Your council tax
The year ahead
Investing in what you value

In the year since your last council tax booklet we’ve been able to put nearly £550million into Manchester City Council’s services:

Spending based on what you value
We’ve based these priorities on what people told us they value most: looking after older people, support for those with learning disabilities and mental health needs, children’s social care, acting on family poverty, homelessness, giving young people the best start in life, improving residents’ skills and job prospects, and keeping neighbourhoods clean and green.

Looking forward
As we move into years two and three of our budget we can reinforce our priorities thanks to the good progress we’ve made. Health and Social Care services have been brought together, supporting people earlier so they don’t need costly support later on, and better waste collection is boosting recycling. We’ll put £3.5million extra funding into homelessness. A further £1million will support residents hit by Universal Credit changes, helping those at risk of losing their home. An extra £3.7million over 2018/19 and 2019/20 will keep our streets clean, combat fly-tipping and keep neighbourhoods in better shape.

Council tax
We will limit the 2018/19 council tax increase for council services to 3.49 per cent – less than the 4.99 per cent planned last year. That means less than £30 extra to pay this year for most residents (those in band A), leaving Manchester with one of the lowest council tax bills in the country.

Working with you
The aim of our budget is to deliver priority council services and connect all Manchester people to our city’s growing success. We can’t do this alone – because of the growing numbers of businesses and residents helping to take the strain, we can continue prioritising services for vulnerable people in our budget for 2018–20.

Learn more about what we’ve delivered over the past year and our budget plans for the year ahead at www.manchester.gov.uk/budget
How we work out your bill

The amount you have to pay depends on which of the eight council tax bands your home is in. A Government body called the Valuation Office Agency decides which band your property is in. Your bill tells you which band you’re in.

You may have to pay the full amount, or you may be able to get money off (for example, if you live on your own, people in your household qualify for a discount or exemption, or you are on a low income and qualify for Council Tax Support).

How council tax is calculated

Most of the money we collect is spent on local council services. However, some of it pays for things that benefit the whole of Greater Manchester, such as police and fire services, and getting rid of waste. All councils in Greater Manchester make a similar contribution. Your bill shows how these costs are made up.

Example of breakdown for council tax band D:

- Council services
- Mayoral Police and Crime Commissioner Precept
- Mayoral General Precept (including Fire Services)

Manchester City Council’s income 2018/19

Total resources: £576.16million

Dividends and use of reserves: 10.7%
£61.53million

Council tax: 26.7%
£304.97million

Government grants: 9.7%
£55.59million

Business rates: 52.9%
£154.07million

Other spending, such as interest repayments, staff pensions and emergency funds: 10.6%
£61.3million

Manchester City Council’s spending 2018/19

Your council tax helps to fund local services, such as social care for vulnerable people, and support for children, young adults and elderly people. It also pays for waste and recycling, schools, libraries, leisure centres, street cleaning, parks and much more.

Where the money goes

Corporate Core 8.6% (£49.32million)

Waste and Recycling and Street Cleaning 8.4% (£48.69million)

Culture 1.2% (£6.65million)

Libraries 1.1% (£6.62million)

Leisure 0.5% (£2.98million)

Parks and Open Spaces 0.4% (£2.47million)

Transport 6.7% (£38.52million)

Highways and Street Lighting 2.7% (£15.4million)

Economic Regeneration and Employment 2.2% (£12.84million)

Revenue and Benefits 1.6% (£9.14million)

Neighbourhood Management 1.6% (£9million)

Open Spaces 0.7% (£4.27million)

Pensions and emergency funds 1.3% (£7.63million)

Other spending, such as interest repayments, staff pensions and emergency funds 10.6% (£61.3million)

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Your council tax explained

Council tax discounts
The full council tax bill is due when there are two or more adults living in a property. If only one adult lives there, we will reduce the bill by 25%. This is called a single person discount.

You could get a 25% or 50% discount even when there are two or more adult residents, and an exemption may apply in some cases – see Exempt homes section on page 9. We don’t count the following people when we decide on the number of adults living in a property:

- Full-time students and some student nurses
- Apprentices and youth trainees
- Patients resident in hospital
- People who are being looked after in care homes
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- 18 and 19-year-olds who are at school or who have just left school
- Care workers working for low pay (usually for charities)
- People caring for someone who is not a partner, or a child under 18
- People aged 18 or over for whom Child Benefit is paid
- Foreign language assistants who are registered with the Central Bureau
- The wife, husband or dependant of a student who is not a British citizen and who cannot take paid employment or claim benefits
- Diplomats and senior officials of international organisations and their husbands or wives
- Members of visiting forces and certain international institutions
- Members of religious communities
- People in prison (except for those in prison for non-payment of council tax or a fine).

Unoccupied homes
Homes that are unoccupied and substantially unfurnished could get 100% discount for up to one month. If so, they will be charged 100% after that and 150% after two years. These include newly built homes from the date they are completed even if they remain unoccupied and unfurnished.

Unoccupied homes where structural alterations or major repairs are required or where they have taken place will be charged 50% for the first 12 months. If they remain empty after this, they will be charged 100% for up to two years. After two years they will be charged 150% of the bill.

Homes that are empty and furnished will be charged 100% of the bill; this includes second homes.

Annexes
There is a 50% discount for an annexe that is either being used as part of the main residence or occupied by relatives of the person who is responsible for council tax on the main property (see Exempt homes section on page 9).

Armed forces
You may be entitled to a reduction of 100% in your council tax if you have left your property empty because you are a serving member of the armed forces who is posted away from home in the course of your duties.

Care leavers
If you are aged 18–21 and have been in the care of a local authority, you may be eligible for a discount of up to 100%.

Reductions for disabled people
You may be entitled to a reduction in your council tax if:
- You have a room (other than a bathroom, kitchen or toilet) that is needed for a disabled person
- You have an extra bathroom or kitchen that is needed for a disabled person
- There is enough floor space indoors to allow a disabled person to use a wheelchair.

Telling us about changes
If your bill shows we have given you a discount or reduction, you must tell us within 21 days of any change of circumstances that affects your discount or reduction. If you do not, you may have to pay a penalty.

Exempt homes
There is no bill to pay while a home is left unoccupied by:
- People in prison
- Long-stay hospital patients or residents in a care home or hostel
- People receiving or providing care
- The owner, because they are away studying
- Someone who has died but probate has not been granted or no letters of administration have been made (the property can remain exempt for up to six months after the grant has been made).

The following homes are also exempt:
- An unoccupied home owned by a charity, where the last occupation supported the charity’s objectives (this is exempt for up to six months)
- A home that is unoccupied because the law says it must not be occupied
- An unoccupied home kept for ministers of religion
- A caravan pitch or a houseboat mooring that is not occupied by a caravan or boat
- An unoccupied property that forms part of another property, such as an annexe that cannot be let separately.

Homes that are left unoccupied are exempt if:
- They have been repossessed by the mortgagee
- They are the responsibility of a trustee in a bankruptcy.

Certain types of homes are exempt even though they are occupied:
- Student halls of residence
- An annexe, if it is occupied by an elderly or dependent relative
- Armed forces’ accommodation owned by the Ministry of Defence
- Visiting forces’ accommodation.

Some properties are exempt because they are occupied only by people who are:
- Students
- Under 18
- Severely mentally impaired
- Diplomats.

Appealing against your council tax valuation band
You can appeal to have your home put into a lower valuation band, but only in certain situations.

Making an appeal is free. Please beware of companies offering to appeal the valuation band for you – they will usually charge you. Take care and, if necessary, seek further advice before paying money or entering into a contract.

If you want to appeal, or need more information, email: ctnorth@voa.gsi.gov.uk
Telephone: 03000 501 501

You can also write to:
The Valuation Office Agency
The Listings Officer
17th Floor
Manchester One
53 Portland Street
Manchester M1 3LD

Website: www.voa.gov.uk

You must pay the council tax while you are waiting for a decision on your appeal. If your appeal is successful, we will pay back any overpayments.
Universal Credit

If you are claiming Universal Credit, you need to claim Council Tax Support separately. Help with your council tax is not covered by Universal Credit.

Visit www.manchester.gov.uk/uccts to claim.

Council Tax Support

You can get money off your council tax bill if you or your partner have to pay council tax and you are on a low income. This is called Council Tax Support.

The amount of help depends on your income, the size of your family, the amount of council tax you have to pay, and whether you are pension age or working age.

Have your circumstances changed?

If you are currently receiving Council Tax Support and/or Housing Benefit and you have had a change of circumstances, please let us know.

Visit www.manchester.gov.uk/benefitchanges

Do you qualify for Council Tax Support?

Visit www.manchester.gov.uk/benefits to use our online benefit claim and calculator to see if you qualify for Council Tax Support and/or Housing Benefit (help with rent). If you qualify, you can claim online or contact the Benefits Service, your housing association or library for help.

Second Adult Rebate

Only pension-age people can get this. If you can’t get Council Tax Support based on your income, you may still be able to get help with your council tax if you are the only person liable to pay it and you have another adult (or adults) on a low income living in your home, not including your partner, joint tenant or joint owner. We work out Second Adult Rebate based on the income of the other adults. Your income and savings do not affect how we work it out.

For more information and to make a claim, visit www.manchester.gov.uk/benefits

Benefit fraud

Every penny counts towards Manchester services. Benefit cheats steal millions of pounds each year – money that could be spent on other services.

The Council is committed to detecting and preventing fraud and abuse. We will investigate those dishonestly claiming Council Tax Support and other discounts or exemptions. Where appropriate, offenders will be prosecuted.

If you suspect someone is committing council tax fraud, you can report them in confidence:

Visit www.manchester.gov.uk/counciltaxfraud

Email ctax.enquiries@manchester.gov.uk

If you suspect someone is committing Housing Benefit fraud, you can report it in three ways:

By telephone: Contact the National Benefit Fraud Hotline on 0800 854 440 Monday to Friday 8am–6pm. Calls are free and confidential.

Online: www.gov.uk/report-benefit-fraud

By post: NBFH, PO Box 224, Preston PR1 1GP

How we use your information

Any information you give us for council tax, Council Tax Support or benefit purposes will be processed in accordance with the Data Protection Act 1998. We may match information held internally on our records, where the law allows us to and for the prevention and detection of fraud. We may also share information with other organisations where appropriate.

For more information on how we use your data please visit www.manchester.gov.uk/counciltaxprivacy

We may use SMS text messages to remind residents that their council tax is due or to help administer their benefit claim. This means that if we already have your mobile number, we can help you to bring your account up to date and avoid costly debt recovery proceedings.

You can receive the automated messages by contacting us at ctax.enquiries@manchester.gov.uk if we already hold your mobile number and you wish to opt out of receiving any text messages, then again please contact us at ctax.enquiries@manchester.gov.uk

Statement concerning adult social care funding

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.
Do you get Council Tax Support?

Council Tax Support for working-age people has changed.

If you receive Council Tax Support, you should check your bill to see how much you have to pay.

If you claim Universal Credit and pay council tax, you need to make a claim for Council Tax Support with Manchester City Council. Claim using our form at www.manchester.gov.uk/uccts

If you need help to claim, contact the Council on 0161 234 5003. If you already get Council Tax Support, or are waiting to hear about a claim, you do not need to make a further claim.

It's easier if you switch!

Sign up to Direct Debit
www.manchester.gov.uk/counciltaxdirectdebit

Get your bill by email
www.manchester.gov.uk/ebilling