

Council Tax 2023 to 2024

The best way to pay is by direct debit

Set up a Direct Debit

At www.glasgow.gov.uk or phone 0141 287 0300, 24 hours a day, seven days a week.



For details of other methods of payment, see your Council Tax notice or visit www.glasgow.gov.uk/ct

- **COUNCIL TAX NOTICE**

There is one notice for every household. The amount you pay depends on the valuation band into which your property has been placed by the City Assessor. For more information visit www.glasgow.gov.uk/counciltax

- **HAVING PROBLEMS PAYING?**

If you have missed any of your payments, please visit our website at <https://www.glasgow.gov.uk/ctax> as soon as possible. Remember that if we do not know you are having problems paying, we cannot help you.

- **REPORT A CHANGE**

If you have moved home or there has been a change to the number of members of your household, you can report this online at www.glasgow.gov.uk/counciltax

- **APPEALS AGAINST YOUR COUNCIL TAX BAND**

Information on submitting an appeal online is available at www.saa.gov.uk/proposals.html

You can submit a proposal to alter your band online at the above website or by emailing assessors@fs.glasgow.gov.uk

You can also write to: The City Assessor, PO Box 27111, Glasgow, G4 7DP

You must continue to pay your Council Tax until a decision on your appeal has been made.

- **WHO IS RESPONSIBLE FOR PAYING COUNCIL TAX?**

Council Tax is normally paid by the people who are living in the property. Civil partners, couples, joint owners or joint tenants are responsible, 'jointly and severally', for making the payment. 'Jointly and severally' means that the amount on the bill is not split into shares and we can choose to collect the full Council Tax charge from anyone legally responsible for it.

- **DISCOUNTS AND EXEMPTIONS**

You may be entitled to a Discount against your Council Tax and Scottish Water and Waste Water for example a 25% Discount would be applicable if you are the only adult in your home.

You can claim a Disabled Person's Reduction if certain adaptations have been made to your home; or if extra rooms are needed for the disabled person's wellbeing.

You may be exempt from paying Council Tax and Scottish Water's water and waste-water charges for example if your home is empty and unfurnished, you may be exempt from paying Council Tax for six months. More information is available at www.glasgow.gov.uk/ct

If you have a second home you will not receive a discount and must pay full Council Tax. Other classes of empty property which have been empty for more than 12 months may be subject to a 100% premium on top of the existing Council Tax charge.

Properties which have been unoccupied between 12 and 24 months which are being actively marketed for sale or rent can apply to have the premium removed. Full details on charges for empty properties are available at www.glasgow.gov.uk/ctempty.

- **COUNCIL TAX REDUCTION (CTR)**

If you are a low earner, a pensioner, or on benefits, and are responsible for paying Council Tax, you may be entitled to claim CTR of up to 100%. You can complete an application online at www.glasgow.gov.uk/ben. If you wish to appeal your CTR assessment write to: **Financial Services, Council Tax Office, PO Box 36, Glasgow, G1 1JE**. More information is available online at www.glasgow.gov.uk/counciltaxreduction

If your income is too high or you do not qualify for CTR, you may be able to claim Second Adult Rebate which is based on the income of other adults in your property. See www.glasgow.gov.uk/secondadult for more information.

- **WATER CHARGES REDUCTION SCHEME**

From April 2021, the Water Charges Reduction Scheme will be extended to provide a reduction in water and waste charges for customers receiving Council Tax Reduction. This reduction will be applied automatically to all Council Tax bills that meet the qualifying criteria. More info is available at www.glasgow.gov.uk/waterdirect

For paperless billing and to manage your account 24 hours a day, sign up online at www.glasgow.gov.uk/ctebilling



**PEOPLE
MAKE
GLASGOW
FAIRER**

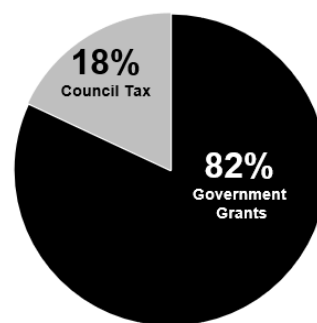
• SPENDING ON OUR SERVICES

This financial year, 2023 to 2024, we are planning to spend £1913.3 million, an increase of £158.6 million from last year's budget.

Government grants make up 82% (£1570.6 million) and Council Tax 18% (£342.7 million) of our total planned net expenditure. This represents a band D Council Tax charge of £1499 for 2023/24, an increase of 5% to the 2022/23 band D Council Tax charge of £1428.

The band D Council Tax rate in 2023 to 2024 is £1499. The Scottish average in 2022 to 2023 was £1347.

Our planned spend is 6.65% above the Scottish Government support figure. The expenditure figure used by the Government in the 'Aggregate External Finance' (Government Support) calculation is £6782 for each band D property and this compares to £7233 proposed spending by the council.



Council employees (full-time equivalents)	
2021 to 2022	23,537
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Increase	2

How Council Tax is worked out	
	£million
Gross Total spend	£2,929.3
Less Fees and Charges	-£1,016.0
Net spending	£1,913.3

Net Expenditure allocated by service	Net Expenditure (excluding Depreciation) £million	Capital Charges £million	Total Net Expenditure (including Depreciation) £million	Change from 2022 to 2023 (excluding Depreciation) £million	%	Band D Council Tax Equivalent (including Depreciation) £	
Education	758.3	57.7	816.0	53.3	7.6	637	
Social Work	559.0	3.6	562.6	40.6	7.8	439	
Transport Subsidies and Concessionary Fares	11.0	0.0	11.0	0.1	0.9	9	
Cultural and Leisure	94.4	35.3	129.7	8.5	9.9	101	Note 1
Neighbourhoods, Regeneration and Sustainability	218.5	40.2	258.7	30.4	16.2	202	Note 2
Other Services	180.4	21.2	201.6	23.7	15.1	158	Note 3
Adjustment for Capital Charges	n/a	-60.3	-60.3	n/a	n/a	-47	
Net Service Expenditure	1,821.6	97.7	1919.3	156.6	9.4	1499	
Changes in Balances			-6.0				
Total Net Expenditure			1,913.3				
Financed by: Government Grants			1,212.1				
Non-Domestic Rates			358.5				
Total amount to be met from Council Tax			342.7				

Note 1:

The increase in Net Expenditure for Culture and Leisure includes the running costs associated with the re-opening of the Burrell Museum.

Note 2:

The increase in Net Expenditure for Neighbourhoods, Regeneration and Sustainability includes utility inflation for all council buildings and increased rent associated with a Sale & Leaseback funding transaction to meet Equal Pay obligations.

Note 3:

The increase in Net Expenditure for Other Services includes the re-allocation of funding from Scottish Government for Non-Domestic Rates Empty Property Relief.

A more detailed breakdown of the Net Expenditure budget per service will be available from published reports from the council's City Administration Committee and Finance and Audit Scrutiny Committee during the course of the financial year.