

Foreword

This past year the Covid-19 pandemic has impacted each and every one of us. We are immensely proud that our critical and essential Council services were maintained and that our Covid-19 response ensured that those that needed support received it.

The impact of Covid-19 is still very much with us and whilst there has been some additional funding to cover the costs related to the pandemic, as has been the case for over a decade now, the Council still faced a significant budget gap for 2021/22 with over £7 million in savings to be found.

Mindful of the challenging financial circumstances that many are facing as a result of the pandemic, the Council has accepted the funding to freeze Council Tax, with a plea that this funding continues year on year to avoid more substantial rises in the future. We are also not increasing any fees and charges for 2021/22.

To avoid service cuts, savings are being delivered in the short term through the use of reserves whilst other options, including a number of fiscal flexibilities and future plans for Organisational Transformation, are evaluated.

Our capital programme sees commitments to new and improved facilities across the whole of East Dunbartonshire, including the new ASN School and Community Sports complex in Kirkintilloch, and the replacement Boclair Academy and new Allander Leisure and Day Care Centre in Bearsden. The grant funded £30 million City Deal project in Bishopbriggs is progressing and we are conducting a feasibility study to replace Lenzie Academy.

Despite the challenging circumstances, we are pleased to have delivered a balanced Council budget and significant investment in the area for 2021/22 and the years ahead.

Other formats and translations

This document can be provided in large print, Braille or on CD and can be translated into different community languages. Please contact the Council's Corporate Communications team by email on corpcommunications@eastdunbarton.gov.uk or by calling **0300 123 4510**

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Joint Council Leaders
Cllr Vaughan Moody & Cllr Andrew Polson

Further information

The information provided in this leaflet is intended only as a guide. For further detailed information please visit:
www.eastdunbarton.gov.uk/counciltax

For Enquiries on Council Tax, including Discounts, you can also contact:

East Dunbartonshire Council
Revenues & Benefits
William Patrick Library
2 - 4 West High Street
Kirkintilloch,
G66 1AD
Tel: **0141 578 8190**
Email: counciltax@eastdunbarton.gov.uk

For Enquiries on Council Tax Reduction / Council Tax Rebates, you can also contact:

East Dunbartonshire Council
Revenues & Benefits
William Patrick Library
2 - 4 West High Street
Kirkintilloch,
G66 1AD
Tel: **0800 901 057**
Email: benefits@eastdunbarton.gov.uk

SMS Texting

We can now send SMS texts to remind you when payments are due. If you want to sign up for this service please contact us on **0141 578 8190**

Council tax 2021



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www.eastdunbarton.gov.uk

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 your household circumstances. Council Tax Reduction is normally awarded from the Monday after we receive your completed claim form and it is paid straight 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 Maximum 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 2021 and this will be shown on your bill. For more information please see the How to Contact Us section. You can apply online at www.eastdunbarton.gov.uk/benefitsonline or print the form and complete per the instructions in each section.

Changes in Circumstances

If you are receiving Council Tax Reduction you must tell us about any change 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 of money you have coming in, 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 & Data Protection

The Council is under a duty to protect the public funds that it administers by preventing and detecting fraud.

If you have any information about any frauds perpetrated against the Council you can report this online at www.eastdunbarton.gov.uk/fraud or by phoning 0300 123 4510

For further information detailing how East Dunbartonshire holds and uses your information please see our website at: www.eastdunbarton.gov.uk/nfi or request a paper copy of the information from Council Headquarters, Southbank Marina, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1TJ.

Welfare Rights & Money Advice

East Dunbartonshire residents can get a one-stop-shop approach to Welfare Rights and Money Advice issues through the local Citizens Advice Bureau. Please call **0141 775 3220** to make an appointment.

Save Money on your Energy Bills

Home Energy Scotland from the Scottish Government is a source of free and impartial advice on how to make your home cheaper to heat. Advice and Support provided includes information on government schemes and funding available for energy efficiency improvements such as new insulation or a replacement boiler. Whether you rent or own your home, **call Home Energy Scotland free on 0808 808 2282.**

Scottish Welfare Fund

The Scottish Welfare Fund provides Community Care Grants, Crisis Grants and Self Isolation Grants. The Council administers this Scottish Government Scheme for the residents of East Dunbartonshire.

Crisis Grants may provide a safety net in an emergency or when there is an immediate threat to health or safety. Self Isolation grants are to help when you are required to self isolate and your income is reduced.

Community Care Grants may help to enable independent living or continued independent living, thus preventing the need for institutional care. They are also intended to help families or individuals who are facing exceptional pressure. This means that a Community Care Grant could help you if you are setting up in the community after a period of care, being homeless or help you stay in your home rather than go into care. For help or further information on Scottish Welfare Fund please phone **0300 123 4510.**

Universal Credit

Universal Credit will continue to be rolled out in East Dunbartonshire 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 this is a totally separate award.

To make an application please go to the Council's website www.eastdunbarton.gov.uk or phone 0300 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; and
- 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/or partner bodies).

For further information detailing how East Dunbartonshire Council holds and uses your information please see our website at: www.eastdunbarton.gov.uk/counciltax or request a paper copy of the information from Council Headquarters, Southbank Marina, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1TJ.

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 2021 and 31 March 2022 and these are detailed on the enclosed bill.

Water & Waste Charges

The bill also 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. More information on Water & Waste can be found at www.scottishwater.co.uk/unmeteredcharges

Who Pays

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

- Owner Occupier
- Tenant Occupier
- Sub-tenant Occupier
- 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 April through to the 1st of January in each financial year.

If you pay by Direct Debit you can choose to pay on the 1st, 15th or 28th of each month. You can pay over 12 months if you pay by Direct Debit.

How to Pay

There are seven ways that 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) or by telephone on 0300 123 4525 (9am to 5pm Monday to Friday)
- Online at: www.eastdunbarton.gov.uk/payments
- By credit or debit card at any of the Council's hubs
- At any Post Office or local PayPoint
- By post

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 may be liable for an additional 100% Council Tax supplement. Also from 1 April 2019 properties classed as second homes no longer attract any discount. Visit 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 unfurnished 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 property last occupied)
- 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/their needs, or uses a wheelchair indoors. 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 two 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)

2020/21	4,264
2019/20	3,909
Increase/(Decrease)	355
Percentage change	+9.1%

Comparison with Government provision for current expenditure

Government supported expenditure	£245.700m
Per dwelling	£5,216
Proposed spending by Council	£268.074m
Per dwelling	£5,691

Calculation of Council Tax

Gross Expenditure (Emillion)	348.103
Less fees and charges (Emillion)	80.029
Net Expenditure (Emillion)	268.074

	Net exp. (excl. capital charges) £m	Capital Charges £m	Net exp. (incl. capital charges) £m	Change from 2020/21 (incl. capital charges) £m	Change from 2020/21 (incl. capital charges) %
Education	106.393	4.648	111.041	4.758	4
Health & Social Care	58.401	0.300	58.701	3.563	6
Place N/hood & Corp Assets	64.912	2.473	67.385	4.466	7
Other Services	26.193	0.675	26.868	(0.446)	-2
Capital Charges adjustment	0.000	4.079	4.079	(0.100)	-2
	255.899	12.175	268.074	12.241	2.3

Financed by:

Government Grants	177.911
Non-Domestic Rates	16.812
Use of reserves	7.460

Amount Needed from Council Tax

Gross Income	70.803
Council Tax Reduction Scheme	(4.912)
Net Income from Council Tax	65.891

Band D Council Tax 2021/22	£1,308.98
Band D Council Tax 2020/21	£1,308.98
Scottish Ave Band D Council Tax 2020/21	£1,308.00

Council Tax levied for each band

	House Value £	Council Tax 2021/22 £
A	Up to 27,000	872.65
B	27,001-35,000	1,018.10
C	35,001-45,000	1,163.54
D	45,001-58,000	1,308.98
E	58,001-80,000	1,719.85
F	80,001-106,000	2,127.09
G	106,001-212,000	2,563.42
H	212,001+	3,207.00

1	Education	41.42p
2	Health & Social Care	21.90p
3	Place N/hood & Corp Assets	25.14p
4	Other Services	10.02p
5	Capital Charges adjustment	1.52p

