



# Comhairle nan Eilean Siar

## Council Tax & Non-Domestic Rates 2010/11

### How to contact us

If you have any queries about your bill or about this leaflet you can contact us:

**by phone on:** 01851 709293 / 709296 (for Lewis & Harris) **or** 01870 602425 ext. 857 / 885 (for the Uists & Barra)

**by email at:** [counciltax@cne-siar.gov.uk](mailto:counciltax@cne-siar.gov.uk) (Stornoway) **or** [counciltax-balivanich@cne-siar.gov.uk](mailto:counciltax-balivanich@cne-siar.gov.uk) (Balivanich)

**by writing to the Revenues Section at:**

Council Offices	<b>or</b>	Council Offices
Sandwick Road		Balivanich
Stornoway		Benbecula
Isle of Lewis		HS7 5LA
HS1 2BW		

**in person at:** Service Access Point in the Town Hall, Stornoway or the Council Offices at Tarbert, Balivanich or Castlebay

### How we spend your Council Tax

The Comhairle aims *to provide Best Value public services that sustain and improve the quality of life for all people in Na h-Eileanan an Iar.*

Your Council Tax helps to pay for local services such as schools, roads, police, home care, planning and libraries.

The table on the back of this leaflet shows how we are planning to spend your Council Tax during 2010/11.

### Council Tax charges 2010/11

Valuation Band	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
<b>Charge</b>	<b>£682.67</b>	<b>£796.44</b>	<b>£910.22</b>	<b>£1,024.00</b>	<b>£1,251.56</b>	<b>£1,479.11</b>	<b>£1,706.67</b>	<b>£2,048.00</b>
Valuation Band range	Up to £27,000	£27,001 - £35,000	£35,001 - £45,000	£45,001 - £58,000	£58,001 - £80,000	£80,001 - £106,000	£106,001 - £212,000	Over £212,000
Fraction	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9

### National Non-Domestic Rates

The Scottish Government has set the National Non-Domestic Rate for 2010/11 at 40.7p in the pound. There is an additional charge of 0.7p for premises with a Rateable Value over £35,000.

Rates collected by the Comhairle are paid into the Non-Domestic Rates Pool and the money is re-distributed by the Scottish Government to councils according to need.

In 2010/11 we will receive £10.5m from the pool.

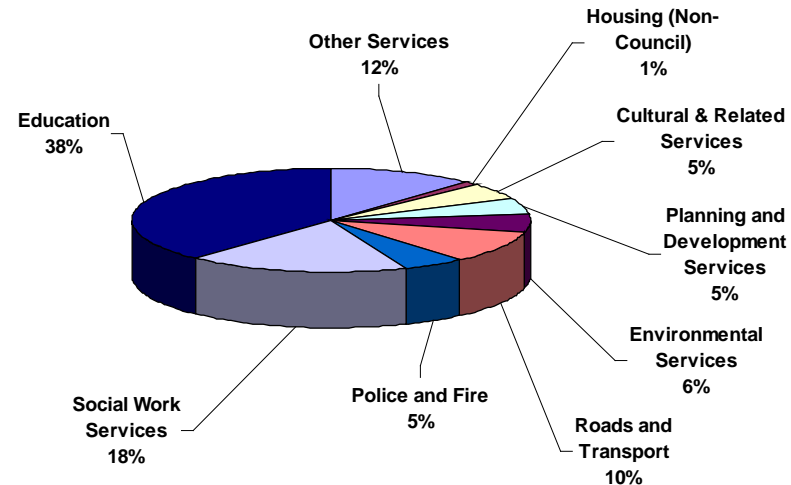
The Small Business Bonus Scheme provides assistance to businesses where the total rateable value of **all their property** in Scotland is no more than £15,000.

### Revenue Expenditure

The table below shows the Comhairle's revenue spending plans for 2010/11. Revenue expenditure is the money the Comhairle spends on the day to day delivery of services to the people of the Western Isles.

	Net Expenditure £m	Capital Charges £m	Total Net Expenditure £m	Change from 2009/10 £m	% change from 2009/10 %	Band D equivalent £
Education	45.5	3.2	48.7	3.5	7.7	5,239
Social Work	22.7	0.4	23.1	1.3	6.0	2,485
Police and Fire	6.8	0.0	6.8	-0.4	-5.6	731
Roads and Transport	8.9	3.3	12.2	-0.0	-0.0	1,312
Environmental Services	5.9	1.7	7.6	0.0	0.0	817
Planning & Development	4.1	1.5	5.6	1.1	24.4	602
Cultural & Related Services	4.4	1.4	5.8	0.5	9.4	624
Housing (Non-Council)	1.2	0.2	1.4	-0.3	-17.6	151
Other Services	14.1	1.2	15.3	-1.0	-6.1	1,646
<b>TOTAL</b>	<b>113.6</b>	<b>12.9</b>	<b>126.5</b>	<b>4.7</b>	<b>3.9</b>	<b>13,607</b>
<b>Financed by:</b>						
Government Grants			104.2			11,207
Non-domestic Rates			10.5			1,128
Use of Balances			2.3			248
<b>Total funded from Council Tax</b>			<b>9.5</b>			<b>1,024</b>

### Revenue Spending by Service



### Capital Programme

Capital expenditure is the cost of buying or upgrading physical assets such as property, infrastructure or equipment. Projects funded by capital expenditure are of long term benefit to the community such as schools, care homes and roads. 2010/11 is the third year of the Comhairles 2008-13 capital programme and many of the projects are now underway. Also in addition to the approved 5-year capital programme it is expected that the £72m Western Isles Schools Project will start on site in the summer of 2010. This project will deliver 5 new schools for the benefit of the children of the Western Isles. Other projects will include :

- A new double track road between Stockinish and Luskenytre
- Coast protection work at Craigston in Barra
- Creation of a new media centre on Seaforth Road
- A new care home in Tarbert
- Grants

## How we set your Council Tax

The Band D charge remains the same as in 2010/11, at £1,024. The average Scottish Band D charge for the year is £1,149 and the Comhairle still has the lowest Council Tax in Scotland.

The Council Tax banding for each property is based on its valuation at 1 April 1991.

The Council Tax charge for the year is calculated from the Band D charge using the fractions shown in the table on the front of this leaflet.

### Comparison with government provision for current expenditure

*The grant that we receive from the Scottish Government is based on an assumption of how much the Comhairle needs to spend to provide services on a comparable basis with other councils. In 2010/11 we are planning to spend £11,113 per Band D property, compared with the Scottish Government's estimate of £9,598.*

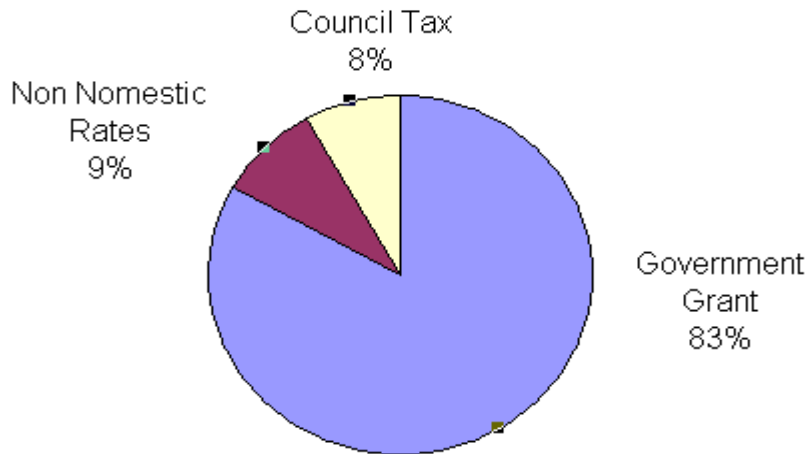
### Calculation of Council Tax

*The Council Tax calculation for 2010/11 is based on the Comhairle's net revenue budget, i.e. the amount of money we need to provide local services. This will be £126.5m in 2010/11. Our gross budget is £134.9m, but we expect to raise £8.4m in fees and charges.*

## Where the money comes from

Only 8% of the Comhairle's spending is paid for by the Council Tax. The other 92% is funded by government grants and Non-Domestic Rates.

In 2010/11, we expect to receive £104.2m in government grants, and £10.5m from the Non-Domestic Rates pool. £9.5m will come from the Council Tax.



### Council Employees

The Comhairle is a major local employer. At the end of December 2009 we had:

- 1,320 full-time staff (1,374 in December 2008)
- 1,281 part-time staff (1,206 in December 2008)

## Paying your Council Tax

Your Council Tax bill shows how much you should pay, taking into account the property that you live in and any reliefs or benefits you are entitled to.

To enable us to collect your Council Tax as efficiently as possible, we prefer you to pay by Direct Debit. Paying by Direct Debit means that you will not get behind with your



payments and avoids a lot of unnecessary work on our part in chasing up debts. If you are already paying by Direct Debit you don't need to take any action - we will continue to collect your Council Tax by this method. If you are not currently paying by Direct Debit, please fill in the form and return it to us as soon as possible, or phone the number on the front of this leaflet.

To ensure that we can provide best value services to the people in the Western Isles it is vital that everyone who can makes a contribution to paying for those services. This means that we make every effort to recover money from those who do not pay their Council Tax. Our success in doing this helps to keep our Council Tax rates the lowest in Scotland. If you are having difficulty in paying your Council Tax, please contact us immediately to discuss the payment options.

### Keeping children and families warm in your home

Many families struggle to afford to heat their homes, particularly during cold weather such as that felt across Scotland this winter. However, the year ahead could be different. Peter Rickard, Centre Manager, Energy Saving Scotland advice centre Highlands and Islands, says a new initiative from the Scottish Government can help.

"We are all looking for ways to make our fuel costs lower and our homes warmer this year and the Energy Assistance Package has been designed to do just that. It's open to everyone in Scotland and can provide real help to those on low incomes. The Energy Assistance Package could be especially helpful to families with children under 16 and pensioners including those who live in a residential mobile home.

"The package is a new approach to helping people save money and save energy and provides real benefits – from cost savings on gas and electricity, to home insulation or even a whole new heating system."

By calling your local Energy Saving Scotland advice centre (free from landlines) on 0800 512012 or visiting [www.energyassistancepackage.com](http://www.energyassistancepackage.com) you can find out about the offers that may be available, including:

- Energy advice – to find out how to make your home as energy efficient as possible – that can save up to £300 a year.
- Help to find out if you are entitled to more money through benefits or tax credits - some people have discovered that they could get up to £1000 extra a year.
- Help to switch to the lowest-cost gas or electricity rates – which can save up to £100 a year.
- Free loft or cavity wall insulation for eligible people

Other measures such as additional insulation, central heating and renewable heating systems