



South Staffordshire Council

# Council Tax

## Financial information

### 2023/24



[www.sstaffs.gov.uk](http://www.sstaffs.gov.uk)



# Financial Information 2023/24

## Welcome

Now more than ever, people and businesses are turning to their local authorities for support. It is therefore vital that we continue to provide those services that are important to you.

South Staffordshire Council is continually working hard to ensure that we retain high quality value for money services for our residents and local businesses.

This booklet outlines how South Staffordshire Council plans to spend the money raised from your council tax this year. Please take a few minutes to read through this information. You may find you are eligible to claim an exemption or discount, which could reduce how much council tax you need to pay.



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# WHERE DOES YOUR MONEY GO?

The table below shows how much of your council tax goes to each authority.

Who gets your money? Your bill is divided up like this (Band D)	2022/23 £	2023/24 £	Increase this year	Percentage Share
<b>South Staffordshire District Council</b>	130.34	<b>135.34</b>	3.84%	6.7%
<b>Parish councils</b>	61.94	<b>66.00</b>	6.55%	3.3%
<b>Staffordshire County Council</b>	1,401.30	<b>1,471.23</b>	4.99%	72.9%
<b>Office of the Police and Crime Commissioner</b>	248.57	<b>260.57</b>	4.83%	12.9%
<b>Fire and Rescue Authority</b>	80.35	<b>84.25</b>	4.85%	4.2%
<b>Total amount payable (Band D)*</b>	<b>1,922.50</b>	<b>2,017.39</b>	<b>4.94%</b>	<b>100.0%</b>

**\*This is the average amount all Band D properties in South Staffordshire will pay for their core services. The parish council charge is an average amount. The charge varies according to which parish you live in, please see pages 9 and 10 for further details.**

The actual amount of council tax you pay will depend on which council tax band your property is in. Any discounts and benefits you are entitled to receive may reduce your charge.

## Summary of your council tax charge

The table below shows you what each authority plans to spend in the coming year and the amount each will raise from council tax.

	South Staffordshire Council £000's	Fire & Rescue Authority £000's	OPCC £000's	County Council £000's
Gross spending	45,021	51,221	259,953	1,191,786
Less income	25,960	4,366	15,691	542,123
<b>Net expenditure</b>	<b>19,061</b>	<b>46,855</b>	<b>244,262</b>	<b>649,663</b>
Business rate income	5,150	10,282		122,820
Government grant	750	5,422		87,195
Transfer from collection fund				5,344
Police grant			147,749	
Enterprise zone disregard	5,028			
Use of reserves	2,772	390	1,360	2,108
<b>Gov grants and other contributions</b>	<b>13,700</b>	<b>16,094</b>	<b>149,109</b>	<b>217,467</b>
<b>Amount to be raised from council tax</b>	<b>5,361</b>	<b>30,761</b>	<b>95,153</b>	<b>432,196</b>

To work out the **Band D** council tax we divide the amount to be raised from council tax by the number of **Band D** equivalent properties in Staffordshire.

## Introduction

Find out more about your council tax bill, including information on discounts, exemptions and appeals.

## How is council tax calculated?

Your council tax is based on two adults living in a property.

- If only one person lives there, they are entitled to a 25% discount.
- If you are in receipt of a low income your bill may be reduced by council tax Support.
- Certain properties could be 100% exempt even if they are occupied. **See page 6 for more detail.**

**Please remember, if you are waiting for the outcome of an application for a reduction, you must continue to pay your current bill.**

**If successful, you will be entitled to a refund of any overpaid council tax.**

## Could I get a discount?

This depends on the number of adults in your house and their circumstances. If any of the adults are on the list below, they may not be counted for council tax purposes. If this takes the number of 'counted' adults below two, you are eligible for a discount.

- Full-time students, student nurses, apprentices, youth training trainees and foreign language assistants.
- Young people for whom child benefit is payable and 18/19 year olds who have just left school or college.
- Patients resident in hospital or being looked after in care homes.
- Severely mentally impaired people.
- People in hostels or night shelters.
- Low paid care workers usually for charities.
- People caring for a person with a disability who is NOT a partner or child under 18.
- Members of religious communities such as monks or nuns.
- People in detention (except for non-payment of Council Tax or a fine).
- Spouses or dependants of students who are non-British subjects and are prevented by immigration regulations from working or claiming benefits.
- Members of visiting forces, certain international and defence organisations and those with diplomatic privilege or immunity.



# FACTS ABOUT YOUR COUNCIL TAX BILL

## Empty and second homes

You may be able to get a discount on your bill for empty and unfurnished homes. If the property is furnished, a discount may apply if you live in job related accommodation.

A 100% discount for a maximum of one month will be given for a property that is empty and unfurnished. If the property is deemed uninhabitable, a 50% discount can be given for 12 months.

If a property is empty and unfurnished for over two years then a premium is charged of 100% of the council tax charge. For properties empty for more than five years, the premium increases to 200%. If the property remains empty for 10 years, the premium increases to 300%.

## Reduction for people with disabilities

If you, or someone who lives with you, needs a room, an extra bathroom or kitchen, or extra space in your property to meet special needs arising from a disability, your bill may be reduced.

The bill may be reduced to that of a property in the band immediately below the band of your property. If your property is in Band A, a reduction (equivalent to a band) will be given. This reduction is not based on your income or savings.



## Council tax valuation bands

The Valuation Office Agency, part of HM Revenue and Customs (not your local council), has put every property into one of eight valuation bands.

A full list of valuation bands is available on its website at [www.voa.gov.uk](http://www.voa.gov.uk) (see table below).

Band	Range of values as at 1 April 1991	Proportion of Band D tax payable
A	Up to and including £40,000	6/9
B	£40,001 to £52,000	7/9
C	£52,001 to £68,000	8/9
D	£68,001 to £88,000	1
E	£88,001 to £120,000	11/9
F	£120,001 to £160,000	13/9
G	£160,001 to £320,000	15/9
H	More than £320,000	2

Your council tax bill states which band applies to your home and your home's valuation is based on an estimate of how much it was worth on 1 April 1991. Price changes since that time won't affect the valuation.



## Could I be exempt from council tax?

Some properties may be exempt from council tax.

<b>Class</b>	<b>Unoccupied properties which are:</b>
<b>B</b>	Owned by a charity (allowed for up to six months).
<b>D</b>	Left empty by someone who has gone to prison.
<b>E</b>	Previously occupied by a person in permanent residential care.
<b>F</b>	Waiting for probate or letters of administration to be granted (continuous for up to six months after being granted).
<b>G</b>	Empty because occupation is forbidden by law.
<b>H</b>	Waiting to be occupied by a minister of religion.
<b>I</b>	Left empty by someone who has moved to receive personal care by reason of old age, disablement or illness.
<b>J</b>	Left empty by someone who has moved to provide personal care to another person.
<b>K</b>	Owned by a student and last occupied by a student.
<b>L</b>	Subject to a Repossession Order.
<b>Q</b>	The responsibility of a bankrupt person's trustee.
<b>R</b>	A site for a caravan, mobile home or mooring.
<b>T</b>	Unable to let separately because it is linked to, or in the grounds, of another property.

### **Class** Occupied properties where:

<b>M/N</b>	All the residents are students.
<b>O</b>	They are used for UK armed forces accommodation, whether occupied or not.
<b>P</b>	At least one liable person is a member of a visiting force.
<b>S</b>	All residents are less than 18 years old.
<b>U</b>	All residents are severely mentally impaired.
<b>V</b>	At least one liable person is a foreign diplomat.
<b>W</b>	It is annexed to a family home and occupied by that family's elderly or disabled relatives.

# FACTS ABOUT YOUR COUNCIL TAX BILL

## Can I appeal against my council tax band?

**Yes**, you may appeal against your council tax band. There are several situations where you can appeal against the band in which your house has been placed:

- **Within six months of becoming the new tax payer for the property.**
- **Within six months of the Valuation Office Agency making a change to the band.**
- **If there have been specific material changes in the property value.**

Any queries about appeals and bandings should be made direct to the Valuation Office Agency at [www.gov.uk](http://www.gov.uk)

## What if I don't think I should be paying council tax?

You can appeal to the council if you think you are not liable to pay council tax e.g. because you are not the resident or owner, or because your property is exempt or you are entitled to a discount or reduction.

You should not withhold payment if you are making an appeal. You should pay as normal and a refund will be made if you are successful.

## Changes in circumstances

If you have been granted a reduction **you must tell the council of any change in circumstances which will affect your entitlement within 21 days**. If you fail to do so you may be faced with a penalty of £70.

## How we collect and use information

We are required under Part 6 of the Local Audit and Accountability Act 2014 to participate in the National Fraud Initiative (NFI) data matching exercise. Council tax data is provided to the Audit Commission for this purpose and will be used for cross-systems and cross-authority comparison for the prevention and detection of fraud.

We advise council tax payers that the data held by the council in respect of your council tax liability will be used for comparison purposes.

The eight district and borough councils within the Staffordshire area are also working in partnership with Staffordshire County Council to conduct a review of council tax discounts. The council may share the information you have provided to the council tax team, with private organisations employed to conduct data matching for the prevention and detection of fraud.

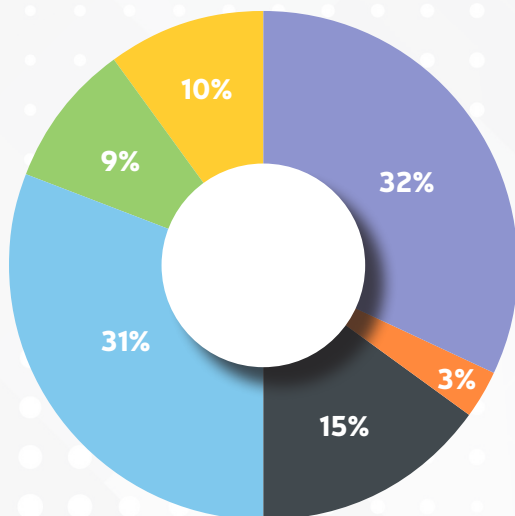
Data matching helps to identify fraud but it may also identify claims and payments which are erroneous. Where a match is found it may indicate that there is an inconsistency which requires further investigation. No assumption is made as to whether there is fraud, error or another explanation until an investigation is carried out.

If you are currently in receipt of a council tax discount that you are not entitled to, or require further information, please contact the council on **01902 696664**.



# SOUTH STAFFORDSHIRE COUNCIL BUDGET

## Service by service spend



Business Transformation	2.004m
Community services	6.327m
Regulatory	0.571m
Partnership services	2.919m
Planning and Business Enterprise	6.158m
Welfare services	1.753m

Total service expenditure  
**£19.732 million**

## Council tax requirement 2023/24

	2022/23 £000's	2023/24 £000's	Increase
Gross expenditure	41,594	44,235	
Income	(25,327)	(24,503)	
<b>Total service expenditure (2022/23 analysed above)</b>	<b>16,267</b>	<b>19,732</b>	<b>21.3%</b>
Less investment income	(30)	(562)	
Plus borrowing costs	310	235	
Taken from reserves	(1,359)	(3,116)	
<b>South Staffordshire Council's council tax budget requirement</b>	<b>15,188</b>	<b>16,289</b>	<b>7.2%</b>
Less: government support	(5,066)	(5,900)	
Enterprise zone disregard	(5,028)	(5,028)	
	<b>(10,094)</b>	<b>(10,928)</b>	<b>8.3%</b>
<b>Amount to be met from South Staffordshire council tax payers</b>	<b>5,094</b>	<b>5,361</b>	<b>5.2%</b>
<b>Council tax at Band D</b>	<b>£130.34</b>	<b>£135.34</b>	<b>3.8%</b>

Revenue reserves are estimated to be £8.245m at 31st March 2023 and £6.589m at 31st March 2024



# Council tax amounts 2023/24

## To calculate YOUR council tax (before any reliefs or reductions)

1. Pick your property's band.
2. Add together the charges for South Staffordshire Council, Staffordshire County Council, Police and Crime Commissioner, Staffordshire Fire Authority and your Parish Council.

Precept 2022/23 £		Precept 2023/24 £	A £	B £	C £	D £	E £	F £	G £	H £
5,091,886.00	South Staffordshire Council	5,360,622.00	90.23	105.26	120.30	135.34	165.42	195.49	225.57	270.68
54,743,438.00	Staffordshire County Council	58,273,301.00	980.82	1,144.29	1,307.76	1,471.23	1,798.17	2,125.11	2,452.05	2,942.46
9,710,680.00	Police and Crime Commissioner Precept	10,320,917.00	173.71	202.67	231.62	260.57	318.47	376.38	434.28	521.14
3,138,967.56	Staffordshire Fire Authority	3,337,058.00	56.17	65.53	74.89	84.25	102.97	121.69	140.42	168.50
<b>72,684,971.56</b>		<b>77,291,898.00</b>	<b>1,300.93</b>	<b>1,517.75</b>	<b>1,734.57</b>	<b>1,951.39</b>	<b>2,385.03</b>	<b>2,818.67</b>	<b>3,252.32</b>	<b>3,902.78</b>
28,000.00	Acton Trussell, Bednall and Teddesley Hay	30,000.00	32.77	38.24	43.70	49.16	60.08	71.01	81.93	98.32
92,000.00	Bilbrook	97,500.00	40.77	47.56	54.36	61.15	74.74	88.33	101.92	122.30
6,000.00	Blymhill and Weston-under-Lizard	6,500.00	12.45	14.52	16.60	18.67	22.82	26.97	31.12	37.34
5,125.00	Bobbington	5,385.00	14.54	16.96	19.39	21.81	26.66	31.50	36.35	43.62
168,485.00	Brewood and Coven	175,232.00	37.27	43.49	49.70	55.91	68.33	80.76	93.18	111.82
212,129.60	Cheslyn Hay	223,142.77	68.12	79.47	90.83	102.18	124.89	147.59	170.30	204.36
187,266.60	Codsall	194,494.43	40.75	47.54	54.33	61.12	74.70	88.28	101.87	122.24
4,400.00	Dunston with Copenhall	4,620.00	11.29	13.17	15.05	16.93	20.69	24.45	28.22	33.86
7,270.00	Enville	7,370.00	21.16	24.69	28.21	31.74	38.79	45.85	52.90	63.48
140,000.00	Essington	146,041.00	58.83	68.63	78.44	88.24	107.85	127.46	147.07	176.48
93,236.00	Featherstone	102,046.00	62.07	72.42	82.76	93.11	113.80	134.49	155.18	186.22
196,361.00	Great Wyrley	206,179.00	40.74	47.53	54.32	61.11	74.69	88.27	101.85	122.22
18,900.00	Hatherton	28,900.00	68.12	79.47	90.83	102.18	124.89	147.59	170.30	204.36
6,240.00	Hilton	6,240.00	85.91	100.23	114.55	128.87	157.51	186.15	214.78	257.74
11,250.00	Himley	11,500.00	14.91	17.39	19.88	22.36	27.33	32.30	37.27	44.72
92,000.00	Huntington	96,000.00	50.07	58.41	66.76	75.10	91.79	108.48	125.17	150.20
153,975.00	Kinver	162,134.00	32.35	37.75	43.14	48.53	59.31	70.10	80.88	97.06
115,561.00	Lapley, Stretton and Wheaton Aston	121,926.00	79.07	92.24	105.42	118.60	144.96	171.31	197.67	237.20
16,560.00	Lower Penn	17,170.00	23.73	27.68	31.64	35.59	43.50	51.41	59.32	71.18
46,209.00	Pattingham and Patshull	46,209.00	30.37	35.44	40.50	45.56	55.68	65.81	75.93	91.12
270,000.00	Penkridge	270,000.00	54.36	63.42	72.48	81.54	99.66	117.78	135.90	163.08
215,000.00	Perton	225,000.00	43.53	50.79	58.04	65.30	79.81	94.32	108.83	130.60
20,621.00	Saredon	21,240.00	45.79	53.43	61.06	68.69	83.95	99.22	114.48	137.38
24,103.00	Shareshill	24,103.00	52.28	60.99	69.71	78.42	95.85	113.27	130.70	156.84
18,200.00	Swindon	18,200.00	25.00	29.17	33.33	37.50	45.83	54.17	62.50	75.00
32,150.00	Trysull and Seisdon	35,070.00	39.41	45.98	52.55	59.12	72.26	85.40	98.53	118.24
238,736.00	Wombourne	331,843.00	42.24	49.28	56.32	63.36	77.44	91.52	105.60	126.72
<b>2,419,778.20</b>	<b>Amount required from council tax</b>	<b>2,614,045.20</b>								

If this is divided by the relevant TAXBASE of **39,608.56** it gives an average council tax for Band D of **£2017.39**. To calculate the Band D council tax in a particular parish, we have to use the Parish requirement and the appropriate taxbase for that Parish.

# Parish Council budgets 2023/24

Budget information for those Parish Councils with a precept over £140,000

	2022/23 Expenditure		2023/24 Expenditure	
	Gross £000's	Net £000's	Gross £000's	Net £000's

	2022/23 Expenditure		2023/24 Expenditure	
	Gross £000's	Net £000's	Gross £000's	Net £000's

Cheslyn Hay Parish Council				
Revenue	240	229	245	236
Capital		3		5
		<b>232</b>		<b>241</b>
Contribution from balances		(20)		(18)
Precept		<b>212</b>		<b>223</b>
<i>Difference made up as follows:</i>				
Inflation				6
Service provision		5		5
Use of balances		7		
<b>Reserves at 31 March</b>		<b>70</b>		<b>61</b>
<b>Staff employed (FTEs)</b>		<b>4.5</b>		<b>4.75</b>

Perton Parish Council				
Revenue	359	302	400	341
Capital		72		30
		<b>374</b>		<b>371</b>
Contribution from balances		(159)		(146)
Precept		<b>215</b>		<b>225</b>
<i>Difference made up as follows:</i>				
Inflation				10
Service provision		5		
Use of balances				
<b>Reserves at 31 March</b>		<b>80</b>		<b>30</b>
<b>Staff employed (FTEs)</b>		<b>6.0</b>		<b>6</b>

Great Wyrley Parish Council				
Revenue	261	236	272	223
Capital		0		(10)
		<b>236</b>		<b>213</b>
Contribution from balances		(40)		(7)
Precept		<b>196</b>		<b>206</b>
<i>Difference made up as follows:</i>				
Inflation		5		5
Service provision		4		5
Use of balances				
<b>Reserves at 31 March</b>		<b>90</b>		<b>144</b>
<b>Staff employed (FTEs)</b>		<b>4.0</b>		<b>4.0</b>

Wombourne Parish Council				
Revenue	390	320	424	285
Capital				
		<b>320</b>		<b>285</b>
Contribution from balances		(81)		(47)
Precept		<b>239</b>		<b>332</b>
<i>Difference made up as follows:</i>				
Inflation				23
Service provision				23
Use of balances				47
<b>Reserves at 31 March</b>		<b>111</b>		<b>118</b>
<b>Staff employed (FTEs)</b>		<b>6.0</b>		<b>5</b>

Penkridge Parish Council				
Revenue	400	310	403	310
Capital		27		39
		<b>337</b>		<b>349</b>
Contribution from balances		(67)		(79)
Precept		<b>270</b>		<b>270</b>
<i>Difference made up as follows:</i>				
Inflation		10		
Service provision		10		
Use of balances				
<b>Reserves at 31 March</b>		<b>70</b>		<b>5.34</b>
<b>Staff employed (FTEs)</b>		<b>5.34</b>		<b>5.34</b>

Codsall Parish Council				
Revenue	293	288	284	273
Capital		0		6
		<b>288</b>		<b>279</b>
Contribution from balances		(101)		(85)
Precept		<b>187</b>		<b>194</b>
<i>Difference made up as follows:</i>				
Inflation		3		5
Service provision				2
Use of balances				
<b>Reserves at 31 March</b>		<b>100</b>		<b>90</b>
<b>Staff employed (FTEs)</b>		<b>3.4</b>		<b>3.4</b>

Kinver Parish Council				
Revenue	171	154	182	162
Capital		0		0
				<b>162</b>
Contribution from balances		0		0
Precept		<b>154</b>		<b>162</b>
<i>Difference made up as follows:</i>				
Inflation				9
Service provision		19		
Use of balances				
<b>Reserves at 31 March</b>		<b>79</b>		<b>72</b>
<b>Staff employed (FTEs)</b>		<b>4.5</b>		<b>3</b>

Brewood and Coven Parish Council				
Revenue	278	269	275	260
Capital		111		32
		<b>380</b>		<b>292</b>
Contribution from balances		(212)		(117)
Precept		<b>168</b>		<b>175</b>
<i>Difference made up as follows:</i>				
Inflation				7
Service provision				
Use of balances				
<b>Reserves at 31 March</b>		<b>139</b>		<b>117</b>
<b>Staff employed (FTEs)</b>		<b>3.5</b>		<b>3.5</b>

Essington Parish Council				
Revenue			195	110
Capital				105
				<b>146</b>
Contribution from balances				(69)
Precept				<b>146</b>
<i>Difference made up as follows:</i>				
Inflation				
Service provision				
Use of balances				
<b>Reserves at 31 March</b>				
<b>Staff employed (FTEs)</b>				



# Financial Information 2023/24

## Council tax summary

	2022/23 £	2023/24 £	Increase
South Staffordshire Council	130.34	135.34	<b>3.84%</b>
Parishes	61.94	66.00	<b>6.55%</b>
Staffordshire County Council	1,401.30	1,471.23	<b>4.99%</b>
Office of the Police and Crime Commissioner	248.57	260.57	<b>4.83%</b>
Fire authority	80.35	84.25	<b>4.85%</b>
<b>Council tax</b>	<b>1,922.50</b>	<b>2,017.39</b>	<b>4.94%</b>

## Why the council tax needs to increase this year

	£m	£m
<b>Raised from council tax in 2022/23</b>		<b>5.094</b>
<b>Changes in gross expenditure</b>		
Budget pressures	1.654	
Resource planning and prioritisation	(0.068)	
Inflation	1.853	
<b>Total changes in gross expenditure</b>		<b>3.439</b>
<b>Changes in income</b>		
Inflation	(0.085)	
Additional Income	(0.532)	
<b>Total changes in income</b>		<b>(0.617)</b>
<b>Increased use of reserves</b>		<b>(1.721)</b>
<b>Changes in Central Government Support</b>		<b>(0.834)</b>
<b>Raised from council tax in 2023/24</b>		<b>5.361</b>

## The council tax (Demand Notices) (England) regulations 2011

The Environment Agency is a levying body for its Flood & Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environmental Agency (Levies) (England & Wales) Regulations 2011.

Changes in Gross Budgeted expenditure between the years reflect the impact of the Government Spending Review and national prioritisation of capital projects.

**The total levy raised has increased from £3,444,640 in 2022/2023 to £3,513,533 in 2023/2024.**

# Council Tax booklet - 2023/2024

<b>Severn &amp; Wye regional flood and coastal committee</b>	<b>2022/2023 £000's</b>	<b>2023/2024 £000's</b>
Gross expenditure	£28,407	£33,606
Levies raised	£1,221	£1,245
<b>Total Council Tax base</b>	<b>1,003</b>	<b>1,017</b>

<b>Severn &amp; Wye Flood and Coastal Committee</b>	<b>2022/2023 £000's</b>	<b>2023/2024 £000's</b>
Gross expenditure	£75,561	£78,822
Levies raised	£2,224	£2,268
<b>Total Council Tax base</b>	<b>1,874</b>	<b>1,904</b>

<b>Combined</b>	<b>2022/2023 £000's</b>	<b>2023/2024 £000's</b>
Gross expenditure	£103,968	£112,428
Levies raised	£3,445	£3,513
<b>Total Council Tax base</b>	<b>2,877</b>	<b>2,921</b>







## Adult Social Care Precept

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.





**South Staffordshire Council**

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