meals, sport facilities, trade refuse, etc, specific grants received from various bodies including the Welsh Government and Central Government and transfers from the council's reserves.

How is the money spent?

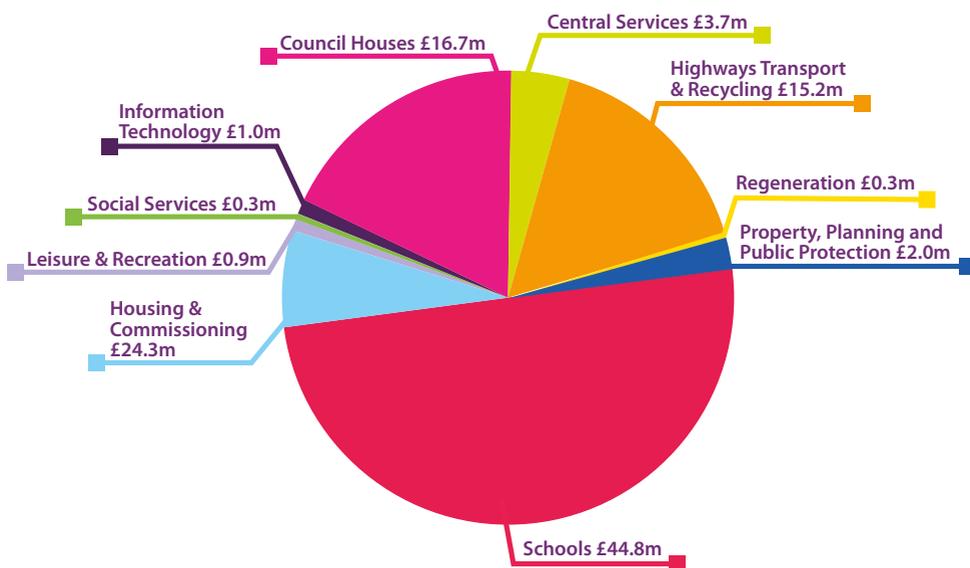


What else will the council be spending money on?

Not all council spending is on day-to-day service provision. The council also invests capital expenditure in the property, vehicles and equipment that make service provision possible.

A programme for capital investment totalling £92.3m is planned for 2019-20 as part of a five year investment programme totalling £277.7m. This is funded from a combination of borrowing, grants, receipts from sales of assets and reserves.

Capital Expenditure 2019 - 20



More detailed information about the budget figures is available on the internet at www.powys.gov.uk.

Universal Credit

Universal Credit replaces the current means-tested benefits such as Housing Benefit, Job Seekers Allowance, Income Support and Tax Credits for working age people. The Full Universal Credit Service for all new claimant types was introduced in Powys in October 2018 and all remaining existing benefit claimants will be migrated by 2022. Not everyone will go into Universal Credit. For example if you are of Pension Credit age or you are of working age and you live in certain types of rented accommodation. If you need more details, please visit the 'Benefits' pages on www.powys.gov.uk/en/benefits or call **01597 827462**.

Benefit Cap

The Benefit Cap was introduced in Powys during November 2016 as part of UK wide changes. The benefit cap is the total amount that a household can receive in benefits. If you are affected or need any help with Personal Budgeting and how to reduce household bills, our Money Advice and Support Team can help, please visit the 'Money Advice and Welfare Rights' pages on <http://www.powys.gov.uk/en/benefits/money-advice-welfare-rights/> or call **01597 827666**.

Tax Free Childcare

Tax Free Childcare was introduced during 2017 as a replacement for employer supported childcare (childcare vouchers). The government will contribute up to 20% of the first £10,000 of registered childcare costs per child, per year. The scheme is available to people who have an annual income under £100,000 and are not receiving help with childcare via tax credits. Further details can be found online: www.gov.uk/government/news/tax-free-childcare-10-things-parents-should-know

Your Council Tax and Non Domestic Rates explained

Council Tax Valuation bands

Each dwelling has been allocated to one of nine bands according to its open market capital value at 1 April 2003. The banding of dwellings is a function of the Valuation Office Agency.

Your Council Tax bill states which band applies to your dwelling.

Exempt dwellings

Some properties are exempt including vacant properties which:

- are unfurnished (exempt for up to six months)
- are owned by a charity (exempt for up to six months)
- require or are undergoing structural alteration or major repair (exempt for up to six months after completion). This exemption can only apply for a maximum of 12 months
- are left empty by someone who has gone into prison, or who has moved to receive personal care in a hospital or a home or elsewhere
- are left empty by someone who has moved in order to provide personal care to another person
- are left empty by students
- are waiting for probate or letters of administration to be granted (and for up to six months after)
- have been repossessed
- are empty because their occupation is forbidden by law

Some properties are exempt when the property is occupied solely by

- Students or student nurses
- Person(s) under 18 years of age
- Person(s) who are severely mentally impaired
- An elderly or disabled relative residing in an annex or similar accommodation
- Armed forces accommodation, such as Barracks and married quarters
Occupants contribute to the cost of local services through a special arrangement

Discounts

If only one adult lives in a property, there is a discount of 25%. People in the following groups do not count towards the number of adults resident in a dwelling:

- full-time students, student nurses, apprentices and Youth Training trainees
- patients resident in hospital
- people who are being looked after in care homes
- people who are 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, who is not a spouse, partner, or child under 18
- members of visiting forces and certain international institutions
- members of religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of council tax or a fine).

A 50% discount is available on second homes owned by Armed Forces personnel who live in MOD accommodation, effective from 1st April 2010.

The Local Government Act 2003 introduced new discretionary powers for local authorities in respect of Council Tax discounts (Section 13A). This gives local authorities more freedom to vary discounts to take into account local problems such as flooding and other natural disasters. Discounts can also be applied in individual cases. Further details can be found on our website www.powys.gov.uk

If you think you may be entitled to a discount or exemption you should contact the council on the number shown on the reverse of your bill.

If your bill indicates that a discount or exemption has been allowed, you must tell the council of any change of circumstances which may affect your entitlement. Failure to do so may result in a penalty of £50.

People with disabilities

If you, or someone who lives with you, needs a room or an extra bathroom or kitchen, or extra space in your property to meet special needs arising from a disability, you may be entitled to a reduced Council Tax bill. The bill may be reduced to that of a property in the band immediately below the band shown on the valuation list. These reductions ensure that disabled people do not pay more council tax on account of space needed because of a disability.

Empty properties and second homes

Some empty properties will be exempt (see above). The Council has resolved that:

- Unoccupied and unfurnished premises shall receive no discount, once the six month exemption period has expired, effective from the 1st April 2015
- Unoccupied furnished properties (second homes) shall receive no discount

Council Tax Premiums

As from 1st April 2017 the Council determined to charge a Council Tax premium of 50% where the property is:

- Unoccupied and substantially unfurnished for a continuous period of one year, or
- Periodically occupied (second/holiday home)

Where the property is subject to a premium the charge will be a total of 150%. An exception to the premium may apply where:

- Property is being marketed for sale or rent (time limited to one year)
- Annexes which form part of the main property
- Property would be a main residence but for residing in armed forces accommodation
- Occupied caravan pitches or boat moorings
- Seasonal homes where year-round occupation is prohibited
- Job related dwellings.

Appeals

You may appeal to the council if you think:

- You are not liable to pay the Council Tax, for example because you are not the resident or owner.
- Your property should be exempt.
- The amount shown on your bill is incorrect.

Any appeal should be made to the council in writing, in the first instance.

Making an appeal DOES NOT allow payments of Council Tax to be withheld. If your appeal is successful you will receive a refund for any overpaid tax. If still dissatisfied you may appeal to the Valuation Tribunal Wales. If you wish to appeal against the Banding of the property then the appeal should be made directly to the Valuation Office Agency See inside page for their contact details. Further information with regards to Council Tax may be found by visiting our website, www.powys.gov.uk

Non Domestic Rates explanatory notes

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 re-distributed to county and county borough councils and the police. Your council and the police use their shares of re-distributed 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.

Revaluation

All rateable values are reassessed at a general revaluation to ensure rates paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list came into effect on 1 April 2017 and is based on values as at 1 April 2015. In the year a revaluation takes effect, the multiplier is rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money.

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 1st April 2017, the rateable value of a property represents its annual open market rental value as at 1st April, 2015. 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 the Valuation Office, and Powys County Council, The Gwalia, Llandrindod Wells, Powys, LD1 6AA.

More information is available from the local valuation office or the website www.voa.gov.uk

Alteration 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 three months of the proposal being made, the matter will be referred as an appeal to a Valuation Tribunal.

Further information regarding the circumstances in which a change in rateable value may be proposed, how to make such a proposal and appeal arrangements are available from the Valuation Office Agency website www.voa.gov.uk

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 re-valuation year, cannot rise by more than the rate of the increase in the consumer price index.

Empty properties

Business Rates will not normally be payable in the first three months that a property is empty. This is extended to six months in the case of industrial premises. After this period, the full rates charge then applies. Welsh Ministers may prescribe empty premises with a certain rateable value to be exempt from paying rates. 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% 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 your local HM Revenue & Customs office, (their website is www.hmrc.gov.uk).

Any business can make application for a discretionary or hardship relief and the council will consider whether it is in the public interest to award it. The council can do this only if it is satisfied that it would be reasonable for it to do so, considering the interests of their council tax payers and in the case of hardship relief the test of financial hardship must also be made in addition to looking at the wider interests of tax payers.

Small Business Rate Relief

Occupied business premises with a rateable value of up to £6,000 will receive 100% relief and those with a rateable value between £6,001 and £12,000 will receive relief that will be reduced on a tapered basis from 100% to zero.

Where a ratepayer is liable for more than two properties on a single local non domestic rating list, the ratepayer will only receive this relief for a maximum of two properties.

In addition to the above, the two categories of properties below qualify for the relief indicated:

- a. Post Offices (and properties which include post offices) with a rateable value up to £9,000 will receive 100% relief, and those with a rateable value between £9,001 and £12,000 will receive 50% relief.
- b. Child Care - properties used wholly for the purposes of child minding or provision of day care by a person registered under Part 2 of the Children and Families (Wales) Measure 2010 (1) Act 1989 will receive 100% relief. This higher level of relief will start on 1 April 2019. It will be in place for three years to 31 March 2022.

Further details regarding all exemptions and reliefs available can be found on the councils website www.powys.gov.uk

Transitional rate relief

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016 make provision for transitional relief for small businesses adversely impacted by the revaluation of non-domestic hereditaments taking effect from 1 April 2017. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority.

State aid

Relief from paying non-domestic rates could amount to state aid. It is lawful where it is provided in accordance with the Commission Regulation (EU) 1407/2013 on de minimis aid. The de minimis regulation allows an undertaking to receive up to €200,000 'de minimis' aid over a rolling three year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform the billing authority immediately with details of the aid received.

Powys County Council's use and sharing of personal information

Powys County Council is required to participate in the National Fraud Initiative (NFI) data matching exercise. Council Tax data held by the Authority will be provided to the Wales Audit Office for NFI and will be used for cross-system and cross-authority comparison purposes for the prevention and detection of fraud. Further information regarding the National Fraud Initiative can be found at: www.powys.gov.uk

We will use the information you give us to ensure we bill, collect and recover the correct amount of Council Tax or Business Rates.

In order to provide council services and to maximise access to services for its residents the Income & Awards Section may share your information within the council, but only where it is reasonable to do so. This could include any benefit, grant, reduction or award that the local authority is responsible for administering. We will also use the information to provide you with any money advice and support needs that you may have.

We may pass the information to other agencies or organisations such as the Department for Work and Pensions, the Inland Revenue, as allowed by law. This authority is under a duty to protect the public funds it administers, and to this end we may use the information you have provided for the prevention and detection of fraud.

We may also share this information with other bodies responsible for auditing or administering public funds for these purposes. We may check information you have provided, or information about you someone else has provided, with other information held by us. We may also collect data or information about you from certain third parties, or give them information to:

- make sure the information is accurate
- protect public funds
- prevent or detect fraud and any other crime
- provide money advice and support

These third parties include government departments, local authorities and private-sector companies, including creditors, credit reference agencies and other organisations such as banks and financial institutions that may lend you money.

We will not give information about you to anyone else, or use information about you for other purposes, unless the law allows us to.

The income & Awards section of Powys County Council undertakes a wide variety of functions, and in doing so will gather personal data. We are committed to protecting the rights of individuals in line with the current Data Protection Legislation

If you want to know more about what information we have about you, or the way we use that information, write to us at:

Income and Awards Manager,
Powys County Council,
PO Box 71,
Llandrindod Wells,
Powys
LD1 9AQ.

Cymuned / Community	£	£
Abaty Cwm-hir / Abbeycwmhir	3,481.65	27.46
Aberedw	900.00	6.46
Aberhafesb/ Aberhafesp	5,617.50	25.73
Aber-miwl a Llandysul / Abermule with Llandyssil	41,000.00	55.61
Banwy	5,735.00	17.87
Basle a Chrigion / Bausley with Criggion	8,753.52	24.00
Bugeildy / Beguildy	9,059.00	23.98
Aberriw / Berriew	9,500.00	12.52
Betws / Bettws	6,539.00	29.00
Tref Aberhonddu / Brecon Town	432,800.00	125.27
Bronllys	12,000.00	27.39
Tref Llanfair-ym-Muallt / Builth Wells Town	91,600.00	85.44
Cadfarch	8,700.00	19.30
Caersŵs	35,167.00	49.51
Carno	13,904.00	39.18
Carreghofa	10,915.00	34.32
Castell Caereinion / Castle Caereinion	11,244.00	36.96
Yr Ystog / Churchstoke	22,588.04	26.62
Cilmeri / Cilmerly	3,885.00	16.46
Cleirwy / Clyro	4,668.84	11.08
Crai / Cray	5,100.00	37.18
Tref Crughywel / Crickhowell Town	46,000.00	41.21
Cwmdu a'r Cylch / Cwmdu and District	12,000.00	21.31
Diserth a Threcoed / Disserth & Trecoed	11,500.00	20.94
Duhonw	1,350.00	8.77
Dwyrhiw	5,550.00	19.91
Erwyd / Erwood	5,500.00	21.76
Felinfach	9,000.00	23.41
Ffordun / Forden	28,639.00	35.92
Llanfair Llythynwg / Gladestry	3,000.00	13.29
Glantwymyn	12,500.00	19.22
Y Clas ar Wy / Glasbury	11,000.00	19.51
Glascwm	4,343.00	16.52
Glyn Tarrell	9,500.00	31.41
Cegidfa / Guilsfield	15,202.00	17.52
Gwernymfed	7,500.00	15.43
Tref Y Gelli Gandryll / Hay-on-Wye Town	43,885.00	49.76
Honddu Isaf	1,115.00	4.92
Ceri / Kerry	28,228.00	29.64
Tref Tref-y-clawdd / Knighton Town	70,000.00	52.92
Llanafan Fawr	2,000.00	8.35
Llanbadarn Fawr	5,483.00	16.14
Llanbadarn Fynydd	4,309.20	30.00
Llanbister	6,300.00	32.75
Llanbrynmair	13,200.00	26.46
Llanddew	2,500.00	20.52
Llanddewi Ystradenni / Llanddewi Ystradenny	1,600.00	11.10
Llandinam	43,306.00	98.31
Tref Llandrindod / Llandrindod Wells Town	171,155.00	71.87
Llandrinio	17,034.85	23.65
Llandysilio	16,615.00	30.39
Llanelwedd	2,500.00	13.06
Llanerfyl	4,600.00	21.18
Llanfair Caereinion	40,000.00	50.88
Llanfechain	10,000.00	36.94

Cymuned / Community	£	£
Llanfihangel	13,000.00	46.79
Llanfihangel Rhydithon	3,600.00	29.68
Llanfrynach	13,000.00	39.50
Tref Llanfyllin / Llanfyllin Town	31,000.00	43.64
Llangamarch / Llangammarch	10,800.00	41.34
Llangatwg / Llangattock	19,335.00	34.61
Llangedwyn	3,000.00	15.04
Llangors	14,000.00	24.77
Llangynllo / Llangunllo	3,600.00	17.44
Llangurig	4,100.00	10.74
Llangynidr	14,000.00	23.52
Llangynyw / Llangyniew	8,800.00	28.33
Llangynog	10,000.00	50.90
Tref Llanidloes / Llanidloes Town	160,680.00	135.48
Llanidloes Allanol / Llanidloes Without	10,000.00	31.80
Llanigon	5,000.00	17.66
Llanrhaeadr-ym-Mochnant	11,000.00	18.55
Llansantffraid	19,500.00	27.12
Llansilin	3,500.00	9.62
Llanwddyn	7,800.00	63.82
Llanwrthwl	3,000.00	28.34
Tref Llanwrtyd / Llanwrtyd Wells Town	18,500.00	46.02
Llanllŷr / Llanyre	12,918.62	22.00
Llywel	9,299.00	36.51
Tref Machynlleth / Machynlleth Town	172,000.00	196.08
Maes-car / Maescar	15,000.00	31.60
Manafon	8,178.76	45.76
Meifod	14,165.60	20.00
Merthyr Cynog	4,750.00	33.49
Mochdre â Phenstrowed / Mochdre with Penstrowed	6,900.00	27.63
Tref Trefaldwyn / Montgomery Town	36,936.45	50.98
Nantmel	11,001.00	31.40
Maesyfed / New Radnor	6,725.53	28.76
Y Drenewydd a Llanllwchaearn / Newtown & Llanllwchaearn	746,697.00	172.31
Penraig / Old Radnor	7,680.00	19.00
Castell-paen / Painscastle	1,700.00	5.86
Pen-y-bont a Llandeglaun / Penybont & Llandegley	4,460.00	21.81
Pen-y-bont-fawr / Penybont Fawr	12,000.00	47.45
Tref Llanandras a Norton / Presteigne and Norton Town	69,634.33	54.14
Tref Rhaeadr Gwy / Rhayader Town	43,000.00	46.98
St Harmon	10,670.00	33.98
Tref Talgarth / Talgarth Town	54,000.00	72.83
Tal-y-bont ar Wysg / Talybont-on-Usk	15,070.00	37.79
Tawe Uchaf	30,000.00	52.61
Trallong	1,800.00	8.78
Trefeglwys	6,500.00	14.03
Trefflys	3,500.00	15.36
Tregynon	15,000.00	38.00
Trewern	19,822.00	30.36
Dyffryn Grwyne / Vale of Grwyne	7,000.00	14.21
Tref Y Trallwng / Welshpool Town	475,000.00	178.51
Llanddewi-yn-Hwytyrn / Whitton	2,947.38	14.00
Yscir	3,656.00	14.00
Ystradfellte	10,000.00	38.79
Tref Ystradgynlais / Ystradgynlais Town	261,000.00	89.61