

COUNCIL TAX 2022-23



See inside for important information
for people who pay Council Tax



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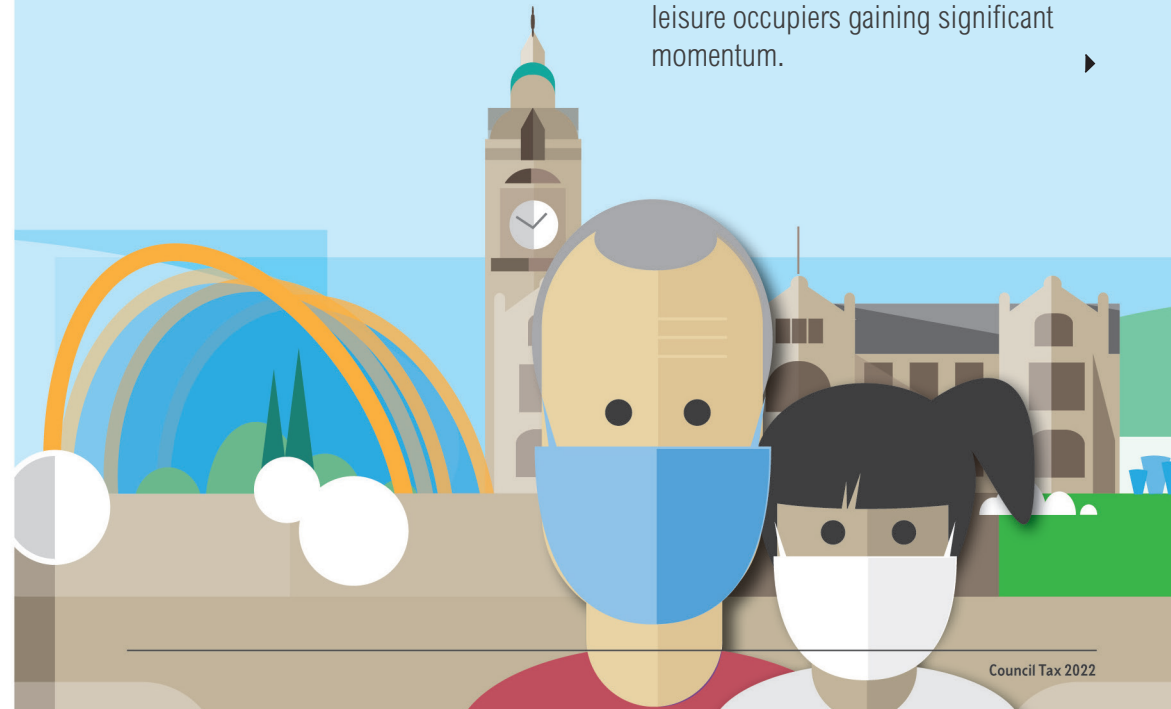
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What do you get for your money?

We work hard every day to provide hundreds of services for the people of Sheffield, like you. This includes homes for you to live in, support and care for those who need it, recycling and collection services for your waste, and parks and events for you to enjoy.

Here are just some of the things we did in 2021...

- The Streets Ahead programme continues to improve the city's street scene with approximately 1,800 miles of pavement and 916 miles of roads resurfaced, 3,426 gullies replaced, and 194 new traffic signals installed across Sheffield since the contract began.
- Progress on Sheffield's £470m Heart of the City development scheme is forging ahead with over 50% of the development already complete and interest from commercial and leisure occupiers gaining significant momentum.



- We manage more than 800 green spaces including 83 parks, more than 150 children's playgrounds and 165 woodlands across Sheffield and have met the demands of the huge increase in their use. We also empty 650 litter bins, maintain 5,495 flower beds, and mow the equivalent of nearly 18,000 football pitches of grass each year. Investing in our green spaces makes sure all Sheffield's communities have access to quality spaces that support physical and mental well-being.
- We have set up seven Local Area Committees (LACs) to give you the chance to influence decision making, share your opinion and contribute to positive changes in your community. LACs are your opportunity to say

what you would like to see improved in your area to ensure that all our neighbourhoods are great places to live and thrive for everyone in Sheffield.

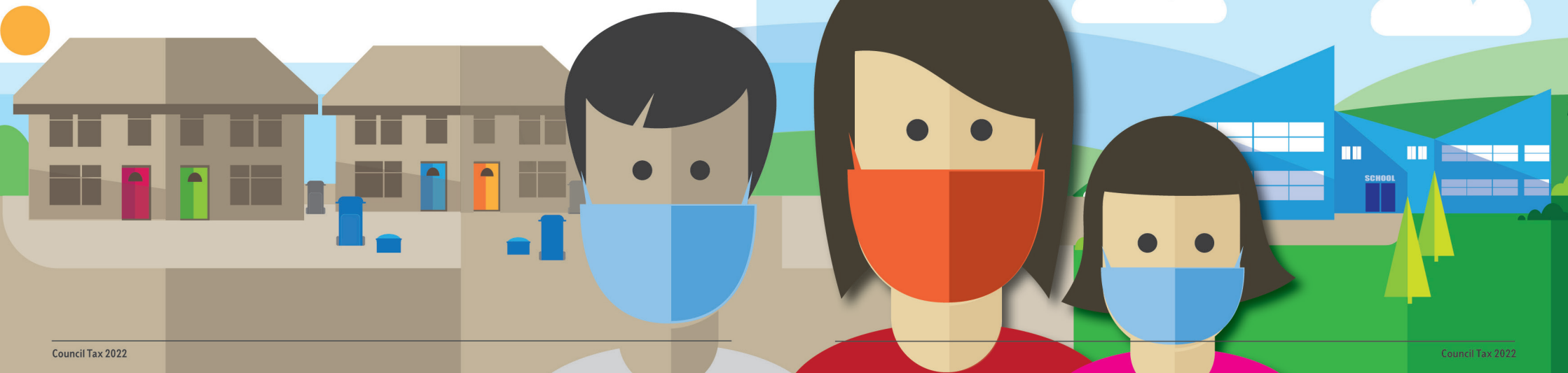
- We have invested an extra £2m into our youth services and introduced greater support for our young people. This year we will provide extra youth provision to every ward across the city.
- A team of street wardens who work with South Yorkshire Police are now on patrol in our neighbourhoods to improve community safety and tackle anti-social behaviour. As well as preventing, highlighting, and escalating issues in the community,

they have become a friendly and supportive presence on our streets to all residents.

- We're taking immediate action to tackle the climate emergency. We have agreed a Clean Air Zone, installed 25 electric vehicle charging points and invested in 62 electric and ultra-low emission vehicles. Around 800 homes in Sheffield are being retrofitted and funding has been secured for roofing works on 20 high rise buildings, including solar panel installation and battery storage. As part of our plan to tackle the climate crisis, the council will improve the energy efficiency of

its estate and services. New homes will be built fit for the future climate, active travel will be encouraged and there will be an ongoing focus on reducing waste.

- With the leisure and entertainment sectors coming back strong, Sheffield is host to the biggest year of events that the city has ever seen, across sport, art, culture, music, the outdoors and more. Working with national and international governing bodies we will deliver the full world class sporting experience when the UEFA Women's Euros and the Rugby League World Cup are played in the city later this year. It's going to be a year to remember!



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.

In the Autumn Budget and Spending Review (2021), the Government allowed for the overall referendum trigger for Council Tax increases to be set to 2.99% in 2022/23, to accommodate an authority's ability to raise a 'Social Care Precept' of up to 1%.

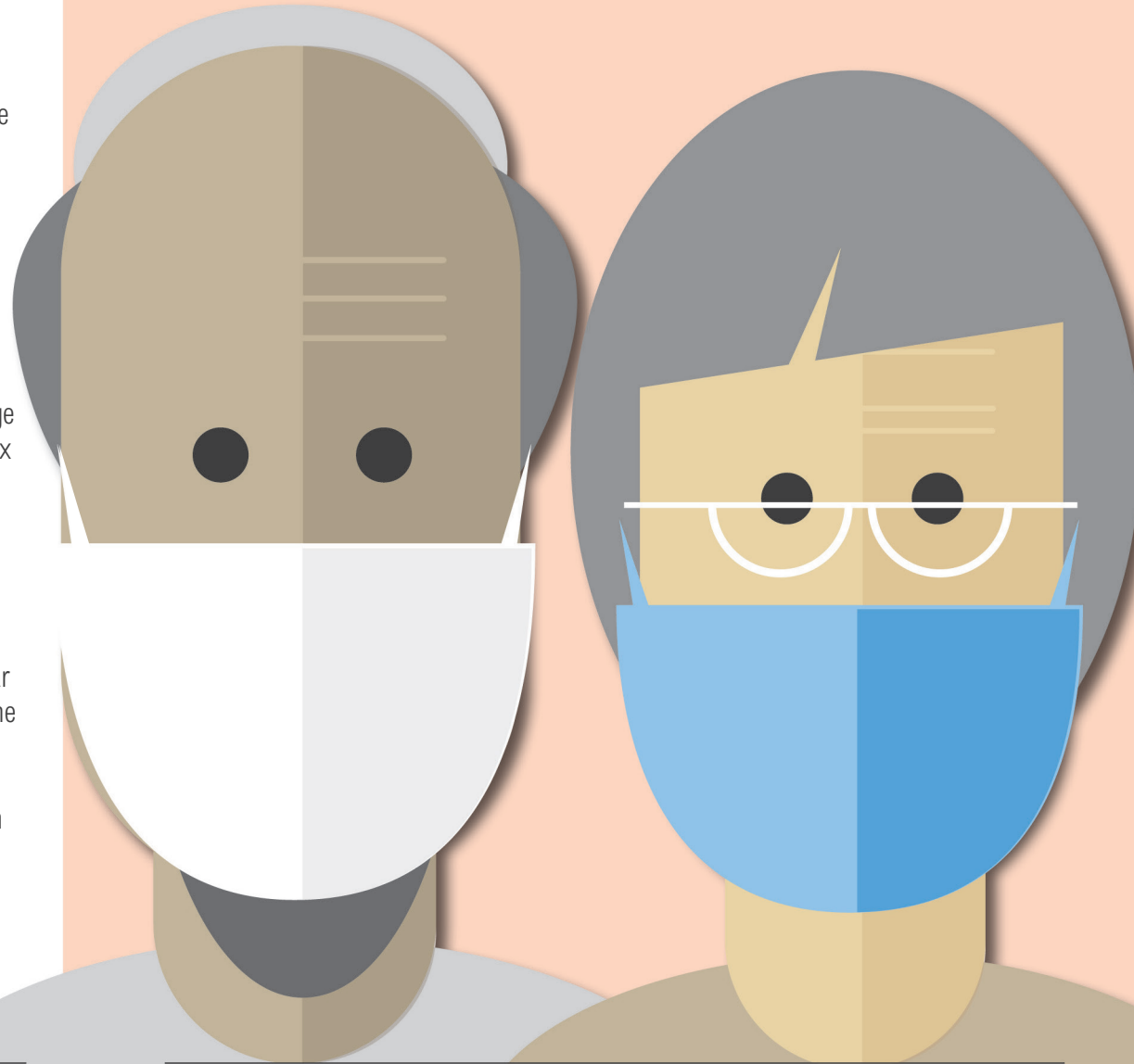
This allowed local authorities to raise additional funding solely for Adult Social Care, which equated to £2.4m for Sheffield in 2022/23. This income helps to protect some of our older and most vulnerable residents who need care and support.

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 2022/23 was approved by the House of Commons on the 9th of February 2022.



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

Sheffield City Council spends around £1.5 billion a year providing a wide range of services for the 584,583 citizens of Sheffield.

Our services to you are paid for from different sources.

- 45% comes from Central Government
- 29% comes from charges for services (such as Council house rents and entrance fees)
- 8% comes from Locally Retained Business Rates including Top Up Grant
- 1% from reserves
- **17% 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 £1.5 billion service expenditure, approximately £1 billion 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.

£15m has been used from reserves to balance this year's budget.

The remaining £412 million of service expenditure, which isn't funded by specific grants, fees, charges or reserves is financed as below:

- 61% comes from Council Tax
- 30% 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 61% 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

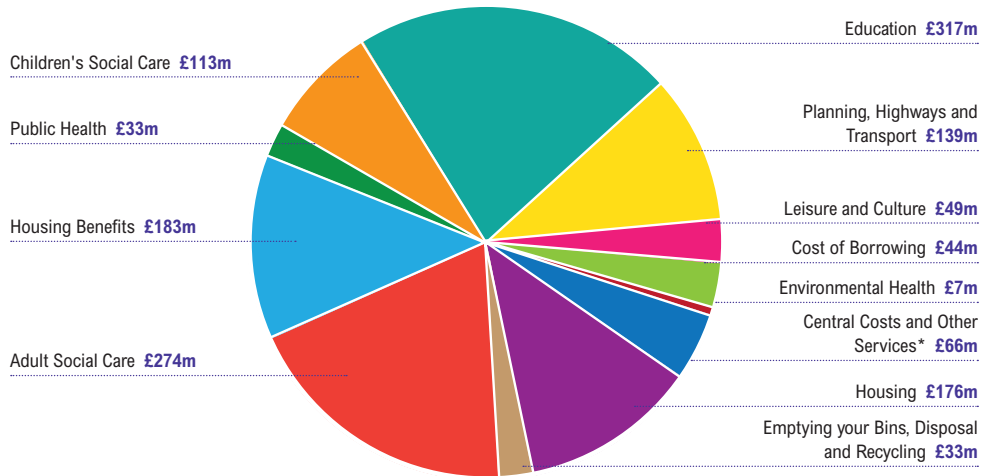
services. This is based upon a Band A household in 2022/23 (58% of Sheffield households are in Band A).

Council services	Amount each month for each household
Education	£5.14
Children's Social Care	£24.11
Adult Social Care	£30.59
Highways, roads and transport services*	£9.30
Planning and economic development	£1.38
Leisure and Culture	£5.61
Environmental Health	£0.61
Emptying your bins, disposal and recycling	£6.20
Housing	£2.48
Other services	£2.01
Capital Financing Costs	£9.97
Total	£97.40

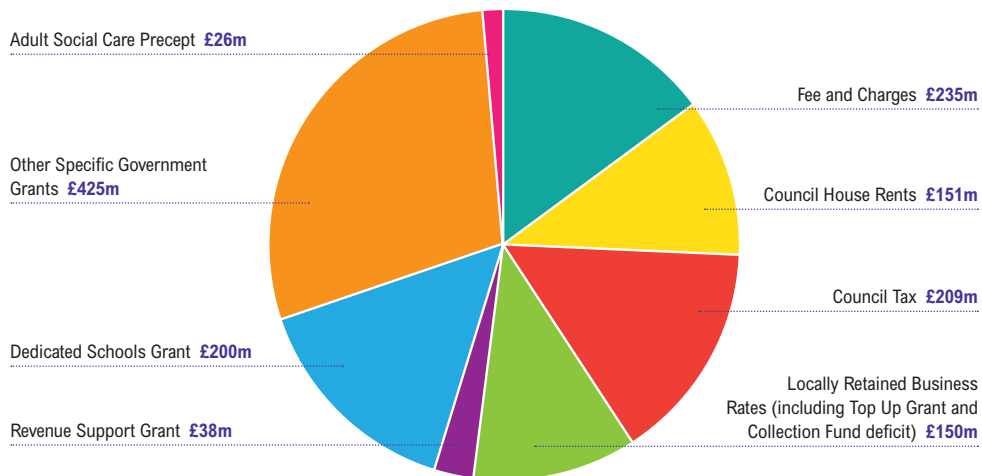
* Includes Sheffield City Region Combined Authority Transport Levy, which provides subsidised bus and rail services across South Yorkshire.

10 What we spent 2021 - 2022

Planned Spend for 21-22* Gross Expenditure - £1,434 million



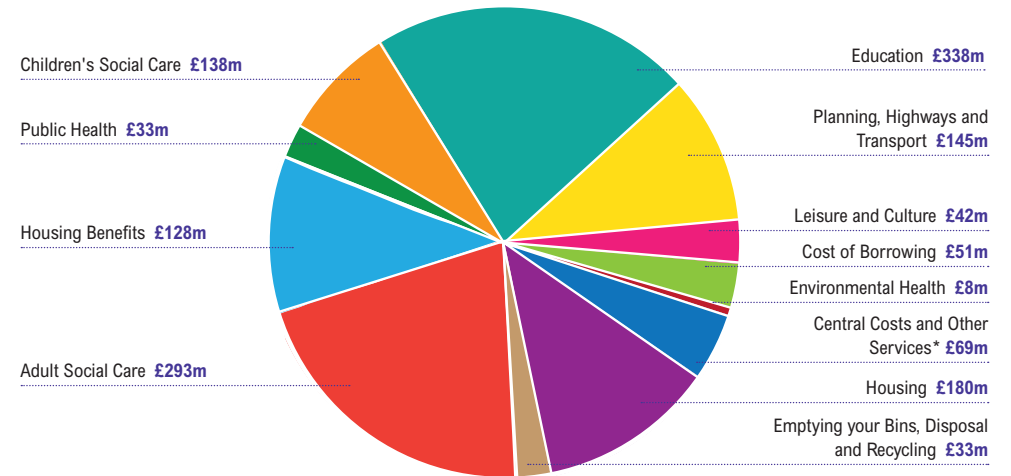
Where the money comes from - £1,434 million



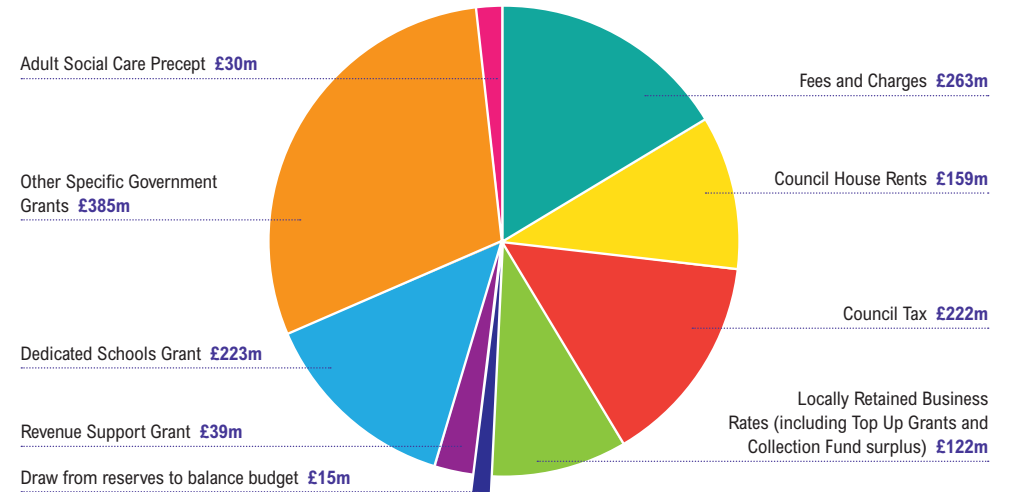
* We spend £66m on central costs and other services including: Pension costs and Support Service costs such as communications, finance, information technology, legal, managing people, policy and performance, procurement, transport services and property.

11 What we will spend 2022 - 2023

Where the money goes - £1,458 million



Where the money comes from - £1,458 million



* We spend £69m 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 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/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/council-tax/appeal-my-bill or email: counciltax.liability@sheffield.gov.uk.

Valuation band	Range of value	City Council (£)	Adult Social Care Precept (£)	Police (£)	Fire (£)	Total (£)
A	Up to and including £40,000	1,031.01	137.79	148.69	51.72	1,369.21
B	£40,001 to £52,000	1,202.85	160.75	173.48	60.34	1,597.42
C	£52,001 to £68,000	1,374.69	183.72	198.26	68.96	1,825.63
D	£68,001 to £88,000	1,546.53	206.68	223.04	77.58	2,053.83
E	£88,001 to £120,000	1,890.20	252.61	272.60	94.82	2,510.23
F	£120,001 to £160,000	2,233.87	298.54	322.17	112.06	2,966.64
G	£160,001 to £320,000	2,577.54	344.47	371.73	129.30	3,423.04
H	More than £320,000	3,093.05	413.36	446.08	155.16	4,107.65

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 www.sheffield.gov.uk/home/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. 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 www.sheffield.gov.uk/home/council-tax/pay-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/home/council-tax

By PC 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/home/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 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/home/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/home/council-tax/council-tax-discounts-exemptions

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/utilities/footer-links/privacy-notice

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/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 www.sheffield.gov.uk/home/council-tax/council-tax-discounts-exemptions and complete the

online application form, or email 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 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 **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 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
- 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.advicesheffield.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/home/business/business-rates

Business Rates

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 2022/23 Business Rates information or you can visit www.sheffield.gov.uk/home/business/business-rates or phone 0114 273 4318 for more information.

Rate Multipliers 2022-2023

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 multipliers are:

- For properties with rateable values of less than £51,000 - 49.9p
- For properties with rateable values of £51,000 and over - 51.2p

Payment of Business Rates by Monthly Instalments

Businesses are allowed to pay their Business Rate charge over monthly instalments. If this is something you wish to take advantage of, please email business.rates@sheffield.gov.uk.

Business Rates Relief

More details can be found on www.sheffield.gov.uk/home/business/business-rate-relief

The council is not responsible for setting rateable values. 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

Email: ratingnortheast@voa.gsi.gov.uk

Want to tell us what you think?

To make a suggestion or complaint:

Online: www.sheffield.gov.uk/form/your-city-council/feedback-or-suggestion

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** 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 email: 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



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