A guide to your
Council Tax 2014/15
Budgets and spending plans for your local services
Dear Resident,

I am pleased to say there is no rise in your Council Tax bill for the fourth year running. This is despite further precept rises of 1.96% by Dorset Police and 1.93% by Dorset Fire Authority, or 4.0% and 10.3% each compounded over the past two years. We know households across our town are being squeezed by the rising cost of living and we are committed to ensuring we keep Council Tax as low as possible. We have therefore planned a budget that reduces Bournemouth Council’s tax by 0.4%, in addition to the reduction of 0.7% last year.

Bournemouth Council has set a budget of £351.4 million for 2014/15 to continue to provide residents with a wide range of high quality services. We have managed this in spite of a further 10.63% reduction in government grant settlement for 2014/15. This gives us almost £7.4 million less to spend delivering services. Combined with expected grant reductions for 2015/16, this means an overall 47% grant reduction between 2010 and 2015/16. That’s almost £39 million less to spend on local services, and far more than the 28% originally stated by Government.

Since 2007, this Council has adopted a successful strategy of strong financial management, driving out efficiencies and savings, and delivering service improvements through innovation. We have saved over £37 million so far. A further £34 million savings are planned in the coming three years. Despite the savings, a survey of residents last autumn found that overall satisfaction with the Council has increased by 15% since 2008, with 66% of respondents satisfied with the way Bournemouth Council runs your services. I want even more residents to feel satisfied with the work of the Council and to be confident you receive the best possible value for money for the Council Tax you pay.

Our approach and persistence has allowed the Council to continue to address the issues of greatest importance to residents: making Bournemouth safer, protecting vulnerable adults and children, improving the amenities of the town, focusing on housing, and regenerating Bournemouth’s most deprived areas. Next year the amount Bournemouth spends on children’s services and adults’ social care will rise again, to 64% of the Council’s net budget. Budgets for children’s services continue to respond to rising demand. An additional £8.5 million has already been invested since 2010/11 and a further £2.5 million is allocated in 2014/15. We have also invested an extra £5.8 million in adult social care since 2011/12.

We are ambitious for our communities and determined to improve the quality of life for all Bournemouth’s residents. We continue to invest in those areas that need additional funding and are putting a further £1 million into Road Rescue in 2014/15, to fix more potholes and improve the town’s roads, whilst allocating over £100,000 to tackle anti-social behaviour in the Safer Communities programme and ploughing a further £410,000 into the recession fund, as part of our Boosting Business activities to help the local economy.

In addition, we are supporting the long-term prosperity of Bournemouth, investing £15 million in the Community Finance Initiative to help Bournemouth’s first-time buyers get on the housing ladder and offer small business loans to local firms. The £25 million first-phase of our investment partnership with Legal and General will also see another 100 affordable homes for local people and a new specialist dementia care unit in the town next year.

Your Council is committed to do more than ever before, with significantly fewer resources, and to deliver the quality of services you rightly expect for your Council Tax.

Councillor John Beesley
Leader, Bournemouth Borough Council
Your Council Tax at a glance

What you pay

The table below shows the cost of services per Council Tax Band in comparison with last year. Your bill may be less if you qualify for a discount or reduction. See page 11 for details.

<table>
<thead>
<tr>
<th>Band</th>
<th>Service elements 2013/14</th>
<th>Service elements 2014/15</th>
<th>Total 2013/14</th>
<th>Total 2014/15</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>A</td>
<td>Fire 43.56</td>
<td>44.40</td>
<td>999.12</td>
<td>999.12</td>
</tr>
<tr>
<td></td>
<td>Police 122.34</td>
<td>124.74</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 833.22</td>
<td>829.98</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Fire 50.82</td>
<td>51.80</td>
<td>1,165.64</td>
<td>1,165.64</td>
</tr>
<tr>
<td></td>
<td>Police 142.73</td>
<td>145.53</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 972.09</td>
<td>968.31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Fire 58.08</td>
<td>59.20</td>
<td>1,332.16</td>
<td>1,332.16</td>
</tr>
<tr>
<td></td>
<td>Police 163.12</td>
<td>166.32</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 1,110.96</td>
<td>1,106.64</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Fire 65.34</td>
<td>66.60</td>
<td>1,498.68</td>
<td>1,498.68</td>
</tr>
<tr>
<td></td>
<td>Police 183.51</td>
<td>187.11</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 1,249.83</td>
<td>1,244.97</td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Fire 79.86</td>
<td>81.40</td>
<td>1,831.72</td>
<td>1,831.72</td>
</tr>
<tr>
<td></td>
<td>Police 224.29</td>
<td>228.69</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 1,527.57</td>
<td>1,521.63</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Fire 94.38</td>
<td>96.20</td>
<td>2,164.76</td>
<td>2,164.76</td>
</tr>
<tr>
<td></td>
<td>Police 265.07</td>
<td>270.27</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 1,805.31</td>
<td>1,798.29</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Fire 108.90</td>
<td>111.00</td>
<td>2,497.80</td>
<td>2,497.80</td>
</tr>
<tr>
<td></td>
<td>Police 305.85</td>
<td>311.85</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 2,083.05</td>
<td>2,074.95</td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>Fire 130.68</td>
<td>133.20</td>
<td>2,997.36</td>
<td>2,997.36</td>
</tr>
<tr>
<td></td>
<td>Police 367.02</td>
<td>374.22</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Council 2,499.66</td>
<td>2,489.94</td>
<td></td>
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</tr>
</tbody>
</table>

The following illustration shows the Council Tax elements, based on a Band D property, in comparison with last year.

2014/15

- Dorset Fire Authority: £66.60 = 1.93% increase
- Dorset Police: £187.11 = 1.96% increase
- Bournemouth Borough Council: £1,244.97 = 0.39% decrease

2013/14

- Dorset Fire Authority: £65.34
- Dorset Police: £183.51
- Bournemouth Borough Council: £1,249.83
Good value local services

Your Council provides hundreds of local services to the community, working 24 hours a day, 365 days a year to keep the town running and to support vulnerable people locally.

High cost services

Councils have a legal duty to provide certain services and in Bournemouth we want to ensure our most vulnerable residents are kept safe and well-supported. Looking after children in care, supporting people with complex disabilities and ensuring the elderly have independence and choice for longer are the right things to do, but these services come at a price. In addition, a small volume of high-cost cases can make managing social care budgets very challenging.

Examples of the average, annual cost range of some of these services:

- Cost for one child placed in care = £43,000 to £140,000
- Social care for one elderly person = £7,000 to £30,000
- Education for a special school pupil is £24,500 compared with £3,600 for a primary school pupil.

Care costs are taking up an increasing amount of resource and we are looking at ways to provide good quality care more efficiently. For example increasing the use of fostering and adoption services to provide better and cheaper care solutions for children.

Services for everyone

The costs of more widely-used council services, such as waste collection, are easier to control. We provide these services as efficiently and effectively as possible to ensure you receive good quality services that are value for money.

Examples of the weekly cost of some of your local services per household:

- Street lighting £0.38
- School crossing patrols £0.05
- Parks and open spaces £0.93
- Maintaining roads and pavements £1.33
- Street cleaning, including graffiti removal £0.57
- Waste and recycling collection £1.06
- Beach cleaning £0.08
- Trading Standards £0.09

Cost of all local services

Council Tax pays towards the costs of council, police and fire services. The annual costs, per Band D property, for your local services are:

- Bournemouth Borough Council £1,244.97
- Dorset Police £187.11
- Dorset Fire £66.60
- Total £1,498.68
The Council’s budget

Where the money is spent

The following table shows the estimated costs and income of the services to be provided by the Council in 2014/15, including a comparison with 2013/14.

<table>
<thead>
<tr>
<th>2013/14 £m</th>
<th>2014/15 £m</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditure</strong></td>
<td><strong>Income</strong></td>
</tr>
<tr>
<td>52.4 (50.9)</td>
<td>1.5</td>
</tr>
<tr>
<td>43.7 (9.0)</td>
<td>34.7</td>
</tr>
<tr>
<td>85.9 (25.2)</td>
<td>60.7</td>
</tr>
<tr>
<td>11.5 (2.7)</td>
<td>8.8</td>
</tr>
<tr>
<td>93.8 (92.0)</td>
<td>1.8</td>
</tr>
<tr>
<td>11.4 (1.2)</td>
<td>10.2</td>
</tr>
<tr>
<td>21.5 (10.3)</td>
<td>11.2</td>
</tr>
<tr>
<td>6.2 (1.3)</td>
<td>4.9</td>
</tr>
<tr>
<td>3.7 (2.0)</td>
<td>1.7</td>
</tr>
<tr>
<td>71.4 (54.8)</td>
<td>16.6</td>
</tr>
</tbody>
</table>

Total: 401.5 (249.4) 152.1

<table>
<thead>
<tr>
<th>2013/14 £m</th>
<th>2014/15 £m</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditure</strong></td>
<td><strong>Income</strong></td>
</tr>
<tr>
<td>1.6</td>
<td>0.0</td>
</tr>
<tr>
<td>(16.9)</td>
<td>0.0</td>
</tr>
</tbody>
</table>

Total: 386.2 (249.4) 136.8

<table>
<thead>
<tr>
<th>2013/14 £m</th>
<th>2014/15 £m</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditure</strong></td>
<td><strong>Income</strong></td>
</tr>
<tr>
<td>6.4</td>
<td>0.0</td>
</tr>
</tbody>
</table>

Total: 143.2 Budget requirement 139.3

Reading the figures

Income, surpluses and reductions in expenditure are shown in brackets.
Spending, deficits and reductions in income are shown without brackets.
The Council’s budget

Gross expenditure on services

Please see table on page 5 for net expenditure analysis.
The chart below shows the proportion of expenditure for each service area.
The Council’s budget

Where the money comes from

<table>
<thead>
<tr>
<th>Number of Band D equivalent properties</th>
<th>2013/14</th>
<th>2014/15</th>
<th>Amount per Band D property £</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>56,964</td>
<td>57,869</td>
<td></td>
</tr>
</tbody>
</table>

Borough net expenditure | £m | £m |
------------------------|----|----|
2013/14                 | 143.057 | 139.114 |
Environment Agency Levy | 0.192 | 0.203 |
Bournemouth Council budget requirement | 143.249 | 139.317 |

Less

Government Grant | (42.345) | (36.860) |
National non-domestic rates/retained business rates | (27.509) | (28.149) |
Collection Fund (surplus)/deficit | (2.200) | (2.263) |

Bournemouth Council - Council Tax requirement | 71.195 | 72.045 | 1,244.97 |

Dorset Police Precept | 10.454 | 10.828 | 187.11 |
Dorset Fire and Rescue Service Precept | 3.722 | 3.854 | 66.60 |

Total Council Tax requirement | 85.371 | 86.727 | 1,498.68 |

Business Rates

The way in which local councils are supported through central government grants changed from 1 April 2013. The Council now receives funding based on local business rates rather than through the previous Revenue Support Grant system.

Non-domestic rates, or business rates, collected by councils are the way businesses contribute towards the cost of local services. A business rate bill is calculated by multiplying the property’s ‘rateable value’ with the Government’s 2014/15 National Rate in the pound of 48.2p. Eligible small businesses with a rateable value of less than £18,000 will qualify for a lower rate in the pound of 47.1p for 2014/15. This is unless the ratepayer is in receipt of a mandatory rate relief or is liable for unoccupied property rate, in which case the higher rate in the pound of 48.2p will apply. The resulting figures may then be adjusted to reflect transitional arrangement or relief applicable to the particular circumstances of the property. As part of the Government’s revaluation process, all rateable values have been reassessed from 1 April 2010.

The Council’s budget

Why the costs have changed

The following table highlights the reasons for the change in the Council’s budget:

<table>
<thead>
<tr>
<th></th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013/14 Budget</td>
<td>143.249</td>
</tr>
<tr>
<td>Budget pressures</td>
<td>4.991</td>
</tr>
<tr>
<td>Net decrease in available resources</td>
<td>4.018</td>
</tr>
<tr>
<td>This has been offset by:</td>
<td></td>
</tr>
<tr>
<td>Contribution from earmarked reserves</td>
<td>(1.636)</td>
</tr>
<tr>
<td>Budget reductions and efficiency savings made</td>
<td>(11.305)</td>
</tr>
<tr>
<td>2014/15 Budget</td>
<td>139.317</td>
</tr>
</tbody>
</table>

Proposed capital spend

The Council is planning to invest over £41 million on ‘capital projects’ during 2014/15.

Capital spending provides improved corporate or community assets such as equipment, land and buildings. The following table shows a breakdown by service area:

<table>
<thead>
<tr>
<th>Service</th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academies and schools</td>
<td>18.867</td>
</tr>
<tr>
<td>Adult Social Care</td>
<td>0.221</td>
</tr>
<tr>
<td>Environment and Regeneration</td>
<td>13.716</td>
</tr>
<tr>
<td>Housing Landlord &amp; Parks</td>
<td>0.282</td>
</tr>
<tr>
<td>Planning &amp; Transport</td>
<td>3.581</td>
</tr>
<tr>
<td>Tourism</td>
<td>4.681</td>
</tr>
<tr>
<td>Total</td>
<td>41.348</td>
</tr>
</tbody>
</table>

Number of staff

<table>
<thead>
<tr>
<th>Employees</th>
<th>2013/14</th>
<th>2014/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Full-time equivalent)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schools</td>
<td>1,199.9</td>
<td>1,111.2</td>
</tr>
<tr>
<td>Other</td>
<td>2,204.3</td>
<td>2,241.8</td>
</tr>
<tr>
<td>Total</td>
<td>3,404.2</td>
<td>3,353.0</td>
</tr>
</tbody>
</table>

Find out more

You can find Bournemouth Borough Council’s finance information at: www.bournemouth.gov.uk/accounts, including:

- Budget Books - a look at the budget and spending plans for the coming year
- Statement of Accounts - a look at where money was spent in the last financial year
- Payments to suppliers - monthly lists of expenditure over £500.
Dorset Fire Authority

Councillor Rebecca Knox, Chairman of Dorset Fire Authority

Dorset Fire Authority has an excellent record in driving down costs and making savings. Over the last few years, we have found savings which are forecast to exceed £4 million each year by 2015/16, saving a total of over £29 million (or the equivalent of our entire revenue budget for a year) up to and including 2016/17. Despite this good work we still face significant financial pressures going forward. Even with the small increase in the amount you pay for your local fire and rescue service in 2014/15, taking the fire precept to £66.60, we still have an identified funding gap of more than £2m to £3m by 2017.

The Authority is managing this future funding gap through a Change Programme overseen by elected members. This is now focusing on the development of a business case to be considered in September 2014, which if approved, may result in a full combination between Dorset Fire Authority and the Wiltshire and Swindon Fire Authority. The priority for both authorities is to protect the services that are provided to the public. Initial estimates indicate annual savings of at least £2m from a potential combination.

Information on our budget and what we spend it on is shown on our website at www.dorsetfire.gov.uk/community/our-budget/about-your-council-tax/

Despite our financial difficulties, we remain fully committed to providing you with an exemplary service, helping to make Bournemouth, Dorset and Poole a safer place to work and live.

Martyn Underhill, MSC PGCE
Dorset Police and Crime Commissioner

Dorset Police and Crime Commissioner (PCC), Martyn Underhill, has set the annual policing budget for 2014/15 including the policing precept element of Council Tax which will increase by 1.96%. In setting the Policing Precept for the year, the PCC has sought to balance the desire to keep the Council Tax low while simultaneously ensuring Dorset Police is adequately resourced to meet the needs of the public, in the context of reduced national funding.

Martyn Underhill says: “After careful consideration, I raised the policing precept for 2014/15 by 1.96% to £187.11 per year for a Band D property. This is a rise of £3.60 on the current year, equivalent to an extra seven pence a week. This will secure the additional recruitment of sixteen new police officers, 300 body worn cameras for officers across Dorset, a cyber-crime awareness campaign and seven rural community vehicles. The budget I have set will maintain operational necessities, as well as supporting the continuing deployment of Safer Neighbourhood Teams across the County which will remain focused on community priorities. I am acutely aware of the financial pressures facing local people and families and Council Tax payers can be assured that I will be working hard to argue the case for a fairer share of national funding for Dorset in the future.”

For Dorset Police budget and finance information visit: www.dorset.pcc.police.uk

You can also request information to be sent to you; email: pcc@dorset.pnn.police.uk or telephone: 01202 223966.
Your Council Tax bill explained

The following information aims to help you understand your Council Tax bill and what you must pay.

What you need to know

- There is one bill per property
- Each property has been placed into one of eight ‘Council Tax Bands’
- Most homes, whether rented or owned, lived in or not, will be subject to Council Tax
- Your Council Tax bill shows the total charge for your property, including the charges made for council, police and fire services
- Some individuals and properties are entitled to a discount, reduction, or may even be exempt from paying Council Tax.

Who is liable for Council Tax?

In some circumstances more than one person may be liable for Council Tax for the same property. Where this is the case, each can be held separately responsible for the whole Council Tax. Examples include joint tenants, married and unmarried couples, same sex couples.

Find out more

The following gives you information about valuation bands, the different types of Council Tax discounts available and other useful information to help explain your Council Tax bill. Information about Council Tax can also be found online at: www.bournemouth.gov.uk/counciltax

Council Tax valuation bands

The Listing Officer of the Valuation Office Agency places each property into a band according to its open market capital value at 1 April 1991. The valuation band for your property is shown on your Council Tax bill. You may look at any property’s valuation band by visiting: www.voa.gov.uk

<table>
<thead>
<tr>
<th>Valuation Band</th>
<th>Range of Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>H</td>
<td>More than £320,000</td>
</tr>
<tr>
<td>G</td>
<td>£160,001 - £320,000</td>
</tr>
<tr>
<td>F</td>
<td>£120,001 - £160,000</td>
</tr>
<tr>
<td>E</td>
<td>£88,001 - £120,000</td>
</tr>
<tr>
<td>D</td>
<td>£68,001 - £88,000</td>
</tr>
<tr>
<td>C</td>
<td>£52,001 - £68,000</td>
</tr>
<tr>
<td>B</td>
<td>£40,001 - £52,000</td>
</tr>
<tr>
<td>A</td>
<td>Up to and including £40,000</td>
</tr>
</tbody>
</table>

Appeals to the Valuation Office Agency

The grounds for appeal against your property’s valuation band are:

- You become the Council Tax payer in respect of a property for the first time - your appeal must be made within six months of taking possession.
- You believe there has been a material reduction in the dwelling’s value - for example part of it has been demolished.
- The Listing Officer has altered the band - this may occur following a sale if the previous owner had added an extension.
- You start or stop using your property to carry out a business or the balance between domestic and business use changes.

Any appeal against the banding should be made in writing to: Listing Officer, Council Tax West, Valuation Office Agency, Overline House, Blechynden Terrace, Southampton, SO15 1GW.
Discounts

A full Council Tax bill assumes that there are two or more adults living in a property. If you are the only adult living in your property you will be entitled to a 25% discount.

The people listed below may be disregarded when counting the number of adult residents. The categories are shortened versions of the actual regulations and are given for guidance only:

- prisoners
- certain full-time students and student nurses
- non-British partner or dependant of certain students
- apprentices
- youth training trainees
- foreign diplomats
- school leavers
- residents aged 18 or 19 for whom Child Benefit is payable
- patients living permanently in hospital
- patients living permanently in a care home
- certain care workers or carers
- members of religious communities
- hostel residents
- members of visiting forces
- severely mentally impaired.

If all of the adults living in your property are disregarded, a discount of 50% will apply. If all but one of the adults living in your property is disregarded, a discount of 25% will apply.

From 1 April 2014, a 50% reduction will apply (in addition to any discounts) for people living in annexes who are relatives of the person liable for Council Tax on the main dwelling and for people who are using an annexe as part of their main residence.

Making an appeal does not allow you to withhold payment or part payment of Council Tax. If your appeal is successful you will be entitled to a refund of overpayment.

Reductions for people with disabilities

If someone who lives in your property needs an extra room (which could include a bathroom or kitchen) because of a permanent disability, or requires space for the use of a wheelchair indoors, you may be entitled to a reduced Council Tax bill.

A reduced bill will be calculated as if your property had been placed in a band immediately below the one shown in the valuation list. People living in a Band A property may also be entitled to a reduced Council Tax bill, which will be calculated as a reduction of one ninth of the Band D Council Tax.

If a reduction for disability has been awarded, it will be shown on your bill. If you haven’t been awarded a reduction but think you may be entitled to one, please contact the Council.

If your property has any special features added for a disabled resident which reduce the value of the property, not taken into account in the valuation band, you should contact the Listing Officer (see notes regarding Appeals to the Valuation Office Agency above).
Your Council Tax bill explained

Local Discounts

Second homes
These are defined as furnished properties which are not anyone’s sole or main residence. There are two categories of second homes:

Class A - where occupation is restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year.

Class B - where occupation is not restricted by a planning condition.

The Council decided that, from 1 April 2013, no discount would be allowed for Class A and Class B properties.

Certain types of empty property (listed below) are excluded from Class A and Class B and a 50% discount will apply.

These include:
- pitch occupied by a caravan
- mooring occupied by a boat
- second home where the liable person is living elsewhere in accommodation provided by reason of his employment
- second home provided to the liable person by reason of his employment
- second homes owned by service personnel who live in accommodation provided by the Ministry of Defence.
- annexes in a property which are being used as part of the main residence or dwelling in that property.

The Council has also decided that a 50% discount will apply to beach chalets at Mudeford Sandspit and Hengistbury Head.

Empty properties
The Council decided that, from 1 April 2013, the following classes would apply:

Class C - Properties left unoccupied and unfurnished. Exempt for up to three months from the last date occupied and unfurnished. Furnished/unoccupied periods of 6 weeks or less are disregarded for the purpose of establishing the last date occupied/furnished.

Class D - Unoccupied and unfurnished properties requiring major repair works to render them habitable or undergoing structural alteration. A 50% discount for up to 12 months or six months following substantial completion of the works, if sooner.

Long-term empty homes
Long-term empty homes are defined as properties that are unoccupied and substantially unfurnished. In most cases an exemption will have been applied before a dwelling is charged as a long-term empty home. The Council charges full Council Tax on long-term empty properties (e.g. normally after three months). Where a property has been unoccupied and substantially unfurnished for a continuous period of at least two years (disregarding furnished periods of less than six weeks) the Council Tax charged will be increased from 100% to 150%.

Council Tax Reduction Scheme (formerly Council Tax Benefit)
If you are liable to pay Council Tax you may apply for a Council Tax Reduction to reduce your bill. The amount of reduction you receive will depend on your household and financial circumstances. If you have reached State Pension Credit Age and do not qualify for a Council Tax Reduction because your income or savings are too high, you may still qualify for a second adult rebate if the other adults living in your home are on low incomes.

Council Tax Reduction is not awarded to you automatically – you must claim it. If you think you may qualify you can claim online at: www.bournemouth.gov.uk/benefits or contact the Council’s Benefits Section on 01202 451592 for a claim form.

You must not withhold payment or part payment of Council Tax while awaiting the outcome of your application.
Any Council Tax Reduction awarded is shown on your bill. You must tell the Benefits Section immediately of any change in your circumstances that may affect your entitlement.

Exempt properties

Some properties are exempt from Council Tax. The classes of exempt property are:

- **B** unoccupied properties owned by charities (exempt for up to six months)
- **D** properties left unoccupied by prisoners
- **E** properties left unoccupied by patients staying long term in hospitals and care homes
- **F** properties where probate or letters of administration are waiting to be granted (and for up to six months after)
- **G** properties where occupation is prohibited by law
- **H** unoccupied clergy properties
- **I** properties left unoccupied by people moving permanently to receive personal care from another
- **J** properties left unoccupied by people moving permanently to provide personal care to another
- **K** properties left unoccupied by students
- **L** repossessed properties
- **M** halls of residence
- **N** properties occupied only by students or school leavers
- **O** armed forces accommodation, i.e. barracks
- **P** properties occupied by members of visiting forces
- **Q** properties left unoccupied by bankrupts
- **R** unoccupied caravan pitches and houseboat moorings
- **S** properties occupied only by person(s) under 18
- **T** unoccupied annexes which form part of a single property and may not be let separately without a breach of planning consent
- **U** properties occupied only by person(s) who are severely mentally impaired who would otherwise be liable
- **V** properties where at least one person who would otherwise be liable is a diplomat
- **W** annexes and similar accommodation occupied by a dependent relative.

These are shortened versions of the actual regulations and are given for guidance only. The actual definitions are contained in the Council Tax (Exempt Dwellings) Order 1992, as amended.
Your council tax bill explained

Appeals to the Council
You may appeal to the Council if you consider that:
• you are not liable to pay the Council Tax
• your property should be exempt
• the amount shown on your bill has been calculated incorrectly – for example, your entitlement to a discount is not shown.
Any appeal should initially be made in writing to the Council. Should you remain dissatisfied you will have a further right of appeal to the Valuation Tribunal within two months of being notified of our decision (or two months from your initial appeal if no decision is made within that time).
Making an appeal does not allow you to withhold payment or part payment of the Council Tax. If your appeal is successful you will be entitled to a refund of any overpayment.

Data Protection
Your personal information will be held and used in accordance with the requirements of the Data Protection Act 1998.

We will use the information you have provided in connection with the administration of Council Tax. We may lawfully disclose information to other public sector agencies to:
• prevent or detect benefits fraud and any other crime
• to support national fraud initiatives - we are required by law to participate in National Fraud Initiative (NFI) data matching exercises. Council Tax information may be provided to the Audit Commission for NFI purposes and will be used for cross-system and cross authority comparison for the prevention and detection of fraud
• to protect public funds.

We also use basic Council Tax information about you, e.g. name and address, in other areas of service provision if this:
• helps you to access our services more easily
• promotes the more efficient and cost effective delivery of services
• helps us to recover monies that you owe us.

We will not use your personal information in a way that may cause you unwarranted detriment. You are able to see a copy of the information held about you. For further information about this please ask for a copy of the Council’s data protection leaflet or visit the Council’s website at: www.bournemouth.gov.uk/dataprotection
Financial help and advice

On a low income?
Don’t forget, if your income is low or you receive certain benefits you might be able to get help with your Council Tax, rent or both. If you think you might qualify for help, please make an application for Council Tax Reduction (see p12), Housing Benefit, or both, as soon as you can.

Housing Benefit is to help those on a low income to pay their rent to their landlord. The amount of benefit awarded will depend on your household and financial circumstances.

Housing Benefit is not awarded to you automatically - you must claim it. Contact the Benefits section immediately to apply if you think you may qualify.

Benefit application forms are available from:
• Web: www.bournemouth.gov.uk/benefits
• Email: benefits@bournemouth.gov.uk
• Telephone: 01202 451592
• Minicom: 01202 454728

If you currently receive Housing Benefit you must tell the Council immediately of any change in circumstances which may affect your entitlement.

Benefit money is public money and it is our responsibility to look after it. We want to make sure that all those who are entitled to benefit receive it, and we want to ensure it is not paid out as a result of fraud or error.

Help us to look after your money. If you know someone who is abusing the system tell us so we can do something about it. Call our confidential fraud line on 01202 451536.

Other benefits: You can get application forms and more information about other benefits from: www.gov.uk

Local Welfare Assistance Fund
Following the introduction of the Council Tax Reduction Scheme, some residents may be experiencing financial difficulties or may have other financial issues to deal with. If you are in financial crisis or severe hardship, please contact us as we may be able to help you under the Local Welfare Assistance Fund. To find out more and get in touch, visit the Council’s website www.bournemouth.gov.uk/welfare

Free money management advice
There are lots of FREE, confidential and independent organisations that can offer money management and debt advice. These include:
• The Money Advice Service on 0300 500 5000 or visit: www.moneyadviseservice.org.uk
• Bournemouth Citizens Advice Bureau on 0844 111444 or visit: www.bournemouthcab.co.uk
• Information can also be found at: www.gov.uk
Over 50,000 people already pay by the quickest and easiest way - direct debit. With direct debit you can pay Council Tax on 1st, 8th, 15th or 22nd of each month. Business Rates can be paid on 1st or 15th. Why not join up?

Council Taxpayers can phone now on 01202 451597 and we can set this up straight away, or use the form on the back of your bill. Business Rate payers must return the form on the back of the bill.

Other ways that you can pay include:
- Online at: www.bournemouth.gov.uk/pay
- Your internet or telebanking service
- Phone our automated payment system on 01202 454748, which is available 24/7
- In person at a bank or the Post Office
- By post to: Bournemouth Borough Council, Town Hall, Bournemouth, BH2 6EB

Choose the best option for you and remember:
- Always quote your reference number from the front of your bill
- Post Offices and some banks may charge a handling fee
- You may have to pay a fee if you pay by credit card.

Need this leaflet in a different format?
This leaflet is about Council Tax and spending on local services. You can find a large print and audio summary online at: www.bournemouth.gov.uk/counciltax

Niniejsze informacje dotyczą Podatku Lokalnego i wydatków na usługi lokalne. Skróconą wersję dla łatwego przetłumaczenia na Państwa język można znaleźć pod adresem: www.bournemouth.gov.uk/counciltax

Esta información es sobre el Conselho Fiscal e os gastos em serviços locais. Uma versão resumida para fácil tradução para seu idioma pode ser encontrada em: www.bournemouth.gov.uk/counciltax

Esta información se refiere al Council Tax y al gasto en servicios locales. En la siguiente dirección de internet puede encontrar una versión resumida de la misma para hacer más fácil la traducción a su idioma: www.bournemouth.gov.uk/counciltax

此为有关议会税以及本地服务开支的信息。您可登陆www.bournemouth.gov.uk/counciltax轻松查看翻译成您的母语的信息概要。