

# **Council Tax** 2023-2024



### **Contents**

2023-2024 spending and income	1
What is the budget for 2023-2024?	2
What is Council Tax and what does it fund?	3
How do we calculate your Council Tax?	4
Who pays Council Tax?	5
Discounts and Help	6
Properties exempt from Council Tax	7
Empty properties, appeals and failure to pay	8 - 9
How much is my Council Tax for 2023-2024?	10 - 11
How to pay your Council Tax	12
How to pay your Council Tax Setting up a Direct Debit	12 13
	• • • • • • • • • • • • • • • • • • • •













### What will we be spending in 2023-24?

In 2023-24 we will be spending a total of £482M



### What is the position in 2023-24?

Since the Council gets the majority of its funding from Welsh Government via the Revenue Support Grant and its share of Non-Domestic Rates, changes to these have a direct effect on the level of Council Tax required. This year the headline figure is an overall increase, after adjusting for transfers, of 7.9% across Wales and, for Bridgend, a reported increase of 7.7% in Aggregate External Finance (AEF), or £17.8 million. This increase will be required to fund all potential pay awards for 2023-24, including for teachers, funding to enable local authorities to continue to meet the additional costs of paying the Real Living Wage to social care workers, all inflationary increases and other unavoidable budget pressures.

To achieve a balanced budget the Council's budget includes savings proposals of £2.6 million in 2023-24.

### The council's budget for 2023-24 is shown below:

Revenue Budget	2023-24 £M
Gross Expenditure	£482
Less Government Grants	£81
Less Fees & Charges and Other Income	£46
Less Other Grants and Contributions	£13
Net Expenditure	£342
Financed By	
Revenue Support Grant (RSG)	(£202)
Business Rates (NNDR)	(£48)
Council Tax	(£92)

The above budget includes a levy made by South Wales Fire Authority of (£8.5M) and a number of other levies of (£0.8M). All are outside of the control of the council.









#### What is Council Tax?

Council tax is a charge that local authorities make to help to pay for their services. It's a source of funding used by councils to support the cost of services

Council Tax bills are raised for all domestic properties. The amount payable is based on what band you fall into, which is based on the open market capital value of your house as it would have been on the 1st April 2003

You can appeal your council tax band if you think you are in the wrong one however, the rules for appeals are strict:

- no appeals based on general house price movements are allowed
- you must appeal within six months of buying the property
- you must show that there has been a misunderstanding over your property's value

Further information can be found on the Valuation Office Agency website. Appeals should be made online or by phoning **0300 050 5505**.

Appealing does not allow you to refuse to pay council tax. If your appeal succeeds, an adjustment will be made.

BAND	Property Value Ranges (As at 1st April 2003)
Α	Up to £44,000
В	£44,001 up to £65,000
С	£65,001 up to £91,000
D	£91,001 up to £123,000
E	£123,001 up to £162,000
F	£162,001 up to £223,000
G	£223,001 up to £324,000
Н	£324,001 up to £424,000
	£424,001 plus

#### What does Council Tax fund?

The money raised from council tax along with the Revenue Support Grant funding from Welsh Government, along with any other grants or income raised via fees and charges helps us fund the services provided by the council.

The council provides its services via four directorates each providing a wide range of services, below are just a few you may recognise:

#### **Education & Family Support**



Running 59 Schools, 1 Pupil Referral Unit, Youth Service, School Improvement, School and College Transport, Support for pupils with Additional Learning Needs, School Meals, Early Years and Behaviour Support.

#### **Communities**

Waste and Recycling collections, Subsidised Buses, Regeneration of Towns and Communities, Highways Maintenance, Street Lighting, Markets, Support for Business Start-ups.



#### **Social Services & Wellbeing**



Care for Older people and Children, helping Adults with Learning and Physical disabilities, Direct Payments, Preventing Substance Misuse, Mental Health Services, Recreation and Sport.

#### **Chief Executives**

CCTV, Housing support, Council Tax and Benefits, Provision for the Homeless, Community Safety, Customer Services, Disabled Facilities Grants.





### How do we calculate your Council Tax?

Each year we calculate our budget. After accounting for other income and fees and charges we present our net budget requirement to council for approval in March.



To support financing the budget Welsh Government provide 2 sources of funding.

#### **Revenue Support Grant (RSG)**

This is a general grant towards the cost of paying for all Council Services. It is allocated to local councils using a formula.

#### **Business Rates**

The council collects rates from each business in its area, pays them to Welsh Government who pool them across all of Wales and then provide a share back to each council based on the adult population of each council.

The remaining amount is then financed by Council Tax which funds approximately 27% of our net budget

We then calculate the Net Tax base. This is the number of properties chargeable for council tax in Bridgend which we further adjust for certain discounts and exemptions and what we estimate the collection rate to be. We then divide the amount to be financed by this figure to obtain what is referred to as the "band D equivalent".

This is the figure normally discussed in the media when comparing Council Tax rates across different local authorities.

Not all properties pay the same council tax, the greater or smaller the value of the property than the Band D (£91,001 up to £123,000) then the higher or lower council tax you will pay. Each Band is reflected as a ratio of the Band D (9/9)

BAND	Proportion of Band D Figure
A	6/9
В	7/9
С	8/9
D	9/9
E	11/9
F	13/9
G	15/9
н	18/9
1	21/9

In addition to the Bridgend Council element of the Council Tax collected, used by the council to pay for services, your bill will also contain 2 further charges which are collected by us and paid over to the following.

### Police and Crime Commissioner for South Wales to fund policing services in the area

### **Town or Community Council** to fund specific activities within your local area

The amount you pay will be based on the bandings above.



### **Who pays Council Tax?**



### Council Tax is only paid by a person over 18yrs in one of the following groups of people:

- A Freeholder who lives in the property (for example a person who owns or has a mortgage and uses the property to live in)
- A Leaseholder who lives in the property (for example an assuredtenant)
- A Tenant who lives in the property whether this is assured or fixed term
- A Licensee who lives in the property (for example a lodger)
- Someone else who is living in the property (for example a squatter)

### Who's responsible for payment?

If two or more people are determined as liable for a property they will all be equally responsible for Council Tax, commonly referred to as "Joint and several liability". This means we can ask any of the people to pay the entire or any outstanding Council Tax bill. It does not mean each person is only responsible for a share of the bill.

A married couple or a couple effectively living together, as husband and wife, or in a civil partnership will also be "Jointly Liable".

If a property has nobody living in it but would qualify for Council Tax then the Owner will be liable.



### Are there any discounts available?

We assume for the purposes of council tax that a property is occupied by 2 or more people over the age of 18 years. If you're a single person occupying a property you will be entitled to a discount of **25%**.

Discounts or Exemptions may be applicable in the following circumstances:

- Full time students, student nurses, youth training trainees and apprentices.
- Residential hospital patients
- · People in care homes
- Severely mentally impaired people
- · People staying in certain hostels or night shelters
- 18 and 19 year olds who are or have just left schools
- Low paid care workers who are usually employed by a charity
- People in prison
- Members of religious communities either monks or nuns
- People who are caring for someone with a disability who is not a spouse, partner or son or daughter under 18

A discount of either **25%**, **50%** or **100%** may be applied in these circumstances.

You must also tell us within 21 days if your circumstances change and that you are no longer entitled to discounts or exemptions. Failure to do so may lead to financial penalties and court proceedings

### Is there any extra help if I'm disabled?

If your property has been adapted specifically to accommodate someone living there, then you may qualify for a Disabled Band Reduction. To qualify the property must have at least one of the following:

- An extra kitchen or bathroom used primarily by the disabled person.
- To provide enough floor space to use a wheelchair
- A room reserved specifically for use by a disabled person (for example a room for dialysis)

You will still be charged Council Tax however the charge will be based on one band lower than your official band. If your property is already in the lowest band then you will be charged 5/9 of the Band D equivalent in your area.

### I'm on a low income is there any help for me?

You may be eligible for Council Tax Reduction if you are on a low income or are receiving certain benefits such as job seekers allowance, income support or universal credit.

If you are awarded a Council Tax Reduction you will be sent a breakdown showing how much has been calculated

You must also tell us if your circumstances change and that discounts should no longer apply.



### Are there any occasions where properties are exempt from Council Tax?

Some dwellings can be classified as Exempt. Where a property is given this status you will be provided with a specific code giving the reason and the period of the exemption. The reasons for exemptions are:

- unoccupied dwellings needing or undergoing structural alteration or where such work was completed less than six months ago, may qualify for an exemption for up to a maximum of 12 months
- unoccupied dwellings owned by a charity, qualify for a maximum exemption of 6 months
- dwellings left empty and unfurnished, may qualify for an exemption of up to 6 months maximum
- dwellings left empty by a person who has gone to prison
- dwellings left empty by a person who has moved to receive personal care in a hospital or home
- dwellings left empty by a deceased person, where less than 6 months have elapsed since the grant of probate or letters of administration
- empty dwellings where the law prohibits occupation
- empty dwellings, which are awaiting occupation by a minister of religion
- dwellings left empty by someone who left for personal care but are not covered by the exemption for people cared for by hospitals or homes
- dwellings left empty by a person who has moved elsewhere to provide personal care to someone else
- dwellings left empty by students

- unoccupied dwellings where the mortgage lender is in possession
- halls of residence
- dwellings occupied wholly by students or a student and their non-student spouse who is not a British citizen and prevented from working or claiming benefits
- · forces barracks and married quarters
- · dwellings occupied by visiting forces
- unoccupied dwellings that are the responsibility of a bankrupt's trustee
- a pitch or mooring not occupied by a caravan or boat
- dwellings occupied wholly by persons aged under 18
- unoccupied dwellings forming part of another dwelling which are difficult to let separately such as a granny annexe
- dwellings occupied wholly by a person or persons who are severely mentally impaired
- · certain dwellings occupied by diplomats
- annexes occupied by a dependant relative, aged over 65

The awarding of an exemption in respect of an unfurnished property or one undergoing structural alteration is dependent on any previous exemption awarded and is granted in respect of the property not the account

You must also tell us immediately if circumstances change that could or do affect the exemption provided.



### How are empty furnished properties treated?

The council does not provide a discount for properties which are empty but are furnished unless they qualify for reductions outlined on the previous page. The council actively supports dwellings being made available to support the provision of housing stock within the County Borough.

### Can I appeal after being rejected for a discount?

You can appeal to the Council Tax Department if you disagree with any decisions or calculations made in respect of your Council Tax charge, for example the failure to award a discount or exemption. If you are dissatisfied, please contact us and we will reconsider your case. If we feel amendments are necessary we will make them immediately. If we feel the original decision is still correct, we will inform you of that instead. Having had the decision reviewed if you still feel our determination is incorrect you can make a further appeal to: Valuation Tribunal, 22 Gold Tops, Newport, NP20 4PG

### Council tax premiums for long-term empty properties and second homes

A Council Tax Premium on long term empty properties will commence on 1st April 2023 and on second homes on 1st April 2024. A long-term empty dwelling is defined as a dwelling which is both unoccupied and substantially unfurnished for a continuous period of at least one year. A second home is defined as a dwelling which is not a person's sole or main home and is substantially furnished.

From 1st April 2023 long-term empty properties will be subject to a Council Tax charge of 200% of the annual council tax charge for the first 2 years after which the charge will increase to 300% of the annual charge.

From 1st April 2024 all second homes will be subject to a council tax charge of 200% of the annual charge for the first 2 years after which the charge will increase to 300% of the annual charge.

The discretion given to local authorities to charge a premium is intended to be a tool to help Councils to:

- bring long-term empty homes back into use to provide safe, secure and affordable homes
- support local authorities in increasing the supply of affordable housing and enhancing the sustainability of local communities

### Are there any exceptions to the premium?

There are some exceptions to the premium that may apply from 1st April 2023 which are listed below:

Class 1 - dwellings being marketed for sale - this exception is time-limited for one year

Class 2 - dwellings being marketed for let - this exception is time-limited for one year

Class 3 - annexes forming part of, or being treated as part of, the main dwelling

Class 4 - dwellings which would be someone's sole or main residence if they were not residing in armed forces accommodation

Class 5 - occupied caravan pitches and boat moorings (second homes only)

Class 6 - dwellings where by virtue of a planning condition, year-round or permanent occupation is prohibited or has been specified for use as short-term holiday accommodation only or prevents occupancy as a person's sole or main residence (second homes only)

Class 7 - job-related dwellings (second homes only)

If you believe you are eligible for an exception please e-mail premiums@bridgend.gov.uk with the relevant information.

If you would like to work with the council in order to bring your property back into full-time use we can potentially assist you. You can find details of this help here -

https://www.bridgend.gov.uk/residents/housing/empty-properties/



### What happens if I fail to pay my council tax?

If you do fail to pay by the due date,

- we will issue a reminder. You must pay the overdue amount on the reminder within seven days, or the
  full account balance will become payable. If the full amount isn't then paid, we will issue a summons
  and costs will be charged.
- If we issue a final notice, you must pay the account balance fully within 7 days. If you do not pay fully, we will issue a summons and costs will be charged.
- Then, if payment isn't made in full with the summons costs, we will apply for a Liability Order at a
  hearing in the Magistrate's Court. There is no need for you to attend this hearing however after that, you
  will receive a letter advising that a Liability Order has been obtained.
- If you do not pay the amount in full or contact us within the following 14 days, we will take action to
  recover the debt by issuing an attachment of earnings/benefits or by sending the debt to an
  enforcement agency. If the debt is sent to an enforcement agency you will incur further costs for each
  Liability Order sent, per the schedule below.

FEE STAGE	FIXED	PERCENTAGE FEES			
	FEE	£0 to £1,500	>£1,500		
Administration / Compliance stage (applied when enforcement company receives instruction)	£75	0%	0%		
Enforcement stage (applied when EA makes first attendance)	£235	0%	7.5%		
Sale (applied at first attendance for the purpose of transporting goods for sale)	£110	0%	7.5%		

The Tribunals Court Act 2007 Taking Control of Goods (Fees) Regulations Jan 2014 sets the above fees. Therefore, they are not negotiable.

If you have difficulties making payments, please contact us immediately to discuss the situation with us. We really don't want to chase you for payment but if you don't let us know we can't help and we really do want to.



### **How much is my Council Tax for 2023-24?**

BRIDGEND COUNCIL AND POLICE AND CRIME COMMISSIONER CHARGES	(6/9)	BAND (7/9)	BAND C (8/9)	BAND (9/9)	BAND (11/9)	(13/9)	BAND <b>G</b> (15/9)	BAND 	BAND (21/9)
Bridgend County Borough Council	1116.84	1302.98	1489.12	1675.26	2047.54	2419.82	2792.10	3350.52	3908.94
Police and Crime Commissioner - South Wales	216.31	252.37	288.42	324.47	396.57	468.68	540.78	648.94	757.10

YOUR COMMUNITY AND TOWN COUNCIL	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND	BAND
AND TOWN COUNCIL	/A	P		ם			U	ш	
Brackla	28.49	33.24	37.99	42.74	52.24	61.74	71.23	85.48	99.73
Bridgend	71.13	82.99	94.84	106.70	130.41	154.12	177.83	213.40	248.97
Cefn Cribwr	50.75	59.20	67.66	76.12	93.04	109.95	126.87	152.24	177.61
Coity Higher	18.56	21.65	24.75	27.84	34.03	40.21	46.40	55.68	64.96
Comelly	39.08	45.59	52.11	58.62	71.65	84.67	97.70	117.24	136.78
Coychurch Higher	20.83	24.31	27.78	31.25	38.19	45.14	52.08	62.50	72.92
Coychurch Lower	41.92	48.91	55.89	62.88	76.85	90.83	104.80	125.76	146.72
Garw Valley	35.15	41.00	46.86	52.72	64.44	76.15	87.87	105.44	123.01
Laleston	34.39	40.13	45.86	51.59	63.05	74.52	85.98	103.18	120.38
Llangynwyd Lower	38.03	44.37	50.71	57.05	69.73	82.41	95.08	114.10	133.12
Llangynwyd Middle	46.27	53.99	61.70	69.41	84.83	100.26	115.68	138.82	161.96
Maesteg	35.83	41.81	47.78	53.75	65.69	77.64	89.58	107.50	125.42
Merthyr Mawr	8.94	10.43	11.92	13.41	16.39	19.37	22.35	26.82	31.29
Newcastle Higher	18.34	21.40	24.45	27.51	33.62	39.74	45.85	55.02	64.19
Ogmore Valley	24.09	28.10	32.12	36.13	44.16	52.19	60.22	72.26	84.30
Pencoed	31.88	37.19	42.51	47.82	58.45	69.07	79.70	95.64	111.58
Porthcawl	34.29	40.01	45.72	51.44	62.87	74.30	85.73	102.88	120.03
Pyle	31.75	37.05	42.34	47.63	58.21	68.80	79.38	95.26	111.14
St Brides Minor	17.90	20.88	23.87	26.85	32.82	38.78	44.75	53.70	62.65
Ynysawdre	21.44	25.01	28.59	32.16	39.31	46.45	53.60	64.32	75.04



OVERALL CHARGE FOR WHERE YOU LIVE	BAND								
Brackla	1361.64	1588.59	1815.53	2042.47	2496.35	2950.24	3404.11	4084.94	4765.77
Bridgend	1404.28	1638.34	1872.38	2106.43	2574.52	3042.62	3510.71	4212.86	4915.01
Cefn Cribwr	1383.90	1614.55	1845.20	2075.85	2537.15	2998.45	3459.75	4151.70	4843.65
Coity Higher	1351.71	1577.00	1802.29	2027.57	2478.14	2928.71	3379.28	4055.14	4731.00
Comelly	1372.23	1600.94	1829.65	2058.35	2515.76	2973.17	3430.58	4116.70	4802.82
Coychurch Higher	1353.98	1579.66	1805.32	2030.98	2482.30	2933.64	3384.96	4061.96	4738.96
Coychurch Lower	1375.07	1604.26	1833.43	2062.61	2520.96	2979.33	3437.68	4125.22	4812.76
Garw Valley	1368.30	1596.35	1824.40	2052.45	2508.55	2964.65	3420.75	4104.90	4789.05
Laleston	1367.54	1595.48	1823.40	2051.32	2507.16	2963.02	3418.86	4102.64	4786.42
Llangynwyd Lower	1371.18	1599.72	1828.25	2056.78	2513.84	2970.91	3427.96	4113.56	4799.16
Llangynwyd Middle	1379.42	1609.34	1839.24	2069.14	2528.94	2988.76	3448.56	4138.28	4828.00
Maesteg	1368.98	1597.16	1825.32	2053.48	2509.80	2966.14	3422.46	4106.96	4791.46
Merthyr Mawr	1342.09	1565.78	1789.46	2013.14	2460.50	2907.87	3355.23	4026.28	4697.33
Newcastle Higher	1351.49	1576.75	1801.99	2027.24	2477.73	2928.24	3378.73	4054.48	4730.23
Ogmore Valley	1357.24	1583.45	1809.66	2035.86	2488.27	2940.69	3393.10	4071.72	4750.34
Pencoed	1365.03	1592.54	1820.05	2047.55	2502.56	2957.57	3412.58	4095.10	4777.62
Porthcawl	1367.44	1595.36	1823.26	2051.17	2506.98	2962.80	3418.61	4102.34	4786.07
Pyle	1364.90	1592.40	1819.88	2047.36	2502.32	2957.30	3412.26	4094.72	4777.18
St Brides Minor	1351.05	1576.23	1801.41	2026.58	2476.93	2927.28	3377.63	4053.16	4728.69
Ynysawdre	1354.59	1580.36	1806.13	2031.89	2483.42	2934.95	3386.48	4063.78	4741.08



### **How to pay your Council Tax**

Your bill may come with a Direct Debit mandate. You can complete and return the mandate, ring us on 01656 643643 to set one up over the phone or, you can create a direct debit online via My Account.

The benefits of using a direct debit include that:

- There is a choice of four payment dates rather than one
- There are no queues
- It's cheaper for us if you pay this way





Use the Pay It link online and follow the on-screen instructions. Remember to have your council tax reference number from your council tax bill, as well as your debit or credit card with you.

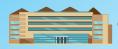


Over the phone on 01656 643643 you can pay by debit or credit card. To do so have your 8 digit council tax reference number to hand or ring the 24 hour automated telephone payment system on 01656 642088.





To pay, take your bill, payment card, or any letter from us with a barcode to any Post Office or Pay Point outlet.



Our Civic Offices are now open to take payment but by card only.

Unless you pay by direct debit, your **instalments are payable on or before the 15th of each month.** Your first payment is usually in April followed by nine further instalments. If you would prefer to **pay over 12 months** from April to March then please contact 01656 643643 or email **taxation@bridgend.gov.uk** to request this. Alternatively, you can choose whether to pay by 10 months or 12 months when you set up a direct debit in My Account.

If you are new to the area, you can register for council tax via My Account. Once registered, we will set up a council tax account for you overnight, which will create an account number with which you can pay. Then to pay by card, log in the day after registering. Alternatively, you could simply choose to make direct debit payments when you register for council tax via My Account.



### Sign up to pay your Council Tax by Direct debit

It's easy to do, no need to remember, you can choose the best date that suits you, it's cheaper for us to process, so you help the council save money too!

Choose from 4 available dates - 5th, 15th, 20th, 31st

If the date you choose falls on the weekend we will take payment the next working day.

You can sign up over the phone.

All you need is your council tax account number and your bank details





## Call us today on 01656 643643



### **How to contact us about Council Tax**



Online available 24 Hours / 365 Days select residents and choose Council Tax



01656 643643

Choose Option 2 for Council Tax we are here between 8:30am to 5pm Monday to Thursday and 8:30am to 4:30pm Friday



07581 157014

For deaf and hard of hearing customers



18002 Text Relay

Enter 18002 before any of our telephone numbers



Taxation@bridgend.gov.uk

Our inbox is monitored daily during office hours



**FAO Council Tax** 

Civic Offices, Angel Street, Bridgend, CF31 4WB



#AskOggie

#AskOggie you can find him on our website www.bridgend.gov.uk



In Person

At our Civic Offices between 8:30am to 5pm Monday to Thursday and 8:30am to 4:30pm Friday

