

Working in partnership with Eastbourne Homes

## **Council Tax Information**

2023-24

#### Welcome page

This document shows how much of your money is allocated to Eastbourne Borough Council. It shows what your money is spent on and what services are provided to you locally. It also records year-on-year changes in spending and taxes. In addition, this booklet includes information about Council Tax discounts, reductions and exemptions.

You can find information on the allocation of Council Tax and spending by **East Sussex County Council**. Visit the East Sussex County Council website at <u>https://new.eastsussex.gov.uk/your-council/finance</u>

The Secretary of State 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 was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons." Visit the adult social care website at www.eastsussex.gov.uk/socialcare/

Visit the **East Sussex Fire and Rescue** website at <u>www.esfrs.org/about-us/publication-of-information/financial-information/</u>

Visit the **Sussex Police and Crime Commissioner** website at <u>www.sussex-pcc.gov.uk/about/transparency/what-we-spend-how-we-spend-it/</u>

BAND	9's of D	EBC Tax	ESCC Tax	SPA Tax	ESFA	TOTAL TAX	SPD	Single person will pay
@	5	£149.82	£941.00	£133.28	£57.98	£1,282.08	£320.52	£961.56
Α	6	£179.79	£1,129.20	£159.94	£69.58	£1,538.51	£384.63	£1,153.88
В	7	£209.75	£1,317.40	£186.60	£81.18	£1,794.93	£448.73	£1,346.20
С	8	£239.72	£1,505.60	£213.25	£92.77	£2,051.34	£512.84	£1,538.50
D	9	£269.68	£1,693.80	£239.91	£104.37	£2,307.76	£576.94	£1,730.82
Е	11	£329.61	£2,070.20	£293.22	£127.56	£2,820.59	£705.15	£2,115.44
F	13	£389.54	£2,446.60	£346.54	£150.76	£3,333.44	£833.36	£2,500.08
G	15	£449.47	£2,823.00	£399.85	£173.95	£3,846.27	£961.57	£2,884.70
н	18	£539.36	£3,387.60	£479.82	£208.74	£4,615.52	£1,153.88	£3,461.64

#### Council Tax Charges for 2023/24

The table above shows the tax required by the four authorities for each band of property in Eastbourne for the year 1 April 2023 to 31 March 2024.

The amount of Council Tax you pay is based on the value of your property. The market value of your property was set on 1 April 1991.

#### **Property Valuation Bands**

Band	Property Valuations			
Α	Up to and including £40,000			
В	From <b>£40,001</b> up to <b>£52,000</b>			
С	From <b>£52,001</b> up to <b>£68,000</b>			
D	From £68,001 up to £88,000			
E	From £88,001 up to £120,000			
F	From £120,001 up to £160,000			
G	From £160,001 to £320,000			
Н	More than <b>£320,000</b>			

Your Council Tax bill shows the band that applies to your property.

## How your Council Tax is calculated

#### Planned spending in 2023/2024

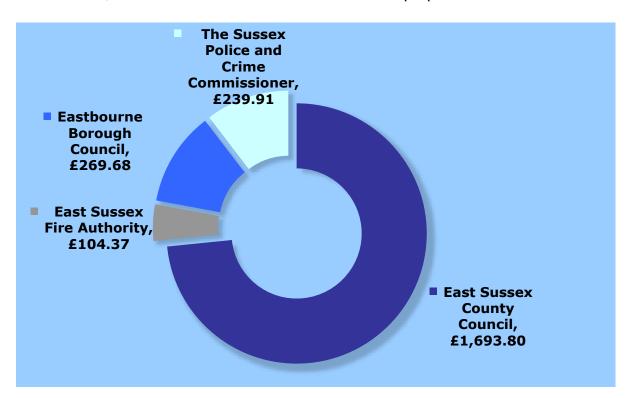
	2022/2023 £'000	2023/2024 £'000	Change %
Corporate Services	9,193	9,649	5.0%
Regeneration and Planning	5,964	6,039	1.3%
Service Delivery	57,881	59,138	2.2%
Tourism and Culture	13,883	13,883	0.0%
Financing and Investment	3,724	4,848	30.2%
Gross Expenditure	90,646	93,557	3.2%
Grants and other income	(74,540)	(75,584)	1.40%
Total Budget Requirement	16,106	17,973	11.59%
General Government Grants	(1,465)	(1,927)	31.5%
Retained Business Rates	(5,419)	(5,144)	-5.1%
Collection Fund (Surplus)/Deficit	(121)	(121)	0.0%
Transfers to/(from) reserves, contingencies and other movements	0	(1,263)	-
Council Tax Requirement	9,100	9,518	4.59%
Tax Base (Band D equivalent properties)	34,754.0	35,294.8	
Band D Council Tax	£ 261.85	£ 269.68	2.99%

#### How spending has changed

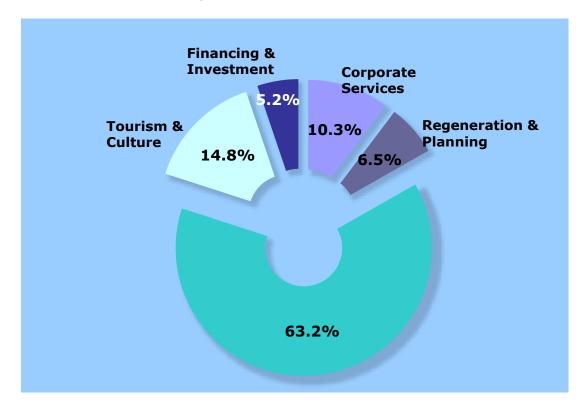
non openang nao enangea	£'000
Budget Requirement 2022-2023	16,106
Service Pressures, inflation and investment	3,429
Efficiencies	(518)
Income generation	(1,082)
Technical Adjustments	38
Budget Requirement 2023-2024	17,973

#### Cost for a typical Band D household for 2023-2024

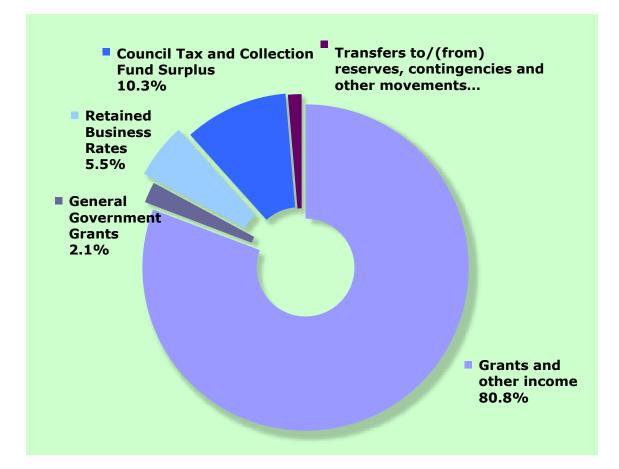
To calculate your Council Tax we add together the money needed by East Sussex County Council, East Sussex Fire Authority, The Sussex Police and Crime Commissioner and Eastbourne Borough Council. We then divide this amount by our tax base of **35,294.8**, which represents the estimated number of Band D equivalent properties within Eastbourne, to determine the Council Tax for Band D properties.



#### Where the money goes



#### Where the money comes from



#### Council Tax Explanatory Notes

#### Self-Service

The self-service portal is available to all Eastbourne residents. You may find this service useful as it enables you to access information about your Council Tax, Housing Benefit, Business rates and landlord information, all in one place.

Registering for this service is straightforward and should only take a few minutes. Please visit our website at <u>www.lewes-eastbourne.gov.uk/self-service/</u> to sign up.

#### Who must pay Council Tax?

Adults aged 18 and over who live in a property will usually pay the Council Tax bill. People who are married, civil partners or living together as partners are jointly liable. Also, people who jointly own or rent a property are equally liable. If you live in your home alone, you can normally claim a discount.

#### **Council Tax Discounts**

Discounts can usually be claimed when:

 You are living on your own in a property and it is your main home - 25% single occupancy discount

The following people are disregarded when calculating discounts:

- Full-time students, (and certain non-UK spouses/dependants), student nurses, apprentices, and youth training trainees and foreign language assistants;
- People who are severely mentally impaired and in receipt of a qualifying benefit;
- 18 and 19 year olds who are at or have just left school or college;
- Care workers working for low pay, usually for charities;
- People caring for someone with a disability who is not a spouse, partner, or child under 18 years old (and who are entitled to a qualifying benefit);
- Members of visiting forces and certain international institutions;
- Members of religious communities (monks and nuns);
- People who are in prison or detention (except those in prison for non-payment of Council Tax or a fine);
- Diplomats and their non-British spouses.

#### **Council Tax Exemptions**

Council Tax is not payable on some properties. Your bill will show if an exemption has been applied to your account. The different classes of exemption are:

**Class B** Unoccupied property owned and previously occupied by a charity. **Class D** Unoccupied property where the liable person is in prison or detention. **Class E** Unoccupied property where the liable person permanently resides in a rest home, nursing home or hospital.

**Class F** Unoccupied property where the liable person is deceased and probate has not been granted, or for up to six months after probate has been granted.

Class G Unoccupied property where occupation is prohibited by law.

**Class H** Unoccupied property waiting to be occupied by a minister of religion, where he or she would carry out the duties of his or her office.

**Class I** Unoccupied property where the liable person is receiving care elsewhere (not a hospital or care home).

**Class J** Unoccupied property where the liable person is giving care to a person elsewhere.

**Class K** Unoccupied property where the person who is liable to pay the Council Tax is a student and living elsewhere to study.

**Class L** Unoccupied property where a mortgagee is in possession.

**Class M** Student halls of residence.

**Class N** Property occupied solely by full time students undertaking a qualifying course or study.

**Class O** Armed forces accommodation.

**Class P** Visiting forces accommodation.

**Class Q** Unoccupied property where the liable person is a trustee in bankruptcy.

**Class R** Property consisting of a pitch or a mooring which is not occupied by a caravan or, as the case may be, a boat.

**Class S** Property occupied solely by people less than 18 years of age.

**Class T** Unoccupied property which forms part of another property but cannot be let separately (e.g. an annexe).

**Class U** Property occupied solely by persons who are severely mentally impaired and entitled to a qualifying benefit.

**Class V** Property where the liable person is a diplomat.

**Class W** Property occupied by an elderly or disabled dependant relative, which is part of another property (e.g. an annexe).

Please note that if you are the landlord of a student property you will not be entitled to an exemption for the summer period. However, if the property is both empty and unfurnished you may qualify for a 100% discount for a period of up to 1 calendar month after which a full charge will apply.

#### **Disabled Band Reduction**

A property may be eligible for a Disabled Band Reduction if a disabled resident has an extra room to meet the needs of their disability or if a wheelchair needs to be used indoors.

#### Council Tax Property Discounts

Council Tax is discounted on some properties. Your bill will show if a discount has been applied. Examples are:

#### Unoccupied and Unfurnished Properties

A 100% discount can be awarded for up to one calendar month from the date the property becomes unoccupied and unfurnished after which full Council Tax will be charged. In addition, a 50% discount may be awarded for a maximum period of up to 12 months if a property requires or is undergoing major repair work or extensive

structural alteration to render it habitable. A full Council Tax charge applies when the discount has ended.

These discounts are property related and a change in liable party will not result in any new period of discount entitlement if the discount has previously been applied.

#### Second/Holiday Homes

Eastbourne Borough Council does not award a discount for second/holiday homes.

You may be entitled to a 50% discount if by the contract of your employment you are required to live in a property provided by your employer and you pay a full Council Tax charge elsewhere e.g. a publican who has to live above the premises or a school caretaker who is required to live in accommodation provided by the school.

#### Annexes

You may be eligible for a 50% discount if you use your annexe as part of your main property or if a relative of the person who is liable for Council Tax on the main property is living in it.

#### Long Term Empty Properties

Eastbourne Borough Council will increase the Council Tax charge to 150% for unfurnished properties that have been empty for 2 or more years (Please note that annexes and those in the armed forces will not be affected by this increase).

#### **Council Tax Reduction Scheme**

In general, to be entitled to receive a Council Tax Reduction you will need to be in receipt of a low income whether from full/part-time employment or from other state benefits (such as Income Support) and have less than £16,000 in savings. Your income and savings and those of any partner will be counted when assessing entitlement. If you have another adult living with you, this might affect the amount of reduction you get.

#### Important Information

The information in these explanatory notes is for guidance only. If you think you may be eligible for a discount or exemption, please visit our website or contact us for further information or to make an application. Contact points are at the bottom of this page. Please note that an inspection of a property may be necessary before an exemption or discount can be considered.

If you have been awarded a discount, exemption or reduction on your Council Tax bill, you must by law, inform the Council within **21 days** of any change of circumstances which may affect your entitlement e.g. a child turning 18, a student ceasing to attend college or a property becoming occupied.

#### Payment by Direct Debit

Most people pay their Council Tax by monthly Direct Debit. It is safe, convenient, and straightforward. Customers who pay by Direct Debit have the choice of four different payment dates, unlike other payment methods – 1st, 7th, 15th or 25th of the month. Direct Debit is the most cost-effective way to pay, which means we can provide better services and facilities for our residents.

If you want to pay by Direct Debit, please complete the mandate enclosed with your bill or download an instruction from our website at <u>www.lewes-</u> <u>eastbourne.gov.uk/payments/</u>

#### Payment by Monthly Instalments

Council Tax is usually paid over 10 monthly statutory instalments; however, Eastbourne Borough Council offers payment over a maximum of 12 monthly instalments. If you wish to take advantage of this, please contact us. Please note the number of instalments reduces for bills issued during the course of the year.

#### Unable to Pay Your Council Tax

If you are having difficulty paying your Council Tax, or you receive a recovery notice e.g. a Final Notice or Court Summons, then please contact us as soon as possible for advice on 01323 410000. For further advice and guidance regarding money and debt please visit our website at <u>www.lewes-eastbourne.gov.uk/moneyhelp</u>

#### How to Appeal Against Decisions

You have the right to appeal to the Valuation Office Agency if you believe your property is not in the correct Council Tax band (see below for contact details). You have the right to appeal to the council if you believe you are not liable to pay Council Tax. Please note that you must continue to pay your Council Tax on time whilst an appeal is being considered. If you are successful, you will be given a refund of overpaid tax.

#### **Contact Points**

#### **Eastbourne Borough Council**

Customer First Town Hall Grove Road Eastbourne BN21 4UG

Website: <u>www.lewes-eastbourne.gov.uk</u> Email: <u>customerfirst@lewes-eastbourne.gov.uk</u> Telephone: 01323 410000

#### Valuation Office Agency

Website: www.gov.uk/contact-voa

#### Information on Council Spending

You may find detailed information on Council spending plans by visiting our website at <u>www.lewes-eastbourne.gov.uk/spending-and-performance/</u>

#### Local Council Tax Reduction Scheme

The Local council Tax Reduction Scheme is a means-tested scheme to help people on a low income pay their council tax. The rules for pensioners are set by central government and the council set the rules for people of working age.

From 1<sup>st</sup> April 2016 the Council decided that the scheme will include a requirement that all working age people have to pay at least 20% of their council tax and that

those who have been self-employed for more than 12 months will have their income from self-employment based on either their actual income or 35 times the hourly National Living Wage, or National Minimum Wage if they are under 25, whichever is the higher.

#### **Exceptional Hardship Scheme**

The Council has an Exceptional Hardship Scheme available to those who qualify for a local reduction but are suffering exceptional hardship. The application form is available on the Council's website <u>www.lewes-eastbourne.gov.uk/council-tax/council-tax-exceptional-hardship-payments/</u> or from the Council offices at Town Hall, Grove Road.

## CUSTOMER FIRST

Lewes and Eastbourne Councils working together for you

# Speediest ways to pay...



### **Direct Debit**

Simply complete the form available on our website. Once set up, your payments will be made automatically for the rest of the year. 35,000 households in Eastbourne choose this option. To get started, visit our website: **lewes-eastbourne.gov.uk/council-tax** 



### **Online payment**

This takes about five minutes and will need to be repeated each time you pay. To pay online, visit: **lewes-eastbourne.gov.uk/Portal** 



## **Automated phone line**

This takes a few minutes and will need to be repeated each time you pay, To use this option, call **0800 288 8097** No queue times.



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## Manage your accounts Online, anytime

Register with our new Council Tax, Benefits and Business Rates portal for the fast and secure way to:

- Access your account information
- Change your method of payment to Direct Debit
- View your Housing Benefit payments
- Set up E-billing to receive your bills electronically

### Visit: lewes-eastbourne.gov.uk/Portal



## LETTING US KNOW ABOUT LOCAL AUTHORITY FRAUD SAVES YOU MONEY

Call **0800 731 7039** to report a fraud against your local authority or visit www.lewes-eastbourne.gov.uk/about-the-councils/report-fraud



Lewes District Council



Working in partnership with Eastbourne Homes