



# Council of the ISLES OF SCILLY

Council Tax 2016/17

## Council Tax Increased by 3.72%

The proportion of your bill that covers the services provided by the Council of the Isles of Scilly will increase for 2016/17 by 3.99% and follows an increase of 1.99% in 2015/16 that followed three years where Council Tax Bills were static.

This overall increase for 2016/17 is a result of a 2% increase to cover essential services within Adult Social Care and also a result of the Devon & Cornwall Police and Crime Commissioner having increased the amount required from council tax payers by 1.99%. The combination of meeting the requirement for these two precepts results in a net increase of 3.72%.

More information is available in their separate leaflet or later in this note.

## Council tax adult social care precept explained

The government has allowed councils which provide social care to adults to increase their share of council tax by up to an extra 2% in comparison to last year's council tax. This additional council tax charge is called the adult social care precept.

This precept is shown as a separate charge on your council tax bill and is included in your monthly council tax payments.

The income generated from this charge is ring-fenced, meaning it can only be used for adult social care services.

## Statement concerning adult social care funding

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge a "precept" of up to 2% on its council tax for the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging the "precept" in relation to each financial year up to and including the financial year 2019-20.

In relation to the financial year beginning in 2016 the Secretary of State has determined (and the House of Commons has approved) a referendum principle of 4% (comprising 2% for expenditure on adult social care and 2% for other expenditure), for adult social care authorities. These authorities may therefore set council tax up to this percentage in 2016 without holding a referendum.

## Council Tax Precepts and Levies

In addition to the precepts for Adult Social Care and Devon & Cornwall Police the Authority is required to pay sums to two other bodies known as levies from the council tax. These bodies and the sums they have levied are as follows:

Isles of Scilly Inshore Fisheries and Conservation Authority. A levy of £13,789 to support the work they complete under the Marine and Coastal Access Act 2009.

Environment Agency. A sum of £2,217 as contribution to the Flood and Coastal Erosion Risk Management Levy.

## Council Tax Cost to You

The table below shows you exactly how much you will pay for Council of the Isles of Scilly council tax in 2016/17. Please note that the Devon and Cornwall Police Authority make a further charge more details of which can be found on the Police website.

Most dwellings, whether rented or owned, are subject to council tax. Each dwelling has been allocated one of eight bands by the Valuation Office. Your Council Tax bill states which band applies to your dwelling.

Council Tax Band	Band	Council of the Isles of Scilly (£)	Police & Crime Commissioner (£)	Total Payable (£)
A 6/9	Up to and incl. £40,000	742.87	115.22	858.09
B 7/9	£40,001-£52,000	866.68	134.44	1,001.12
C 8/9	£52,001-£68,000	990.49	153.64	1,144.13
<b>D 9/9</b>	<b>£68,001-£88,000</b>	<b>1,114.30</b>	<b>172.84</b>	<b>1,287.14</b>
E 11/9	£88,001-£120,000	1,361.92	211.25	1,573.17
F 13/9	£120,001-£160,000	1,609.55	249.67	1,859.22
G 15/9	£160,001-£320,000	1,857.17	288.07	2,145.24
H 18/9	More than £320,000	2,228.60	345.68	2,574.28

For details of discounts and exemptions please visit [scilly.gov.uk/counciltax](http://scilly.gov.uk/counciltax) or contact the One Stop Shop on 01720 424000.

## Council Tax Requirement 2016/17

Our estimate of spending and the level of council tax is shown below:

Estimated Expenditure	Approved Budget 15/16 (£)	Approved Budget 16/17 (£)
Estimate of spending	7,904,570	7,841,247
Government Grant	-1,901,063	-1,889,900
Business Rate Income (NNDR)	-1,448,914	-1,340,700
Isles of Scilly Education Grant	-3,138,647	-3,138,647
<b>Our Council Tax Requirement</b>	<b>1,415,946</b>	<b>1,472,000</b>
Tax base	1,321	1,321
Band D Charge	1,072	1,114
<b>Increase</b>	<b>1.99%</b>	<b>3.99%</b>

## How We Spend: Spending by Committee

Net Spend by Committee	Approved Budget 15/16 (£)	Approved Budget 16/17 (£)
Health, Overview and Scrutiny	59,925	38,471
Health and Well-Being Board	81,987	16,780
Community Services	1,055,042	1,267,899
Transport, Eco-Dev and Infrastructure	2,215,376	2,677,300
Finance, Audit and Scrutiny	1,541,796	1,254,872
Children and Young Persons' Services	4,096,953	4,035,805
Licensing	3,445	31,598
Planning and development	168,468	196,082
IFCA Committee	122,839	140,528
Depreciation and Minimum Revenue Position	-1,441,261	-1,146,013
Savings addressed through Savings plan areas	0	-672,075
<b>Total Spend by Committee</b>	<b>7,904,570</b>	<b>7,841,247</b>

Information of the detailed spending plans by service that make up the budget can be found on the Council of the Isles of Scilly website [www.scilly.gov.uk/counciltax](http://www.scilly.gov.uk/counciltax)

## How We Spend: Spending by Directorate

Net Spend by Directorate	Approved Budget 15/16 (£)	Approved Budget 16/17 (£)
Democratic and Corporate	1,440,401	1,199,981
Services to our Community	5,263,760	5,345,548
Strategic Development	946,073	731,925
Infrastructure and Planning	1,207,126	1,705,287
Fire and rescue	386,045	413,040
Finance and Resources	-1,338,835	-882,459
Savings addressed through Savings plan areas	0	-672,075
<b>Total Spend by Directorates</b>	<b>7,904,570</b>	<b>7,841,247</b>

## Directorate Discounts, Disregards and Exemptions

### Living on your own?

If you are the sole occupier of your property, you could be entitled to a 25% discount. Please contact us for more information.

### Disability

If you (or someone who lives with you) needs extra space or rooms in your property to meet special needs arising from a disability you may be entitled to a reduced council tax charge. Please contact us for more information.

On the next page is a list of exemptions that may apply. If you wish to claim an exemption please contact us.

### A full list of class exemptions are:

A. Unoccupied, substantially unfurnished and either uninhabitable or undergoing major repairs. 50% discount for the first six months. Normal rates apply between 6-24 months and then a 50% premium after 24 months.

B. Unoccupied and owned by a charity. Exempt for up to six months.

C. Unoccupied and substantially unfurnished properties. 50% discount for up to six months. Normal rates between 6-24 months and then a 50% premium after 24 months.

D. Unoccupied as the person responsible for council tax is in prison.

E. Unoccupied as the person responsible for the council tax is living in a residential care home, hospital or nursing home.

F. Unoccupied following the death of the person responsible for council tax. Exemption continues for six months after probate or grant of letters of administration are granted.

G. Occupation forbidden by law. H. Unoccupied property awaiting occupation by ministers of religion.

- I. Unoccupied due to person responsible for council tax living elsewhere to receive care. J. Unoccupied property, where person responsible for council tax is a student living elsewhere during term time.
- K. Unoccupied property that has been repossessed by a mortgage lender. M. Properties that are university or college halls of residence.
- N. Properties that are occupied only by full time students.
- O. Armed forces accommodation, barracks, messes and married quarters. P. Properties occupied only by members of visiting forces.
- Q. Unoccupied properties where the liable person is a trustee in bankruptcy. R. Unoccupied pitch for caravan or unoccupied moorings for a boat.
- S. All the occupants in the property are under 18 years of age.
- T. An unoccupied annexe of another property, which may not be occupied or let due to planning restrictions. U. Property occupied by severely mentally impaired people (and households of severely mentally impaired residents and full time students).
- V. Properties that are occupied by diplomats or persons working for certain international organisations.
- W. Part of a single property which contains the residence of a dependent relative (such as a “granny annexe”).

If you think any of these exemptions may apply to you, please contact us using the address on the end of this document.

### Help With Your Council Tax

If you are finding it hard to afford your council tax, you may be able to get some help under the Council of the Isles of Scilly Council Tax Reduction Scheme. Please contact us for more information.

### Changes in Circumstances

If your bill indicates that a discount has been allowed, you must tell the Council Tax Office of any changes in circumstances which may affect your entitlement. If you fail to do so within 21 days of the change you may be required to pay a penalty of £50. Please let us know in advance if you are moving and the address to which you are going to.

### Suggestions, Questions and Complaints

If you have a suggestion, question or complaint about Council Services, please contact the Officer: Public Relations & Communications on 01720 424323 or alternatively raise the matter with your Councillor.

Web: [www.scilly.gov.uk](http://www.scilly.gov.uk).

Email: [enquiries@scilly.gov.uk](mailto:enquiries@scilly.gov.uk)

Phone: 01720 424000

Write or visit: Town Hall, St Mary's, Isles of Scilly, TR21 0LP