

YOUR GUIDE TO COUNCIL TAX 2021/2022

Customer Service

If you have any questions about any matters relating to your Council Tax or Business Rates account please get in touch with us by:

- Visiting www.wrexham.gov.uk
- Write to **Wrexham County Borough Council, Corporate Taxation & Debt, Lambpit Street, Wrexham, LL11 1AR**
- Telephone / email:

Business Rates	01978 298990	email:	businessrates@wrexham.gov.uk
Council Tax	01978 298992	email:	counciltax@wrexham.gov.uk
Benefits	01978 292033	email:	housingbenefits@wrexham.gov.uk
- If you wish to speak to a member of staff in person, you should visit:
Contact Wrexham, 16 Lord Street, Wrexham.

They have trained advisors who will be able to help with your enquiry whether it relates to Housing/Council Tax Benefit, Business Rates or Council Tax. Alternatively, you can contact the relevant section by telephone on the above numbers. If you have any difficulties in making payment contact us as soon as possible.

How and where to pay



We offer a choice of payment dates if you choose to pay by Direct Debit. Ten monthly instalments on either the 5th, 20th or the last day of the month or by twelve monthly instalments on the 4th day of the month.

To set up a Direct Debit please telephone 01978 298992.



You can make payment with most credit or debit cards through our automated telephone payment service 24 hours a day, 7 days a week using a touch tone telephone.

Please telephone 0300 3336500 and follow the prompts given.



Council Tax payments can be made directly online on the Council's website www.wrexham.gov.uk/estore



You can pay via your own internet banking page by quoting our bank details which are sort code 20-25-77 and number 43626725.

You must ensure you quote your Council Tax reference number.



If you wish to pay in the Post Office or a Paypoint outlet, please apply for a Payment Card. Please allow 14 days for your payment to reach your account.

Please telephone 01978 298992

All transactions are secure and are backed by VeriSign.

What is Council Tax?

Council Tax is a locally raised tax that is payable on all domestic properties and it is made up of three separate elements:

- **Wrexham County Borough Council Charge**
- **North Wales Police Authority Charge**
- **Your Community Council Charge**

Wrexham County Borough Council collects all of these charges and retains the amount due to itself and pays over to the Police Authority and the individual Community Councils the amounts collected on their behalf.

The amount you actually pay is dependant on the Band into which your property has been placed. These bands range from 'A to I' with 'A' being the lowest charge up to 'I' being the highest charge made.

The total amount payable is made up of two parts, 50% of which relates to the property and 50% relating to the occupier.

The property part is payable under all circumstances but the personal element can be reduced if the property is occupied by fewer than two people. If one person lives alone, the personal element of the tax payable is reduced by half, and if the property is vacant the personal element is not applicable.

Please note:

That under legislation for Wales any property in Wrexham which is unoccupied and furnished or has been unfurnished for a period of more than 6 months is charged at 100%.

Should any property remain unoccupied for a continuous period of 12 months a premium rate may be applied. For further information regarding this please see [page 5](#).

How is my property valued?

The Valuation Office Agency (VOA) is responsible for valuing all domestic properties in England and Wales and placing your property in one of nine property bands.

The VOA is an independent Agency and not part of the Council. The VOA have calculated your valuation band based on property prices as at 1st April 2003. This is known as the 'valuation date'.

The set date ensures that all properties are assessed as at a fixed point in time, ensuring a fairer system for everyone.

The VOA takes account of the size, age, character and locality of your property and sales data from around the valuation date to arrive at the correct valuation band.

If your property was built after the 1st April 2003 the VOA will band your property according to what the value would have been on that date, using comparable sales data.

Each property band has a range of values. The property bands and values for Wales are shown, in the table below.

Band	Range of Values
A	Under £44,000
B	£44,001 - £65,000
C	£65,001 - £91,000
D	£91,001 - £123,000
E	£123,001 - £162,000
F	£162,001 - £223,000
G	£223,001 - £324,000
H	£324,001 - £424,000
I	£424,001 and over



A leaflet is available on request which gives further information on the appeals procedure.

How to appeal

Council Tax

If you think your bill is too much because your property is in the wrong Band then you should appeal to the Valuation Office Agency (VOA) at Regent House, Regent Street, Wrexham or **Telephone 03000 505 505**.

If you wish to appeal against liability you should firstly write to us putting forward your objections to our decision.

- We will then re-examine the matter and give you our decision.
- If you are still dissatisfied then you may appeal to the North Wales Valuation Tribunal at Government Buildings Block A(L1) Sarn Mynach, Llandudno Junction LL31 9RZ.

They are an independent body who will hear your case.

Housing Benefit/Council Tax Reduction

If you think the decision about your Housing Benefit/Council Tax Reduction is wrong:

- You can ask us to explain it please telephone or make a personal visit to Contact Wrexham, 16 Lord Street, Wrexham to discuss the matter with us.
- If you are not satisfied with the outcome, you can ask us to look at it again.
- If you remain dissatisfied, you should make a written request to the Council within one month of the date of notification.

- If you are still not happy with the Council decision you can appeal to an independent tribunal.

Business Rates

If you think your bill is too much because your Rateable Value is too high then you should appeal to the Valuation Office Agency (VOA) at Regent House, Regent Street, Wrexham or **Telephone: 03000 505 505**

If you wish to appeal against liability you should firstly write to us putting forward your objections to our decision and requesting that we review our decision.

Customer Complaints

If you are aggrieved at how we have dealt with your query you may email:

counciltax@wrexham.gov.uk

businessrates@wrexham.gov.uk

housingbenefits@wrexham.gov.uk

or write to:

**Service Manager
Revenues and Benefits
Finance Department
Lambpit Street,
Wrexham LL11 1AR**

explaining why you are not satisfied.

Your rights regarding payment of Council Tax



Do you know a benefit fraudster?

to report a fraud
call 0800854440
or visit:

www.gov.uk/report-benefit-fraud

Payment

If you wish, you can pay the whole bill in one instalment on or before 15 April 2021 or in two instalments on or before 15 April 2021 and 15 September 2021.

Instalments

You have a statutory right to pay by ten instalments from April 2021 to January 2022. Those whose liability begins later in the year are entitled to fewer instalments.

Reminders

If you fail to make an instalment by the 15th of each month then you will be issued with a reminder.

If you pay the missing instalment(s) within seven days then you may continue to pay by monthly instalments.

If you do not, then the full amount for the year is due.

2nd Reminders

If you fail to pay instalments a second time, then a second reminder will be issued.

If you do not pay within seven days you lose the right to pay monthly and the whole balance is due.

Final Reminders - 3rd Reminders

If you have already had two reminders and paid the missing instalments within seven days of the reminders, and you miss a third time **then the full balance outstanding is due immediately.**

Summons

After you lose the right to pay by instalments, the Council is required by law to issue a summons for the balance plus costs. These costs are currently £40.00 for the summons and £30.00 for the liability order.

Liability Order

Once a liability order has been obtained it gives the authority the right to:

1. **Apply for an attachment to your earnings/Income support.**
2. **Instruct a bailiff to seize your goods.**
3. **Apply to the court to commit you to prison for non payment.**

But you can also agree with the Council Tax office to pay the balance weekly/monthly providing it is an acceptable figure.

Reliefs and Discounts

People with Disabilities

If you or someone who lives with you needs an extra room or extra space in your home because of a disability, you may be able to get a reduction in your bill. This reduction would be given by putting your home in a lower valuation band. If your home is in Band A, you may still qualify for a reduction. Please contact the Council for further information if you think you may qualify.

Discounts

If only one adult lives in a property a discount of 25% will apply. Discounts also apply to certain groups of people including students, student nurses, youth training trainees and the severely mentally impaired. If you think you may be entitled to a discount you should contact the Council. If you have been granted a discount and you believe at any time you are no longer entitled to it, then you must inform the Council within 21 days. Failure to do so may result in a penalty.

Exempt Dwellings

Most dwellings will be subject to Council Tax, but some will be exempt and there will be no Council Tax to pay on them. These include properties where the only residents are students, or severely mentally impaired persons, and empty properties which:

- **are substantially unfurnished** (exempt for up to six months)
- **are owned by a charity** (exempt for up to six months)
- **are left empty by someone who has gone into prison, hospital or a nursing residential care home**
- **are waiting for probate to be granted** (and for up to six months after grant of probate)
- **forms part of a single property with another dwelling, being the residence of a dependant relative** (annexe)
- **are uninhabitable or undergoing major structural repair/alterations** (exempt for up to twelve months)
- **in receipt of the maximum amount of Council Tax Reduction**

Council Tax Premium

From 1 April 2017, the council has applied a premium rate of 50% of the amount of Council Tax on a particular property which has been classed as either "long term empty property" or a "second home". A dwelling is considered to be a long term empty property if it has been unoccupied and substantially unfurnished for a continuous period of one year. A second home is defined as a dwelling which is not an individual's sole or main home and is substantially furnished.

There are some criteria which if applicable would mean that the property would not be subject to a premium. These are:-

- Dwellings being marketed for sale or let – time limited to one year
- Annexes forming part of, or being treated as part of, the main dwelling
- Dwellings which would be someone's sole or main residence if they were not residing in armed forces accommodation
- Occupied Caravan pitches and boat moorings
- Seasonal homes where year-round occupation is prohibited
- Job Related Dwellings

The first three criteria listed above may apply to long term empty properties. Whereas all six of the criteria may apply to second homes.

Could I reduce my Council Tax or rent payments?

Am I entitled?

If you are on a low income or certain benefits, you may be entitled.

Are you a pensioner on a low income?

If the answer to any of these questions is yes, then you may be entitled to help.

Universal Credit

If you are of working age and are currently not in receipt of Housing Benefit you may need to apply for Universal Credit for support and help with your housing costs. To find our further information visit www.gov.uk/universal-credit

If you are a pensioner, you should apply to the council for help with Housing Benefit/Council Tax Reduction.

Council Tax :

If you are liable for Council Tax you could receive help with all or part of your bill.

Rent :

If you pay rent to Wrexham County Borough Council or to a private landlord, you may be entitled to help with the rent.

How do I apply?

New Online Account for Residents

In this day and age so much is available online and it's quick, easy and efficient. Wouldn't it be great if accessing council services was as simple? Well, now it is!

'My Account' is the new online account for residents of Wrexham!

My Account allows you to create a secure, personal account online where you can view your Council Tax and Benefit statements, amend direct debits, apply for various discounts and exemptions and make a new benefits claim.

To sign up please visit

www.wrexham.gov.uk/myaccount

Local Authority Tenants

Contact their local Estate Office and ask for a benefit form to help pay rent and Council Tax or by **Telephone (01978) 292033**.

Private Tenants and Owner Occupiers

Contact Wrexham Contact, 16 Lord Street, Wrexham or by telephone **(01978) 292033** and ask for a form for Rent Allowance and/or Council Tax reduction.

Are you an Owner Occupier?

Check your Council Tax demand. If there is no benefit shown and you have applied, contact us immediately.

Are you a Local Authority/Private Tenant?

If you have any queries please contact the benefits section on **(01978) 292033** to discuss the matter.

Using your Personal Information

Wrexham Council is under a duty to protect the public funds it administers and regularly participates in an exercise to ensure that public money is being spent properly. It may share information provided to it with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.

Every year the Wales Audit Office requires us to provide details of all Council Tax properties, liable persons, amounts payable – including discounts, exemptions and disregards so that the information can be compared with other information provided by other public bodies, in particular the Electoral Register and private organisations.

Personal information may be used by the Council in a number of ways, for example audit and debt collection (not limited to Council Tax), fraud prevention and statistical analysis. Information may also be shared with other organisations/ bodies in addition to any specific matters.

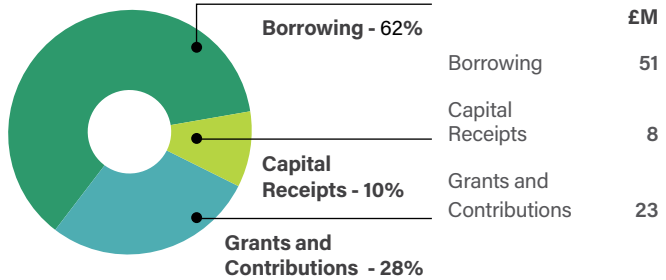
Gross Expenditure

2020/2021 Gross Expenditure	Service	2021/2022 Gross Expenditure
49,052,534	Environment and Technical	49,639,392
51,728,427	Housing and Economy	55,641,145
87,591,496	Social Services	91,422,985
130,383,351	Education & Early Intervention (including Schools)	133,780,373
27,594,347	Corporate, Central and Other Services	28,830,920
346,350,155	Total All Services	359,314,815
259,650	Discretionary Relief	259,650
346,609,805	Total Council Fund	359,574,465
55,035,000	Housing Revenue Account	55,401,000
401,644,805	Total Gross Expenditure	414,975,465
	Where the money comes from	
96,364,934	Fees, charges and grants	100,082,831
55,035,000	Housing Rents	55,401,000
184,295,758	Welsh Government funding	188,856,177
335,695,692	Total Income	344,340,008
65,949,113	What is left to be paid by Council Tax	70,635,457
120,279	Less amount raised in special expenses	116,384
65,828,834	Amount raised by General Council Tax	70,519,073
53,475	Divided by: Taxbase (Band D Equivalent)	53,553
1,231.02	General charge at Band D	1,316.81



Standard Spending Comparison	£
Budget Requirement	259,231,984
Standard Spending Assessment (SSA) as determined by the National Assembly	265,412,679
Budget Requirement below SSA	6,180,695

Capital Resources 2021/2022



Levies	£
Total Expenditure for 2021/22 Includes the following levies: North Wales Fire Service:	£7,112,560
Special Levy in respect of Street Lighting:	£116,384

Balances	£
Anticipated Balances @ 31.3.2021	£5,027,000
Anticipated Balances @ 31.3.2022	£5,027,000

Council Tax – Comparative Increase

	WCBC	Special Expenses	Total WCBC	Community Councils	N.W Police	Total
2020/21	£1,231.02	£2.25	£1,233.27	£51.22	£290.61	£1,575.10
2021/22	£1,316.81	£2.17	£1,318.98	£51.88	£305.55	£1,676.41
Increase	£85.79	-£0.08	£85.71	£0.66	£14.94	£101.31
% Increase	6.97%	-3.56%	6.95%	1.29%	5.14%	6.43%