

Can I get money off my bill?

Small business rates relief (SBR)

- From the 1 April 2012 all **occupied** businesses with a rateable value below £18,000 will automatically have their bill calculated on the small multiplier 0.45p.
- To receive the discount customers **must confirm** that they meet the criteria below:
 - Your main occupied property must have a rateable value below £12,000, or
 - Additional occupied properties must have a rateable value below £2,600 and the total rateable value of all these added together is below £18,000

NB. The discount is doubled until the 31 March 2013. We may be able to backdate your claim.

Charity and Community Amateur Sports Club relief (CASC)

Charities and registered CASCs can claim 80% relief where the property they occupy is used mainly for the purposes of the charity or CASC.

For information about CASC see www.hmrc.gov.uk/charities/casc/

Rural rate relief

Certain occupied properties in a rural settlement may be entitled to 50% relief.

Want to pay by
Direct Debit?
Sign up online at:



www.kirklees.gov.uk/directdebit



We could prosecute if you give incorrect information, or don't tell us if your circumstances have changed which means you continue to receive a relief you are not entitled to.



business.rates@kirklees.gov.uk
Contact us on 01484 414941
www.kirklees.gov.uk/businessrates

Circumstances
changed?
Please tell us
immediately

Unoccupied property relief

Properties with a rateable value below £2,600 are exempt. Empty properties with a rateable value over £2,599, for the first three months may have an exemption. This is extended to six months for certain industrial properties. After this full rates are due. Properties occupied before the end of the exemption period are liable for full rates.

Partially occupied property relief

Depending on the circumstances we may be able to help for a short time.

Hardship relief

We have discretion to give relief in exceptional circumstances.

Local discount

We have discretion to give relief in specific circumstances

Deferral scheme for 2012/13

Customers have the option of spreading the Retail Price Index (RPI) increase in 2012/13 business rates bills over three years. Customers can defer a payment of 3.2% of their whole 2012/13 bill. The 3.2% deferred you will pay back over the next 2 years 2013/14 and 2014/15.

About your business rates

National non domestic rates, more commonly known as business rates:

are charged to occupiers or owners of non domestic properties. They are collected by the council and used to contribute to the costs of local services provided by Kirklees Council.

If you occupy or own a non domestic property, and it is in the valuation rating list, the occupier or owner is liable for rates. No occupier should assume they do not have rates to pay, even if the property is empty.

Rateable Value:

unless the property is exempt from business rates, each non domestic property has a rateable value set by the Valuation Office Agency (VOA). It is the VOA's responsibility to maintain the valuation of all business properties, which can be viewed on their website at www.voa.gov.uk

Rateable values broadly represent the yearly rent the property could have been let for on the open market on a particular day. This is 1 April 2008 for the current list which came into force on 1 April 2010.

VOA's may alter rateable values if circumstances change, or appeals are successful. Grounds for making an appeal and the process for doing so can be found on the VOA website or at local valuation offices.

Rating multiplier:

business rates are calculated by multiplying the rateable value by the appropriate multiplier. There are two multipliers; standard, and small. The standard multiplier is higher and pays for small business relief. The multipliers change annually in line with inflation and to take into account the cost of small business relief.

- Standard multiplier: 0.458
- Small multiplier: 0.45

Transitional arrangements:

ensure everyone pays their fair contribution. Rateable values are assessed every five years to reflect changes over time in property value relative to others. The revaluation does not raise any extra income for the government. Transitional arrangements ensure large increases in bills are limited and phased in. To help pay for this there also has to be limits on reductions in bills.

Rating advisers:

appeals against rateable values can be made free of charge. You do not have to be represented by an independent rating adviser to discuss your rateable value or rates bill.

If you wish to be represented, see the following websites for qualified and regulated rules to help protect you.

Royal Institution of Chartered Surveyors (RICS) – www.rics.org
Institute of Revenues Rating and Valuation (IRRV) – www.irrv.net

Check any adviser has the expertise, knowledge and indemnity insurance.

Are you finding it difficult to pay? Please contact us now, we will do our best to help. We may be able to agree a different payment arrangement with you, such as smaller, regular payments, or a different payment date. By contacting us early, we may be able to spread the cost of your business rates over a longer period of time.

Please do not ignore your bill. If you do not pay on time we will take recovery action against you and add these costs to your bill.

Our performance and achievements for 2011/12

Our Innovation and Efficiency programme is central to the council becoming as efficient as possible and at the end of the financial year has delivered budget savings of £13.4m as well as meeting your priorities. **During the year we:**

- Saw Kirklees students exceed the national average in gaining five or more A*-C grade GCSEs
- Maintained 1200 miles of road and resurfaced seven village centres
- Supported local companies in applying for Regional Growth Fund grants for future investment plans, resulting in over £5.3m being awarded to companies
- Helped make Kirklees safer by increasing the number of Police Community Support Officers
- Delivered 5.3m meals across 190 schools, identified more children eligible for free school meals
- Negotiated the building of over 650 new homes, including 35 designed specifically for wheelchair users and 140 extra care properties
- 50 apprenticeships for local 16-24 year olds have been created by businesses across Kirklees thanks to the Apprentice Incentive Scheme.

Our plans for 2012/13

In the coming year, Kirklees Council will review all that we do to ensure that we provide value for money. We will:

- Provide services that are effective, productive and focussed on the needs of the community
- Continue to prioritise help for families and businesses feeling the effects of the recession to make sure we have a stronger economy and with better paid jobs
- Help people to live healthy, active lifestyles, supporting independent living for the elderly
- Working in partnership to improve life chances for young people and help them to reach their full potential.

Where your council's budget comes from

1 April 2012 – 31 March 2013

	2012/13 Net Expenditure £m	2011/12 Net Expenditure £m
Kirklees approved budget	350.8	343.9
Funded from:		
Formula grant and Pooled grants	184.2	189.4
General fund balances	10.2	-1.0
Council tax	156.4	155.5
	350.8	343.9
Other sources of income:		
Dedicated schools grant and other school grants	281.6	304.5
Other government grants	164.9	157.9
External income	134.1	126.2
Gross expenditure	931.4	932.5

Kirklees - changes in requirements from 2011/12 to 2012/13

The cost of services provided has changed from 2011/12 for the following reasons:

	£m
Net expenditure 2011/12	321.3
Unringfenced grants moved out of services	22.6
Updated net expenditure	343.9
a) Inflation, price increases and contingencies movement	18.6
b) Net changes in service budgets	-1.4
c) Efficiencies	-10.3
Net expenditure 2012/13	350.8

Where your council's money goes

The amounts that the council intends to spend on the various services that it provides are shown below, together with the comparative figures for 2011/12. The figures are adjusted for capital charges.

Service	2012/13		2011/12	
	Gross £m	Net £m	Gross £m	Net £m
Children & Young People	408.1	90.0	444.1	90.3
Well Being and Communities	163.9	116.4	159.4	115.5
Place	88.7	53.6	93.1	55.7
Resources	205.0	25.2	181.3	28.2
Capital charges, contingency and other items	46.0	45.9	34.5	34.1
WY Passenger Transport Authority	17.4	17.4	17.7	17.7
Other joint committees	2.3	2.3	2.4	2.4
Total Kirklees expenditure	931.4	350.8	932.5	343.9
Plus: parish council precepts	0.5	0.5	0.5	0.5
	931.9	351.3	933.0	344.4

West Yorkshire Fire and Rescue Authority



West Yorkshire
Fire & Rescue Authority

The fire authority will freeze its precept for 2012/13, which means that local taxpayers will have nothing extra to pay for their fire and rescue service next year.

A one-off central government grant of £1m alongside continued non recruitment will enable the authority to balance its books.

This grant enables us to undertake restructuring of front line and support services which should begin this spring and be complete by April 2013. More than 150 posts have already been shed through retirements and voluntary severance so far but the review is likely to lead to significantly more.

Where possible we will try to ensure that these changes do not affect our basic emergency fire and rescue capability,

We will continue with our policy of prudent financial management, however, the medium term financial forecast remains bleak with potential budget cuts of £9.7m in 2013/14 and £12.7m in 2014/15. That is why the restructuring exercise is so important in preparing us for what may be to come.

Spending on traditional fire and rescue operations account for most of the budget.

Budget 2012/13

Gross Expenditure	2011/2012 £m	2012/2013 £m	Per head
	93.172	91.969	
Less income	-4.273	-3.830	
	88.899	88.139	
Less contribution from reserves	-839		
Budget requirement	88.060	88.139	38.35
Less Revenue Support Grant	-12.328	-997	-0.43
Less Redistributed Non-Domestic Rates	-39.886	-51.402	-22.37
Proportion of Collection Fund Surpluses(-) Deficits (+)	-89	217	0.09
Council tax requirement	35.757	35.957	15.64

What are the changes from last year	2012/2013 £m
Standstill brought forward	88.060
Inflation	1.244
Government grants	125
Changes in quantity or quality of service	-2.326
Difference in fees and charges	197
Changes in uses of reserves	839
	88.139

West Yorkshire Police Authority



After extensive debate at our seminars and final budget meeting, members decided to accept the one-off £2.7m grant offered by the Government in order to freeze the police element of the council tax for a second year. Members have always tried to keep the police council tax as low as possible, mindful of people on low or fixed incomes and the impact of pay restraint on many others across the area. This is why West Yorkshire residents pay the third lowest police council tax of all force areas in England and Wales, which we believe offers value for money.

Through our decisions on the police budget we have supported the Chief Constable in his desire to start recruiting some new police officers during 2012/13. We share his concern that stopping police officer recruitment for a lengthy time can harm the organisation in both the short and long term, such as reducing training and support structures and restricting movement through the ranks. Since you also tell us each year in our budget consultation that maintaining police officer numbers is one of your top priorities, we were keen to lift the recruitment freeze as soon as possible and leave a strong financial and governance legacy.

This will be the final budget and police council tax precept set by West Yorkshire Police Authority (WYPA), as it will be abolished and replaced by an elected Police and Crime Commissioner from 22 November 2012.

Summary:

- There will be no increase to the annual police council tax precept.
- Band D households will continue to pay £130.50 per year for policing during the coming year (£2.51 per week).
- 64% of residents are in Bands A and B and will continue to pay £87 and £101.50 respectively (£1.67 and £1.95 per week).

Budget	2011/12 £m	2012/13 £m
Gross Expenditure	509.169	492.364
Council Tax requirement	89.035	89.536
Difference	420.134	402.828
Made up of		
Income (including specific grants)	71.676	73.634
Government Formula Grant	343.535	322.735
Use of balances	4.700	7.000
Collection fund surplus/ (Deficit)	223	(541)
	420.134	402.828

As the police authority has agreed to accept the Government's Council Tax Freeze Grant for 2012/13, gross expenditure has been reduced to reflect the overall available funding. The increase in council tax requirement reflects an increase in the number of households in the county, but the police council tax is unchanged at £130.50 for a Band D property.

For more detailed information, visit our web site at www.wypa.org or contact: Fraser Sampson, Chief Executive and Solicitor, West Yorkshire Police Authority, Ploughland House, 62 George Street, Wakefield, WF1 1DL. Telephone (01924) 294000 or e-mail ed@wypa.pnn.police.uk

West Yorkshire Integrated Transport Authority



Metro – Putting the Passenger First 2012/2013

Although Metro has already made significant reductions in a number of areas including its own accommodation and staffing costs the central government squeeze on public spending means it is facing a further £9m of budget reductions over the next two years. Metro has delivered the high standards of the other Passenger Transport Executives, at a lower cost with fewer staff, for some years, which makes finding these further savings more difficult.

Among the initiatives to find savings, Metro is reviewing the 20% of West Yorkshire bus journeys which it spends £17m to support each year because the bus companies don't consider them profitable. Metro believes those bus companies should bear more of the costs of these services and is carrying out a district by district analysis. Services in Bradford, Keighley and Wakefield have already been evaluated and consultations with passengers in Kirklees, Leeds, Calderdale and Wakefield City will take place during 2012.

Metro also made the difficult decision to change the rail fare through the English National Concessionary Travel Scheme to a half fare, although over 60s and disabled people still enjoy free off-peak bus travel throughout England. Despite the challenges it faces, Metro will continue to lead the way in transport developments. These include new stations at Apperley Bridge, Kirkstall Forge and Low Moor, enhancing information provision for passengers, improvements to stations across West Yorkshire, working to introduce smartcard ticketing and making sure the county's transport network is ready for high-speed rail when it arrives.

Funding of Transport Budget	2011/12 £m	2012/13 £m
Gross expenditure	207.0	210.4
Budget requirement (gross expenditure minus income)	169.6	172.9

Where the money comes from

Government grants	72.1	75.4
Transport levy	97.5	97.5
Other	37.4	37.5

How your money will be spent in 2012/13

	£m		£m
Rail Support	75.4	Passenger services	13.7
Concessionary fares	50.1	Development and other support	10.5
Prepaid tickets	29.0	Financing and contingency	8.0
Subsidised and AccessBus services	22.3	Pensions	1.4

More information is available on the Authority's website: www.wyita.gov.uk

All information and/or documents will be provided in braille, large type or another language on request.