

# Your council tax explained 2014/15



**Herefordshire  
Council**

# The council budget for 2014/15

Herefordshire Council is responsible for delivering many different services to our local communities, such as children's education, support to vulnerable and elderly residents, maintenance of parks and open spaces, highway repairs, domestic waste collection, libraries and trading standards.

2014/15 will be another challenging year with government funding being reduced by a further £6.5 million (with a further £9 million being cut the year after).

## Service pressures

Herefordshire Council is not a well-resourced council. Government grants attempt to make allowances for the additional burden and complexity of delivering services in a sparsely populated area but underestimate the additional costs involved.

Herefordshire's residents are scattered across its 842 square miles with more than half living in rural areas.

Herefordshire also has an ageing population. The number of people over the age of 65 is increasing both in number and in proportion to the rest of the county's population. In

2014 the number is estimated to be 44,700 and nearly one-quarter of the total population. Demand for services has grown not only in the area of adult social care but also in other essential areas such as children's safeguarding.

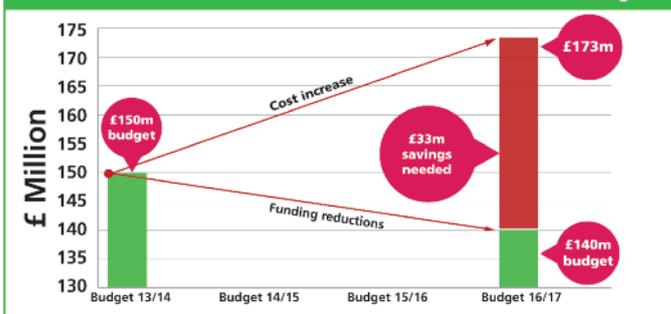
The deteriorating state of the roads is also a priority. The capital programme for 2014/15 includes an additional £15 million to be spent on road improvements (with a further £5 million budgeted to be spent in 2015/16). The improvements will reduce the need to spend on maintenance in the future. The weak economy continues to have a direct impact on income from planning and parking fees and on the level of demand for some services.

## Reducing costs

Due to reduced government funding, together with increasing costs and demand for services, the council will need to save an additional £33 million by 2016/17. In order to achieve this target the council must make savings of £15 million in 2014/15 (with a further £18 million of savings over 2015/16 and 2016/17).

Of the £15 million of savings, over £10 million of these, or approximately 65%, relate to efficiency savings achieved through reviewing how services can best be delivered and by renegotiating contracts.

We predict that our costs will increase and our income will reduce so we will have to make savings



However, opportunities to make efficiency savings reduce every year and because of budget pressures, the council is no longer able to pay for all the services it has traditionally provided.

The council is working with parish councils and communities to enable them to deliver services for themselves. We already have thriving and successful community projects running shops, libraries and museums and providing community toilets. Within the resources available, the council's priorities are to keep children and young people safe and give them a great start in life; enable residents to live safe, healthy and



independent lives; and invest in projects to improve roads, create jobs and build more homes.

To continue to fund these priority services, the council will have to reduce or stop the funding of other services.

### **Increasing income**

In order to balance the budget and support key services, the council needs to attract new businesses into the county, along with increasing the number of council tax payers through new housing. The council has already:

- Attracted £90 million of private investment in the Old Livestock Market. Debenhams, Waitrose, a six-screen cinema along with a host of other shops and restaurants will open this year
- Obtained Enterprise Zone status for 72 hectares of land located at Rotherwas
- Built the first new pedestrian and cycle bridge across the River Wye for over a hundred years, making it easier for people to access the Rotherwas Enterprise Zone from the city centre

- Invested £10 million, match funded by government, to ensure that every property in the county has access to faster broadband

In addition the council is looking to increase its income in 2014/15 by reviewing the amounts charged for some services. This includes introducing and increasing parking charges to promote other transportation methods and charging for social care services in line with the council's fairer charging policy. Council tax receipts will also increase due to the council reducing or removing the availability of some discounts.

### **Listening to your views**

A budget consultation towards the end of last year sought the views of local residents, businesses and parish councils to find out what is important to those living and working in Herefordshire. More than 700 responses were received which helped us identify our priorities and will continue to be used as we take decisions over the coming year.

# About your council tax

The following pages show how your council tax for 2014/15 is calculated and how it will be used to support the many services the council provides. Also included are explanatory notes for the council tax demand notice.

- Your council tax makes an important contribution to the funding of Herefordshire Council, your town or parish council and the police and fire authority, all of whom provide services to the people of Herefordshire
- The council's net budget for 2014/15 is £146.1 million and changes from last year's budget are shown in the following table
- The net budget comprises total gross expenditure of £329 million less income and specific government grants, such as Dedicated Schools Grant
- The Dedicated Schools Grant for 2014/15, excluding amounts going directly to academy schools, is £75.4

| Budget changes           | £million |
|--------------------------|----------|
| 2013/14 Net budget       | 150      |
| Inflation                | 3        |
| Capital financing costs  | 1        |
| Net service pressures    | 7        |
| Contingency              | 1        |
| Efficiencies and savings | (15)     |
| Grants                   | (3)      |
| Reserves movement        | 2        |
| 2014/15 Net budget       | 146      |

million. This amount funds special educational needs, nurseries and early years services and amounts delegated to county schools

- This year's budget includes service pressures of £7.3 million. This includes an additional £5.3 million for adult social care and a further £0.5 million for safeguarding children
- The budget also includes savings of £15.4 million. Most of these savings relate to efficiency savings derived from changing the way that services

are provided, however, some savings relate to reduced service provision

- Due to continuing funding cuts the council is no longer able to pay for all the services it has traditionally provided and must prioritise services
- Excluding committed funds (such as school funding, servicing debt and the waste PFI contract) of the remaining budget nearly 70% is spent on providing statutory services to support adults and children's wellbeing and demand for these services is rising rapidly
- The budget proposals result in a Band D council tax charge of £1,251.32 a below inflation increase of 1.90%. The council rejected the government's council tax freeze grant (equivalent to a 1% increase in council tax) because of service pressures

# How will the money be spent?

|  | Gross expenditure | Income         | Net expenditure |
|--|-------------------|----------------|-----------------|
|  | £'000             | £'000          | £'000           |
| <b>2014/15 Service requirements:</b>                                     |                   |                |                 |
| Adult social care  | 66,778            | 14,664         | 52,114          |
| Children and young people's services                                     | 109,041           | 82,429         | 26,612          |
| Public health  | 8,109             | 7,970          | 139             |
| Waste collection and disposal  | 15,820            | 2,266          | 13,554          |
| Cultural and community services (including leisure, parks and libraries) | 7,531             | 3,038          | 4,493           |
| Highways and transportation  | 14,371            | 4,892          | 9,479           |
| Environmental health, licensing and trading standards                    | 2,202             | 912            | 1,290           |
| Planning   | 2,311             | 1,558          | 753             |
| Housing and independent living   | 3,706             | 887            | 2,819           |
| Economic and community regeneration                                      | 2,202             | 369            | 1,833           |
| Corporate (including support services and property)                      | 20,838            | 5,925          | 14,913          |
| Costs of council tax and benefit administration                          | 52,631            | 52,199         | 432             |
| Capital financing costs  | 16,305            | 430            | 15,875          |
| Contingency and centrally held budgets                                   | 3,345             | 0              | 3,345           |
| Reserves movement  | 3,580             | 0              | 3,580           |
| General grants   | 289               | 5,385          | (5,096)         |
| <b>Total budget</b>  | <b>329,059</b>    | <b>182,924</b> | <b>146,135</b>  |

|  | Funding      |                |
|--|--------------|----------------|
| Met from                                   | %            | £'000          |
| Herefordshire Council's council tax charge | 55.6         | 81,263         |
| Business rates and rates top-up            | 19.9         | 29,060         |
| Revenue Support Grant                      | 24.5         | 35,812         |
| <b>2014/15 Net budget</b>                  | <b>100.0</b> | <b>146,135</b> |



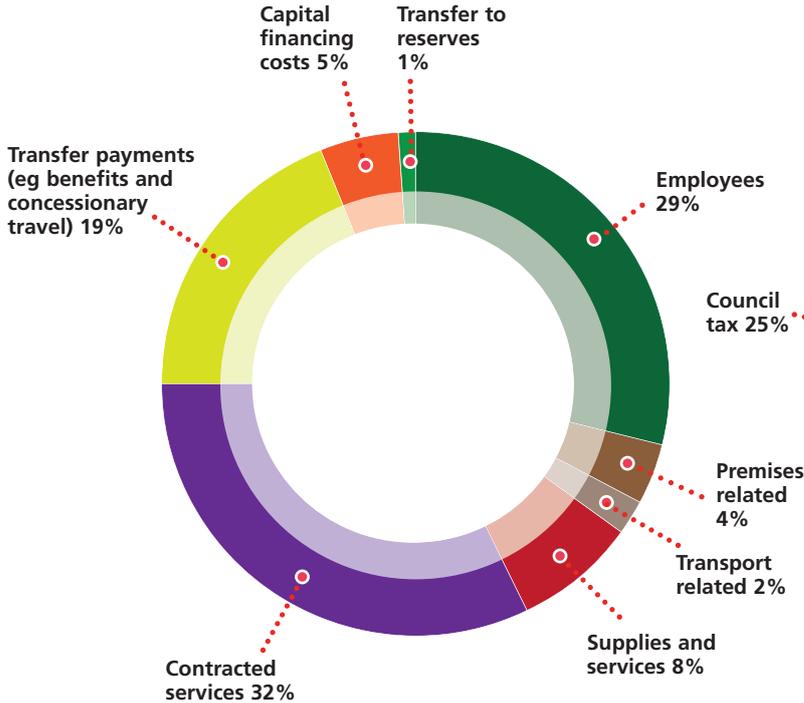
## How is the council tax bill calculated?

|   | 2013/14        | 2014/15        | 2014/15         | 2014/15       |
|---|----------------|----------------|-----------------|---------------|
|   | Total          | Total          | Amount per      | Amount per    |
|   | £000's         | £000's         | Band D property | person        |
|   |                |                | £               | £             |
| <b>Total budget requirement</b><br>(before parish or town councils) | <b>150,296</b> | <b>146,135</b> | <b>2,250.24</b> | <b>783.99</b> |
| Add:  |                |                |                 |               |
| Collection fund deficit   | 761            | -              | -               | -             |
| Less:   |                |                |                 |               |
| Business rates  | (22,726)       | (22,374)       | (344.52)        | (120.03)      |
| Business rates top-up   | (6,559)        | (6,686)        | (102.96)        | (35.87)       |
| Formula grant   | (42,861)       | (35,812)       | (551.44)        | (192.12)      |
| <b>Herefordshire Council's charge</b>                               | <b>78,911</b>  | <b>81,263</b>  | <b>1,251.32</b> | <b>435.97</b> |
| Add:  |                |                |                 |               |
| Parish and town councils' charge                                    | 2,499          | 2,838          | 43.70           | 15.22         |
| Hereford & Worcester Fire and Rescue Authority                      | 4,732          | 4,875          | 75.06           | 26.15         |
| Office of the Police and Crime Commissioner for West Mercia         | 11,485         | 11,837         | 182.28          | 63.51         |
| <b>Council tax</b>  | <b>97,647</b>  | <b>100,813</b> | <b>1,552.36</b> | <b>540.85</b> |

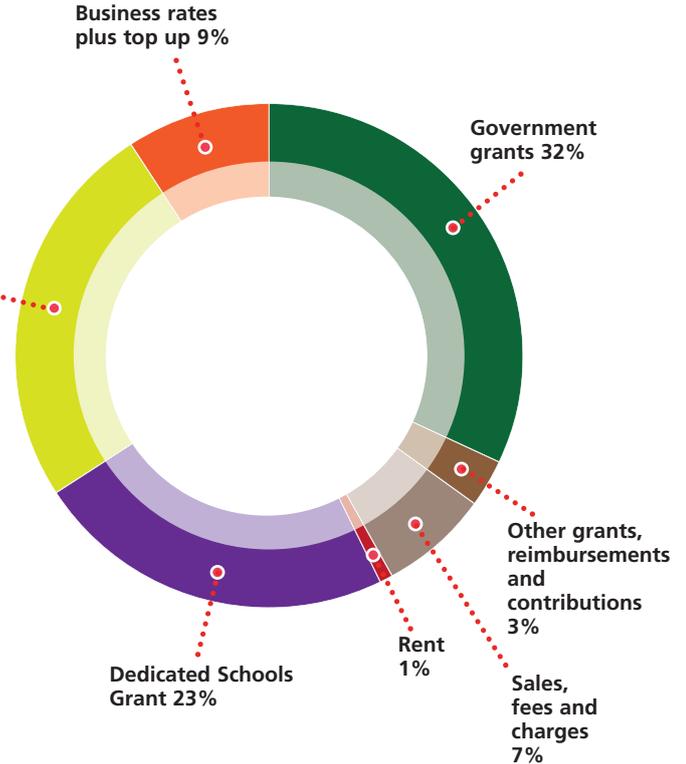
*The net expenditure is divided by the tax base of 64,942 (the number of chargeable homes in Herefordshire calculated as if all were in Band D). This gives a basic charge of £1,251.32. The amount of the bill will vary once the police and fire authority charges are added and also the individual parish or town council charge is added; these amounts are shown on your bill. It will also vary if your home is other than Band D. If it's Band A you need to multiply the total by 6/9; Band B by 7/9; Band C by 8/9; Band E by 11/9; Band F by 13/9; Band G by 15/9 and Band H by 2. A population figure of 186,400 has been used to calculate the cost per person (a forecast for mid-2014).*

# Where the money goes (2014/15)

## Gross expenditure



## Total gross expenditure is funded by:



# Spending by parish and town councils

The parish councils' requirement for 2014/15 totals £3,126,743 (compared to £2,788,087 for 2013/14). This requirement is met partly by government grant totalling £289,001 with the remaining £2,837,742 being a precept on the parishes. The table below shows the precept for each parish for 2014/15 (after deducting the government grant).

| Parish                                     | 2014/15<br>Precept<br>£ | 2014/15<br>Band D<br>Equiv. £ | 2013/14<br>Band D<br>Equiv. £ | Parish                                      | 2014/15<br>Precept<br>£ | 2014/15<br>Band D<br>Equiv. £ | 2013/14<br>Band D<br>Equiv. £ |
|--|-------------------------|-------------------------------|-------------------------------|---|-------------------------|-------------------------------|-------------------------------|
| Abbeystead and Bacton Group                | 6,860                   | 44.24                         | 46.01                         | Leintwardine Group                          | 14,859                  | 34.49                         | 32.05                         |
| Aconbury                                   | 113                     | 3.16                          | 3.37                          | Leominster Town                             | 249,867                 | 72.65                         | 59.84                         |
| Acton Beauchamp Group                      | 2,910                   | 16.92                         | 16.01                         | Linton                                      | 5,876                   | 13.10                         | 12.89                         |
| Allensmore                                 | 3,420                   | 13.83                         | 8.09                          | Little Birch                                | 2,642                   | 27.72                         | 28.15                         |
| Almeley                                    | 6,688                   | 27.21                         | 29.24                         | Little Dewchurch                            | 6,844                   | 38.78                         | 41.82                         |
| Ashperton                                  | 3,029                   | 26.09                         | 26.82                         | Llangarron                                  | 5,342                   | 11.52                         | 10.56                         |
| Aston Ingham                               | 3,623                   | 17.90                         | 12.06                         | Llanwarne and District Group                | 1,887                   | 7.27                          | 7.46                          |
| Avenbury                                   | 3,867                   | 35.19                         | 32.34                         | Longtown Group                              | 5,400                   | 13.13                         | 13.21                         |
| Aymestrey                                  | 3,462                   | 22.64                         | 18.06                         | Lower Bullingham                            | 16,220                  | 27.54                         | 30.68                         |
| Ballingham, Bolstone and<br>Hentland Group | 3,876                   | 13.81                         | 13.96                         | Luston Group                                | 12,433                  | 34.71                         | 26.84                         |
| Bartestree and Lugwardine<br>Group         | 23,237                  | 28.52                         | 28.15                         | Lyonshall                                   | 14,451                  | 53.13                         | 35.87                         |
| Belmont Rural                              | 46,649                  | 34.97                         | 35.37                         | Madley                                      | 13,121                  | 33.05                         | 20.80                         |
| Birley with Upper Hill                     | 1,887                   | 14.74                         | 15.14                         | Marden                                      | 16,376                  | 31.50                         | 32.17                         |
| Bishop's Frome                             | 21,264                  | 69.60                         | 67.24                         | Marstow                                     | 6,665                   | 42.03                         | 32.41                         |
| Bishopstone and District Group             | 4,038                   | 22.56                         | 20.72                         | Mathon                                      | 6,496                   | 41.74                         | 41.01                         |
| Bodenham                                   | 13,734                  | 31.10                         | 21.48                         | Malvern Hills Conservators<br>(Mathon)      | 4,558                   | 29.29                         | 28.66                         |
| Border Group                               | 7,269                   | 24.78                         | 24.15                         | Middleton-on-the-Hill and<br>Leysters Group | 3,344                   | 19.86                         | 20.26                         |
| Bosbury and Coddington                     | 9,218                   | 26.08                         | 26.71                         | Monkland and Stretford                      | 3,937                   | 49.37                         | 41.63                         |
| Brampton Abbots and Foy Group              | 1,920                   | 8.91                          | 8.85                          | Moreton on Lugg                             | 13,066                  | 46.68                         | 47.36                         |
| Bredonbury and District Group              | 5,012                   | 32.04                         | 33.55                         | Much Birch                                  | 5,995                   | 15.64                         | 15.10                         |
| Breinton                                   | 8,002                   | 20.43                         | 20.31                         | Much Cowarne Group                          | 3,124                   | 15.37                         | 17.14                         |
| Bridstow                                   | 4,912                   | 12.93                         | 12.86                         | Much Dewchurch                              | 3,296                   | 13.31                         | 13.17                         |
| Brilley                                    | 6,243                   | 54.03                         | 38.91                         | Much Marcle                                 | 4,671                   | 16.06                         | 16.29                         |
| Brimfield and Little Hereford<br>Group     | 8,929                   | 18.46                         | 18.59                         | North Bromyard Group                        | 4,059                   | 13.02                         | 12.50                         |
| Brockhampton                               | 3,336                   | 37.47                         | 39.37                         | Ocle Pychard                                | 2,684                   | 10.53                         | 10.70                         |
| Brockhampton Group                         | 6,432                   | 20.61                         | 23.33                         | Orcop                                       | 6,506                   | 39.51                         | 41.08                         |
| Bromyard and Winslow Town                  | 160,802                 | 122.10                        | 111.20                        | Orleton                                     | 14,532                  | 43.15                         | 42.89                         |
| Burghill                                   | 14,187                  | 20.90                         | 20.16                         | Pembridge                                   | 16,793                  | 38.17                         | 38.13                         |
| Callow and Haywood Group                   | 5,207                   | 25.79                         | 26.11                         | Pencombe Group                              | 8,052                   | 42.14                         | 43.60                         |
| Cleghonger                                 | 11,908                  | 25.53                         | 23.36                         | Peterchurch                                 | 13,229                  | 34.60                         | 32.37                         |
| Clifford                                   | 3,831                   | 15.10                         | 15.54                         | Peterstow                                   | 3,571                   | 19.24                         | 18.49                         |
| Colwall                                    | 70,710                  | 63.05                         | 49.23                         | Pipe and Lyde                               | 2,266                   | 15.92                         | 16.02                         |
| Malvern Hills Conservators<br>(Colwall)    | 32,018                  | 28.55                         | 28.66                         | Pixley and District                         | 5,435                   | 24.73                         | 23.93                         |
|  |                         |                               |                               | Putley                                      | 4,458                   | 44.67                         | 47.08                         |
|  |                         |                               |                               | Pyons Group                                 | 7,136                   | 20.80                         | 17.53                         |
|  |                         |                               |                               | Richard's Castle                            | 3,573                   | 28.74                         | 25.10                         |

## Parish and town councils with precepts over £100,000

| Bromyard and Winslow Town Council     |                 |                 |
|---------------------------------------|-----------------|-----------------|
|                                       | 2013/14 £       | 2014/15 £       |
| Administration                        | 104,057         | 94,078          |
| Park and open spaces                  | 16,824          | 7,880           |
| Public works                          | 900             | 850             |
| Grants                                | 750             | 10,000          |
| Mayor's allowance                     | 2,500           | 3,820           |
| Members' expenses/training            | 300             | -               |
| Audit fees/insurance/subscriptions    | 4,100           | 5,000           |
| Civic centre                          | 25,959          | 40,540          |
| Closed churchyard                     | 3,952           | 5,254           |
| Elections                             | 1,500           | 1,000           |
| Floral decorations / Christmas lights | 6,158           | 3,500           |
| Town signs / promotions               | 4,000           | -               |
| Strategic reserves                    | -               | 15,033          |
| <b>Net requirement</b>                | <b>171,000</b>  | <b>186,955</b>  |
| <b>Government grant</b>               | <b>(26,081)</b> | <b>(26,153)</b> |
| <b>Precept</b>                        | <b>144,919</b>  | <b>160,802</b>  |
| <b>Band D equivalent properties</b>   | <b>1,303.25</b> | <b>1,316.97</b> |
| <b>Council tax charge</b>             | <b>£111.20</b>  | <b>£122.10</b>  |

| Hereford City Council               |                  |                  |
|-------------------------------------|------------------|------------------|
|                                     | 2013/14 £        | 2014/15 £        |
| Administration                      | 187,613          | 188,128          |
| City centre management              | 195,635          | 227,819          |
| Other specific expenditure          | 90,675           | 131,659          |
| Civic and ceremonial events         | 105,672          | 110,824          |
| Grants and donations                | 104,000          | 104,500          |
| Allotments                          | 18,865           | 22,105           |
| <b>Total expenditure</b>            | <b>702,460</b>   | <b>785,035</b>   |
| Interest received                   | (8,500)          | (5,320)          |
| Contributions to reserves           | 31,000           | 36,000           |
| <b>Net requirement</b>              | <b>724,960</b>   | <b>815,715</b>   |
| <b>Government grant</b>             | <b>(100,496)</b> | <b>(92,977)</b>  |
| <b>Precept</b>                      | <b>624,464</b>   | <b>722,738</b>   |
| <b>Band D equivalent properties</b> | <b>15,087.28</b> | <b>15,272.50</b> |
| <b>Council tax charge</b>           | <b>£41.39</b>    | <b>£47.32</b>    |

| Parish                                     | 2014/15<br>Precept<br>£ | 2014/15<br>Band D<br>Equiv. £ | 2013/14<br>Band D<br>Equiv. £ |
|--|-------------------------|-------------------------------|-------------------------------|
| Cradley                                    | 23,895                  | 31.26                         | 31.61                         |
| Credenhill                                 | 15,905                  | 25.56                         | 24.96                         |
| Cusop                                      | 8,002                   | 47.30                         | 41.45                         |
| Dilwyn                                     | 13,019                  | 45.43                         | 38.13                         |
| Dinedor                                    | 6,028                   | 47.92                         | 44.49                         |
| Dinmore                                    | -                       | -                             | -                             |
| Dormington and Mordiford<br>Group          | 14,280                  | 46.95                         | 41.28                         |
| Dorstone                                   | 3,076                   | 18.08                         | 14.91                         |
| Eardisland                                 | 14,939                  | 67.83                         | 68.14                         |
| Eardisley Group                            | 8,165                   | 17.01                         | 17.31                         |
| Eastnor and Donnington                     | 3,477                   | 24.72                         | 25.36                         |
| Eaton Bishop                               | 5,796                   | 33.09                         | 26.08                         |
| Ewyas Harold Group                         | 18,823                  | 44.37                         | 36.33                         |
| Fownhope                                   | 18,647                  | 45.72                         | 46.20                         |
| Foxley                                     | 1,622                   | 10.01                         | 10.35                         |
| Garway                                     | 10,152                  | 60.40                         | 61.15                         |
| Goodrich and Welsh Bicknor<br>Group        | 5,321                   | 20.79                         | 21.27                         |
| Hampton Bishop                             | 16,826                  | 87.74                         | 49.63                         |
| Hampton Charles                            | -                       | -                             | -                             |
| Hatfield and District Group                | 4,090                   | 19.31                         | 11.27                         |
| Hereford City                              | 722,738                 | 47.32                         | 41.39                         |
| Holme Lacy                                 | 13,886                  | 75.81                         | 78.05                         |
| Holmer and Shelwick                        | 7,710                   | 11.68                         | 10.94                         |
| Hope Mansell                               | 1,669                   | 12.39                         | 10.80                         |
| Hope under Dinmore Group                   | 3,204                   | 23.22                         | 21.70                         |
| How Caple, Sollershope and<br>Yatton Group | 5,836                   | 37.43                         | 31.60                         |
| Humber, Stoke Prior and Ford<br>Group      | 6,232                   | 21.78                         | 13.26                         |
| Huntington                                 | 673                     | 14.94                         | 13.69                         |
| Kentchurch                                 | 5,634                   | 56.61                         | 59.20                         |
| Kilpeck Group                              | 10,026                  | 51.18                         | 53.18                         |
| Kimbolton                                  | 6,072                   | 30.84                         | 26.43                         |
| Kings Caple                                | 6,206                   | 44.54                         | 45.89                         |
| Kingsland                                  | 9,367                   | 20.93                         | 21.40                         |
| Kingstone and Thruxton Group               | 7,874                   | 20.79                         | 18.59                         |
| Kington Rural and Lower<br>Harpton Group   | 4,457                   | 19.97                         | 17.08                         |
| Kington Town                               | 58,861                  | 68.81                         | 64.11                         |
| Kinnersley and District Group              | 3,321                   | 14.01                         | 13.13                         |
| Lea  | 8,965                   | 39.99                         | 37.49                         |
| Ledbury Town                               | 246,438                 | 74.32                         | 73.61                         |

| Parish                                | 2014/15<br>Precept<br>£ | 2014/15<br>Band D<br>Equiv. £ | 2013/14<br>Band D<br>Equiv. £ |
|---------------------------------------|-------------------------|-------------------------------|-------------------------------|
| Ross-on-Wye Town                      | 242,852                 | 75.58                         | 54.79                         |
| Ross Rural                            | 2,762                   | 6.77                          | 6.80                          |
| Sellack                               | 1,909                   | 16.10                         | 16.35                         |
| Shobdon                               | 13,276                  | 41.80                         | 41.21                         |
| St. Weonards                          | 3,459                   | 23.72                         | 23.89                         |
| Stapleton Group                       | 4,753                   | 33.61                         | 34.38                         |
| Staunton-on-Wye and District<br>Group | 2,442                   | 12.87                         | 13.07                         |
| Stoke Edith                           | -                       | -                             | -                             |
| Stoke Lacy                            | 4,655                   | 32.24                         | 31.45                         |
| Stretton Grandison Group              | 1,946                   | 9.11                          | 7.82                          |
| Stretton Sugwas                       | 3,822                   | 26.96                         | 27.05                         |
| Sutton                                | 18,099                  | 48.75                         | 47.86                         |
| Tarrington                            | 10,385                  | 48.87                         | 42.77                         |
| Thornbury Group                       | 3,192                   | 18.78                         | 18.08                         |
| Titley and District Group             | 4,271                   | 19.09                         | 19.14                         |
| Upton Bishop                          | 8,433                   | 32.84                         | 33.53                         |
| Vowchurch and District Group          | 5,614                   | 18.32                         | 19.00                         |
| Walford                               | 15,745                  | 25.08                         | 24.10                         |
| Wellington                            | 20,623                  | 51.14                         | 50.81                         |
| Wellington Heath                      | 7,184                   | 32.65                         | 32.21                         |
| Welsh Newton and Llanrothal<br>Group  | 6,279                   | 44.61                         | 45.89                         |
| Weobley                               | 12,493                  | 29.05                         | 21.47                         |
| Weston Beggard                        | 962                     | 11.67                         | 11.47                         |
| Weston-under-Penyard                  | 9,632                   | 20.72                         | 14.40                         |
| Whitbourne                            | 8,950                   | 28.45                         | 26.76                         |
| Whitchurch and Ganarew Group          | 24,099                  | 50.25                         | 30.38                         |
| Wigmore Group                         | 13,306                  | 39.61                         | 40.43                         |
| Withington Group                      | 14,899                  | 25.39                         | 23.48                         |
| Woolhope                              | 5,236                   | 25.21                         | 23.80                         |
| Wyeside Group                         | 6,083                   | 20.41                         | 21.22                         |
| Yarkhill                              | 4,303                   | 32.33                         | 28.94                         |
| Yarpole Group                         | 13,489                  | 41.40                         | 30.74                         |
| <b>Total</b>                          | <b>2,837,742</b>        |                               |                               |

|                |              |              |
|----------------|--------------|--------------|
| <b>Average</b> | <b>43.70</b> | <b>38.89</b> |
|----------------|--------------|--------------|

| Ledbury Town Council                               | 2013/14 £        | 2014/15 £        |
|--|------------------|------------------|
| <b>Environment and leisure committee</b>           |                  |                  |
| Amenity and recreation areas                       | 31,565           | 34,603           |
| Burial grounds                                     | 45,630           | 50,950           |
| Recreation and environment                         | 13,554           | 5,410            |
| Town and tourism                                   | 32,400           | 25,960           |
| <b>Finance and general purpose committee</b>       |                  |                  |
| Administration                                     | 139,145          | 132,950          |
| Listed buildings                                   | 29,879           | 30,388           |
| Grants and charities                               | 23,424           | 23,424           |
| <b>Planning and economic development committee</b> |                  |                  |
| Emergency planning                                 | 1,000            | -                |
| Jobs fair / business forum                         | 500              | 500              |
| Parish/neighbourhood plan                          | 7,000            | 15,900           |
| <b>Total expenditure</b>                           | <b>324,097</b>   | <b>320,085</b>   |
| Estimated working balance                          | (57,501)         | (48,173)         |
| <b>Net requirement</b>                             | <b>266,596</b>   | <b>271,912</b>   |
| <b>Government grant</b>                            | <b>(25,728)</b>  | <b>(25,474)</b>  |
| <b>Precept</b>                                     | <b>240,868</b>   | <b>246,438</b>   |
| <b>Band D equivalent properties</b>                | <b>3,272.36</b>  | <b>3,315.98</b>  |
| <b>Council tax charge</b>                          | <b>£73.61</b>    | <b>£74.32</b>    |
| <b>Leominster Town Council</b>                     | <b>2013/14 £</b> | <b>2014/15 £</b> |
| Administration / accommodation                     | 102,399          | 118,856          |
| Amenity / environment                              | 13,350           | 21,567           |
| CCTV   | 10,370           | 10,700           |
| Festive lights                                     | 15,390           | 15,882           |
| Grants / community support                         | 50,750           | 62,214           |
| Civic  | 8,300            | 6,945            |
| Closed churchyard                                  | 6,156            | 26,000           |
| Elections  | 3,000            | 3,096            |
| Sport / leisure / recreation                       | 10,200           | 5,000            |
| Tourist Information Centre                         | 30,000           | 30,000           |
| Contingency  | 5,000            | 5,000            |
| <b>Total expenditure</b>                           | <b>254,915</b>   | <b>305,260</b>   |
| Projected income                                   | (7,932)          | (7,032)          |
| Balance brought forward                            | (5,885)          | (8,000)          |
| <b>Net requirement</b>                             | <b>241,098</b>   | <b>290,228</b>   |
| <b>Government grant</b>                            | <b>(38,648)</b>  | <b>(40,361)</b>  |
| <b>Precept</b>                                     | <b>202,450</b>   | <b>249,867</b>   |
| <b>Band D equivalent properties</b>                | <b>3,383.20</b>  | <b>3,439.26</b>  |
| <b>Council tax charge</b>                          | <b>£59.84</b>    | <b>£72.65</b>    |
| <b>Ross-on-Wye Town Council</b>                    | <b>2013/14 £</b> | <b>2014/15 £</b> |
| Administration                                     | 27,310           | -                |
| Amenities  | 65,580           | 64,965           |
| Donations and grants                               | 25,275           | -                |
| Salaries   | 47,500           | -                |
| Corn exchange                                      | 35,000           | -                |
| Town plan enhancement / projects                   | 25,000           | -                |
| Events   | 17,000           | 11,500           |
| Finance  | -                | 20,000           |
| Policy and management                              | -                | 136,925          |
| Asset transfer                                     | -                | 105,000          |
| <b>Total expenditure</b>                           | <b>242,665</b>   | <b>338,390</b>   |
| Income   | (20,705)         | (23,755)         |
| Reserves   | (25,460)         | (50,000)         |
| <b>Net requirement</b>                             | <b>196,500</b>   | <b>264,635</b>   |
| <b>Government grant</b>                            | <b>(23,522)</b>  | <b>(21,783)</b>  |
| <b>Precept</b>                                     | <b>172,978</b>   | <b>242,852</b>   |
| <b>Band D equivalent properties</b>                | <b>3,157.33</b>  | <b>3,213.36</b>  |
| <b>Council tax charge</b>                          | <b>£54.79</b>    | <b>£75.58</b>    |

# Flood defence and land drainage

The council's budget includes a provision to meet the special levies of the Environment Agency and Internal Drainage Boards (IDBs).

|                                    | Net requirements (special levy) |              |
|------------------------------------|---------------------------------|--------------|
|                                    | 2013/14                         | 2014/15      |
|                                    | £000's                          | £000's       |
| Environment Agency - West Midlands | 79                              | 78           |
| River Lugg IDB                     | 110                             | 103          |
| Lower Wye IDB                      | 4                               | 4            |
| Lower Severn IDB                   | 8                               | 8            |
| <b>Total</b>                       | <b>201</b>                      | <b>193</b>   |
| <b>Total per head</b>              | <b>£1.08</b>                    | <b>£1.04</b> |
| <b>Total per Band D equivalent</b> | <b>£3.13</b>                    | <b>£2.97</b> |

The **Environment Agency** is the leading public body for protecting and improving the environment in England and Wales. Their job is to make sure that air, land and water are looked after by everyone in order to create a cleaner and healthier environment.

**Internal Drainage Boards** manage water levels and land drainage and undertake flood risk management works on ordinary watercourses (other than main rivers). This involves the maintenance of rivers, drainage channels and pumping stations, facilitating drainage of new developments and advising on planning applications. IDBs also look after Sites of Special Scientific Interest plus other designated environmental areas.

## Flood defence and land drainage levies over £100,000

| River Lugg IDB  | 2013/14        | 2014/15        |
|---|----------------|----------------|
|   | £              | £              |
| Board costs/salaries/admin                                    | 66,357         | 76,404         |
| Maintenance of watercourses<br>(Including conservation costs) | 134,000        | 138,000        |
| <b>Total expenditure</b>                                      | <b>200,357</b> | <b>214,404</b> |
| Drainage rates and other income                               | (90,561)       | (111,262)      |
| <b>Levy payable by the council</b>                            | <b>109,796</b> | <b>103,142</b> |



# Capital investment

The council has budgeted to spend £85 million on capital projects during 2014/15. Capital expenditure creates new community assets and improves existing assets.

Capital expenditure is funded from capital grants, capital receipts from the sale of assets and borrowing to fund specific projects, if appropriate and prudent to do so.



|                                     | 2014-15<br>£'000 | 2015-16<br>£'000 | 2016-17<br>£'000 | Total<br>£'000 |
|-------------------------------------|------------------|------------------|------------------|----------------|
| <b>Capital investment:-</b>         |                  |                  |                  |                |
| Energy from waste plant             | 11,000           | 14,000           | 15,000           | 40,000         |
| Road infrastructure                 | 15,000           | 5,000            | -                | 20,000         |
| Link road                           | 10,708           | 7,228            | -                | 17,936         |
| Fastershire Broadband               | 7,600            | 6,200            | 2,400            | 16,200         |
| Local transport plan                | 10,645           | -                | -                | 10,645         |
| Leisure centres                     | 2,000            | 3,300            | 3,370            | 8,670          |
| Corporate accommodation             | 6,211            | 976              | -                | 7,187          |
| Leominster Primary School           | 5,729            | 437              | -                | 6,166          |
| LED street lighting                 | 5,655            | -                | -                | 5,655          |
| Hereford Enterprise Zone            | 1,967            | 1,467            | -                | 3,434          |
| School improvements                 | 1,008            | 634              | 666              | 2,308          |
| Solar Photovoltaic panels           | 1,841            | -                | -                | 1,841          |
| Destination Hereford                | 1,054            | -                | -                | 1,054          |
| Other smaller schemes               | 4,933            | 667              | -                | 5,600          |
|                                     | <b>85,351</b>    | <b>39,909</b>    | <b>21,436</b>    | <b>146,696</b> |
| <b>Which is funded by:-</b>         |                  |                  |                  |                |
| Government grants and contributions | 24,905           | 634              | 666              | 26,205         |
| Capital receipts reserve            | 3,209            | 1,904            | -                | 5,113          |
| Prudential borrowing                | 57,237           | 37,371           | 20,770           | 115,378        |
|                                     | <b>85,351</b>    | <b>39,909</b>    | <b>21,436</b>    | <b>146,696</b> |

# Council tax demand notice - explanatory notes

## Liability

There will only be one council tax bill per dwelling and it will be payable by the first person who fits the description when looking down the list below:

- a) a resident freeholder (owner)
- b) a resident leaseholder
- c) a resident statutory or secure tenant
- d) a resident with a contractual licence to occupy
- e) a resident who is not included in any of the above
- f) the owner (this applies where the property is unoccupied)

If two or more people fit the same description they will be jointly and severally liable for the whole charge.

Joint and several liability also applies to married couples, unmarried couples and civil partners.

## Council tax valuation bands

The council tax band for your property is shown on your council tax bill. It is based upon its estimated open market value at **1 April 1991**. All properties are placed in one of the eight bands listed. The amount of council tax payable will depend upon the band in which the property is placed, e.g. a property in Band A would pay two thirds (6/9ths) of the amount of the property in Band D (9/9ths).



## Valuation bands and range charge factor

|   |                      |      |
|---|----------------------|------|
| A | Up to £40,000        | 6/9  |
| B | £40,001 to £52,000   | 7/9  |
| C | £52,001 to £68,000   | 8/9  |
| D | £68,001 to £88,000   | 9/9  |
| E | £88,001 to £120,000  | 11/9 |
| F | £120,001 to £160,000 | 13/9 |
| G | £160,001 to £320,000 | 15/9 |
| H | Over £320,000        | 18/9 |

Please note that all council tax banding assessments are available on the Valuation Office Agency website at [www.voa.gov.uk](http://www.voa.gov.uk).

## Exempt dwellings

Some dwellings are exempt from council tax. The classes of exemption are listed below:

- Unoccupied and owned by a charity (exempt for up to six months)
- Left empty by someone who has gone to prison

- Left empty by long stay patients in care homes and hospitals
- Left empty following the death of the taxpayer
- Left empty because occupation is prohibited by law
- Empty and awaiting occupation by a minister of religion
- Left empty by someone who has moved in order to receive or provide personal care for another person
- Left empty by students
- Repossessed by the mortgagee
- Halls of residence
- Properties occupied by students or school leavers
- Armed Forces accommodation such as barracks
- Properties occupied by members of visiting forces
- Properties left empty by bankrupts
- Unoccupied caravan pitches and houseboat moorings
- Properties occupied by persons under 18

- Unoccupied annexes which form part of a single property and may not be let separately without a breach of planning consent
- Properties occupied by persons who are severely mentally impaired
- Property where at least one person who would otherwise be liable is a diplomat
- Annexes and similar accommodation occupied by an elderly or disabled relative

Evidence will be required to support a claim for exemption.

With effect from 1 April 2013 the exemption classes for unoccupied and unfurnished properties were removed and the government gave local authorities discretion to determine the levels of discount. Please see the section on discounts below.

### People with disabilities

If you, or someone who lives with you, need a room, or an extra bedroom, 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 the property in the band immediately below the band shown on the valuation list. If your home is in Band A, the regulations allow for a reduction of 1/9th of the Band D charge.

### Discounts

The full council tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the council tax bill will be reduced by a quarter (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 a hospital or a care home
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- 18 or 19 year olds who are at or have just left school
- Certain care-workers working at home, for low pay
- 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
- People in prison (except those in prison for non-payment of council tax or fines)
- With effect from 1 April 2014, a new discount of 50% for annexes which are not exempt will apply where the annex is used by the occupier of the main dwelling or a member of their family

With effect from 1 April 2013 the exemption classes for unoccupied and unfurnished properties were removed and local authorities were given discretion to determine the levels of discount. From 1 April 2014 the council has removed the discounts previously awarded in the following cases:

- Unoccupied and unfurnished dwellings that require or are undergoing major repair work or structural alterations
- Unoccupied and unfurnished dwellings

A full charge is now payable on these properties.

The council also has discretion to set the level of discount for second homes (furnished, unoccupied properties). Since 1 April 2013 no discount has been available for second homes with council tax being charged at the full rate.

From 1 April 2014 an additional council tax premium of 50% will be applied to dwellings that are vacant for more than two years and substantially unfurnished.

Where your council tax bill indicates that a discount or an exemption has been allowed, you must tell the council tax office of any changes of circumstances which affects your entitlement. This must be done within 21 days of you becoming aware of the change and if you fail to do so you may be required to pay a penalty of £70.

## Appeals

The grounds for appeal against your property's valuation band are restricted to the following:

- Where you became the council taxpayer in respect of a property for the first time and you think your valuation band is incorrect - your appeal must be made within six months
- You believe that the banding should be changed because there has been a reduction in the dwelling's value - for example part of it has been demolished
- The listing officer has altered the band without a proposal being made by the taxpayer. This may occur when the property is sold and the previous owner had added an extension
- You start or stop using your property for business or the balance between domestic and business use changes

Appeals against valuation bandings must be made in writing to The listing officer, Block A Government Buildings, Whittington Road, Worcester WR5 2LB. Telephone 03000 501501 Email: [ctwest@voa.gsi.gov.uk](mailto:ctwest@voa.gsi.gov.uk)

You may also appeal if you consider that you are not liable to pay council tax, for example:

- Because you are not the resident or owner
- You consider your property should be exempt

- A mistake has been made in calculating your bill

Your appeal should be in writing but making an appeal does not allow you to withhold payment of council tax owing in the meantime. If your appeal is successful you will be entitled to a refund of any overpayment. If you are not satisfied with our response you have a further right of appeal to the Valuation Tribunal.

### How to contact us about your council tax:

**Post:** Council tax section, PO Box 224,  
Hereford, HR1 2XW

**Telephone:** 01432 260360

**Visit:** A customer service centre - the locations are shown on the back page

**Email:** [counciltax@herefordshire.gov.uk](mailto:counciltax@herefordshire.gov.uk)

*If you wish to see the service standards for the collection of council tax please visit the council's website at [www.herefordshire.gov.uk](http://www.herefordshire.gov.uk) or contact the council tax office by one of the methods above.*

## Further help and advice is available from:

### Ross-on-Wye Customer Service Centre

Ross Library, Cantilupe Road, Ross-on-Wye,  
HR9 7AN Tel: 01432 260500

#### Opening hours

|           |                 |
|-----------|-----------------|
| Monday    | 9.30am – 5.00pm |
| Tuesday   | 9.30am – 7.00pm |
| Wednesday | Closed          |
| Thursday  | 9.30am – 5.00pm |
| Friday    | 9.30am – 5.00pm |
| Saturday  | 9.30am – 1.00pm |
| Sunday    | Closed          |

### The Bromyard Centre

1 Cruxwell Street, Bromyard, HR7 4EB  
Tel: 01432 260280

#### Opening hours

|           |  |
|-----------|--|
| Monday    | 9.30am – 1.00pm and<br>2.00pm – 5.00pm |
| Tuesday   | 9.30am – 2.00pm                        |
| Wednesday | 1.00pm – 6.00pm                        |
| Thursday  | 9.30am – 2.00pm                        |
| Friday    | Closed                                 |
| Saturday  | 9.30am – 1.00pm                        |
| Sunday    | Closed                                 |

### The Hereford Centre

Franklin House, 4 Commercial Road,  
Hereford, HR1 2BB Tel: 01432 260500

#### Opening hours

|           |                  |
|-----------|------------------|
| Monday    | 10.00am – 4.15pm |
| Tuesday   | 10.00am – 4.15pm |
| Wednesday | 10.00am – 4.15pm |
| Thursday  | 10.00am – 4.00pm |
| Friday    | 10.00am – 4.15pm |
| Saturday  | Closed           |
| Sunday    | Closed           |

### Leominster Customer Service Centre

The Library, 8 Buttercross, Leominster,  
HR6 8BN

#### Opening hours

|           |                 |
|-----------|-----------------|
| Monday    | 9.30am – 5.00pm |
| Tuesday   | 9.30am – 5.00pm |
| Wednesday | Closed          |
| Thursday  | 9.30am – 7.00pm |
| Friday    | 9.30am – 5.00pm |
| Saturday  | 9.30am – 1.00pm |
| Sunday    | Closed          |

### Ledbury Customer Service Centre

The Masters House, St Katherines, High  
Street, Ledbury, HR8 1EA Tel: 01432 260500

#### Opening hours

|           |                 |
|-----------|-----------------|
| Monday    | 9.30am – 4.00pm |
| Tuesday   | 9.30am – 4.00pm |
| Wednesday | Closed          |
| Thursday  | Closed          |
| Friday    | 9.30am – 2.00pm |
| Saturday  | Closed          |
| Sunday    | Closed          |

### The Kington Centre

64 Bridge Street, Kington, HR5 3DJ  
Tel: 01432 260600

#### Opening hours

|           |  |
|-----------|--|
| Monday    | Closed                                 |
| Tuesday   | 9.30am – 1.00pm and<br>2.00pm – 6.00pm |
| Wednesday | Closed                                 |
| Thursday  | 9.30am – 1.00pm                        |
| Friday    | 9.30am – 1.00pm                        |
| Saturday  | 9.30am – 1.00pm                        |
| Sunday    | Closed                                 |

If you need help to understand this document, or would like it in another format or language, please call 01432 260360 or send an email to: [counciltax@herefordshire.gov.uk](mailto:counciltax@herefordshire.gov.uk)



# [www.herefordshire.gov.uk](http://www.herefordshire.gov.uk)