

**Winchester City Council**

Local Taxes Section  
 City Offices  
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E-mail: [counciltax@winchester.gov.uk](mailto:counciltax@winchester.gov.uk)  
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**Hampshire County Council**

For questions on our budget contact:  
 County Treasurer's Department  
 Hampshire County Council  
 The Castle, Winchester SO23 8UB  
 E-mail: [budget@hants.gov.uk](mailto:budget@hants.gov.uk)

For information on our services, go to  
[www.hants.gov.uk](http://www.hants.gov.uk)

Tel: 0845 603 5638\* Textphone: 0845 603 5625  
 E-mail: [info.centres@hants.gov.uk](mailto:info.centres@hants.gov.uk)

\*Calls will cost up to 4p per minute for BT customers. Calls made using other service providers or mobiles may cost more. Alternatively, call 01329 225398 - standard and local call rates apply to this number.



**Hampshire Fire and Rescue Authority**

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Budget questions  
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HAMPSHIRE  
 FIRE AND  
 RESCUE  
 AUTHORITY



Hampshire  
 County Council



Hampshire  
 POLICE AUTHORITY  
 for Hampshire & the Isle of Wight

# Welcome to **your guide** to **Council Tax** for 2008

We all use public services. Some are provided by authorities covering the whole of Hampshire, others are provided by local borough or district councils.

Some of the funding for these services comes from a government grant which includes contributions from business rates. The rest is paid for by your Council Tax.

Information about the organisations funded by your Council Tax is included in this leaflet to give you an overview of the services provided.

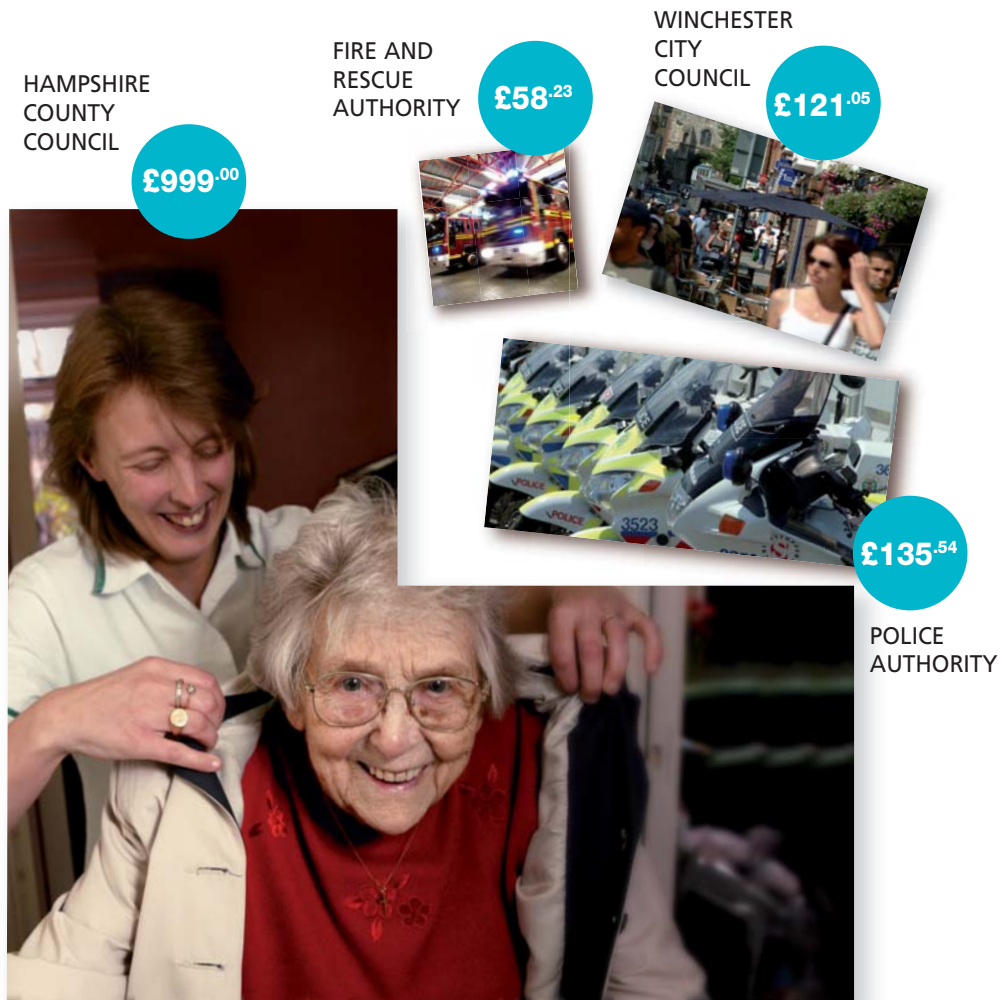
Services such as waste collection and kerbside recycling, street cleaning, housing, community and leisure services are provided by **Winchester City Council**.

Your annual Council Tax payment provides funding for services from **Hampshire County Council**, such as care for the elderly, vulnerable children and people with physical disabilities. The County Council also provides education, libraries, registration services and roads, disposes of domestic waste and runs the household waste recycling centres.

**The Police Authority** which, together with Hampshire Constabulary, provides for the efficient and effective policing of Hampshire and the Isle of Wight is also funded from Council Tax.

**Hampshire's Fire and Rescue Authority** also receives a proportion of Council Tax to prevent fires and other risks, to protect life and property and to respond to fires and other emergencies.

The Council Tax Band D this year is **£1,313.82**. A summary of **how your Council Tax is divided** between these organisations is shown on your Council Tax bill and as follows.



## Council Tax banding information

Most homes are subject to Council Tax whether a house, bungalow, flat, maisonette, mobile home or houseboat and whether owned or rented.

Properties are placed in one of eight bands (A to H) according to the open market value at 1 April 1991. Your Council Tax bill states which band applies to your home.

<b>A</b>	up to £40,000
<b>B</b>	£40,001 – £52,000
<b>C</b>	£52,001 – £68,000
<b>D</b>	£68,001 – £88,000
<b>E</b>	£88,001 – £120,000
<b>F</b>	£120,001 – £160,000
<b>G</b>	£160,001 – £320,000
<b>H</b>	£320,001 and over



2007/08 DEMAND/ PRECEPT* £	COUNCIL TAX AMOUNTS 2008/09	2008/09 DEMAND/ PRECEPT* £	TAX BASE**	BAND D £
5,434,177	Winchester City Council	5,695,063	47,047.11	121.05
44,590,519	Hampshire County Council	47,000,063	47,047.11	999.00
5,849,933	Hampshire Police Authority	6,376,765	47,047.11	135.54
2,616,302	Hampshire Fire & Rescue Authority	2,739,553	47,047.11	58.23
	<b>PARISHES</b>			
25,500	Badger Farm	27,000	985.77	27.39
0	Beauworth	0	54.85	0.00
1,900	Bighton	2,250	171.15	13.15
3,056	Bishops Sutton	3,565	213.89	16.67
297,170	Bishops Waltham	301,893	2,651.55	113.86
9,000	Boarhunt	11,250	241.46	46.59
5,000	Bramdean & Hinton Ampner	5,000	215.89	23.16
8,500	Cheriton	8,500	303.81	27.98
0	Chilcomb	0	58.38	0.00
99,097	Golden Common	105,730	1,547.59	68.32
25,916	Compton & Shawford	26,272	790.54	33.23
8,500	Corhampton & Meonstoke	8,800	384.62	22.88
12,000	Crawley	12,250	213.82	57.29
18,000	Curdrige	18,000	623.35	28.88
301,457	Denmead	309,747	2,666.12	116.18
8,000	Droxford	8,000	327.20	24.45
14,000	Durley	14,500	459.83	31.53
203	Exton	202.50	130.49	1.55
11,500	Hambledon	12,000	494.82	24.25
3,225	Headbourne Worthy	3,500	231.51	15.12
22,000	Hursley	26,000	419.10	62.04
1,500	Itchen Stoke & Ovington	2,200	123.99	17.74
13,965	Itchen Valley	13,355	720.64	18.53
3,000	Kilmeston	3,750	137.30	27.31
97,500	Kings Worthy	102,375	1,796.64	56.98
56,500	Littleton & Harestock	58,750	1,498.04	39.22

2007/08 DEMAND/ PRECEPT* £	COUNCIL TAX AMOUNTS 2008/09	2008/09 DEMAND/ PRECEPT* £	TAX BASE**	BAND D £
17,000	Micheldever	36,000	577.66	62.32
180,000	New Alresford	250,000	2,229.54	112.13
3,000	Northington	3,280	131.51	24.94
7,000	Old Alresford	8,700	259.59	33.51
23,300	Olivers Battery	23,300	749.20	31.10
26,002	Otterbourne	26,601	701.27	37.93
15,000	Owslebury	15,000	383.20	39.14
95,488	Shedfield	97,875	1,604.72	60.99
15,500	Soberton	21,000	812.86	25.83
55,235	South Wonston	57,876	1,149.85	50.33
11,750	Southwick & Widley	10,300	278.90	36.93
5,175	Sparsholt	5,500	308.26	17.84
105,000	Swanmore	108,000	1,286.19	83.97
3,200	Tichborne	3,350	85.78	39.05
34,000	Twyford	39,000	694.62	56.15
9,300	Upham	9,750	310.54	31.40
950	Warnford	950	110.05	8.63
15,860	West Meon	19,500	379.12	51.43
20,403	Whiteley	26,252	1,270.26	20.67
79,668	Wickham	82,545	1,665.64	49.56
21,000	Wonston	26,000	592.58	43.88
728,440	Winchester Town	770,700	14,003.42	55.04

## The Council Tax level

Winchester City Council has set a Band D Council Tax of £121.05 for 2008/09 to meet the estimates of expenditure for services administered by the council. This is an increase of 3.9% over the previous year.

\* **Demand/Precept** – the amount of money to be collected by the council for its own purposes and for Hampshire County Council, Hampshire Police Authority and Hampshire Fire and Rescue Authority and parish councils.  
 \*\* **Tax Base** – the total number of banded properties equated to Band D.



## The cost of services

2007/08			SERVICE	2008/09		
GROSS COST £'000	INCOME £'000	NET COST £'000		GROSS COST £'000	INCOME £'000	NET COST £'000
20,347	20,347	-	Council Housing	21,962	21,962	-
17,802	17,533	269	Housing Benefits	19,007	18,520	487
2,653	71	2,582	Other Housing Services	2,578	147	2,431
5,455	5,080	375	Highways and Transport	5,695	5,557	138
4,594	1,714	2,880	Planning and Economic Development	5,172	2,077	3,095
5,277	559	4,718	Culture, Recreation and Related Services	5,602	556	5,046
6,720	500	6,220	Environmental Services	7,150	736	6,414
			Central Services to the Public:			
2,880	3	2,877	Corporate and Democratic Core	3,049	4	3,045
4,759	4,165	594	Council Tax Benefits	5,057	4,710	347
1,076	295	781	Council Tax and Rate Collection	1,174	314	860
1,733	424	1,309	Other Central Services to the Public	1,284	392	892
-2,559	5,984	-8,543	Interest and Other Operating Income & Expenditure	-3,522	5,290	-8,812
70,737	56,675	14,062	Total Operational Expenditure	74,208	60,265	13,943
			Contributions to and from General Fund Reserves and Contingencies		541	-541
-	1,051	-1,051				
70,737	57,726	13,011	TOTALS	74,208	60,806	13,402
		1,790	Parish Precepts			1,956
		14,801	Budget Requirement			15,358
			Financed by:			
			Government support			
		-5,834	National business rates			-6,095
		-979	Government general grant			-849
		-35	(Surplus)/deficit on Collection Fund			7
			Council Tax			
		-729	Winchester Town charge			-771
		-1,790	Precepts levied by parishes			-1,955
		-5,434	Winchester District charge			-5,695
		-14,801	Budget Requirement			-15,358

## Why is spending different from last year?

Net revenue expenditure on services provided by the council will increase next year by £391,000, as shown below:

	£'000
<b>Net expenditure 2007/08</b>	<b>13,011</b>
Increased services	1,792
Increased benefits and rebates expenditure	1,495
Inflation on gross expenditure	887
Reduced net income from interest	381
Reduced contributions from General Fund and Council Housing Account reserves and balances	609
Increased income from specific Government grants	-1,056
Increased income from fees and charges	-2,160
Savings and reductions in expenditure	-1,557
<b>Net expenditure 2008/09</b>	<b>13,402</b>

## Parish council revenue budgets

A parish council whose precept exceeds £140,000 must publish details of its expenditure plans.

The following information has been supplied by the relevant parish councils:

		2007/08	2008/09
<b>Bishops Waltham Parish Council</b>	Gross expenditure	£361,470	<b>£383,096</b>
	Precept	£297,170	<b>£301,893</b>
	Tax Band D equivalent	£113.02	<b>£113.86</b>
<b>Denmead Parish Council</b>	Gross expenditure	£310,154	<b>£326,186</b>
	Precept	£301,457	<b>£309,747</b>
	Tax Band D equivalent	£113.17	<b>£116.18</b>
<b>New Alresford Town Council</b>	Gross expenditure	£200,440	<b>£270,000</b>
	Precept	£180,000	<b>£250,000</b>
	Tax Band D equivalent	£80.72	<b>£112.13</b>

If you would like any further information on parish precepts please contact the relevant parish council. Contact details are shown on the council's website – [www.winchester.gov.uk](http://www.winchester.gov.uk)



## Flood defence

Under the provisions of the 1989 Water Act, the Environment Agency issues a levy on Hampshire County Council.

## Appeals

Council Tax valuations are based on the value of a property if it had been sold on 1 April 1991. You may appeal against the valuation if:

- you believe there has been a material increase or reduction in the value (see below);
- you start or stop using part of your home for business, or the balance between business and domestic use changes;
- the Listing Officer has altered the banding;
- you become the new Council Tax payer for a property.

You must appeal within six months, but if the same appeal has already been heard by a Valuation Tribunal it will not be considered again.

A material increase in value may result from building, engineering, or other work, carried out on the property. Revaluation takes place after a sale, so

the appellant would usually be the new owner or resident.

A material reduction in value may be caused by demolition of any part of the property, any change in the physical state of the local area or an adaptation to make the dwelling suitable for someone with a disability. Revaluation should take place as soon as possible.

**Appeals should be sent to:** Listing Officer, Valuation Office Agency, Ground Floor, The Square, Basing View, Basingstoke RG21 4EB.

**You may also appeal to Winchester City Council if you believe:**

- you are not liable to pay Council Tax because your property is exempt;
  - there has been a mistake in calculating your bill.
- You must still pay Council Tax while an appeal is pending. If the appeal is successful you will receive a full refund.



## People with disabilities

You may be entitled to a reduction, if you, or someone who lives with you, needs a room, an extra bathroom, kitchen or extra space to meet special needs because of a disability. The bill will be reduced to the band immediately below your property's band. Band A properties also qualify for this reduction which will be equal to one-sixth of the Band A charge. If special fixtures have been added for a disabled resident and reduce the value of your home contact the Listing Officer.

## Exempt properties

Some dwellings, including empty properties and those occupied only by students, are exempt. These include empty properties that are:

- Class A** undergoing or in need of structural alteration or major repair (exempt for up to twelve months)
- Class B** owned by a charity (exempt for six months)
- Class C** unfurnished (exempt for six months)
- Class D** left empty by someone who has been sent to prison
- Class E & I** left empty by someone

who is receiving care in a hospital, residential home or elsewhere

- Class F** waiting for probate or letters of administration to be granted (and for up to six months afterwards)
- Class G** empty because occupation is prohibited by law
- Class H** waiting to be occupied by a Minister of Religion
- Class J** left empty by someone who is caring for another person
- Class K** left empty by students
- Class L** repossessed
- Class Q** the responsibility of a bankrupt's trustee
- Class R** empty caravan pitches or boat moorings
- Class T** empty granny annexes

Properties can also be exempt when occupied:

- Class M & N** only by students, including halls of residence
- Class O** as Armed Forces barracks and married quarters. These are also exempt, but occupants will contribute to the cost of local services through a special arrangement
- Class P** by visiting forces
- Class S** only by persons under eighteen
- Class U** by persons who are severely mentally impaired

**Class V** by diplomats

**Class W** and it forms part of a single property and is occupied by a dependent relative of a person who is resident in that property

You must advise Winchester City Council of any change in circumstance that affects your entitlement to an exemption. If you fail to do so you may be fined.



## Discounts

The full Council Tax bill is based on two adults (18 years and over) living in a property. If one adult lives alone they will be entitled to a reduction of 25%.

If a property is empty (no one's main home and unfurnished) the bill will be reduced by 50%. If a property is a second home (no one's main home and furnished) the bill will be reduced by 10%. If the dwelling is job-related then please contact the Local Taxes Section of the council for further information.

Some people will be disregarded when counting the number of resident adults:

- full-time students, student nurses, apprentices and those on various government training schemes;
- patients resident in hospital;
- residents of care homes;
- people who are severely mentally impaired;
- people staying in certain hostels or night shelters;
- 18 and 19 year olds who are at, or have just left, school;
- care workers on low pay, usually charity workers;



- people caring for someone with a disability, who is not a spouse, partner or child under 18;
- members of visiting forces and certain international institutions;
- members of religious communities (monks and nuns);
- prisoners (except those in jail for non-payment of Council Tax or a fine).

You must advise Winchester City Council of any change in circumstance that affects your entitlement to a discount. If you fail to do so you may be fined.

## Council Tax Benefits

There are two main forms of Council Tax Benefit.

**Main Council Tax Benefit** is normally available to people on low incomes and there are extra allowances (up to 100% reduction) for:

- one-parent families;
- families with children;
- pensioners;
- people with disabilities.

**Second Adult Rebate** applies if you are the only liable person for Council Tax in a household, but share the home with one or more persons. You may be able to claim a rebate if someone over 18 shares the home and is:

- not paying you rent;
- not your spouse or partner;
- not liable for Council Tax;
- on a low income.

If you would like to apply for benefit, please ask for an application form and complete and return it as soon as possible.