

# Council Tax 2024-25



Information about Sheffield Council Tax



#### **Contents**

What do you get for your money?		
What is the Adult Social Care Precept?	6	
Where the money goes and where the money comes from	8	
What we spent 2023-2024	10	
What we will spend 2024-2025	11	
What are the valuation bands?	12	
Save time go online	13	
How to pay your Council Tax	14	
Changes in your circumstances	16	
Are you entitled to pay less Council Tax?	17	
What to do if you cannot pay your bill	18	
What happens if you don't pay your bill	19	
Want to tell us what you think?	22	
Where can I get help and information?	23	

#### What do you get for your money?

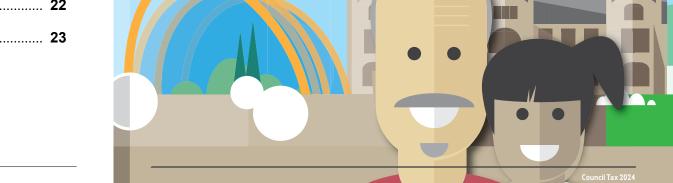
At Sheffield City Council we provide hundreds of different services for you and your community.

This includes homes, support and care, safety and protection, recycling and collection services, and parks and events for you to enjoy.

We manage more than 800 green spaces - including 95 parks, recreation grounds and gardens, more than 150 children's playgrounds, 15 bike tracks, 181 woodlands and 262 Nature Conservation sites - including 16 Green Flag sites -

across Sheffield. We continue to meet the ongoing increased demand for our green spaces with support from over 100 wonderful Friends of Groups, partners and community groups across the city.

We hosted some outstanding and memorable events in 2023. This included the King's Coronation celebration and being named as one of the 10 iconic UK locations to 'Light up the Nation', our official Eurovision party on Devonshire Green at which thousands of people enjoyed a line-up of traditional Ukrainian performances and dazzling drag acts as well as a screening of the Song Contest itself, as well as performances by Arctic Monkeys, Pulp, and Def Leppard.



We anticipate another packed events calendar this year.

We have already kicked off 2024 in style with the 26th edition of the MOBO Awards, celebrating music of Black origin and shining a spotlight on some incredible local talent. Still to come are the World Snooker Championship, DocFest, Crossed Wires Festival, Festival of the Outdoors, and Tramlines, which boasts a fantastic lineup including the return of The Human League.

We empty 1,101 dual waste litter bins, maintain 14 fishing sites, mow the equivalent of nearly 18,000 football pitches of grass each year and have relaxed mowing regimes across 98.15 ha of land for ecological benefit. We support over 16,500 tennis court bookings, provide catering facilities at 15 parks, oversee 81 allotment sites and manage three Visitor and Education Centres. Investing in our green spaces makes sure all Sheffield's communities

have access to quality spaces that support physical and mental well-being.

There are seven Local Area Committees (LACs) across the city. LACs give you the chance to share your opinion and contribute to positive changes in your community. LACs provide a direct link to your local councillors and give you opportunities to say what you would like to see improved in your area.

This year the Council has issued the first of its Decarbonisation Routemaps in response to the climate emergency. As part of the Routemaps, we have declared our ambitions to reduce our emissions by 95 per cent to lead by example as a net zero organisation by 2030. Plans to achieve this include introducing cleaner council-owned vehicles, improving walking, cycling and wheeling routes across the city and the expansion of electric vehicle charging points in the city.

So far, we've installed 27 part-time 20mph zones outside schools in Sheffield to enhance the safety of children and young people going to and from school. In addition, since our School Streets programme was introduced back in September 2021, Sheffield City Council has supported 12 primary schools and the first School Street at a secondary school, Astrea Academy Sheffield, went live earlier this year.

As part of our new Sport and Leisure Strategy we have committed to investing over £100m into sport and leisure facilities over the next 10 years, with rebuilds and refurbishments planned at a number of key leisure facilities, which will include improvements to swimming provision.

The Streets Ahead programme continues to improve the city's street scene with approximately 1,837 miles of pavement and 959 miles of road resurfaced, 66,738 streetlights replaced

with LED units, and 233 new traffic signals installed to date across Sheffield since the contract began in 2012.

We've distributed over £3.9m in hardship funds in the last year to help people with the cost of living and run over 180 welcome places. We also offer advice about money, assistance with bills and provide information on funding and grants.

We're delivering a number of regeneration projects across the city centre. In the £470m Heart of the City redevelopment we have opened the much-loved Pound's Park, and seen new retailers join our city centre. The project is set to conclude this year, including the opening of a new food hall - Cambridge Street Collective - and the fantastic Radisson Hotel on Pinstone Street. The rejuvenation of Fargate is well under way and will see the creation of event spaces and pocket park areas with over 900m2 of planting. Work has also begun to reinvigorate Castlegate, the birthplace of Sheffield.



## What is the Adult Social Care Precept?

In November 2015, the Government announced that they were introducing an arrangement called the Social Care Precept. The Government has continued to extend this.

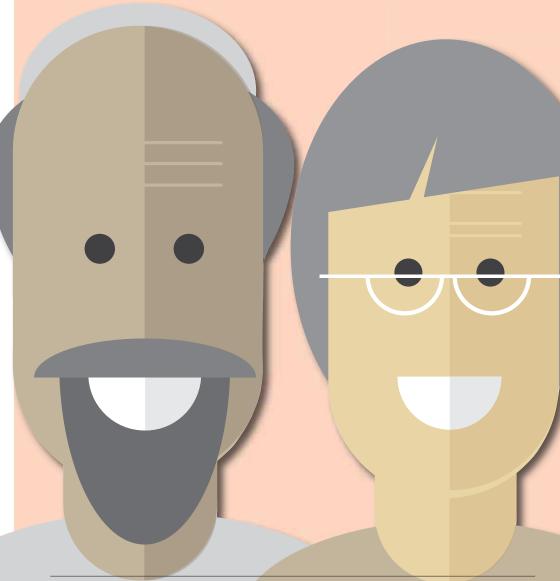
The 2024/25 Local Government Finance Settlement confirmed that the Government would allow local authorities a core council tax increase referendum limit of up to 3% and an 'Adult Social Care Precept' increase of up to 2% in 2024/25.

The precept allows local authorities to raise additional funding, for Sheffield this equates to £5.6m. This income helps to protect some of our older and most vulnerable residents who need care and support.

We are required by the Government to include the following statement: In relation to the year beginning in 2020 and any subsequent year - The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016/17.

If the Secretary of State chooses to renew this offer in respect of a particular year, this is subject to the approval of the House of Commons. The Adult Social Care precept increase for 2024/25 was approved by the House of Commons on the 5th of February 2024.



## Where does my money go and where does the money come from?

Sheffield City Council spends around £1.7 billion a year providing a wide range of services for approximately 600.000 citizens of Sheffield.

Our services are paid for from different sources.

- 42% comes from Central Government
- 28% comes from charges for services (such as Council house rents and entrance fees)
- 13% comes from Locally Retained Business Rates including Top Up Grant
- 17% comes from Council Tax and the Adult Social Care Precept

Of the £1.7 billion service expenditure, approximately £1.1 billion is funded via specific grants, fees and charges. This expenditure is therefore not funded via the collection of Council Tax.

The remaining £544 million of service expenditure, which isn't funded by specific grants, fees, charges or reserves is financed as below:

- 52% comes from Council Tax
- 39% comes from locally retained business rates including Top Up Grant
- 9% comes from Central Government as Revenue Support Grant (RSG)

Council Tax, business rates and RSG are general funds i.e. they do not fund specific services. Therefore 52% of these services are funded via Council Tax and the Adult Social Care Precept.

This split is reflected in the table below and shows how much of a monthly Council Tax payment goes towards these services. This is based upon a Band A household in 2024/25 (58% of Sheffield households are in Band A).

Council services	Amount each month for each household	%
Education	£5.10	5%
Children's Social Care	£24.23	23%
Adult Social Care	£32.30	30%
Highways, roads and transport services*	£10.50	10%
Planning and economic development	£1.55	1%
Leisure and Culture	£6.50	6%
Environmental Health	£1.41	1%
Emptying your bins, disposal and recycling	£6.72	6%
Housing**	£4.18	4%
Other services	£7.34	7%
Capital Financing Costs	£7.53	7%
Total	£107.36	

- \* Includes Sheffield City Region Combined Authority Transport Levy, which provides subsidised bus and rail services across South Yorkshire.
- \*\* Includes Housing Benefit shortfall.

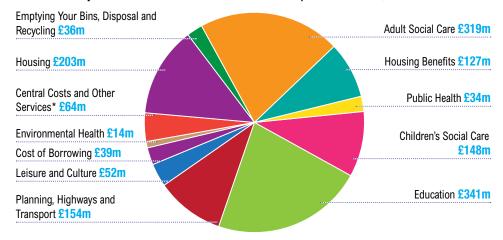
Council Tax 2024

### What we spent 2023 - 2024

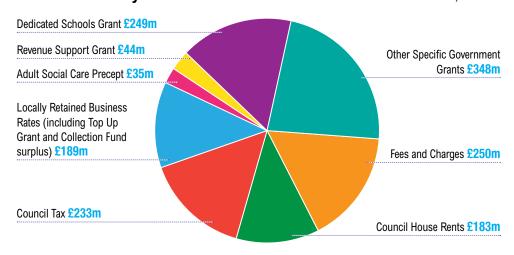
#### What we will spend 2024 - 2025

### <u>11</u>

#### Planned Spend for 2023 - 2024 • Gross Expenditure £1,531m

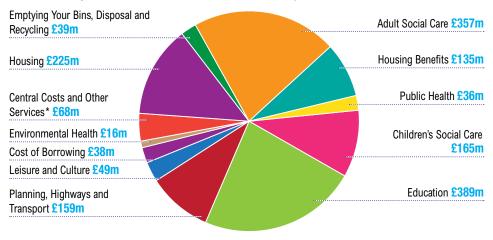


#### Where the Money Comes From 2023 - 2024 • Gross Income - £1,531m

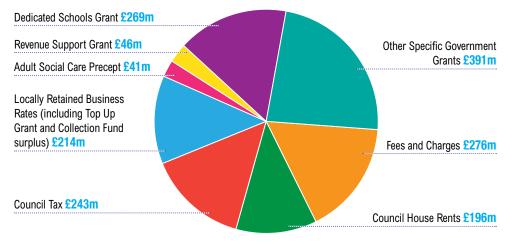


\* We spend £64m on central costs and other services including: Pension costs and Support Service costs such as communications, finance, information technology, legal, managing people, policy and performance, procurement, transport services and property.

#### Planned Spend for 2024 - 2025 • Gross Expenditure £1,676m



#### Where the Money Comes From 2024 - 2025 • Gross Income - £1,676m



\* We spend £68m on central costs and other services including: Pension costs and Support Service costs such as communications, finance, information technology, legal, managing people, policy and performance, procurement, transport services and property.

#### What are the valuation bands?

Further information on these and other discounts is available at <a href="https://www.sheffield.gov.uk/council-tax/council-tax-discounts">https://www.sheffield.gov.uk/council-tax/council-tax-discounts</a>

Your property has been placed in one of the following bands - based on the value of your house on 1 April 1991.

#### **Appeals**

To appeal against, or enquire about your valuation band, contact:

Valuation Office Agency

Website: www.gov.uk/council-tax-bands

Phone: 03000 501501

You can also appeal against your Council Tax if you think:

- you are not the person responsible for paying the Council Tax bill
- you should receive a discount, exemption or disablement relief that has been refused
- your bill has been incorrectly calculated

Further information can be found on www.sheffield.gov.uk/home/counciltax/appeal-my-bill or email: counciltax.liability@sheffield.gov.uk

Valuation band	Range of value	City Council	Adult Social Care	Police	Fire	Total
		(£)	Precept (£)	(£)	(£)	(£)
А	Up to and including £40,000	1,102.66	185.71	167.36	56.70	1,512.43
В	£40,001 to £52,000	1,286.44	216.66	195.25	66.15	1,764.50
С	£52,001 to £68,000	1,470.22	247.61	223.15	75.60	2,016.58
D	£68,001 to £88,000	1,654.00	278.56	251.04	85.05	2,268.65
E	£88,001 to £120,000	2,021.55	340.46	306.83	103.95	2,772.79
F	£120,001 to £160,000	2,389.11	402.36	362.61	122.85	3,276.93
G	£160,001 to £320,000	2,756.66	464.26	418.40	141.75	3,781.07
Н	More than £320,000	3,307.99	557.12	502.08	170.10	4,537.29

#### Save time go online

#### Manage your Council Tax account online

Did you know that you can manage your Council Tax online by registering to use the online self-service facility?

This means that you can view and manage your account online at a time that is convenient to you - saving you time, effort and money.

#### What you can do using Self Service

- See how your Council Tax bill has been calculated
- · Check payments you have made
- Sign up to e-billing where you will receive your Council Tax bill by email instead of by post
- · Look at any balance(s) outstanding
- Request a payment arrangement
- · Check the amounts you need to pay
- · Apply to pay by Direct Debit
- Tell us when you change your address
- View your Housing Benefit or Council Tax Support details
- Landlords can view details of Housing Benefit awards.

#### **How to access Self Service**

To register and for more information on Self Service, please visit <a href="www.sheffield.gov.uk/council-tax">www.sheffield.gov.uk/council-tax</a>

When you register for Self Service you will need your Council Tax account number and/or your Housing Benefit/ Council Tax Support reference number.

## How to pay your Council Tax

Payments should be received on or before the date they are due. Please allow up to five working days for your payment to reach your account.

#### **Direct Debit**

The easiest way to pay is to set up a Direct Debit - all you need is an account with a bank or building society. You can choose to pay on 1st, 7th, 15th, 23rd or last day of the month.

As a customer, the Direct Debit Guarantee protects you against payments made in error or fraudulently. This means Direct Debit is the safest payment method in the UK. Apply to pay by Direct Debit by using the online Self Service facility at <a href="https://www.sheffield.gov.uk/council-tax/pay-council-tax">www.sheffield.gov.uk/council-tax/pay-council-tax</a> or phone 0114 273 6633.

### By Debit card - (24 hours a day, 7 days a week)

Phone our telephone payment service on 0114 273 5249 or visit www.sheffield.gov.uk/council-tax

#### By web or Telephone Banking

Tell your bank the amount you're paying and payment can be made directly to the Council, our details are: Barclays Bank, Sort Code: 20-77-18, Account Number: 03027376, quoting your Council Tax account number.

#### By PayPoint

Pay by **cash only** at any PayPoint outlet using your barcoded bill. Please keep your receipt.

#### At the Post Office®

Pay by cash, cheque or debit card at any Post Office® using your barcoded bill. Make cheques payable to Post Office Limited, and please keep your receipt.



## Changes to your circumstances

You must tell us straight away about changes which may affect your Council Tax bill. In particular if you are receiving Single Person Discount you must tell us if any children reach the age of 18 or if any other adult moves into the property.

You must also notify the Council if you change your address.

You can do this by:

- Visiting www.sheffield.gov.uk/ council-tax You can complete a form online using the Self Service facility (there is more information on Self Service on page 13)
- Emailing about your change of circumstance to <u>council.tax@</u> <u>sheffield.gov.uk</u>
- Phoning us on 0114 273 6633

We have a duty to make sure that any Council Tax discounts, including Council Tax Support are claimed legally.

We may get information from others to check the information you give us and to improve our services.

We may give information to other organisations as the law allows, for example to prevent and detect crime. To find out more, please see our website at\_www.sheffield.gov.uk/council-tax

#### **Penalties**

If your bill shows a reduction in the amount of Council Tax you have to pay, including any reduction awarded under the Council Tax Support Scheme, and your circumstances change which means you may no longer be entitled to receive this reduction, you must tell us within 21 days from the date of change.

If you do not tell us, this may lead to prosecution and a fine of up to £280.

For more information on any reduction shown on your bill, to apply for a reduction, or to tell us you are no longer entitled to a reduction please visit:

www.sheffield.gov.uk/council-tax/council-tax-discounts-exemptions

## Are you entitled to pay less Council Tax?

Council Tax Support replaced Council Tax Benefit in 2013.www.sheffield.gov.uk/home/benefits/council-tax-support it provides help for taxpayers on low incomes. If you are entitled to Council Tax Support the amount you have to pay will be reduced, although if you are not a pensioner you will still have to pay some council tax each month. For more information and to apply for Council Tax Support visit www.sheffield.gov.uk/home/benefits/council-tax-support

#### Disabled people

If you, or someone who lives in your household, has a disability and your home has been adapted to meet the needs of the disabled person, you may qualify for a reduction in Council Tax.

#### Single-person discount

If you live on your own, you may be entitled to a 25% reduction on your bill. If you think you may qualify for any of the above discounts, please contact the Council Tax office for an application form or visit <a href="www.sheffield.gov.uk/home/council-tax/council-tax-discounts-exemptions">www.sheffield.gov.uk/home/council-tax/council-tax-discounts-exemptions</a> and complete the online application form, or email <a href="council.tax@sheffield.gov.uk">council.tax@sheffield.gov.uk</a>.

#### Other discounts

You may be able to get a discount if you, or someone who lives with you, is:

- 1 a full-time student, student nurse or apprentice youth-training trainee
- 2 severely mentally impaired
- 3 a care worker on low pay, not employed for more than 24 hours a week, living where the care is given
- 4 caring for someone on state benefit for more than 35 hours a week who is not your husband or wife, partner, or child under 18
- 5 an 18 or 19 year-old who is at school or has just left school
- 6 staying in hostels or night shelters
- 7 living in hospital care, a care home or an independent hospital
- 8 in prison except those in prison for non-payment of Council Tax or a fine
- 9 a member of a religious community that meets certain conditions

The Council also has the discretion to reduce liability for Council Tax in relation to individuals, or groups of individuals, where, after due consideration, it feels

it is appropriate to do so, for example where a taxpayer is experiencing exceptional hardship.

## What to do if you cannot pay your bill

The Council will take a firm but fair approach to those who do not pay their Council Tax. We will take a robust approach to those who can but won't pay, and will ensure we take a sympathetic approach to those who are genuinely struggling to pay.

To this end we have established a <a href="https://www.sheffield.gov.uk/home/benefits/discretionary-housing-payment">www.sheffield.gov.uk/home/benefits/discretionary-housing-payment</a> to help those who are in receipt of

www.sheffield.gov.uk/home/benefits/council-tax-support and are in severe financial hardship.

We urge anyone who is having genuine difficulties in paying to contact us without delay. If people persist in not paying, recovery action will be taken which can lead to significant costs being added to their bill.



## What happens if you don't pay your bill

The recovery process is:

- If you miss a payment you will receive a reminder final notice that payment is due. More information at: www.sheffield.gov.uk/home/counciltax/reminders-final-notices
- If you do not bring your payments up to date or make a repayment arrangement, you may receive a final notice. More information at: <a href="https://www.sheffield.gov.uk/home/council-tax/reminders-final-notices">www.sheffield.gov.uk/home/council-tax/reminders-final-notices</a>.
- If you do not respond to the reminder or final reminder you will receive a summons to attend a hearing where we will ask for a Liability Order to be granted. At this stage, costs will be added to the amount you owe.
- If you receive a summons you will have lost the automatic right to pay by instalments and you will have to pay the full amount of Council Tax.\*

- If the Court grants a Liability Order the Council will be able to take further recovery action including:
  - Deducting money from your benefits
  - Deducting money from your earnings
- Instructing an Enforcement and Collection Agency (previously bailiff) to collect your debt
- Placing a Charging Order on your property
- · Issuing Bankruptcy proceedings
- Committal to Prison

Some of these actions can add significant costs to how much someone has to pay.

If you are struggling to pay your Council Tax please contact us without delay, so we can try and help you avoid incurring additional recovery costs.

If you need any independent help or advice please contact one of the city's advice agencies.

\* We would strongly advise you to contact us as soon as you receive a summons to discuss your arrears.

At this point if you are unable to pay the amount in full we will try and work with you to agree a repayment plan. If a repayment plan is agreed we will still request a Liability Order as this will allow us to take further recovery action if the repayment arrangement is not maintained.

If you do not think you are liable to pay Council Tax, you can attend court and put your case before the Magistrate. However, if you accept you are liable for the Council Tax that is owed, and you make a repayment arrangement prior to the court date, you do not need to attend court.

If you have claimed a Council Tax discount, relief or exemption or Council Tax Support you will already have accepted liability for Council Tax.

For more information about what happens if you don't pay on time and the Council's Recovery Policy see <a href="https://www.sheffield.gov.uk/home/business/business-rates">www.sheffield.gov.uk/home/business/business-rates</a>

#### **Data Protection**

#### Why are we processing your information?

The Council is required by law to process your personal data as part of our obligations under the Local Government Finance Act 1992 to collect Council Tax.

#### Who will we share your information with?

The Council will not share your information with any third party other than those with a legal entitlement to it.

The Council is under a duty to protect the public funds it administers and we may use the information we collect for the prevention and detection of fraud.

For this reason, we may obtain information from the Credit Referencing Agencies and we may share your information with other bodies responsible for auditing or administering public funds.

We do share Council Tax data with the Cabinet Office for data matching as part of the National Fraud Initiative. More details can be found by visiting <a href="www.gov.uk/government/collections/national-fraud-initiative">www.gov.uk/government/collections/national-fraud-initiative</a>

#### What are your rights?

You have rights under Data Protection law. For further details about your rights, the contact details of our Data Protection Officer and your right to make a complaint about how we process your personal information, please see our Data Protection web page <a href="www.sheffield.gov.uk/utilities/footer-links/privacy-notice">www.sheffield.gov.uk/utilities/footer-links/privacy-notice</a>

## Want to tell us what you think?

To make a suggestion or complaint:

#### Online:

www.sheffield.gov.uk/your-city-council/contact-us

#### Telephone:

0114 273 4567

#### Write:

Customer Services Sheffield City Council Town Hall Pinstone Street Sheffield S1 2HH

#### Or do it in person at one of our offices:

We will always try to resolve your complaint through problem solving, and will aim to do this in three working days.

If we need to carry out a more in depth investigation, we will write to you and let you know what is happening within 28 days.

## Where can I get help and information?

Information on how to pay your Council Tax is on the back of your bill.

To register for Self Service visit www.sheffield.gov.uk/home/council-tax

You can get more help and information by:

- visiting www.sheffield.gov.uk/home/ council-tax
- **phoning** the Council Tax helpline on 0114 273 6633
- emailing <u>council.tax@sheffield.gov.</u> <u>uk</u>
- writing to Sheffield City Council, PO Box 1310, Sheffield S1 1UY

If you would like a hard copy of this leaflet please send a request in writing to:

Sheffield City Council Council Tax PO Box 1310 Sheffield S1 1UY

Emails: council.tax@sheffield.gov.uk

# Council Tax 2024-25



We can provide copies of the wording of this leaflet in other languages, in large print, in Braille and on audio tape. Please contact 0114 273 5538.

Sheffield City Council www.sheffield.gov.uk

