# Your guide to your Council Tax

# 2023/24

Test Valley Borough Council





# Welcome to your Council Tax guide 2023/24

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 government grants and a share of locally retained business rates. The rest is paid for by income from resources including your Council Tax and income generated by, for example, rents, investments and service charges. Information about the authorities funded by your Council Tax is included in this leaflet to give you an overview of the services provided. Part of your Council Tax funds services such as waste collection and kerbside recycling, street cleaning, housing, and community and leisure services, provided by **Test Valley Borough Council**.

Your Council Tax also helps fund services from **Hampshire County Council**, such as:

- support for children and families
- street lighting and highways care
- waste disposal
- care and support for older people and people with disabilities
- adult social care.

# Test Valley Borough Council £158.91

Police and Crime Commissioner for Hampshire

£251.46

Hampshire & Isle of Wight Fire & Rescue Authority

£80.43

#### Hampshire County Council

# £1460.25



The **Police and Crime Commissioner for Hampshire** is responsible for overseeing and scrutinising policing in Hampshire and the Isle of Wight, and is part funded from Council Tax.

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

Local authorities with adult social care duties are able to charge an additional amount of Council Tax in relation to those responsibilities. In Test Valley, Hampshire County Council is the adult social care authority. Hampshire County Council's Band D Council Tax therefore consists of a main Council Tax charge of £1,268.53 and an adult social care charge of £191.72. For more information, please visit www.hants.gov.uk/counciltax



The total amount payable for a property in Council Tax Band D this year is **£1,951.05**. A summary of **how your Council Tax is divided** between these organisations is shown on your Council Tax bill. Web links with further information for each organisation are included at the end of this leaflet.

These figures exclude parish precepts, which are shown separately on pages 10 and 11.

# **Council Tax Guide** Introduction from the Head of Finance and Revenues

Test Valley Borough Council, like all businesses, has had to set its budget for 2023/24 in incredibly challenging circumstances. Inflation has remained at decades-high levels and interest rates have increased to levels not seen in almost 15 years. Despite this economic backdrop, a balanced budget was set on 23rd February that does not require draws from reserves to meet ongoing expenditure requirements.

The headline Council Tax charge for a band D property has increased by £5, which brings the annual charge to £158.91. This charge is approximately £40 less than the average equivalent charge made by district councils across the country. Council Tax Support is also available for households on a low income to help reduce the impact of the overall charge.

Looking beyond the coming year, there is greater uncertainty about key funding streams, particularly the amount of income that is received from the distribution of business rates. Continuing to deliver a balanced budget in future years will be challenging; however, the Council's overall financial position remains stable. Work will soon begin on preparing options to close the forecast budget gap for 2024/25.

Outside of the budget, the Council has undertaken wide-ranging consultation with the public and other stakeholders over the past year, as work has been undertaken to develop a new Corporate Plan that will cover the 2023-2027 period. The new Corporate Plan, which is due to be considered by Council in April 2023, will set out the Council's key priority areas for the next four years. This, in turn, will be the document on which future budget strategies are developed, ensuring that resources are focused on delivering those high priority services and projects.

Further information on the Council's budget setting and statement of accounts can be found on www.testvalley.gov.uk.

A summary of the key budgetary figures as well as information related to Council Tax discounts and exemptions are summarised on the following pages.

# Carl Whatley FCCA Head of Finance & Revenues

Did you know that you can receive your Council Tax bills by email and manage your Council Tax account online? Using our online facilities you can notify us of a change of address, set up or amend direct debit instructions and apply for, or cancel, a single person discount. To register for paperless billing you will need your account reference and online key, both of which are shown on the front of your latest bill. www.testvalley.gov.uk/ CouncilTaxOnline Each property in Test Valley is placed in a property band from A to H. Your total bill is worked out based on a fraction of the band D Council Tax as shown below. For example, if your bill shows that your property is in band B your total Council Tax will be 7/9 of the band D Council Tax.

Band	Fraction of Band D Council Tax
А	6/9
В	7/9
С	8/9
D	9/9
Е	11/9
F	13/9
G	15/9
Н	18/9

#### **Your Council Tax Band**

The Council uses the Council Tax band allocated to your home to work out your Council Tax bill, but it is not responsible for allocating the band. The Valuation Office Agency (VOA) does this, based on what the value of your home was, or would have been, at 1 April 1991. The values for each band are as follows:

Band	Range of Values
А	Up to £40,000
В	£40,001 to £52,000
С	£52,001 to £68,000
D	£68,001 to £88,000
Е	£88,001 to £120,000
F	£120,001 to £160,000
G	£160,001 to £320,000
Н	£320,001 and above
D E F G	£68,001 to £88,000 £88,001 to £120,000 £120,001 to £160,000 £160,001 to £320,000

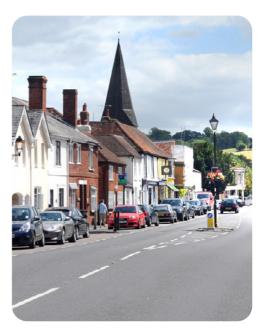
#### Querying Your Council Tax Band

If you think your Council Tax band could be wrong, contact your local Valuation Office:

#### Web: www.gov.uk/contact-voa

Tel: 03000 501501

Please bear in mind that if your home is already in Band A, the lowest band, the VOA cannot reduce the band further. Check with the Council to see whether you are eligible for any discount on your bill.



# Discounts and Exemptions

#### **Single Person Discount**

Your Council Tax bill assumes that there are at least two adults living in your property. If you live alone, the Council Tax bill may be reduced by 25%.

#### **Second Home Discount**

Your bill may be reduced by 50% if you have to maintain two homes because of your job. This could be because you are liable for another property which is provided by your employer (such as service personnel living in MOD accommodation), or you are liable for another property where you are required to live because of your contract of employment (such as a publican who has to live in licensed premises as a tenant).

#### Discount for Unoccupied and Unfurnished Properties

If your property has become unoccupied and unfurnished, you may be entitled to a 100% discount for a maximum of three months. If your property remains empty for more than three months then the full Council Tax will be due for the relevant period. You may be liable to pay an additional Empty Homes Premium if your property remains unoccupied and unfurnished for two years. Please see page 7 for further information.

#### Discount for Unoccupied and Unfurnished Properties that require major repairs or structural alteration

If your property is unoccupied and unfurnished because it requires, or is undergoing, major repairs or structural alterations to make it habitable you may be entitled to a 100% discount for a maximum of 12 months. If your property remains empty for more than 12 months the full Council Tax will be due for the relevant period. You may be liable to pay an additional Empty Homes Premium if your property remains unoccupied and unfurnished for two years. Please see page 7 for further information.

#### **Annexe Discount**

A discount of 50% may be applicable to a separately assessed annexe if:

a) it is unoccupied but being used by you as part of your main property

b) you live in the annexe and are related to the Council Tax payer at the main property.

For further information on how to apply please contact the Council or visit www.testvalley.gov.uk/counciltax

#### **Discount Disregards**

Certain people will not be counted when looking at the number of adults living in a property, so your bill could be reduced even if you do not live alone. These people include full-time students, care workers on low pay (usually for charities) and people with a severe mental impairment. For a full list please visit www.testvalley.gov.uk/counciltax

#### **Exemptions**

Some properties are exempt from Council Tax, for example where all the residents are full-time students or have severe mental impairments. For a full list please visit

www.testvalley.gov.uk/counciltax

If you receive a discount or exemption, you must tell the Council about any change in circumstances that affects your entitlement. The Council regularly reviews the

#### discounts and exemptions applied to Council Tax accounts to ensure they remain applicable.

#### **Empty Homes Premium**

If your property remains unoccupied and unfurnished for 2 years or more you may become liable to pay an Empty Homes Premium in addition to the full Council Tax. The Premium charged will be: 100% of the full Council Tax for properties that have been empty for between 2 and 5 vears: 200% of the full Council Tax for properties that have been empty for between 5 and 10 years; and 300% of the full Council Tax for properties that have been empty for more than 10 years. There are exemptions from this Premium, including empty properties that would be the residence of a person but they are living in accommodation provided by the MOD because of their employment. and if the property is an annexe and it is being used as part of the main property.

## Reductions For Disabled People

The Council Tax bill may be reduced if the property has a special feature required to meet the needs of a disabled resident, such as an extra bathroom or additional space to allow a wheelchair to be used.

# **Reductions for Care Leavers**

Care leavers may be entitled to receive 100% discount on their Council Tax bill up to their 25th birthday. More information about this discount can be found on the Council's website.

# **Council Tax Support**

Council Tax Support is available to resident taxpayers who are on a low income, to help them pay their Council Tax bill. For further information on discounts, exemptions, reductions for disabled residents and Empty Homes Premiums, as well as Council Tax Support, please visit **www.testvalley.gov.uk**. To contact us regarding Council Tax or Benefits, please call 01264 368000 or 01794 527700, or contact us online at **www.testvalley.gov.uk**/ **ContactRevenues** 

If you want to appeal against a decision relating to a discount or exemption you should do so, in writing, directly to the Head of Finance and Revenues at the address at the end of this leaflet.

# **Monthly Instalments**

It is possible to pay your instalments over a maximum of 12 months. If you wish to do so, please contact us online at **www. testvalley.gov.uk/ContactRevenues** or write to the Finance and Revenues Service at the address at the end of the leaflet.

# **Financial Information**

If you would like to see financial information relating to Council Tax please visit **www.testvalley.gov.uk/ counciltax**. You will find links to the relevant web pages for Hampshire County Council, Hampshire & Isle of Wight Fire & Rescue Authority and the Police and Crime Commissioner for Hampshire. This information will be available in a large print format on request.

# Financial Reports Council Tax requirement

2022/23

2022/23				4	2023/24	
£'000	£/Head	%		£'000	£/Head	%
3,386			Gross Expenditure	2,572		
1,848			Parish / Town Councils	1,983		
(1,135)			Retained Business Rates / Prior Year Collection Fund	(6,683)		
5,990			Contingencies and Transfers to / from Reserves	12,713		
10,089			TVBC Council Tax Requirement	10,585		
71,404	528.54	73.2	Hampshire County Council	75,886	555.17	73.2
12,139	89.85	12.5	Police and Crime Commissioner for Hampshire	13,068	95.60	12.6
10,089	74.68	10.3	Test Valley Borough Council (including parishes)	10,585	77.44	10.2
3,872	28.66	4.0	Hampshire & Isle of Wight Fire & Rescue Authority	4,180	30.58	4.0
97,504	721.73	100.0	Council Tax Requirement For All Councils	103,719	758.79	100.0

2023/24

## Variation in gross expenditure between years

2021/22 &		2022/23 &
2022/23		2023/24
£'000		£'000
6,954	Total TVBC Gross Expenditure - previous year	3,386
1,757	Increased services / budgetary pressures	1,088
(1,043)	Savings in services and income generation	(1,967)
(2,861)	Base changes	1,484
314	Inflation	910
(301)	Changes in investment income / borrowing costs / minimum revenue provision	(2,213)
463	Change in New Homes Bonus Income	905
(1,897)	Changes to other specific government grants	(1,021)
3,386	Test Valley Borough Council gross expenditure	2,572

#### Net expenditure on services

2022/23				2023/24		
Total	Total	Net	Service	Total	Total	Net
Expend	Income	Expend		Expend	Income	Expend
£'000	£'000	£'000		£'000	£'000	£'000
6,959	4,116	2,843	Community & Leisure	8,030	4,550	3,480
10,614	4,590	6,024	Environmental	11,866	5,402	6,464
6,192	3,440	2,752	Housing & Environmental Health	8,053	4,821	3,232
3,996	1,795	2,201	Planning & Building	4,398	1,753	2,645
1,977	56	1,921	Planning Policy & Economic Development	2,460	114	2,346
10,656	16,041	(5,385)	Property & Asset Management	11,213	17,174	(5,961)
20,631	18,985	1,646	Revenues & Benefits	20,076	18,209	1,867
2,651	579	2,072	Support Services	2,841	698	2,143
2,911	13,599	(10,688)	Other Income & Expenditure	3,470	17,114	(13,644)
66,587	63,201	3,386	Total TVBC	72,407	69,835	2,572

#### Financial details of those councils with a precept over £140,000

	2022/23		20		
	Total	Committees	Gross Expenditure	Total Income	Net
	£		£	£	£
D	119,585	Staffing and Administration	121,160	0	121,160
Romsey Town	120,438	Buildings	197,262	76,824	120,438
Council	67,295	Town	81,295	15,000	66,295
	0	Allotments	2,705	2,705	0
	13,250	Finance	13,300	50	13,250
	0	Transfer to Reserves	152,312	0	152,312
	320,568	Precept Demanded	568,034	94,579	473,455

The parish of Romsey Town has increased significantly for 2023/24 due to a parish boundary reorganisation. Romsey Extra has been combined with Romsey Town and Awbridge.

	2022/23		20		
	Total £	Committees	Gross Expenditure £	Total Income £	Net £
0	218,000	Staffing and Administration	218,300	0	218,300
Andover Town Council	35,725	Buildings	28,948	0	28,947
	61,677	Town	67,458	0	67,458
	11,964	Allotments	33,887	27,779	6,108
	42,710	Finance	58,397	0	58,397
	(8,274)	Transfer from Reserves	0	17,408	(17,408)
	361,802	Precept Demanded	406,990	45,187	361,802

	2022/23 Total £	Committees	20 Gross Expenditure £	23/24 Total Income £	Net £
North	87,458	Staffing and Administration	89,567	0	89,567
Baddesley Parish Council	77,072	Buildings	47,626	1,000	46,626
	3,883	Town	9,861	6,030	3,831
countri	(499)	Allotments	801	1,300	(499)
	(11,500)	Finance	4,500	16,000	(11,500)
	(15,792)	Transfer to Reserves	12,597	0	12,597
	140,622	Precept Demanded	164,952	24,330	140,622

# Band D Council Tax in each parish area for 2023/2024

	Parish An	nount		TVBC incl Parish	uding	Total Band	Last Yea	ſ	
Parish Area	Tax Base	Precept £	Tax at Band D £	At Band D £	% Change from 2022/23	D Council Tax £	Parish £	TVBC £	Total £
Abbotts Ann	640	39,321	61.44	220.35	5.5	2,012.49	54.96	153.91	208.87
Ampfield	917	43,085	46.98	205.89	3.4	1,998.03	45.20	153.91	199.11
Amport	565	16,500	29.20	188.11	7.2	1,980.25	21.51	153.91	175.42
Andover Town	17,444	361,802	20.74	179.65	2.7	1,971.79	21.10	153.91	175.01
Andover Special Expenses Levy *	17,444	343,667	19.70	19.70	-0.6	19.70	19.82		19.82
Appleshaw	273	13,000	47.62	206.53	3.0	1,998.67	46.59	153.91	200.50
Ashley	41	0	0.00	158.91	3.2	1,951.05	0.00	153.91	153.91
Awbridge	557	12,799	22.98	181.89	-0.4	1,974.03	28.78	153.91	182.69
Barton Stacey	403	21,319	52.90	211.81	2.9	2,003.95	52.00	153.91	205.91
Bossington	24	0	0.00	158.91	3.2	1,951.05	0.00	153.91	153.91
Braishfield	372	22,500	60.48	219.39	1.9	2,011.53	61.48	153.91	215.39
Broughton	570	28,000	49.12	208.03	2.1	2,000.17	49.91	153.91	203.82
Bullington	63	2,900	46.03	204.94	2.9	1,997.08	45.31	153.91	199.22
Charlton	865	33,000	38.15	197.06	7.7	1,989.20	29.07	153.91	182.98
Chilbolton	538	16,805	31.24	190.15	5.3	1,982.29	26.61	153.91	180.52
Chilworth	674	33,500	49.70	208.61	3.3	2,000.75	47.97	153.91	201.88
East Dean	94	1,750	18.62	177.53	-6.7	1,969.67	36.46	153.91	190.37
East Tytherley	97	4,435	45.72	204.63	2.0	1,996.77	46.68	153.91	200.59
Enham Alamein	260	8,102	31.16	190.07	3.2	1,982.21	30.25	153.91	184.16
Faccombe	45	0	0.00	158.91	3.2	1,951.05	0.00	153.91	153.91
Fyfield	137	9,000	65.69	224.60	2.5	2,016.74	65.22	153.91	219.13
Goodworth Clatford	419	29,987	71.57	230.48	3.2	2,022.62	69.32	153.91	223.23
Grateley	262	8,400	32.06	190.97	3.0	1,983.11	31.46	153.91	185.37
Houghton	239	14,000	58.58	217.49	0.9	2,009.63	61.67	153.91	215.58
Hurstbourne Tarrant	391	16,326	41.75	200.66	3.7	1,992.80	39.53	153.91	193.44
Kimpton	169	9,500	56.21	215.12	2.4	2,007.26	56.21	153.91	210.12
King's Somborne	736	68,471	93.03	251.94	4.0	2,044.08	88.39	153.91	242.30
Leckford	71	0	0.00	158.91	3.2	1,951.05	0.00	153.91	153.91
Linkenholt	25	0	0.00	158.91	3.2	1,951.05	0.00	153.91	153.91
Little Somborne	41	0	0.00	158.91	3.2	1,951.05	0.00	153.91	153.91

	Parish An	nount		TVBC incl Parish	uding	Total Band	Last Yea	ľ	
Parish Area	Tax Base	Precept £	Tax at Band D £	At Band D £	% Change from 2022/23	D Council Tax £	Parish £	TVBC £	Total £
Lockerley	374	22,656	60.58	219.49	7.8	2,011.63	49.70	153.91	203.61
Longparish	342	20,284	59.31	218.22	4.4	2,010.36	55.06	153.91	208.97
Longstock	223	9,000	40.36	199.27	3.4	1,991.41	38.81	153.91	192.72
Melchet Park & Plaitford	133	3,600	27.07	185.98	2.3	1,978.12	27.91	153.91	181.82
Michelmersh & Timsbury	455	15,500	34.07	192.98	2.4	1,985.12	34.52	153.91	188.43
Monxton	145	7,725	53.28	212.19	1.7	2,004.33	54.79	153.91	208.70
Mottisfont	153	7,750	50.65	209.56	4.6	2,001.70	46.36	153.91	200.27
Nether Wallop	412	43,350	105.22	264.13	1.3	2,056.27	106.77	153.91	260.68
North Baddesley	2,507	140,622	56.09	215.00	2.4	2,007.14	55.98	153.91	209.89
Nursling and Rownhams	2,598	69,500	26.75	185.66	2.8	1,977.80	26.75	153.91	180.66
Over Wallop	809	42,000	51.92	210.83	2.2	2,002.97	52.30	153.91	206.21
Penton Grafton	355	10,000	28.17	187.08	2.7	1,979.22	28.33	153.91	182.24
Penton Mewsey	179	12,000	67.04	225.95	1.6	2,018.09	68.57	153.91	222.48
Quarley	80	3,150	39.38	198.29	2.9	1,990.43	38.75	153.91	192.66
Romsey Town	8,305	473,455	57.01	215.92	3.0	2,008.06	55.81	153.91	209.72
Sherfield English	347	10,000	28.82	187.73	2.2	1,979.87	29.85	153.91	183.76
Shipton Bellinger	509	31,000	60.90	219.81	2.2	2,011.95	61.14	153.91	215.05
Smannell	144	3,635	25.24	184.15	4.5	1,976.29	22.25	153.91	176.16
Stockbridge	338	22,965	67.94	226.85	2.6	2,018.99	67.15	153.91	221.06
Tangley	304	18,000	59.21	218.12	7.1	2,010.26	49.67	153.91	203.58
Thruxton	291	15,750	54.12	213.03	2.9	2,005.17	53.03	153.91	206.94
Upper Clatford	648	31,469	48.56	207.47	2.0	1,999.61	49.53	153.91	203.44
Valley Park	3,002	39,000	12.99	171.90	3.0	1,964.04	12.96	153.91	166.87
Vernham Dean	283	10,000	35.34	194.25	3.0	1,986.39	34.60	153.91	188.51
Wellow	1,540	81,704	53.05	211.96	5.9	2,004.10	46.19	153.91	200.10
West Tytherley, Frenchmoor & Buckholt	311	15,300	49.20	208.11	2.6	2,000.25	49.02	153.91	202.93
Wherwell * The special expenses levy	249	9,500	38.15	197.06	2.8	1,989.20	37.85	153.91	191.76

\* The special expenses levy in Andover meets the expenses incurred by the Borough Council in performing those functions not transferred to Andover Town Council.

#### 2023/24

Test Valley Borough Council Beech Hurst Weyhill Road Andover SP10 3AJ

Tel: 01264 368000 Minicom: 01264 368052 E-mail: info@testvalley.gov.uk www.testvalley.gov.uk/counciltax



www.twitter.com/testvalleybc

Hampshire County Council The Castle Winchester SO23 8UJ

Tel: 0300 555 1375 E-mail: info@hants.gov.uk (general enquiries) budget@hants.gov.uk (budget enquiries)

For more Council Tax information see: www.hants.gov.uk/aboutthecouncil/ budgetspendingandperformance

Police and Crime Commissioner for Hampshire St George's Chambers St George's Street Winchester Hampshire SO23 8AJ

Tel: 01962 871595 E-mail: opcc@hampshire.pnn.police.uk

For more Council Tax information see: www.hampshire-pcc.gov.uk/ transparency/council-tax

Hampshire & Isle of Wight Fire & Rescue Authority Leigh Road Eastleigh SO50 9SJ

Tel: 023 8064 4000 E-mail: property.facilities@hantsfire. gov.uk (general enquiries)

For more Council Tax information see: www.hantsfire.gov.uk/how-wereperforming/our-performance

www.testvalley.gov.uk



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