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.

To pay by direct debit please call 01978 298992
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 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.

**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.

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A leaflet is available on request which gives further information on the appeals procedure.
Your rights regarding payment of Council Tax

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.

Do you know a benefit fraudster?
to report a fraud
call 0800854440
or visit:
www.gov.uk/report
benefit-fraud

To pay by direct debit please call 01978 298992
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

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

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Your guide to Council Tax

Wrexham County Borough Council

Standard Spending Comparison

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Requirement</td>
<td>259,231,984</td>
</tr>
<tr>
<td>Standard Spending Assessment (SSA) as determined by the National Assembly</td>
<td>265,412,679</td>
</tr>
<tr>
<td>Budget Requirement below SSA</td>
<td>6,180,695</td>
</tr>
</tbody>
</table>

Capital Resources 2021/2022

- Borrowing - 62%
  - Borrowing: £51 million
- Capital Receipts - 10%
  - Capital Receipts: £8 million
- Grants and Contributions - 28%
  - Contributions and Receipts: £23 million

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

<table>
<thead>
<tr>
<th>Description</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anticipated Balances @ 31.3.2021</td>
<td>£5,027,000</td>
</tr>
<tr>
<td>Anticipated Balances @ 31.3.2022</td>
<td>£5,027,000</td>
</tr>
</tbody>
</table>

Council Tax – Comparative Increase

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