

COUNCIL TAX 2020/21 - EXPLAINED

Your Council Tax goes towards local services such as support for the:

- elderly and vulnerable
- young people and schools
- parks maintenance
- refuse disposal
- street cleaning
- many more local services

EXPLANATORY NOTES

This information is published by Stockport Metropolitan Borough Council and forms part of your Council Tax bill in accordance with the Council Tax (Demand Notices) England Regulations 2011, SI 2011 No 3038 amended by SI 2012 No. 3087, SI 2016 No. 188, SI2017 No. 13, and SI 2020 No. 21.

Council Tax

Council Tax is based on the value of a property. All homes are subject to Council Tax. There is one Council Tax bill for each domestic property whether lived in or not. Your Council Tax bill shows which band your property is in. The Valuation Office Agency (VOA) is responsible for setting the bands. These are based on property values at 1st April 1991.

Band	Range of values	Council Tax 2020/21
A	£40,000 and under	£1,326.64
B	£40,001 to £52,000	£1,547.75
C	£52,001 to £68,000	£1,768.86
D	£68,001 to £88,000	£1,989.98
E	£88,001 to £120,000	£2,432.19
F	£120,001 to £160,000	£2,874.41
G	£160,001 to £320,000	£3,316.62
H	More than £320,000	£3,979.96

Details regarding the Council's Budget and the Council Tax calculation can be found on the web at www.stockport.gov.uk/counciltax

Details regarding Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (including Fire Services) can also be found at www.stockport.gov.uk/what-your-council-tax-pays-for/cost-of-levies

Banding Appeals

The grounds for appeal are restricted to the following cases:

- Where you believe that the banding should be changed because of an increase or reduction in the value of the property due to building work being carried out on the dwelling, i.e.: demolition, extensions or converting the property from houses to flats
- Where you start or stop using part of your property to carry out a business
- Where the Band has been altered by the Valuation Office Agency
- Where you become a new Council Tax payer at a property. Your appeal should be made within 6 months of becoming the Council Tax payer. You cannot appeal if the previous Council Tax payer has already appealed

If you are appealing against the valuation of your property, you should send your appeal to the following address and not the council:

Manchester Valuation Office
53 Portland Street
Manchester M1 3LD
Tel: 03000 501501
Email: ctnorth@voa.gsi.gov.uk

Please quote your Council Tax account number (shown on your Council Tax bill) on any correspondence with the Valuation Office Agency.

Occupied Property Discounts

If you are the only adult (over 18) living at your address, you can claim a 25% discount.

If only one adult living at your address is counted, then a 25% discount can be claimed.

If none of the adults living at your address are counted, a 50% discount can be claimed and in some cases an exemption may apply – **see Occupied Property Exemptions**

Here are examples of people who are not counted:

- Children under 18
- People over 18 who still receive Child Benefit for 18 or 19 year olds who are still at, or have just left college
- People who are severely mentally impaired
- Apprentices earning less than £195 per week
- Care workers and Carers
- People living in hospital, residential care homes, nursing homes and hostels who are receiving a high level of care
- Prisoners (unless this is for not paying fines or Council Tax)
- Students in full-time education and Student Nurses

If you have a second home, which is provided under a contract of employment then a 50% discount can be claimed.

Occupied Annexe Properties

A 50% discount applies to annexes occupied by the occupiers of the main building by a relative(s), including parent(s), child and grandparents(s), who do not qualify for any other exemption.

Occupied Property Exemptions

No Council Tax is payable if the property is only:

- Occupied by full time students
- Occupied by people under the age of 18
- Occupied by people who have severe mental difficulties and who would otherwise be legally responsible for Council Tax
- An annexe such as a Granny Flat which is occupied by a dependant relative who is aged 65 or more, or, is substantially and permanently disabled
- The owner has died and probate letters of administration have not been granted. We will award a further 6 months if the property is still not lived in after probate or letters of administration are granted.
- Annexes such as Granny Flats which are difficult to let separately

Reductions for People with Disabilities

If you or someone who lives with you (adult or child) needs extra space in the property for the use of a wheelchair, or you have an additional bathroom, kitchen or other room to meet the needs arising from the disability, you may be entitled to a Disabled Persons Reduction (DPR).

Empty Properties

There are no discounts for properties left vacant, empty homes that require repair, holiday homes or second homes (furnished properties that are not used as a main residence).

If your property has been empty and substantially unfurnished for two years or more, you will be required to pay an empty home premium on top of the full council tax charge for your property. The premium will be applied two years after the date from which the property first became empty, not the date of ownership.

The premium is 100% of the full Council Tax charge for your property. This will increase to 200% from April 2020 if your property has been empty for more than 5 years, and to 300% from April 2021 for properties empty for over 10 years.

Properties left unoccupied by Service Personnel

A 100% discount applies for an unoccupied main residence of Service Personnel, posted away from home, whilst they live in accommodation provided by the Ministry of Defence.

Unoccupied Annexes, which are being used/occupied as part of the main dwelling

A 100% discount will be awarded for annexes, which have become unoccupied and being used as part of the main home. The discount will end once the property is sold.

Exemptions for Unoccupied Properties

No Council Tax is payable for 6 months on unoccupied properties which:

- Are owned by a charity and kept empty for charitable purposes

No Council Tax is payable on unoccupied properties where the following conditions apply:

- It is left empty by someone who is on remand or in prison (unless this is for not paying fines or Council Tax)
- It is left empty by someone who has moved permanently into a nursing home or hospital
- It is left empty by someone who has moved to provide personal care for, or to receive personal care from another person
- It is repossessed by a mortgage company
- It cannot be lived in by law
- It is waiting to be lived in by a minister of religion
- It is the responsibility of a bankrupts trustee
- It is left empty by a student owner
- It is an empty caravan pitch or houseboat mooring

No Council Tax is payable on some properties whether they are lived in or not

Any of the following types of property may be exempt:

- Armed forces accommodation (e.g.: Barracks)
- Visiting forces accommodation
- A property lived in by someone from abroad who has diplomatic, commonwealth, or consular privilege or immunity who uses the property in an official role.

IMPORTANT NOTE:

If you think you should be entitled to a Discount, Exemption, or Disabled Persons Reduction, please apply promptly by visiting our website at www.stockport.gov.uk/counciltax

Please note that we will normally backdate entitlement to a Single Person Discount for a period of up to two months prior to the date on which the application was received.

You must continue to pay your bill as instructed until a decision on your application has been made. If your application is successful, then you may be entitled to a refund of any overpaid Council Tax.

You must tell us about a change in your circumstances if you receive a Discount, Disregard, Reduction or Exemption within 21 days of the date of change. Failure to do so may result in a penalty of £50.

Council Tax Support

You may be able to get help towards paying your Council Tax if you are on a low income. You can apply for Council Tax Support if you own or rent your home, and if you are unemployed or working.

Council Tax Appeals

You may appeal if you consider that you are not liable to pay Council Tax, the property should be exempt, or because you think the amount of Council Tax we have asked you to pay is wrong. You should notify the Council Tax team in writing if you wish to appeal on these grounds.

You must continue to pay your bill as instructed whilst we look at your appeal. If you are successful, you will be entitled to a refund of any overpaid Council Tax.

The Secretary of State 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. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons."

Manage Your Account On-Line

Sign up now for My Account to securely view and manage your Council Tax account

www.stockport.gov.uk/myaccount

Convenient. Manage your account at a suit that suits you, 24/7.

Faster. Enquiries are prioritised with a guaranteed faster response from the Council. **Flexible.**

View, print and quickly make changes to your accounts free of charge.

Timely. E-billing – immediate access to new bills and an archive of past emails online.

Informative. View calculations, payment dates, and any reductions that have been applied.

Cheaper. Less paper, postage and phone calls; saving you and the Council money.

You can access Council Tax information or report changes on-line at:

www.stockport.gov.uk/counciltax

There is free internet access, and people to help you, in Fred Perry House, Edward Street, Stockport, SK1 3UR or any of the Stockport Local Advice Centres

For the opening times and location of your nearest Centre, visit www.stockport.gov.uk/advicecentres

If you cannot use the internet, you can call on:

- Council Tax: 0161 217 6014
- Business Rates: 0161 474 5188
- Council Tax Support & Housing Benefit: 0161 217 6015
- Minicom (Textphone): 0161 217 6024
- Telephone payments: 0161 474 4050

You can write to us at Local Taxation Team, Town Hall, Stockport, SK1 3XE

Council Tax statement from the Leader of the Council

There is still a great deal of uncertainty facing Local Government as we move into the next municipal year 2020/21.

Whilst the Government's course on Brexit has progressed, we still await a longer-term funding review to address funding pressures which disproportionately affect Local Government.

Over the past 10 years we have seen Stockport achieve budget savings of over £100m, which of course has influenced our services and the manner in which we deliver these services to our residents. This year our forecasted saving requirement was £10.3m - despite Government statements announcing, 'austerity was over'.

The one year funding settlement announced by Government in December, and various post-election Government statements, gave some relief but as yet there is no certainty for Local Government funding beyond 2020/21 which enables sensible planning of services. We did receive some one-off monies from the one-year Local Government Finance Settlement. However, these one-off monies are not available to cover the council's recurrent revenue costs. Instead, we have used the monies to balance the council's 2020/21 budget and make a number of positive investments decisions for the Borough lined to our ambitions and priorities.

Looking forward, our current funding shortfall for the next two municipal years 2021/22 to 2022/23 is estimated to be £17m. We must be very clear about the challenging financial situation facing the council due to the uncertainty, complexity and volatility of the financial landscape; we continue to face costs pressures as a result of price and pay inflation, increases in demand for our services and changing demographics. Furthermore, the lack of a long-term sustainable funding solution for Adult and Children's Social Care coupled with our increasing population with the largest percentage of over 65s in Greater Manchester is a serious area for concern.

As in previous years, the Government's response to the continuing financial challenge faced by Local Authorities is to assume that councils will raise their Council Tax; for Stockport Council the Government expected an overall Council Tax increase of 3.99% to meet their assessment of the council's 2020/21 'core spending power'. Despite this we have taken the decision to raise general Council Tax by 0.99% and the Adult Social Care Precept by 2% resulting in an overall increase in Council Tax of 2.99%. This amount does not address all of our financial problems but has allowed us to take a balanced approach between protecting and continuing to provide essential services to our residents whilst not overburdening our Council Tax taxpayers.

Our approach to maintaining balanced budget position and bridging the funding gap in our budget has been through investing in 'growth and reform'. In order to make the council financially sustainable we have invested in projects which generate income by regenerating economies, raising more Business Rates income, producing more jobs, and making changes to the way we provide services, but all the while attempting to minimise the impact on our residents.

Some of our long-term capital spending also provides additional benefits and income for the council for instance the Stockport Exchange scheme next to Stockport Train Station, Redrock leisure complex and the Mayoral Development Corporation. These schemes help to re-generate and bring footfall into the town, whilst other capital spending such as the LED street light programme provide significant long-term savings to the revenue budgets.

Overall, I believe we have delivered a very progressive budget. We continue to protect essential front-line services and deliver positive investments across the Borough in order to grow our local economy whilst listening to the concerns of our residents.

We know that continued increases in Council Tax of this level can't be sustained not least because it asks residents to pay an ever-increasing amount to fund council services through a system which does not reflect the ability to pay and is essentially regressive. Whilst lobbying against this, we will also keep making the argument for fair and sustainable funding from Government as we need new ways to address increasing budgetary pressures.

Importantly we have a vision for our town and residents. We urge everyone to get involved in Our Stockport Conversation over the coming year. Your thoughts and insight can help shape our ambitious Borough Plan and make Stockport an even better place to live, work and enjoy and where we can live long and healthy lives.

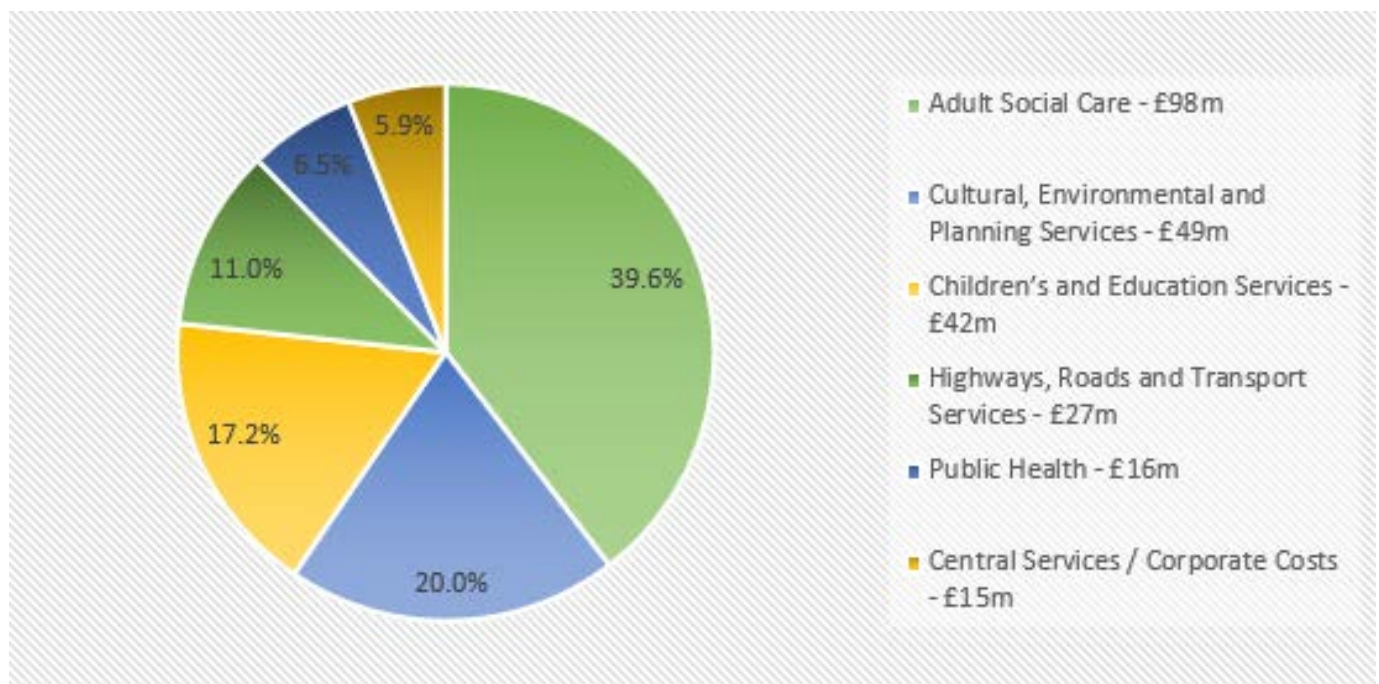
Councillor Elise Wilson, Leader of Stockport Council

Council Tax statement from the Corporate Director of Corporate and Support Services

During the financial year 2020/21 the council plans to spend £663m on the provision of a wide range of services to Stockport residents.

This includes £214m for schools which will be met by dedicated government grants, and £55m on the provision of council housing which is met primarily from rent income. After taking account of income from fees and charges and a number of specific grants the 2020/21 net revenue budget for council services has been set at £247.4m.

What is the cost of providing services?



In order to fund these services, Council Tax will increase by 2.99% in 2020/21. Of this, 2% relates to the increase to the 'Adult Social Care Precept' allowed for by Government to provide the council with funding to meet the increasing cost of providing adult social care services to vulnerable residents across the Borough.

Council Tax receipts will total £162.7m (including the Adult Social Care Precept). For a 'Band D equivalent' property in Stockport this equates to a Council Tax charge of £1,690.73 in 2020/21.

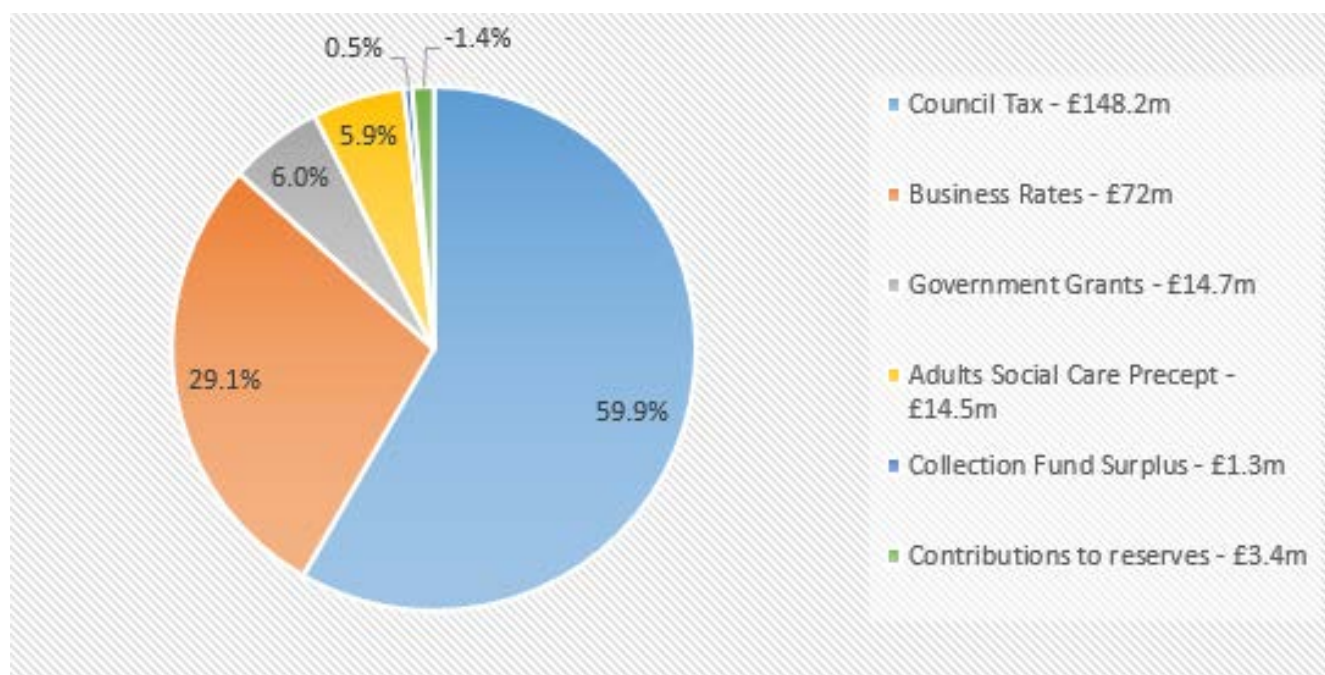
The council is also required to collect a Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (including Fire Services) on behalf of the Mayor and Greater Manchester Combined Authority. This results in an overall Council Tax charge for a 'Band D equivalent' property in Stockport of £1,989.98 in 2020/21.

In 2020/21 the council will continue to be part of the Greater Manchester 100% Business Rates Retention Pilot. The council will retain 99% of the Business Rates income collected (1% will be paid to the Greater Manchester Combined Authority for Fire Services). As a result, just over £72m of the net expenditure will be met from within the Business Rates funding regime.

The council's 2020/21 Budget includes one-off positive investments of over £9.5m aligned to the council's ambition and priorities for its residents and the Borough including:

- Investment in the Adults and Children's social care services to continue service transformation plans to achieve the desired outcomes for service users;
- Investment in the council's sustainability agenda linked to the climate emergency call to action and the recent flooding events across the Borough;
- Investment in the council's civic assets such as libraries, schools, parks and greenspaces;
- Investment in the council's Local and Community Fund;
- Investment in the Town Centre and District Centres through a recyclable business loans fund and supporting the Council's High Street Fund submission to create more community learning and cultural facilities and opportunities; and
- Investment in the Mayoral Development Corporation supporting the Council's ambition to create the coolest, newest and greenest urban neighbourhood in Stockport West

How is the council funded?



2020/21 Capital Programme

The Council has ambitious capital investment plans for the Borough to help regenerate the local economy, create jobs and develop strong communities. The Council's 2020/21 three year Capital Programme is over £375m in total and includes capital schemes to deliver capital plans as follows:

- Highways and Infrastructure – this includes capital schemes for the A6 to Manchester Airport Relief Road, Highways Investment Programme, Town Centre Access Plan and the Mayoral Walking and Cycling Challenge Fund;
- Housing – this includes capital schemes to support the programme of housing general capital works and the Affordable Housing Programme; and
- Regeneration – this includes capital schemes to support the regeneration of the Town Centre and District Centres including major schemes to support the regeneration of Stockport Exchange, Merseyway redevelopment work, the Markets and Underbanks regeneration scheme and the Greater Manchester Local Full Fibre Network Programme.

The Capital Programme is funded by capital grants and contributions from Government and other third parties, revenue contributions to capital spend and borrowing.

Further details of the council's budget, including details of the Council Tax and Precepts, are available on the council's website at www.stockport.gov.uk/counciltax.

Michael Cullen, Corporate Director, Corporate and Support Services

The image below explains the Council Tax charges for 2020/21 and a breakdown of how the money is spent.

Your Council Tax explained 2020/21



Your Council Tax money goes towards local services such as support for the elderly and vulnerable, for young people and schools, parks maintenance, refuse disposal, street cleaning and many more local services.

Each property in Stockport pays Council Tax, the amount depends on what your property is worth.

In Stockport, the Council Tax charges are as follows.

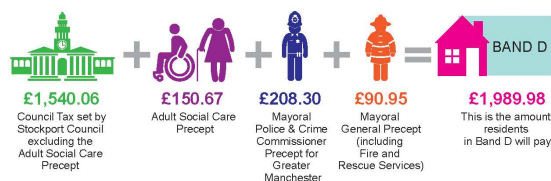
1 Yearly Council Tax charge for Stockport

BAND

A	£1,326.64
B	£1,547.75
C	£1,768.86
D	£1,989.98
E	£2,432.19
F	£2,874.41
G	£3,316.62
H	£3,979.96



2 The charge for Council Tax is calculated as follows

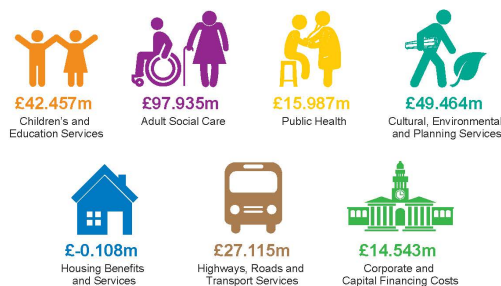


3 Stockport Council resources include your Council Tax

From section 2



4 The resources are then spent on



UPTO 25% OFF

Upto 25% off your Council Tax if you qualify for a single person discount. For the full range of benefits and grants visit www.stockport.gov.uk/counciltax

My Account

You can now view your personal Council Tax information through a secure password protected account. My Account allows you to see all the information the Council has used to calculate your balance including a statement of your accounts, dates you are due to be charged and details of any reductions. Free internet access is available at all Council Libraries.

To register for My Account visit

www.stockport.gov.uk/myaccount

For more information about how your Council Tax is calculated and spent visit

www.stockport.gov.uk/counciltax

Adult Social Care

The cost of adult social care is increasing due to the increasing demand for services which support our elderly and vulnerable residents.

As a provider of adult social care services Stockport Council is allowed, by Central Government, to include an Adult Social Care Precept on Council Tax Bills. For 2020/21 this Precept will increase by 2% raising additional income to support the funding of the increasing costs of providing adult social care services. This additional income ensures the Council is able to provide essential frontline services to our most vulnerable residents.

www.stockport.gov.uk/counciltax