

# Council Tax

explained 2018 - 2019

# Introduction

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**This booklet forms part of your Council Tax bill and explains how the Council Tax is arrived at and how the Council raises and spends its income.**

Council Tax is the local tax which helps to pay for local services. It represents part of the Council's income which it needs to meet expenditure after taking account of income it receives from other sources. Your Council Tax helps to pay for local services such as sport and leisure

facilities, street lighting, youth centres, supporting the elderly and much more.

It also contributes to Police, Fire and Rescue Services, the disposal of household waste and public transport. This booklet gives general information and should not be treated as an authoritative statement of the law. If you do not understand something in it or need further information, please contact the Council (contact details on back cover).

## Adult Social Care Funding

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**The Secretary of State for Housing, Communities and Local Government has 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 is the option of an adult social care authority being able to charge an additional "precept" on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20.'

# Council Tax Valuation Bands

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Wirral Council has set a Council Tax charge for each band of dwelling as shown below for the year ending 31 March 2019. The charge comprises the following items:

Council Tax Band	Range of Values	Proportion to Band D	Council Tax Payable
Band A	up to & inc. £40,000	6/9	£1155.82
Band B	£40,001 - £52,000	7/9	£1348.45
Band C	£52,001 - £68,000	8/9	£1541.09
Band D	£68,001 - £88,000	1	£1733.72
Band E	£88,001 - £120,000	11/9	£2118.98
Band F	£120,001 - £160,000	13/9	£2504.26
Band G	£160,001 - £320,000	15/9	£2889.54
Band H	more than £320,000	2	£3467.44

The amount of Council Tax charged for each band depends upon the tax set for Band D. All Council Tax valuations are based on the price that a property would have fetched if it had been sold on 1st April 1991.

Any increase or fall in a property's value which results from general

changes in the housing market since then will not affect its valuation.

You may inspect the updated Council Tax Banding List on the Directgov website at [www.direct.gov.uk](http://www.direct.gov.uk).

The movement in general prices will not be a reason for changing your Council Tax band.

## How to Pay

**Instalments can now be paid over 12 months ending in March of the current financial year.**

**Direct Debit is the most efficient way to pay with four dates to choose from; 5, 12, 20 & 28th. Complete an online form at**

[www.wirral.gov.uk/ddonline](http://www.wirral.gov.uk/ddonline)

**Credit or Debit Card:** Payments can be taken on our website [www.wirral.gov.uk/wirralpay](http://www.wirral.gov.uk/wirralpay) or you can call our automated phone line at any time on **0151 606 2345**.

# Your Council Tax

Council Tax Band	Council Tax Payable	10 instalments	12 instalments
Band A	£1155.82	£116.00	£96.00
Band B	£1348.45	£135.00	£112.00
Band C	£1541.09	£154.00	£128.00
Band D	£1733.72	£173.00	£144.00
Band E	£2118.98	£212.00	£177.00
Band F	£2504.26	£250.00	£209.00
Band G	£2889.54	£289.00	£241.00
Band H	£3467.44	£347.00	£289.00

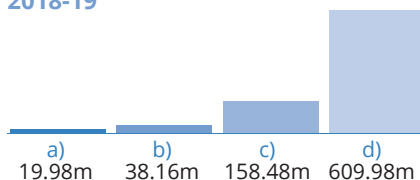
*The first instalment will have a rounding element included*

## Financial Summary

Total Council Tax Requirements	£	How spending has changed	£m
<b>Wirral Council</b>	<b>262,384,300</b>	<b>Budget Requirement 2017-2018</b>	<b>266.29</b>
<b>Levies</b>		Increased Pressures	52.61
Transport	21,786,000	Employee & Pension Costs	3.70
Waste Authority	16,100,400	Levies	0.62
Flood Defence	172,200	3% Increase for Adult Social Care	3.88
Port Health	31,700	Savings and Efficiencies	
Sea Fisheries	69,400	Finance and Income	(11.90)
<b>Total for Levies</b>	<b>38,159,700</b>	Children and Families	(5.20)
<b>Precepts</b>		Health and Care	(2.70)
Police & Crime Commission	16,418,780	Other Services	(1.06)
Fire and Rescue	7,063,112	Contribution from Balances	(5.70)
<b>Total for Precepts</b>	<b>23,481,892</b>	<b>Budget requirement 2018-2019</b>	<b>300.54</b>
<b>Total Requirement</b>	<b>324,025,892</b>		
<b>Less</b>			
Business Rates Baseline	(68,765,000)		
Business Rates S31	(10,565,000)		
Top Up	(57,110,000)		
New Homes Bonus	(1,560,000)		
Contribution from Balances	(16,080,000)		
Capital Receipts	(10,000,000)		
<b>Total External Support (164,080,000)</b>			
<b>Net Requirement</b>	<b>159,945,892</b>		
Tax Base for Band D	92,255.90		
<b>Council Tax for Band D</b>	<b>1,733.72</b>		

## How the Council spends its own money (in gross terms)

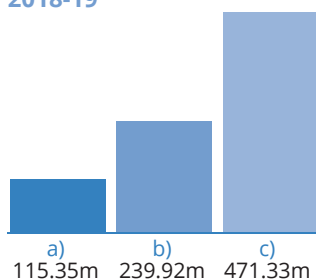
2018-19



**£826.60m**

- a) Capital
- b) Levies
- c) Employees
- d) Running expenses

2018-19



**£826.60m**

- a) Business
- b) Environment
- c) People

## General Fund Expenditure

2016-17 (£m)		2017-18 (£m)	2018-19 (£m)
<b>785.39</b>	<b>Gross Expenditure</b>	<b>803.35</b>	<b>826.60</b>
(151.46)	Gross Income	(157.76)	(157.61)
(371.61)	Specific Government Grants	(379.30)	(368.45)
<b>262.32</b>	<b>Net Operating Requirement</b>	<b>266.29</b>	<b>300.54</b>
(11.70)	Use of Reserves and General Balances	(10.35)	(26.08)
<b>250.62</b>	<b>Net Budget Requirement</b>	<b>255.94</b>	<b>274.46</b>
	Less:		
	<b>Grants:</b>		
(50.71)	Revenue Support Grant	0	0
(41.63)	Business Rates Top Up	(51.84)	(57.11)
	Business Rates S31	(6.46)	(10.57)
(3.18)	New Homes Bonus	(2.27)	(1.56)
	<b>Local Taxation:</b>		
(34.83)	Business Rates Baseline	(67.94)	(68.76)
<b>120.27</b>	<b>Council Tax Requirement</b>	<b>127.43</b>	<b>136.46</b>
	Add Precepts:		
14.73	Police and Crime Commission	15.15	16.42
6.59	Fire and Rescue	6.79	7.06
<b>141.59</b>	<b>Total Council Tax Requirement</b>	<b>149.37</b>	<b>159.94</b>

# How does Council Tax work?

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## Your Council Tax Explained 2018 - 2019

### **Council Tax is made up of a property element and a personal element.**

The property element is a tax on dwellings where people live, including domestic properties such as houses, flats and living accommodation in part of a commercial property e.g. a flat above a shop. Each dwelling is given a value or a band (see page 4) and the Council sets the charge against each band. The personal element of the tax relates to the assumption that two adults live in a property. Discounts are available, for example, if only one adult lives in a property. The amount you pay may also be reduced if you are on a low income or you have a disability.

### **Discounts**

Council Tax is calculated based on the assumption that two adults live in the property. A 25% discount may be awarded if there is one resident in the property. For further information about other discounts, please check out our website at [www.wirral.gov.uk](http://www.wirral.gov.uk).

Empty properties not shown in the following list will attract a full charge. Any properties empty for over 2 years not shown in the list will attract a premium charge of 150%, irrespective of any change in ownership.

### **Exemptions**

Certain occupied and unoccupied properties may be exempt from Council Tax if they fall into one of the categories listed:

#### **Unoccupied properties**

**CLASS B:** owned by a charity and has been unoccupied for a period of less than 6 months.

**CLASS D:** left unoccupied by a person in detention (except for non-payment of Council Tax).

**CLASS E:** left unoccupied by a person who is a permanent resident in a hospital or nursing home.

**CLASS F:** where the last occupier was a sole adult who has died and probate has either yet to be granted or has been granted for a period of less than 6 months. Please note, exemption only applies if the deceased is the liable person for Council Tax.

**CLASS G:** occupation is prohibited by law.

**CLASS H:** unoccupied awaiting occupation by a minister of religion.

**CLASS I:** unoccupied by a person receiving care elsewhere.

**CLASS J:** unoccupied by a person providing care elsewhere.

**CLASS K:** unoccupied property where the owner is a student, who has left to live and study elsewhere.

**CLASS L:** unoccupied repossessed property.

**CLASS Q:** left unoccupied by a bankrupt

**CLASS R:** unoccupied caravan pitch or boat mooring.

**CLASS T:** unoccupied, but forms a part of another dwelling which may not be let separately, i.e. a granny flat or annexe.

## Occupied properties

**CLASS M:** student hall of residence.

**CLASS N:** occupied solely by students.

**CLASS O & P:** armed forces, barracks, married quarters and accommodation for visiting forces.

**CLASS S:** occupied only by a person(s) under the age of 18.

**CLASS U:** occupied solely by severely mentally impaired person(s).

**CLASS V:** occupied by diplomats and their non-British spouse.

**CLASS W:** a separate unit within a property, occupied by a dependant relative of the Council Tax payer who is resident in the main connected property i.e. granny flat or annexe.

You must tell us:

- if you receive a bill and disagree that you are liable to pay. Please return it right away telling us why you consider it to be incorrect
- if you think you may be entitled to a discount or exemption and none is shown on the bill
- if a discount or exemption is shown on your bill and you no longer qualify for it. Failure to do so could lead to a financial penalty being made against you.

If you tell us that there has been a change to your property and wish to apply for a discount or exemption, we will arrange for one of our inspectors to visit it and check. We will not accept a backdated claim that a property qualifies for a reduction where Wirral Council has not been given the opportunity to inspect the property, or you are unable to provide satisfactory evidence to support your claim.

The Council has the power to reduce Council Tax where national discounts and exemptions do not apply.

Each case will be viewed on its merits, and we will only consider using this power in exceptional circumstances.

## People with disabilities

If you, or someone living with you, needs a room, an extra room (e.g. extra bathroom) due to a disability, or uses a wheelchair indoors, you may be entitled to a reduced Council Tax bill. This reduction aims to ensure that people with disabilities do not pay more Council Tax on account of their disability. If you qualify, your bill may be reduced. For an application form or further information please telephone **0151 666 3291**.

If your home has special fixtures for a resident with a disability and you believe that they reduce the value of your home and this has not been taken into consideration in your valuation band, you should contact the Listing Officer (page 8).

## Council Tax Appeal System

You may appeal if you believe that you are not liable to pay Council Tax, for example, if you are not the resident or owner, your property is exempt, or the Council Tax office has made a mistake in calculating your bill. If you wish to appeal, you must notify us in writing so that we can reconsider the case. If you remain unhappy with our decision, or we do not reply to your letter within two months, you can appeal to:

**The Clerk, Valuation Tribunal,  
Hepworth House, Unit 2,  
Trafford Court, Doncaster DN1 1PN  
Tel: 0300 123 2035**

### Appeals against banding are restricted to:

- new taxpayers who can appeal within six months of becoming liable
- new properties brought onto the Valuation List
- properties which change to or from domestic use
- properties which have a material increase such as an extension and a change of ownership happens
- properties which have a material decrease such as demolition of part of the property

Valuation enquiries and appeals should be addressed to:

**Manchester Valuation Office,  
53 Portland Street, Manchester  
M1 3LD  
Tel: 0300 0501501**

## Council Tax Support

The Council Tax Support scheme is designed to help people on Department for Work Pension benefits or who have low paid jobs or low incomes; its aim is to also help and protect the most vulnerable in our community; our elderly and our disabled/long term sick, in line with government guidelines.

With the exception of pensioners and a number of vulnerable people, everyone who is of working age will be asked to pay for Council Tax. The key features of Wirral's scheme are:

- Support up to a maximum of 78% (except for people who fall into a protected group or are pensioners).
- A standard non-dependant deduction of £11.90 per week (Standard deductions for protected working age claimants and pensioners)
- Capital amount limited to £6,000 (£16,000 for pensioners and those in protected groups)
- No backdate claims for working age people, so you must claim on time.
- Second Adult Rebate will no longer exist, except for pensioners.

The amount of Support you receive depends upon:

- Any income and savings you may have
- The number of people who live in your property
- The Council Tax band of your property



If you are eligible for Council Tax Support, the amount awarded will be shown on your new bill. Your bill and the amount to pay may also alter if your circumstances change. You must tell us immediately of any change to your income, savings or the number of people in your household changes.

To apply for Council Tax Support you must complete an application form, which you can download from our website **[www.wirral.gov.uk](http://www.wirral.gov.uk)** or complete an online form at **[www.wirral.gov.uk/benefitsapplication](http://www.wirral.gov.uk/benefitsapplication)**. The evidence and verification requirements of the Council Tax Support scheme require proof of identification, income and capital to be provided in support of your application.

You must carry on paying the instalments shown on your Council Tax bill whilst an application is being considered. If your application is successful, you will be sent a new bill with revised instalments.

### **Care Leavers Discount**

If you have been in the care of Wirral Council (for instance you lived in a care home or were fostered) and are leaving care, you may be entitled to a reduction in Council Tax until you reach the age of 25. The amount of reduction you're entitled to may be up to 100% depending on the number of people who live with you.

The reduction will apply from 1st April 2018 or whenever you became liable to pay Council Tax if after this date.

### **Fraud hotline**

Do you know or suspect that someone is claiming Housing Benefit or Council Tax Support fraudulently?

If so, contact us on our free fraud hotline: **0800 731 5783** or email: **[fraudinvestigationsservice@wirral.gcsx.gov.uk](mailto:fraudinvestigationsservice@wirral.gcsx.gov.uk)**.

You can speak to an officer in confidence between 9am and 5pm, or leave a message on our answer machine at other times.

# Your Council Tax Demand

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Here are the answers to some of the questions that are most frequently asked about Council Tax bills.

**Q Why has my bill increased for 2018/19?**

**A** For 2018/19 the Wirral increase is 2.99%, in addition to a further 3% to be spent on Adult Social Care. More information is available at [www.wirral.gov.uk/counciltax](http://www.wirral.gov.uk/counciltax)

**Q Can I access my Council Tax account online?**

**A** Take control and save time and effort by registering to manage your Council Tax, Business Rates and Benefits online

- View paperless bills and correspondence
- View your Housing Benefit/Council Tax Support details
- Landlords view Housing Benefit payments due to you
- View your Business Rates details and how they are calculated
- Set up a Direct Debit for Council Tax or Business Rates

The service is quick and easy to sign up to, visit [www.wirral.gov.uk/myaccount](http://www.wirral.gov.uk/myaccount) and make sure you have your email address and your Council Tax account reference number - found on the Council Tax bill.

If you don't have access to the internet at home for web and email, our libraries and one stop shops will be able to help you access a computer.

**Q How can I change to paperless billing?**

**A** To receive your Council Tax bill electronically, please visit [www.wirral.gov.uk/myaccount](http://www.wirral.gov.uk/myaccount) to create an on-line account and register for paperless-billing.

**Q I get paid at the end of the month, so why can't I pay then?**

**A** If you pay by direct debit you can choose a payment date of 5th, 12th, 20th or 28th of each month. You can set up a direct debit online at [www.wirral.gov.uk/ddonline](http://www.wirral.gov.uk/ddonline). You need to allow 14 days notice for the first payment to be taken. You are protected by a guarantee which you can read at [www.wirral.gov.uk/ddguarantee](http://www.wirral.gov.uk/ddguarantee)

Payments by any other method are due on the 6th of each month, starting on 6th April. If you wish to pay at the end of the month, we suggest that you make your first payment at the end of March, which would mean that your payment would be paid by the instalment date of 6th April. The next payment should then be made by the end of April to cover the 6th May instalment and so on.

**Q How can I change my Direct Debit details?**

**A** If you are a current Direct Debit payer and need to change your details, please go to [www.wirral.gov.uk/ddonline](http://www.wirral.gov.uk/ddonline). Have your Council Tax account number and bank details ready.

**Q Are there any ways to reduce my Council Tax bill?**

**A** There are a number of ways your Council Tax bill may be reduced; these are dependent on your circumstances or those of people who live with you. For more information and to apply online, visit [www.wirral.gov.uk/counciltax](http://www.wirral.gov.uk/counciltax)

**Q What is the Council Tax Support scheme and how can I apply?**

**A** Council Tax Support is designed to help people on certain Department for Work and Pensions benefits, or who have low paid jobs or a low income.

You will need to apply for Council Tax Support in order to receive it. You can apply online at [www.wirral.gov.uk/benefitsapplication](http://www.wirral.gov.uk/benefitsapplication)

You must carry on paying your Council Tax while your application is being considered. If your application is successful, you will be sent a revised bill.

**Q What happens if I don't pay as requested?**

**A** If payment is not made as requested on your bill, a reminder notice will be sent to you. You will lose the right to pay by instalments if payment continues to be made late or not at all. A summons will be issued if any further payment is not paid as required, and this will incur costs that you are legally liable to pay. Visit our website for more information. Please note that our recovery procedures are prompt.

If you are having genuine difficulty meeting your payments, please contact us as soon as possible. The sooner you get in touch, the quicker we can try to resolve your difficulties. More information is available at [www.wirral.gov.uk/counciltax](http://www.wirral.gov.uk/counciltax)

**Q What is the Council Tax charge for empty properties?**

**A** Full Council Tax is payable for empty properties. Properties that have been empty and unfurnished for more than two years attract a charge of 150%, regardless of any change in ownership. This is called a Long Term Premium Charge.

Exemptions may be applicable for some unoccupied properties. More information is available at [www.wirral.gov.uk/counciltax](http://www.wirral.gov.uk/counciltax)

**Q How do I report a change in circumstances?**

**A** You must tell us about any changes that would affect the amount of Council Tax you have to pay. You can report the following changes online at

[www.wirral.gov.uk/counciltax](http://www.wirral.gov.uk/counciltax)

- Change of name
- Change of address
- [www.wirral.gov.uk/address](http://www.wirral.gov.uk/address)
- Change of billing address
- Changes to the people who live with you which may affect your entitlement to a discount or exemption, including when a child has turned 18
- Change in property ownership

You can also tell us about your changes by phone or letter.

**Q I am a landlord/owner. Do I need to tell you if a property I own becomes tenanted?**

**A** Yes, you will need to tell us:

- Whether the property is rented furnished or unfurnished
- The names of all tenants moving into or out of the property
- The dates for each tenancy
- Their previous and forwarding addresses and contact number (if unknown we may need to request proof of their tenancy if we are not able to confirm residency)
- Whether there is more than one tenant, and if so, whether they hold a joint or separate tenancy.

**Q Can I pay over 12 instalments?**

**A** You can make a request to pay your Council Tax in 12 monthly payments or change from 12 to 10 instalments at

**[www.wirral.gov.uk/ctaxpay](http://www.wirral.gov.uk/ctaxpay)**

If you do this after your bill has been issued, your instalments will be equally divided by the number of whole months left in the financial year (1st April - 31st March). A new notice will be issued with revised instalments.

# Supporting Other Services

## Merseyside Recycling and Waste Authority (MRWA)

### **We are the public body responsible for dealing with household waste and recycling once it's been collected from your home.**

Using the latest technologies we aim to make sure as much waste as possible is sustainably managed. Our Energy from Waste facility at Wilton diverts over 92% of Merseyside's non-recycled waste from landfill - and in the process saves more than £100m in current landfill disposal costs over the life of its contract.

We work hard to persuade Merseyside's householders to use less in the first place and, through our 14 Household Waste Recycling Centres and District Council kerbside collections, to recycle as much as they can. Together with our Council partners we're making steady progress. Last year, 43% of Merseyside's household waste was re-used, recycled and composted. You can read more about our Sustainability, Accountability and Deliverability on [www.merseysidewda.gov.uk](http://www.merseysidewda.gov.uk).

	2017 - 2018 (£M)	2018 - 2019 (£M)
Gross Expenditure	74,404	72,761
Landfill Tax	0	0
<b>Total Net Expenditure</b>	<b>74,404</b>	<b>72,761</b>
Contribution to reserves	0	0
<b>Total requirement</b>	<b>74,404</b>	<b>72,761</b>

### **This is financed by:**

	2017 - 2018 (£M)	2018 - 2019 (£M)
Use of reserves	8,813	1,267
Levy	65,591	71,494
<b>Levy per head</b>	<b>£46.91</b>	<b>£51.14</b>

The Levy for Wirral Council for 2018-19 will be £16,100,000.

For more information contact:

**Merseyside Recycling and Waste Authority,  
7th Floor, No.1 Mann Island, Liverpool, L3 1BP  
Tel: 0151 255 1444**

**Email: [enquiries@merseysidewda.gov.uk](mailto:enquiries@merseysidewda.gov.uk)**

**Web: [www.merseysidewda.gov.uk](http://www.merseysidewda.gov.uk) / [www.recycleformerseysideandhalton.com](http://www.recycleformerseysideandhalton.com)**

# Supporting Other Services

## Environment Agency

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### **The Council Tax (Demand Notices) (England) Regulations 2011.**

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

The Environment Agency has powers in respect of flood and coastal erosion risk management for

6500 kilometres of main river and along tidal and sea defences in the area of the North West Regional Flood and Coastal Committee. Money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system and management of the risk of coastal erosion. The financial details are:

### **North West Regional Flood and Coastal Committee**

	<b>2017/18 (£k)</b>	<b>2018/19 (£k)</b>
Gross Expenditure	52,939	59,769
Levies Raised	3,861	3,938
<b>Total Council Tax Base</b>	<b>2,077</b>	<b>2,110</b>

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.

A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute. The total Local Levy raised by this committee has increased by 2.0%

The total Local Levy raised has increased from £3,860,675 in 2017/2018 to £3,937,888 for 2018/2019.

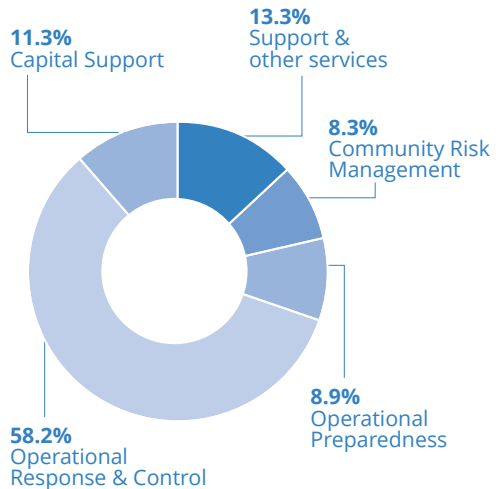
# Supporting Other Services

## Merseyside Fire and Rescue Authority

**Historically the Authority has relied upon Government grants to fund a significant proportion of its revenue budget, over 63% in 2010/11. In 2010 the Government announced an austerity plan to reduce national debt and manage the crisis in public finances. The plan incorporated significant reductions in Government grants paid to fire and rescue authorities. Compared to 2010/11 the Authority's 2018/19 Government grant support has been cut by £15.5m or nearly 50% in real terms and further grant reductions have been announced up to 2019/20.**

After taking into account unavoidable future cost pressures and the impact of the reduction in the Government grants the Authority identified an £11m financial challenge for the period 2016/17 to 2019/20. In 2016 the Authority approved a four year financial plan (2016/17-2019/20) that would deliver the £11m saving by 2019/20. The plan was prepared on the basis that the Authority's priority is to minimise the impact of grant reductions on frontline services by cutting management, technical and support costs in the first instance. In determining the saving options the Authority, after identifying £9.1m from technical and support areas, was left with no alternative but to find £1.9m savings from operational response. The 2018/19 approved budget will deliver the £11m required savings by 2019/20 although some small self-

### 2018-19 Service Analysis



balancing adjustments were required within the £9.1m non-operational savings and technical assumptions.

Approximately 75% of the budget remains committed to delivering operational response and preventative services as these functions have been recognised as priority areas by the public following extensive consultation.

As a consequence of the financial challenge facing the Authority it must adhere to its approved financial plan and increase council tax by just below 3% (the maximum allowable without holding a public referendum). The Band D Council Tax is therefore now £76.56. Most council taxpayers in Merseyside will pay Band A Council Tax of £51.04 about 14p per day towards their Fire and Rescue Service.

The Authority has set a budget of £59.701 million for 2018/19, £0.2m higher than that in 2017/18. The main

changes between this year's budget and last year's are:

Reductions in support service, management & other costs	(£0.2m)
Unavoidable cuts in front line staffing	(£0.9m)
Forecast inflation and cost increases	£1.3m
	<b>(£0.2m)</b>

The Authority has issued a precept on the five Merseyside District Councils of £27.946 million, which is equivalent to a Council Tax of £76.56 for a Band D

property. Wirral's contribution to expenditure financed by precept is £7.063 million, which represents 25% of the total precept.

### Summary of Revenue Budget and Council Tax Requirement

2017/18 (£k)		2018/19 (£k)
77,181	Gross Expenditure	75,269
-9,732	Net contribution from Reserves	-4,802
-7,959	Income & specific Grants for services	-10,766
59,490	Budget requirement	59,701
-221	Collection Fund & Business Rates Surplus	-336
-32,468	Government Grant & Business Rate Funding	-31,419
<b>26,801</b>	<b>Council Tax Requirement</b>	<b>27,946</b>
<b>360,517</b>	<b>Tax Base</b>	<b>365,022</b>
<b>£74.34</b>	<b>Band D Equivalent</b>	<b>£76.56</b>

### Contact Us

The Authority values the opinions of the people it serves. If you wish to comment about the services of the Authority please contact Fire & Rescue Service Headquarters on **0151 296 4000**.

**Ian Cummins, CIPFA, Treasurer, Merseyside Fire and Rescue Authority, Fire and Rescue Service Headquarters, Bridle Road, Bootle, Liverpool, L30 4YD**  
**iancummins@merseyfire.gov.uk**



# Supporting Other Services

## Liverpool City Region Combined Authority

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Its function is to coordinate the delivery of economic growth across the City Region, with particular responsibility for economic development, employment and skills, housing and transport.

This is the first budget set by Steve Rotheram and reflects the Mayor's ambitions to create a fair, green and connected City Region that works for all of its residents.

### Transport Funding

The Combined Authority provides resources to facilitate the delivery of transport activities within the City Region. This is funded through a series of transport levies across each of the six Councils.

It funds the provision of the transport services delivered by Merseytravel from a charge to each of the Merseyside Councils which is presented in the following table.

	2017/18 Levy (£k)	2018/19 Levy (£k)
Knowsley	10,045	10,032
Liverpool	32,660	32,869
St. Helens	12,120	12,107
Sefton	18,677	18,605
Wirral	21,899	21,786
<b>Total</b>	<b>95,400</b>	<b>95,400</b>

**Mr John Fogarty, B.A. Hons, I.P.F.A.**  
**Director of Corporate Services**  
**Liverpool City Region Combined Authority.**

Halton Council provides transport activities directly within its boundaries and this is funded through a differential transport levy which will be £3.1m for 2018/19.

### Other Activities

The Mayoral Combined Authority is responsible for managing an investment programme of over £1bn over the coming years which is directly associated with additional funding attracted to the City Region through its devolution deal and the election of the Metro Mayor.

In order to ensure that this programme delivers improvements in the City Region's economy the Combined Authority has to identify certain running costs for 2018/19.

The budget that is associated with exercising the City Region's new Mayoral powers for 2018/19 will be £6.2m.

**Steve Rotheram,**  
**Metro Mayor Liverpool City Region Combined Authority.**

# Supporting Other Services

## Police and Crime Commissioner for Merseyside

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**I have a statutory duty to ensure an efficient and effective police service is delivered by the Chief Constable on behalf of the public. Similarly I have a responsibility to produce an annual budget, including setting the council tax precept requirement for the Police Service on Merseyside. The council tax precept requirement provides the balance of funding not covered by government grant and is raised entirely and only for the police service.**

Setting the budget is never an easy task, but this year was particularly challenging. While the government recognised the need for additional resources for policing, they once again failed to provide it. Instead, they made it clear that local people should be asked to contribute more. I therefore had no choice other than to ask the public to support an increase in the police precept. I am pleased that over 75% of those who responded to my budget consultation did so.

Consequently, with the help of the Chief Constable I have been able to set a balanced budget for 2018/19. In doing so the Chief Constable has identified savings of £7m, I have had to raise the precept by the maximum

allowable, resulting in an additional £4.4m of precept income, and I plan to utilise £0.6m of reserves. In council tax terms the new precept is £118.65 per property per year at Band A and £177.97 at Band D, an increase of £8 and £12 respectively on the 2017/18 levels.

The Chief Constable has had to reduce the number of budgeted police officer posts by 111 compared to 2017/18. If I had not increased the precept by the maximum allowable the Chief Constable would have been forced to cut a further 87 Police Officer posts, a potential total loss of 198 police posts.

Despite balancing the budget in 2018/19 there still remains a very significant financial and policing challenge for the Police Service in the years ahead. Consequently, I am working closely with the Chief Constable to continuously review activity across all areas of police business, ensuring Merseyside has the most resilient and effective force possible within the budget available to us.

**Rt Hon Jane Kennedy  
Police and Crime Commissioner  
for Merseyside**

## Police and Crime Commissioner Budget

2017/18 (£m)		2018/19 (£m)	
<b>315.792</b>	<b>Gross Expenditure</b>	<b>320.544</b>	
(1.811)	Income	(2.655)	
(5.541)	Specific Government Grants	(4.637)	
<b>308.440</b>	<b>Net Operating Expenditure</b>	<b>313.252</b>	
(0.150)	Contribution from Reserves	(0.150)	
<b>308.290</b>	<b>Net Budget Requirement</b>	<b>313.102</b>	
	Less:		
(120.756)	Police General Grant	(120.756)	<b>38.6%</b>
(111.263)	DCLG Formula Funding	(111.263)	<b>35.5%</b>
(14.103)	Local Council Tax Support Grant	(14.103)	<b>4.5%</b>
(1.538)	Legacy Council Tax Freeze Grant	(1.538)	<b>0.5%</b>
(0.795)	Collection Fund Surplus	(0.479)	<b>0.2%</b>
<b>59.835</b>	<b>Council Tax Requirement</b>	<b>(64.963)</b>	<b>20.7%</b>
<b>360,517</b>	<b>Tax base</b>	<b>365,022</b>	
<b>£165.97</b>	<b>Band D Equivalent</b>	<b>£177.97</b>	
<b>£3.17</b>	<b>Increase in Band D Equivalent</b>	<b>£12.00</b>	<b>7.23%</b>

### Why has the Gross Expenditure Changed?

	£m
<b>Gross Expenditure 2017/18</b>	<b>315.792</b>
Net Committed Growth	2.366
Recruitment of 20 Additional Firearms Officer	1.3
Pay and Prices Inflation	5.406
Cost of 1% Non-consolidated 2017 Pay Award	2.7
Removal of Previous Years One-off Commitments	(1.789)
One-off Commitments for 2018/19	1.785
Merseyside Police Savings	(7.016)
<b>Gross Expenditure 2018/19</b>	<b>320.544</b>

### Why has the Council Tax Requirement Changed?

	£m
<b>Council Tax Requirement 2017/18</b>	<b>59.835</b>
Increase in Tax base	0.748
Increase in Band D Equivalent	4.38
<b>Council Tax Requirement 2018/19</b>	<b>64.963</b>

# How to Contact Us

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**All councils are promoting changes to the way the public contact us, as an effective means of making savings which do not impact on essential services.**

For a number of years the council has been improving its online services to make it easier for our customers to do business with us via the internet.

## **To contact us write to:**

**Transaction Centre,  
Wirral Council,  
PO Box 290  
Wallasey,  
Wirral CH27 9FQ**

## **Email:**

**counciltax@wirral.gov.uk  
housingbenefits@wirral.gov.uk  
nndr@wirral.gov.uk**

**Website: [www.wirral.gov.uk](http://www.wirral.gov.uk)**

**Automated 24hr telephone  
payment line: 0151 606 2345**

**To pay by debit or credit card  
through our website:  
[www.wirral.gov.uk/wirralpay](http://www.wirral.gov.uk/wirralpay)**

## **Data Protection**

Information that you provide us will be processed in accordance with the provisions of the Data Protection Act 1998. As an Authority, we have a duty to protect the public funds which we administer and we may use the information held about you for the prevention and detection of fraud.

This may include, but not be limited to, matching Council Tax data with Electoral Registration records. The Council may also use the information you provide for the purpose of performing any of its statutory enforcement duties. When necessary we may share this information with other bodies responsible for auditing or administering public funds.

## **Manage your account online at [www.wirral.gov.uk/myaccount](http://www.wirral.gov.uk/myaccount)**

### **Council Tax**

- Pay by Direct Debit
- View payment details
- View your bill and sign up for e-billing
- Change your address

### **Benefits**

- View any correspondence sent
- Landlords can check payments

### **NNDR**

- View payment details and correspondence