Council Tax 2018 to 2019

The best way to pay is by direct debit

Set up a Direct Debit

At www.glasgow.gov.uk or phone 0141 287 0300, 24 hours a day, seven days a week.

If you need help to open a bank account to pay by Direct Debit, please contact Scotcash on 0141 276 0525 or visit www.scotcash.net

For details of other methods of payment, see your Council Tax notice or visit www.qlasgow.gov.uk/ct



COUNCIL TAX NOTICE

There is one notice for every household. The amount you pay depends on the valuation band into which your property has been placed by the City Assessor. For more information visit www.qlasqow.gov.uk/counciltax

• HAVING PROBLEMS PAYING?

If you have missed any of your payments, please call us on **0141 287 5050** as soon as possible. Remember that if we do not know you are having problems paying, we cannot help you.

REPORT A CHANGE

If you have moved home or there has been a change to the number of members of your household, you can report this online at www.glasgow.gov.uk/counciltax

• APPEALS AGAINST YOUR COUNCIL TAX BAND

Information on submitting an appeal online is available at www.saa.gov.uk/proposals.html
You can submit a proposal to alter your band online at the above website or by emailing assessors@fs.glasgow.gov.uk
You can also write to: The City Assessor, PO Box 27111, Glasgow, G4 7DP.

You must continue to pay your Council Tax until a decision on your appeal has been made.

WHO IS RESPONSIBLE FOR PAYING COUNCIL TAX?

Council Tax is normally paid by the people who are living in the property. Civil partners, couples, joint owners or joint tenants are responsible, 'jointly and severally', for making the payment. 'Jointly and severally' means that the amount on the bill is not split into shares and we can choose to collect the full Council Tax charge from anyone legally responsible for it.

DISCOUNTS AND EXEMPTIONS

You may be entitled to a Discount against your Council Tax and Scottish Water and Waste Water for example a 25% Discount would be applicable if you are the only adult in your home.

You can claim a Disabled Person's Reduction if certain adaptations have been made to your home; or if extra rooms are needed for the disabled person's wellbeing.

You may be exempt from paying Council Tax and Scottish Water's water and waste-water charges for example if your home is empty and unfurnished, you may be exempt from paying Council Tax for six months. More information is available at www.glasgow.gov.uk/ct

From 1 April 2018, discounts for some unoccupied properties will change. Properties classed as second homes will no longer receive a 10% discount and will now pay full Council Tax. Other unoccupied properties which have been empty for more than 12 months may be subject to a 100% premium on top of the existing Council Tax liability. Properties which have been unoccupied between 12 and 24 months and are being actively marketed for sale or rent can apply to have the premium removed. Full details on these changes are available at www.glasgow.gov.uk/ctempty.

COUNCIL TAX REDUCTION (CTR)

If you are a low earner, a pensioner, or on benefits, and are responsible for paying Council Tax, you may be entitled to claim CTR of up to 100%. CTR will not cover Scottish Water's charges. You can complete an application online at www.glasgow.gov.uk/ben. If you wish to appeal your CTR assessment write to: Financial Services, Council Tax Office, PO Box 36, Glasgow, G1 1JE. More information is available online www.glasgow.gov.uk/counciltaxreduction If your income is too high or you have too much in savings to qualify for CTR, you may be able to claim Second Adult Rebate which is based on the income of other adults in your property. See www.glasgow.gov.uk/secondadult for more information.

ENERGY EFFICIENCY DISCOUNT SCHEME

A one-off Council Tax rebate may be available if you carry out certain energy efficiency measures in your home. More information is available online www.glasqow.qov.uk/ct

For paperless billing and to manage your account 24 hours a day, sign up online at

www.glasgow.gov.uk/ctebilling





SPENDING ON OUR SERVICES

This financial year, 2018 to 2019, we are planning to spend £1,495 million, An increase of £12.7 million, from last year's budget.

Government grants make up 81% (£1,218.2 million) and Council Tax 19% (£276.8 million) of our total planned net expenditure. This represents a band D Council Tax charge of £1,286 for 2018/19, an increase of 3% to the 2017/18 band D Council Tax charge of £1,249.

The band D Council Tax rate in 2018 to 2019 is £1,286. The Scottish average in 2017 to 2018 was £1,173.

Our planned spend is 2.99% above the Scottish Government support figure. The expenditure figure used by the Government in the "Aggregate External Finance" (Government Support) calculation is £5,360 for each band D property and this compares to £5,520 proposed spending by the council.

Council employees (full-time equivalents)	
2017 to 2018	16,770
2018 to 2019	17,281
Increase	511

The increase in employee numbers arises mainly from additional staff recruited to support the European Sport Championships 2018, and additional staff recruited to support key Early Years Expansion and Food Waste Strategies.

19% COUNCIL TAX 81% GOVERNMENT GRANTS

How Council Tax is worked out

	£million
Gross Total spend	£2,364.0
Less Fees and Charges	- £869.0
Net spending	£1,495.0

Net Expenditure allocated by service	Net Expenditure (excluding Depreciation)	Capital Charges	Total Net Expenditure (including Depreciation)	Change from 2017 to 2018 (excluding Depreciation)	Band D Council Tax Equivalent (including Depreciation)
	£million	£million	£million	£million %	£
Education	550.5	37.4	587.9	24.6 4.7	505
Social Work	424.2	4.9	429.1	-2.6 -0.6	368
Roads and Lighting	27.5	24.2	51.7	1.4 5.4	44
Transport Subsidies and Concessionary Fares	10.7	0.0	10.7	-0.3 -2.7	9
Cultural and Leisure	49.3	27.6	76.9	-2.0 -3.9	66
Development and Regeneration	51.4	3.2	54.6	-7.8 -13.	2 47
Environmental Protection	94.2	0.9	95.1	5.1 5.7	82
Other Services	146.8	16.5	163.3	12.5 9.3	140
Adjustment for Capital Charges	n/a	29.5	29.5	n/a n/a	25
Net Service Expenditure	1,354.6	144.2	1498.8	30.9 2.3	1286
Changes in Balances			-3.8		
Total Net Expenditure			1,495.0		
Financed by Government Grants			877.4		
Non-Domestic Rates			340.8		
Total amount to be met from Cou	ncil Tax		276.8		

Full information on all of the content of this leaflet is available at www.qlasgow.gov.uk/budget

Statement of Fair Processing

In line with the Data Protection Act 1998, we will process your information for the purposes of collecting any Council Tax you owe us. We have a duty to manage public funds properly. As a result, we will use the information you provide to make sure all amounts we are owed, including amounts owed for fees and charges other than Council Tax, are paid on time. We may also use this information to confirm eligibility to concessions and reductions for services provided by the Council and to confirm entitlement to services (for example confirming residency to support a parking permit application).

We may also use the information to prevent and detect fraud. We may share your information for the same purposes with other public organisations, including neighbouring councils, that handle public funds and as part of a project to produce better population estimates for the city.

We may also share your details with other organisations, including credit reference agencies, for the purpose of confirming who is living at a particular address.

For full details on how we will use your information, visit www.glasgow.gov.uk/privacy