See inside for important information for people who pay Council Tax
2

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What do you get for your money?

Every single day we are working for you to provide hundreds of services including homes for you to live in, support and care for those that need it, recycling and collection services for your waste, and parks and events you can enjoy.

Throughout 2017, we have been working for you by…….

- Emptying over 16 million bins and recycling over 60,000 tonnes of waste - with less than 1% sent to landfill. This makes Sheffield one of the UKs top performing Authorities in terms of Landfill diversion.
- Sheffield’s Major Events programme will once again strengthen Sheffield’s reputation as one of the UK’s best event cities. With sporting, music, cultural and conferencing spread across the city we really do have something for everyone. The programme brings in over £10m of economic value from visitors to the city and puts Sheffield in the national and international spotlight.
Some of the highlights will be World Snooker, Doc Fest, Tramlines, Cliffhanger plus many more.

- Opportunity Sheffield has supported over 1,000 employers with recruitment and upskilling needs and helped over 2,500 Sheffield residents into employment, training and traneeships through their employment programmes including Sheffield’s Working, Sheffield 100 and Skills Made Easy Apprenticeships.

- Our Public Health Team has supported 1,400 people to stop smoking and 1,000 children and adults to lose weight.

- The work included in the Streets Ahead highways improvement programme, which commenced in 2012, has, so far, enabled the repair of over 145,703 potholes and the resurfacing of over 693 miles of road and 1,450 miles of pavement in Sheffield.

This is part of a huge city-wide contract which has, so far, seen the upgrade of around 60% of the city’s highway network. Streets Ahead’s gritters were on standby from 1 October, 24-hours-a-day, seven days a week, through to May to ensure Sheffield residents are safe during the winter months.

- We have supported over 10,000 people to move more and increase their physical activity levels across Sheffield.

- We manage and maintain 83 parks and over 100 children’s playgrounds across Sheffield and are investing £1.2million to make further improvements.

- We helped 50 children in Sheffield find adoptive families (Jan-Dec 2017).

- Helping to reable and rehabilitate 3,500 people a year to allow them to remain as independent for as long as possible. Providing long term support to 11,000 adults and older people a year, including 3,500 in supported care home placements and a further 7,500 in community based services such as home support or direct payments.
What is the Adult Social Care Precept?

In November 2015, the Government announced that they were introducing an arrangement for a social care precept of 2% to be included in Council Tax bills for 2016/17. The Government has since confirmed that this social care precept will continue in 2017/18, 2018/19 and 2019/20, with the amount charged being up to a 3% increase per annum. This will raise an additional £14.9 million in total in 2018/19, which we will use to support adult social care, helping to protect some of our older and most vulnerable residents in need of care and support. However, it still falls well short of covering the increasing demand for care services in Sheffield.

We are required by the Government to include the following statement:

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 is the option of an adult social care authority being able to charge an additional “precept” on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this “precept” at an appropriate level in each financial year up to and including the financial year 2019-20.
Where does my money go and where does the money come from?

Sheffield City Council spends around £1.3 billion a year providing a wide range of services for the 575,000 citizens of Sheffield.

Our services to you are paid for from different sources.

• 46% comes from Central Government
• 28% comes from charges for services (such as Council house rents and entrance fees)
• 11% comes from Locally Retained Business Rates including Top Up Grant
• 15% comes from Council Tax and the Adult Social Care Precept

The pie charts on pages 10 and 11 show where the money comes from and how we spend it.

Of the £1.3bn service expenditure, approximately £942m is funded via specific grants, fees and charges. This expenditure is therefore not funded via the collection of Council Tax. One such service is Council Housing, where the funding comes from rents charged to tenants and grants from the government. Other examples of specific grant funded expenditure include the transfer of Housing Benefit to claimants and funds passed directly to schools.

The remaining £402m of service expenditure, which isn’t funded by specific grants, fees and charges is financed as below:

• 52% comes from Council Tax and Adult Social Care Precept
• 35% comes from locally retained business rates including Top Up Grant
• 13% 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 2018/19 (58% of Sheffield households are in Band A).

<table>
<thead>
<tr>
<th>Council services</th>
<th>Amount each month for each household</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>£4.81</td>
</tr>
<tr>
<td>Children’s Social Care</td>
<td>£14.65</td>
</tr>
<tr>
<td>Adult Social Care</td>
<td>£29.92</td>
</tr>
<tr>
<td>Highways, roads and transport services*</td>
<td>£9.41</td>
</tr>
<tr>
<td>Planning and economic development</td>
<td>£1.25</td>
</tr>
<tr>
<td>Leisure and Culture</td>
<td>£3.98</td>
</tr>
<tr>
<td>Environmental health</td>
<td>£1.26</td>
</tr>
<tr>
<td>Emptying your bins, disposal and recycling</td>
<td>£5.23</td>
</tr>
<tr>
<td>Housing</td>
<td>£2.09</td>
</tr>
<tr>
<td>Other services</td>
<td>£2.51</td>
</tr>
<tr>
<td>Capital financing costs</td>
<td>£9.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>£84.11</strong></td>
</tr>
</tbody>
</table>

* Includes Sheffield City Region Combined Authority Transport Levy, which provides subsidised bus and rail services across South Yorkshire
What we spent 2017 - 2018

What we spent - £1,342 million

- Housing Benefits £186m
- Adult Social Care £229m
- Emptying your bins, disposal and recycling £31m
- Housing £171m
- Central Costs and Other Services £68m
- Environmental Health £10m

Where the money came from - £1,342 million

- Fees and Charges £212m
- Council House Rents £151m
- Council Tax £183m
- Dedicated School Grants £222m
- Revenue Support Grant from Central Government £68m
- Other Specific Government Grants £361m
- Locally Retained Business Rates including Top-Up Grants £136m

** We spent £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.

** In 2017/18 the overall funding reduction in Revenue Support Grant from Central Government was approximately £23m.

What we will spend 2018 - 2019

Where the money goes - £1,344 million

- Housing Benefits £183m
- Adult Social Care £229m
- Emptying your bins, disposal and recycling £31m
- Housing £171m
- Central Costs and Other Services £68m
- Environmental Health £9m

Where the money comes from - £1,344 million

- Fees and Charges £222m
- Council House Rents £148m
- Council Tax £193m
- Dedicated School Grants £221m
- Revenue Support Grant from Central Government £52m
- Other Specific Government Grants £351m
- Locally Retained Business Rates including Top-Up Grants £142m

** 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.

** In 2018/19 the overall funding reduction in Central Government Grants will be approximately £27m.
What are the valuation bands?

Further information on these and other discounts is available at www.sheffield.gov.uk/council-tax/reducing-your-bill.

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/voa/contact
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/council-tax/appeals or e-mail counciltax.liability@sheffield.gov.uk.

<table>
<thead>
<tr>
<th>Valuation band</th>
<th>Range of value</th>
<th>City Council (£)</th>
<th>Adult Social Care Precept (£)</th>
<th>Police (£)</th>
<th>Fire (£)</th>
<th>Total (£)</th>
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<tbody>
<tr>
<td>A</td>
<td>Up to and including £40,000</td>
<td>936.06</td>
<td>73.22</td>
<td>113.44</td>
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<td>1,092.07</td>
<td>85.42</td>
<td>132.35</td>
<td>55.23</td>
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<td>151.25</td>
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<td>71.01</td>
<td>1,755.09</td>
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<tr>
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<td>207.97</td>
<td>86.79</td>
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<td>2,028.13</td>
<td>158.64</td>
<td>245.79</td>
<td>102.57</td>
<td>2,535.13</td>
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<tr>
<td>G</td>
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<td>2,340.15</td>
<td>183.05</td>
<td>283.60</td>
<td>118.35</td>
<td>2,925.15</td>
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<tr>
<td>H</td>
<td>More than £320,000</td>
<td>2,808.17</td>
<td>219.66</td>
<td>340.32</td>
<td>142.02</td>
<td>3,510.17</td>
</tr>
</tbody>
</table>

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 e-mail instead of by post
- Look at any balance(s) outstanding
- 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 www.sheffield.gov.uk/council-tax.

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. All payments are guaranteed.

Apply to pay by Direct Debit by using the online Self Service facility at www.sheffield.gov.uk/council-tax/paying-your-council-tax 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/paying-your-council-tax. You will need your card and must quote your Council Tax account number.

**By PC or Telephone Banking**
Tell your bank the amount you’re paying and payment can be made directly to the Council’s bank, whose 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)
- E-mailing about your change of circumstance to council.tax@sheffield.gov.uk
- 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/reducing-your-bill.

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 www.gov.uk/government/collections/national-fraud-initiative.

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 www.sheffield.gov.uk/content/sheffield/home/your-city-council/data-protection.html.
Are you entitled to pay less Council Tax?

Council Tax Support replaced Council Tax Benefit in 2013. **Council Tax Support** provides help for those 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/content/sheffield/home/benefits/council-tax-support

**Disabled people**

If you, or someone who lives in your household, have 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 www.sheffield.gov.uk/council-tax/reducing-your-bill and complete the online application form, or e-mail council.tax@sheffield.gov.uk.

**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 son or daughter 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 **Council Tax Hardship Scheme** to help those who are in receipt of **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 that payment is due.
- If you still do not bring your payments up to date or make a repayment arrangement, you may receive a final reminder.
- 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, and;
  - 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 at www.advisesheffield.org.uk.

* 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 www.sheffield.gov.uk/council-tax/if-you-dont-pay-on-time.
Business rates are set nationally, but are collected by local Councils. 49% of the proceeds are retained by the Council as part of the money the Government decides we are allowed to spend, with a small proportion (1%) paid to the Fire Service as part of their funding. The other half is paid over to Central Government.

Here is an overview of 2018/19 Business Rates information or you can visit www.sheffield.gov.uk/businessrates or phone 0114 273 4318 for more information.

**Rate Multipliers 2018-2019**

The rate due for a property is calculated by multiplying your rateable value by a factor set by Central Government each year; this is known as the multiplier. The amount you pay will normally increase in line with the movement in the annual Consumer Price Index (the inflation rate). The inflation rate provided by the Government for the 2018/19 rate year is 3.0%. The multipliers are:

- For properties with rateable values of less than £51,000 - 48.0p
- For properties with rateable values of £51,000 and over - 49.3p

**Small Business Rate Relief**

Small Business Rate Relief is designed to help small businesses reduce their Business Rate bill.

The relief scheme from 1st April 2017 means that eligible ratepayers with rateable values of £12,000 or below will pay no rates at all for the 2018/19 rate year, whilst ratepayers with rateable values between £12,000 and £15,000 will receive tapered relief dependent upon the rateable value of their property. You need take no action if you are already claiming Small Business Rate Relief.

An additional change to the scheme allows for a ratepayer currently in receipt of Small Business Rate Relief to maintain relief on their first property for a period of 12 months if they have taken on an additional property after the 1st April 2014.
Payment of Business Rates by Monthly Instalments

Businesses are allowed to pay their Business Rate charge over 12 monthly instalments rather than the current 10. If this is something you wish to take advantage of, please e-mail business.rates@sheffield.gov.uk

Transitional Relief

Following the revaluation which came into force on 1st April 2017, the government introduced a scheme of transitional adjustments to lessen the immediate impact of changes to your rateable value. Different arrangements apply depending on whether your rate bill has increased or decreased. The amount by which your bill can go up or down is fixed by the government. More details can be found on the council’s website.

The council is not responsible for setting the rateable values of properties. This is carried out by the Valuation Office Agency (VOA), part of Her Majesty’s Revenues and Customs. If you wish to discuss your rateable value, you should contact the agency at:
Telephone: 03000 501 501
e-mail: ratingnortheast@voa.gsi.gov.uk.

Want to tell us what you think?

To make a suggestion or complaint:
Online: www.sheffield.gov.uk/tellus
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/council-tax.

You can get more help and information by:

• visiting www.sheffield.gov.uk/council-tax
• phoning the Council Tax helpline on 0114 273 6633
• e-mailing council.tax@sheffield.gov.uk
• 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

Or e-mail: council.tax@sheffield.gov.uk

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