In recent years the Council’s budget has been prepared in challenging times and 2019/20 is no different. Tens of millions have been saved from the Council budget over the past ten years and in this coming year we face a further gap of just over £7.706 million.

In its funding package to local government, the Scottish Government allows councils the flexibility to increase Council Tax by up to 4.79%.

The £7.706 million funding gap included estimated income from a 3% rise which was included in the initial Scottish Government settlement, and which was later increased to 4.79%. An increase of 3.95% for 2019/20 has been agreed and will deliver an additional £1.377 million bringing our funding gap down to £7.329 million.

We have taken a balanced approach to ensure we achieve the levels of funding we need but minimising the impact on residents.

The Council Tax level for 2019/20 was agreed in February to meet our annual Council Tax billing exercise. The Scottish Government budget was not finalised until mid-February and in order to fully understand the changes to our final funding levels, the Council is not agreeing the remaining options to bridge the funding gap and finalise the 2019/20 budget until a meeting on 21 March.

It is increasingly difficult to continue to identify year on year savings while minimising the impact on Council services. Work continues to identify where further savings can be found to ensure that we can deliver the best and most efficient services within our financial constraints.

## Council Tax Reduction

**Council Tax Reduction**

The Council Tax Reduction Scheme is a Scottish Government Scheme administered by local government.

This Scheme is a means-tested reduction and is calculated on your Council Tax bill, you and your partner’s weekly income, capital and household circumstances. Council Tax Reduction is normally awarded from the Monday after we receive your completed claim form and it is paid straightforwardly into your Council Tax Account to reduce the amount you need to pay.

If your own income is too high for you to qualify for Council Tax Reduction but someone else in your household is on a low income, you may be entitled to an Alternative Minimum Council Tax Reduction (previously known as a Second Adult Rebate) of up to 25% of your Council Tax liability. It is important you do not delay in applying as in most cases we are not able to backdate Council Tax Reduction even if you would have been entitled to an award if you had claimed earlier.

If you are currently receiving Council Tax Reduction you do not need to re-apply. We will use the information we hold to work out how much Council Tax Reduction you are due from April. Changes will be shown on your bill. For more information please see the How to Contact Us section.

### Changes in Circumstances

If you are receiving Council Tax Reduction you must tell us about any changes in your household circumstances or income. Examples of some of the most common changes are an increase or decrease in your income, changes to the amount you are paying, someone moving in or out of the house or changing your job.

You must tell us about any change at all and we will tell you if it affects your reduction entitlement. Changes in your circumstances do not always mean you are due less reduction - you can also be due more help.

## Fraud

East Dunbartonshire Council is under a duty to protect the public funds it administers and to this end may use information you provide for the prevention and/or the detection of fraud. This information may be shared with other departments within the Council, bodies responsible for auditing or administering public funds, other councils, public sector agencies, governmental departments, regulatory and law enforcement bodies and other private companies or entities (such as credit reference agencies, service providers/contractors and partner bodies).

For further information detailing how East Dunbartonshire holds and uses your information please see our website at: www.eastdunbarton.gov.uk or contact us on 0800 328 5644.

## Universal Credit

Universal Credit will continue to be rolled out in East Dunbartonshire Council area, in line with the Department of Work & Pensions timetable. If you are receiving Universal Credit you should still make an application for Council Tax Reduction as a tax reduction is a totally separate award.

To make an application please go to the Council’s website: www.eastdunbarton.gov.uk or phone 0800 123 4510 for an application form. Current information regarding Universal Credit can be found on the Council’s website: www.eastdunbarton.gov.uk and the Department of Work & Pensions has a website page www.gov.uk/universal credit or contact them on 0800 328 5644.

## Data Protection Act and General Data Protection Regulations (GDPR)

East Dunbartonshire Council holds, uses and processes information in accordance with the Data Protection Act 1998 and from 25 May 2018, the GDPR. Your information may be shared with other departments within East Dunbartonshire Council or other organisations for the purpose of:

- administering and collecting council tax and applying any relevant discounts and exemptions;
- checking the information we hold is accurate;
- preventing and/or detecting crime;
- protecting public funds.

Other organisations may include bodies responsible for auditing or administering public funds, other councils, public sector agencies, governmental departments, regulatory and law enforcement bodies and other private companies or entities (such as credit reference agencies, service providers/contractors and partner bodies).

For further information please visit the Council’s website: www.eastdunbarton.gov.uk or call 0800 328 5644.

The information provided in this leaflet is intended only as a guide. For further detailed information please visit: www.eastdunbarton.gov.uk/CouncilTax
Council Tax - General Information

General Information
The Council Tax for your property is based on the valuation band it is placed in by the Assessor. East Dunbartonshire Council has set the Council Tax levels for the year 1 April 2019 to 31 March 2020 and these are detailed on the enclosed bill.

Council Tax Online
You can now manage your Council Tax account online. Visit www.eastdunbarton.gov.uk/counciltaxonline

Water & Waste Charges
The bill includes the Water and Waste charges. East Dunbartonshire Council is not responsible for setting these charges. The level of charges is set by the Water Authority and is subject to scrutiny by the Water Commissioner and the Scottish Government. We are required by law to bill and collect these charges on behalf of Scottish Water.

Even if you are in receipt of maximum Council Tax reduction you must pay your Water and Waste charges.

Who Pays
The person highest on the list below is normally responsible for paying the Council Tax:

- Owner Occupier
- Tenant Occupier
- Sub-tenant Occupier
- Owner (normally where the property is unoccupied)

Married and unmarried couples living together are jointly and severally liable for payment of Council Tax and other charges, as are joint owners and joint tenants. Same sex couples (whether or not they are civil partners) are also jointly liable for Council Tax and other charges.

When to Pay
Your Council Tax is due in 10 consecutive monthly instalments payable on or by the 1st of each month.

How to Pay
There are seven ways in which you can pay your Council Tax:

- By Direct Debit - the easiest way to pay
- Via Direct Banking
- By touchtone on 0300 123 4524 (24 hours a day)
- Via the Internet - www.eastdunbarton.gov.uk/payments
- At any of the Council’s payment kiosks
- At any Post Office
- By post

Council Tax and Benefits online
You can view your Council Tax Account, set up a Direct Debit and tell us if you are moving at www.eastdunbarton.gov.uk/counciltaxonline and

Use your smartphone, tablet or computer to make a claim for the council tax reduction & Housing Benefit or tell us about any changes in circumstances at www.eastdunbarton.gov.uk/benefitsonline

What happens if you fail to pay
If you miss one or any part of an instalment you will be sent a reminder requiring you to bring your instalments completely up to date within seven days. You can only receive two of these reminders in any financial year. If you do not pay within seven days or have had two reminders you will be sent a final notice requiring you to pay the full balance due in 14 days.

If full payment is not made within 14 days, court action will be taken and a 10% statutory penalty will be added to your account. Your account will then be passed to the Sheriff Officer for collection. If you are finding it difficult to pay your Council Tax you should contact the Revenues & Benefits Team (see the How to Contact Us section). We may be able to come to an alternative repayment arrangement or you may be entitled to help paying your Council Tax through the Council Tax Reduction Scheme.

Discounts, Exemptions & Help for People with Disabilities
If you think you may be eligible for a discount, exemption or help for people with a disability please see our website

Long Term Empty Properties
From 1 April 2019, properties classed as long term empty will be liable for an additional 100% Council Tax supplement. Also from 1 April 2019 properties classed as second homes will no longer attract any discount.

www.eastdunbarton.gov.uk/counciltax for more information.

Discounts:
A 25% discount may be available if there is only one adult (aged 18 or more) who has their main residence in the property. Some people are not counted when deciding how many adults are resident in a property e.g. full-time students, apprentices, people who are resident in hospital or care/nursing homes. You do need to tell us about everyone in the property aged 18 or over and tell us if they are in any of the previous categories.

You may qualify for a 10% reduction in your Council Tax if:

- The property is unoccupied
- The property is unoccupied and earlier discounts/exemptions have run out

You may qualify for a 50% reduction (six months maximum) in your Council Tax if:

- The property is unoccupied and un furnished and the six months exemption period has ended

Exemptions
There are a number of circumstances where a property may be exempt from Council Tax. Some of the most common are as follows:

- The property is unoccupied and unfurnished for up to six months
- The property is incapable of being lived in because it is being structurally repaired, improved or reconstructed (up to a maximum of 12 months from the date of the last occupation)
- All the residents are full-time students or under the age of 18

Help for people with disabilities
A reduction may be possible if you, or someone who lives with you, has a disability and needs an extra room or bathroom to meet your needs, or uses a wheelchair. More detailed advice is available from the Council Tax Administration Team (see the How to Contact Us section).

Changes in Circumstances
If you are in receipt of any reduction in your Council Tax you must tell us whenever your circumstances change, for example when someone moves into your home, someone turns 18 or someone stops being a student. If you fail to tell us about a change in circumstances which may affect discounts or exemptions you may be liable to a penalty of up to £500.

Appeal Rights
You can appeal to the Revenues & Benefits Section if you disagree with the decision to hold you liable to pay Council Tax or the calculation of your bill. If you remain dissatisfied, or do not receive a response within six months, you have the right of appeal to the Valuation Appeal Committee. Your appeal to the Valuation Appeal Committee must be within four months of the date of your original appeal.

If you have an enquiry about the Council Tax Band for your property, you should contact: Assessor to the Joint Valuation Board, 235 Dumbarton Road, Clydebank, G81 4XJ.
Tel: 0141 562 1200

If you make an appeal you must continue to pay your Council Tax.

How we spend each pound

Council Employees (full time equivalent)
2018/19 3,792
2017/18 3,844
Increase/Decrease 52
Percentage change -1.4%

Comparison with Government provision for current expenditure
Government supported expenditure £222,949m
Per dwelling £4,764
Proposed spending by Council £247,478
Per dwelling £5,318

Council Tax levied for each band

<table>
<thead>
<tr>
<th>House Value</th>
<th>Council Tax 2019/20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 27,000</td>
<td>8,99.49</td>
</tr>
<tr>
<td>27,001-35,000</td>
<td>979.41</td>
</tr>
<tr>
<td>35,001-45,000</td>
<td>1,119.32</td>
</tr>
<tr>
<td>45,001-58,000</td>
<td>1,259.24</td>
</tr>
<tr>
<td>58,001-80,000</td>
<td>1,454.50</td>
</tr>
<tr>
<td>80,001-106,000</td>
<td>2,046.27</td>
</tr>
<tr>
<td>106,001-212,000</td>
<td>2,466.01</td>
</tr>
<tr>
<td>£212,001+</td>
<td>3,085.14</td>
</tr>
</tbody>
</table>

House | Year | Payment
---|---|---
1 | Education | £46.1p
2 | Health & Social Care | 21.6p
3 | Place N/hood & Corp Assets | 20.6p
4 | Other Services | 9.6p
5 | Capital Charges adjustment | 2.2p

Calculation of Council Tax

| Gross Expenditure (£m) | 313.424 |
| Less fees and charges | 65.946 |
| Net Expenditure | 247.478 |

<table>
<thead>
<tr>
<th>Capital Charges</th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cap. (excl capital charges)</td>
<td>238.132</td>
</tr>
<tr>
<td>Capital Charges</td>
<td>16.475</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Change from 2018/19</th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017/18</td>
<td>91.247</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Change from 2018/19 (incl. capital charges)</th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017/18</td>
<td>91.247</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount Needed from Council Tax</th>
<th>£m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Band D Council Tax 2019/20</td>
<td>63.138</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Band D Council Tax 2018/19</th>
<th>£1,208.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scottish Auge Band D Council Tax 2018/19</td>
<td>£2,213.39</td>
</tr>
</tbody>
</table>

**Notes:**
- **Net Cap.** Capital charges in a year.
- **Change from 2018/19** Gross expenditure less fees and charges, including capital charges.
- **Amount Needed from Council Tax** Reduction on the base rate.