Your guide to council tax

2019-2020

Important information for people who pay council tax.
Shaping our future together

Once again, our city is coming together to set out a new way forward. As a result of Government funding cuts and more people needing support, Newcastle City Council is embarking on another three years of difficult decisions which will see a further £60 million taken from us.

In Newcastle, by the end of this budget cycle we will have lost £327 million since 2010. That equals an astonishing £2,481 per household.

I want to thank all those who took part in our latest consultation on how to mitigate these cuts. This council stands by our city, and is committed to finding new and innovative ways to deliver services in an age of austerity.

Despite this, it is clear that Newcastle will again be forced to make difficult choices. These choices are unwelcome, and not of our making. Therefore, we have made the very difficult decision to increase Council Tax by 2.95% and apply the 1% adult social care precept. The adult social care precept was introduced by the Government as a way of asking local residents to provide additional funding for social care.

The total increase of 3.95% equates to a £62.43 increase for a Band D property and £41.62 for Band A. We will use this additional income to reduce the need to make further reductions to service provision beyond those set out in our budget for 2019-20.

Last year, we also made some changes to our Council Tax Reduction Scheme to replace a complex means test. Under our new scheme, working age people eligible for a Council Tax reduction receive a discount of between 25% and 90%, depending on the level of their income and the income band they fall under. This scheme takes account of funding cuts, Council Tax arrears, universal credit and the impact of wider welfare reform changes. This is helping the most vulnerable people in our city.

What all this means is that as we look to our future we know we are on our own, and that in order to succeed we must grow our city’s economy.

A three-year plan is vital to this. It gives us time to plan for the reductions to come and lets us transform services with the minimum impact on residents.

By being honest about the difficult decisions we have to make, we as a city can come together and ensure Newcastle remains a great place to live, work and visit.

We seek to protect frontline services where possible. We know our residents take pride in their neighbourhoods, and we will support them despite these cuts. We know also that businesses are keen to invest in our city, and we will work with them to create more and better jobs. We are working with others to shape our city’s future.
Where our income comes from

- Income from schools, Housing Revenue Account and capital projects (£77.6m)
- Specific government grants (£92.1m)
- Funding from NHS and other third parties (£49.0m)
- Sales, fees and charges (£96.6m)
- Business rates (£117.0m)
- Council Tax (£110.1m)

How our money will be spent between services

- Education: 11%
- Children’s Social Care: 8%
- Adult Social Care: 8%
- Public Health: 7%
- Highways and Transport: 3%
- Environmental and Regulatory Services: 2%
- Housing Services: 1%
- Cultural and Related Services: 1%
- Planning and Development Services: 37%
- Central and Other Services: 2%
The decline in Government grant from 2013-2022
Your council tax bill is based on the value of your home and how many adults live there. Your home has been put into one of eight valuation bands, depending on its market value as at 1 April 1991. Our council tax levels for 1 April 2019 to 31 March 2020 are shown below. If you are the new council tax payer of a property, you could be affected by improvements made to your property by the previous owner. When ownership changes the band can be increased if your property has been extended or improved since 1993.

<table>
<thead>
<tr>
<th>Valuation band</th>
<th>Your property's value at 1 April 1991</th>
<th>Council tax 1 April 2019 to 31 March 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Up to £40,000</td>
<td>£1,240.02</td>
</tr>
<tr>
<td>B</td>
<td>£40,001 to £52,000</td>
<td>£1,446.68</td>
</tr>
<tr>
<td>C</td>
<td>£52,001 to £68,000</td>
<td>£1,653.35</td>
</tr>
<tr>
<td>D</td>
<td>£68,001 to £88,000</td>
<td>£1,860.03</td>
</tr>
<tr>
<td>E</td>
<td>£88,001 to £120,000</td>
<td>£2,273.38</td>
</tr>
<tr>
<td>F</td>
<td>£120,001 to £160,000</td>
<td>£2,686.71</td>
</tr>
<tr>
<td>G</td>
<td>£160,001 to £320,000</td>
<td>£3,100.05</td>
</tr>
<tr>
<td>H</td>
<td>£320,001 or more</td>
<td>£3,720.06</td>
</tr>
</tbody>
</table>

How is the council tax built up

<table>
<thead>
<tr>
<th>Net</th>
<th>Net expenditure £000</th>
<th>Equivalent Band D Council Tax £</th>
<th>Expenditure Per Head £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Spending by the City</td>
<td>227,125</td>
<td>3,402.06</td>
<td>759.87</td>
</tr>
<tr>
<td>Less: Council Tax surplus</td>
<td>(365)</td>
<td>(5.47)</td>
<td>(1.22)</td>
</tr>
<tr>
<td>Contribution from Business Rate (including top up)</td>
<td>(117,047)</td>
<td>(1,753.22)</td>
<td>(391.59)</td>
</tr>
<tr>
<td>Council Requirement</td>
<td>109,713</td>
<td>1,643.37</td>
<td>367.06</td>
</tr>
</tbody>
</table>

Plus Joint Board Precepts:

- Police and Crime Commissioner for Northumbria: 8,968, 134.33, 30.00
- Tyne and Wear Fire and Rescue Authority: 5,496, 82.33, 18.39

Amount to be raised from Council Tax: 124,177, 1,860.03, 415.45

Newcastle upon Tyne is participating in a pooled Business Rates pilot scheme in 2019-20. As a result, we will not receive Revenue Support Grant from Central Government; instead, we will retain a larger share of the Business Rates income collected within the City. This is a "like for like" replacement of funding, and has no impact on overall spending requirement.
### Charges per band

<table>
<thead>
<tr>
<th>Band</th>
<th>City</th>
<th>Adult Social Care Precept</th>
<th>Police</th>
<th>Fire</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>1,017.83</td>
<td>77.75</td>
<td>89.55</td>
<td>54.89</td>
<td>1,240.02</td>
</tr>
<tr>
<td>B</td>
<td>1,187.47</td>
<td>90.70</td>
<td>104.48</td>
<td>64.03</td>
<td>1,446.68</td>
</tr>
<tr>
<td>C</td>
<td>1,357.11</td>
<td>103.66</td>
<td>119.40</td>
<td>73.18</td>
<td>1,653.35</td>
</tr>
<tr>
<td>D</td>
<td>1,526.75</td>
<td>116.62</td>
<td>134.33</td>
<td>82.33</td>
<td>1,860.03</td>
</tr>
<tr>
<td>E</td>
<td>1,866.03</td>
<td>142.54</td>
<td>164.18</td>
<td>100.63</td>
<td>2,273.38</td>
</tr>
<tr>
<td>F</td>
<td>2,205.31</td>
<td>168.45</td>
<td>194.03</td>
<td>118.92</td>
<td>2,686.71</td>
</tr>
<tr>
<td>G</td>
<td>2,544.58</td>
<td>194.37</td>
<td>223.88</td>
<td>137.22</td>
<td>3,100.05</td>
</tr>
<tr>
<td>H</td>
<td>3,053.50</td>
<td>233.24</td>
<td>268.66</td>
<td>164.66</td>
<td>3,720.06</td>
</tr>
</tbody>
</table>

### Parish charges

<table>
<thead>
<tr>
<th>Band</th>
<th>Brunswick</th>
<th>Dinnington</th>
<th>Hazlerigg</th>
<th>N.Fenham &amp; Blakelaw</th>
<th>North Gosforth</th>
<th>Woollington</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>14.67</td>
<td>15.67</td>
<td>22.81</td>
<td>16.44</td>
<td>4.50</td>
<td>5.20</td>
</tr>
<tr>
<td>C</td>
<td>16.76</td>
<td>17.91</td>
<td>26.07</td>
<td>18.79</td>
<td>5.14</td>
<td>5.94</td>
</tr>
<tr>
<td>D</td>
<td>18.86</td>
<td>20.15</td>
<td>29.33</td>
<td>21.14</td>
<td>5.78</td>
<td>6.68</td>
</tr>
<tr>
<td>E</td>
<td>23.05</td>
<td>24.63</td>
<td>35.85</td>
<td>25.84</td>
<td>7.06</td>
<td>8.16</td>
</tr>
<tr>
<td>F</td>
<td>27.24</td>
<td>29.11</td>
<td>42.37</td>
<td>30.54</td>
<td>8.35</td>
<td>9.65</td>
</tr>
<tr>
<td>G</td>
<td>31.43</td>
<td>33.58</td>
<td>48.88</td>
<td>35.23</td>
<td>9.63</td>
<td>11.13</td>
</tr>
<tr>
<td>H</td>
<td>37.72</td>
<td>40.30</td>
<td>58.66</td>
<td>42.28</td>
<td>11.56</td>
<td>13.36</td>
</tr>
</tbody>
</table>
### What will the council spend in 2019-2020 on the provision of its services?

<table>
<thead>
<tr>
<th>Gross Expenditure</th>
<th>Income</th>
<th>Net Expenditure</th>
<th>On Services</th>
<th>Gross Expenditure</th>
<th>Income</th>
<th>Net Expenditure</th>
<th>Net Expenditure On Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>£000</td>
<td>£000</td>
<td>£000</td>
<td></td>
<td>£000</td>
<td>£000</td>
<td>£000</td>
<td></td>
</tr>
<tr>
<td><strong>2018-2019</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>2019-2020</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Change in year</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Assistant Chief Executive
- Wards and Communities;
- Democratic Services;
- Museums, Arts & Culture;
- Policy, Communications & Performance

**Gross Expenditure:** £28,627

**Net Expenditure On Services:** £6,577

**Change in year:** £10,213

#### Operations and Regulatory Services
- Including Architectural, Mechanical, Design & Construction Services;
- Environmental Services;
- Community Hubs, Libraries & Parks;
- Community Safety;
- Parking; Facility Services;
- Markets

**Gross Expenditure:** £136,151

**Net Expenditure On Services:** £8,246

**Change in year:** £4,127

#### People including Adult Social Care;
- Children's Social Care;
- Education Services;
- Commissioning & Procurement

**Gross Expenditure:** £407,888

**Net Expenditure On Services:** £128,497

**Change in year:** £72,745

#### Place including Major Projects; Commercial Development & Property;
- Housing & Development Management;
- Economic Development;
- Highways, Planning & Transport

**Gross Expenditure:** £55,545

**Net Expenditure On Services:** £6,394

**Change in year:** £1,144

#### Resources
- Including Audit & Financial Services;
- Legal Services; ICT;
- Human Resources;
- Business Management

**Gross Expenditure:** £33,812

**Net Expenditure On Services:** £20,164

**Change in year:** £3,216

**Total Service Expenditure:** £662,023

**Net Expenditure On Services:** £169,878

**Change in year:** £1,176

**Plus: Provisions**
- Corporate Items (including pension costs, treasury management costs and insurance costs)

**Gross Expenditure:** £47,666

**Net Expenditure On Services:** £748

**Change in year:** £1,002

**Contribution to/from Reserves**

**Gross Expenditure:** £5,612

**Net Expenditure On Services:** £227,124

**Change in year:** £16,003

**Plus: Levies**

- Northumbria Regional Flood and Costal Committee Levy

**Gross Expenditure:** £202

**Net Expenditure On Services:** £215

- North East Combined Authority Levy

**Gross Expenditure:** £16,232

**Net Expenditure On Services:** £16,003

**Total spending by the city**

**Gross Expenditure:** £228,366

**Net Expenditure On Services:** £227,124

**Change in year:** £1,129
The Secretary of State for 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 2019-2020.

For adult social care authorities, council tax demand notices show two percentage increases; one for the part of the overall change attributable to the adult social care precept, and one for the part attributable to general expenditure. The maximum permitted increases in 2019-2020 are 1.0% and 3.0% respectively. Newcastle City Council will increase the adult social care precept by 1.0% in 2019-2020. This will contribute £1.1 million to help reduce the funding gap in the adult social care budget.

The percentage increase in the adult social care precept in 2019-2020 is based on the total council tax (covering both elements) in the previous year – for example, the Band A adult social care precept in 2019-2020 has been calculated as follows:

£67.21 + (£1,053.96 x 1.0%) = £77.75

### Environment Agency North East Region


The Environment Agency has powers in respect of flood and coastal erosion risk management for 1642 kilometres of main river and along tidal and sea defences in the area of the Northumbria 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:

<table>
<thead>
<tr>
<th>Northumbria Regional Flood and Coastal Committee</th>
<th>2018-2019</th>
<th>2019-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Expenditure</td>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>Levies Raised</td>
<td>14,000</td>
<td>20,891</td>
</tr>
<tr>
<td>Total Council Tax Base</td>
<td>2,304</td>
<td>2,351</td>
</tr>
<tr>
<td></td>
<td>719</td>
<td>729</td>
</tr>
</tbody>
</table>

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 £2,304,497 in 2018-2019 to £2,350,587 for 2019-2020.
Tyne and Wear Fire and Rescue Authority was established under Section 26 of the Local Government Act 1985, and comprises members from each of the five districts of Tyne and Wear County.

Additional Information - Council Tax Demand Note

Equivalent Band ‘D’ Charge per dwelling £82.33
Equivalent charge on other bands

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£54.89</td>
<td>£64.03</td>
<td>£73.18</td>
<td>£82.33</td>
<td>£100.63</td>
<td>£118.92</td>
<td>£137.22</td>
<td>£164.66</td>
</tr>
</tbody>
</table>

Loans Outstanding at 31.3.18 12,186
Estimated Loans Outstanding at 31.3.19 11,699
Forecast Capital Expenditure 2019-2020 10,810

Estimated General Fund Balances 31.3.19 3,943
31.3.20 3,943

Variation 0

Council Tax Requirement 2018-2019 22,747
Council Tax Requirement (equivalent) 2019-2020 23,712
Increase in Council Tax Requirement 965

Numbers of staff - FTE’s 2018-2019 833
2019-2020 823

In 2019-2020 council tax represents 44.8% of gross revenue expenditure (2018-2019 43.2%)

Amount per head based on total projected population of 1,129,538 £

Budget Requirement 43.04
Revenue Support Grant (7.79)
Top Up Grant (9.98)
Business Rate Local Share (3.48)
SFA Adjustment Grant (0.44)
Collection Fund Net (Surplus)/Deficit (0.36)

COUNCIL TAX REQUIREMENT 20.99

<table>
<thead>
<tr>
<th>District</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Gateshead</td>
<td>52,066</td>
</tr>
<tr>
<td>Newcastle</td>
<td>66,761</td>
</tr>
<tr>
<td>North Tyneside</td>
<td>60,179</td>
</tr>
<tr>
<td>South Tyneside</td>
<td>38,619</td>
</tr>
<tr>
<td>Sunderland</td>
<td>70,389</td>
</tr>
<tr>
<td>Tyne and Wear Fire and Rescue Authority</td>
<td>288,014</td>
</tr>
<tr>
<td></td>
<td>2018-2019</td>
</tr>
<tr>
<td>----------------------</td>
<td>-----------</td>
</tr>
<tr>
<td><strong>Gross Expenditure</strong></td>
<td>£000</td>
</tr>
<tr>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>50,442</td>
<td>4,231</td>
</tr>
<tr>
<td>2,021</td>
<td>0</td>
</tr>
<tr>
<td>135 (135)</td>
<td>0</td>
</tr>
<tr>
<td><strong>Gross Income</strong></td>
<td>46,211</td>
</tr>
<tr>
<td><strong>Net Expenditure</strong></td>
<td>£000</td>
</tr>
<tr>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>0</td>
<td>135</td>
</tr>
<tr>
<td>2,021</td>
<td>0</td>
</tr>
<tr>
<td>135 (135)</td>
<td>0</td>
</tr>
<tr>
<td><strong>Budget Requirement</strong></td>
<td>52,463</td>
</tr>
<tr>
<td><strong>Revenue Support Grant</strong></td>
<td>9,620</td>
</tr>
<tr>
<td>0</td>
<td>(9,620)</td>
</tr>
<tr>
<td><strong>Top Up Grant</strong></td>
<td>11,032</td>
</tr>
<tr>
<td>0</td>
<td>(11,032)</td>
</tr>
<tr>
<td><strong>Business Rate Local Share</strong></td>
<td>4,001</td>
</tr>
<tr>
<td>0</td>
<td>(4,001)</td>
</tr>
<tr>
<td><strong>Business Rates Under-Indexation Grant</strong></td>
<td>312</td>
</tr>
<tr>
<td>0</td>
<td>(312)</td>
</tr>
<tr>
<td><strong>Council Tax Collection Fund Net (Surplus)/Deficit</strong></td>
<td>539</td>
</tr>
<tr>
<td>0</td>
<td>(539)</td>
</tr>
<tr>
<td><strong>Business Rates Collection Fund Net (Surplus)/Deficit</strong></td>
<td>154</td>
</tr>
<tr>
<td>154</td>
<td>0</td>
</tr>
<tr>
<td><strong>Council Tax Requirement</strong></td>
<td>52,617</td>
</tr>
<tr>
<td><strong>Tyne and Wear Fire and Rescue Authority</strong></td>
<td><strong>29,870</strong></td>
</tr>
<tr>
<td><strong>22,747</strong></td>
<td><strong>23,712</strong></td>
</tr>
</tbody>
</table>
During our public consultation on policing, you told the Chief Constable and I that you want to see continued investment in policing and were willing to pay a little extra. As your PCC, I believe government should pay for this - the Home Office disagree. The police precept will increase for a band D property by 46p a week and for a band A property by 31p per week.

Since 2010, Central government has required £142 million in cuts and efficiencies from the police force budget. For the 2019/20 funding, they assumed that the precept would increase by £24 - if it did not it would reduce Northumbria Police funding by £9.4 million.

The Band D council tax precept for Northumbria will increase from £110.33 to £134.33 for the year. This remains, by far, the lowest precept of any Police and Crime Commissioner in England and Wales. You can find more information on the OPCC website - www.northumbria-pcc.gov.uk

Dame Vera Baird QC
Police & Crime Commissioner - Northumbria

<table>
<thead>
<tr>
<th>Gross Expenditure</th>
<th>Gross Income</th>
<th>Net Expenditure</th>
<th>Gross Expenditure</th>
<th>Gross Income</th>
<th>Net Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>£000</td>
<td>£000</td>
<td>£000</td>
<td>£000</td>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>279,028</td>
<td>12,783</td>
<td>266,245</td>
<td>296,918</td>
<td>12,836</td>
<td>284,082</td>
</tr>
</tbody>
</table>

266,245 Budget Requirement

LESS

214,456 Formula Grant

- Special Pension Grant
  - 3,423

6,867 Council Tax Support Grant

1,301 Legacy Council Tax Grants

899 Constituent Authorities Net Surplus

42,722 Council Tax Requirement

- £7.255m Charge on Newcastle
  - £8,968m

- £110.33 Equivalent Charge
  - £134.33

Change in Council Tax Requirement between years is attributable to:

- £000
  - Inflation, budget pressures and other budget adjustments
    - 8,317
  - Increase in employers cost of police pensions
    - 7,700
  - Increase in formula grant funding
    - (4,504)
  - One-off Special Pension Grant
    - (3,423)
  - Budget savings
    - (2,043)
  - Emergency Services Network (ESN) Contingency
    - 2,600
  - Police Pensions Contingency
    - 1,400

- 10,047
The Newcastle upon Tyne, North Tyneside and Northumberland Combined Authority (known as the North of Tyne Combined Authority) was established on 2 November 2018 by the Newcastle upon Tyne, North Tyneside and Northumberland Combined Authority (Establishment and Functions) Order 2018. As well as establishing the North of Tyne Combined Authority, the 2018 Order changed the boundaries of the North East Combined Authority so that NECA now covers the Local Authority areas of Durham, Gateshead, South Tyneside and Sunderland. NECA and the North of Tyne Combined Authority will work together on a number of areas to support the region, including Transport. The North East Joint Transport Committee (JTC) has been established to exercise the functions of the two Transport Authorities, including the setting of levies and budgets for transport activity.

<table>
<thead>
<tr>
<th>2018-19 NECA Transport Budget</th>
<th>2019-20 NECA Transport Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gross Transport Expenditure</strong></td>
<td><strong>Gross Transport Expenditure</strong></td>
</tr>
<tr>
<td>£000</td>
<td>£000</td>
</tr>
<tr>
<td>Tyne Tunnel</td>
<td>26,271</td>
</tr>
<tr>
<td>Transport co-ordination and former ITA</td>
<td>2,110</td>
</tr>
<tr>
<td>Nexus (Grant from NECA*, contribution to Metro Fleet Renewal Reserve &amp; External Grants - net of commercial income)</td>
<td>88,379</td>
</tr>
<tr>
<td>Durham (Grant from NECA*)</td>
<td>15,692</td>
</tr>
<tr>
<td>Northumberland (Grant from NECA*)</td>
<td>6,146</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>138,598</strong></td>
</tr>
<tr>
<td><strong>Income</strong></td>
<td><strong>112,338</strong></td>
</tr>
<tr>
<td>Tyne Tunnels</td>
<td>(26,260)</td>
</tr>
<tr>
<td><strong>Net Transport Expenditure</strong></td>
<td><strong>110,393</strong></td>
</tr>
<tr>
<td><strong>Reserves:</strong></td>
<td><strong>109,999</strong></td>
</tr>
<tr>
<td>Contribution from Tyne Tunnel Reserves</td>
<td>(11)</td>
</tr>
<tr>
<td>Contribution from Tyne and Wear</td>
<td>0</td>
</tr>
<tr>
<td><strong>Transport Reserves</strong></td>
<td><strong>110,393</strong></td>
</tr>
<tr>
<td>Contribution from Nexus Reserves</td>
<td>(1,934)</td>
</tr>
<tr>
<td><strong>Expenditure Requirement</strong></td>
<td><strong>110,393</strong></td>
</tr>
<tr>
<td><strong>Funded by:</strong></td>
<td><strong>109,999</strong></td>
</tr>
<tr>
<td>Tyne and Wear Transport Levy</td>
<td>(61,100)</td>
</tr>
<tr>
<td>Durham Transport Levy</td>
<td>(15,562)</td>
</tr>
<tr>
<td>Northumberland Transport Levy</td>
<td>(6,104)</td>
</tr>
<tr>
<td>Rail Grants and Miscellaneous Grants</td>
<td>(27,233)</td>
</tr>
<tr>
<td><strong>Funding agreed by Authority</strong></td>
<td><strong>110,393</strong></td>
</tr>
<tr>
<td><strong>(110,393)</strong></td>
<td><strong>(109,999)</strong></td>
</tr>
</tbody>
</table>

* NECA makes an annual grant to the Tyne & Wear Integrated Transport Executive (Nexus), Durham County Council and Northumberland County Council in respect of revenue support and concessionary travel.

A comparison with previous NECA Transport budget:

Inflation and other cost pressures 5,930
Increased income (3,943)
Budget reductions (3,651)
Movement on contribution from reserves 1,270

Please note: the Tyne Tunnels expenditure requirement is met fully from Tunnels reserves and tolls income, with no levy funding.
How you can pay

Pay by Direct Debit
monthly, any date between 1st and 28th, weekly on a Monday or a Friday, fortnightly on a Monday or a Friday.

Pay online at www.newcastle.gov.uk/counciltax

Pay by phone on 0191 278 7878 and ask for payments.

Please pay on time as council tax is a priority debt and must be paid on or before the due date.

- If you miss a payment a reminder will be sent
- If you ignore this we will apply to the Magistrate's Court for a summons.
- If payment is not made the court will issue a liability order allowing us to enforce collection.

Additional costs will be incurred for a summons and liability order and you will be required to pay them.

After a liability order is issued the following methods may be used to collect the council tax debt. These will incur further costs and you will be required to pay them.

- attachment of earnings or benefit
- instructing an enforcement agent
- issuing a bankruptcy petition
- applying for a charging order against your property
- committal to prison.

We can help if you fall behind with your council tax payments please don't ignore letters sent to you. Please contact us so that we can help you.

- Phone 0191 278 7878 and ask for council tax.

How to pay less

The full council tax assumes that two adults (aged 18 and over) live in a property. To claim or ask about a council tax discount, relief, exemption or reduction please contact us by phone on 0191 278 7878 and ask for council tax.

Certain reductions may apply:

Discounts may reduce your council tax. You may be entitled to a discount of:

- 25% if you live alone
- 25% or 50% if one or all adults living in your home are disregarded (see next page).
- 100% for one month only if your property is unoccupied and substantially unfurnished. (There must be a period of occupancy for six weeks between awards of Class C discount).
‘Disregarded’ adults are adults who are not counted for council tax purposes, these include:

- people living in certain hostels
- students, apprentices, student nurses and youth training trainees
- school leavers under 20 who left school or college after 30 April are discounted until 1 November of that year
- diplomats and members of international institutions and defence organisations
- members of religious communities
- carers
- people who are permanently and severely mentally impaired
- 18 year olds who someone gets Child Benefit for
- people living in hospital, nursing or care homes
- people in prison (except those who are in prison for not paying their council tax).

Disabled relief helps if your household includes someone with a disability. To qualify, your home must be lived in by someone who is permanently and severely disabled and it must have been adapted to meet this person’s special needs. If you qualify for this your council tax band will be reduced.

Exemptions may reduce your council tax, however specific criteria must be met. Examples of when an exemption can be awarded include:

**Occupied properties that are:**
- lived in by full time students only
- lived in by people under 18 only
- lived in by severely mentally impaired people only.

**Unoccupied properties (no time limit) where:**
- the occupant has gone into prison, hospital or a care home
- the occupant has moved to provide care elsewhere
- the occupant has moved to receive care elsewhere
- the property has been repossessed
- the occupation of the property is prohibited by law
- the property is held for a Minister of Religion
- Grant of Probate has not been obtained.

**Unoccupied (up to six months) where:**
- Grant of Probate has been obtained
- the property is owned by a Charity.

**New from 1 April 2019 – Care leavers**

If you are a care leaver aged under 25 and paying council tax or living with someone who pays council tax, we may be able to reduce the amount you pay. For more information go to www.newcastle.gov.uk/counciltax
Appeals against a council tax decision

You can make an appeal against your council tax if you think:
• you are not responsible for the council tax
• council tax should not be charged for your home
• your council tax bill is wrong.

If you wish to appeal, you must in the first instance write to our Revenues and Benefits Department, Civic Centre, Newcastle upon Tyne, NE1 8QH and ask us to review the decision, setting out the reasons why you believe that you are not liable to pay council tax or why you think your council tax bill is wrong. We will consider the matter and notify you in writing of the outcome of our review. If after our review you are still unhappy, or if we fail to respond to your request for a review within two months, you may appeal to the Valuation Tribunal, phone 0300 123 2035.

Valuation band appeals

If your enquiry is about the council tax band given to your property, you need to contact the Valuation Office Agency at www.gov.uk/council-tax or phone 0300 050 1501.

Empty Property Premium

Where your property has been unoccupied and unfurnished for more than two years a 100% premium will be charged.
Council Tax Reduction Scheme 2019-2020

This is an income-banded scheme for working age people which will assess the maximum level of Council Tax Reduction based on your net income and family circumstances.

Where you or your partner are in receipt of one of the following passported benefits you will automatically be placed in the highest band of the scheme and only pay 10% of Council Tax:

- Income Support
- Jobseeker’s Allowance (income-based)
- Employment and Support Allowance (income-related);

Under this scheme, as part of our ongoing commitment to support disabled people, we will continue to disregard Disability Living Allowance, Personal Independence Payments, Armed Forces Independence Payments and War Disablement Benefits for the income used in the assessment of Council Tax Reduction and we will also continue to disregard Child Benefit and Child Maintenance Payments.

Working-age households will receive a discount, depending on the level of income. This means we will look at your net income after disregarding the above mentioned benefits and decide what band your income falls into. You will be awarded a percentage level of Council Tax Reduction in line with the table below. We will allow extra income in each band for couples and those with children.

The income bands are set out as shown in the table below:

<table>
<thead>
<tr>
<th>CTR Level</th>
<th>Passported</th>
<th>Single Income Band £</th>
<th>Couples’ Income Band £</th>
<th>Family with 1 child £</th>
<th>Family with 2 or more children £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Band A - 90%</td>
<td>Relevant Benefit</td>
<td>0.00 to 110.00</td>
<td>0.00 to 160.00</td>
<td>0.00 to 210.00</td>
<td>0.00 to 260.00</td>
</tr>
<tr>
<td>Band B - 85%</td>
<td>N/A</td>
<td>110.01 to 150.00</td>
<td>160.01 to 200.00</td>
<td>210.01 to 250.00</td>
<td>260.01 to 300.00</td>
</tr>
<tr>
<td>Band C - 50%</td>
<td>N/A</td>
<td>150.01 to 230.00</td>
<td>200.01 to 270.00</td>
<td>250.01 to 330.00</td>
<td>300.01 to 370.00</td>
</tr>
<tr>
<td>Band D - 25%</td>
<td>N/A</td>
<td>230.01 to 300.00</td>
<td>270.01 to 350.00</td>
<td>330.01 to 400.00</td>
<td>370.01 to 450.00</td>
</tr>
</tbody>
</table>

In summary:

- Working-age people will receive a % discount of either 90%, 85%, 50% or 25%, depending on the level of their income and the income band they fall into.
- Anyone with savings of £6,000 or more will not qualify.
- Those receiving Income Support, Jobseeker’s Allowance (income-based) Employment and Support Allowance (income-related) will automatically be placed into Band A (i.e. 90% reduction).
- Net earnings will be taken into account when calculating Council Tax Reduction.
- Applications for Council Tax Reduction will be made online or through the notification of an award of Income Support, Jobseekers Allowance (income-based), Employment and Support Allowance (income-related) and Universal Credit.
- Income from Disability Living Allowance, Personal Independence Payments, Armed Forces Independence Payments, Child Benefit, Child Maintenance, and War Disablement Benefits will continue to be disregarded when calculating Council Tax Reduction.
- To support incentives to work, we will retain the earnings disregard of £7.50 for single people, £12.50 for couples and £27.50 for lone parents, this is the amount of earnings not taken into account.
- To support incentives to work for those working over 16 hours, we will retain a weekly childcare disregard which will be applied to earnings of up to £175.00 for one child and £300.00 for two or more. (A disregard is an amount of earnings not taken into account in the calculation of net earnings).
• **Universal Credit** - Where the Universal Credit payment is worked out based on wages, we still will take these wages into account after deducting the relevant earnings disregard. We will then add them to the Universal Credit payment to work out what band to use to calculate the Council Tax Reduction.

• Deductions taken from Universal Credit by the Department of Work and Pensions (DWP) will not be removed.

• The housing cost element of Universal Credit will be ignored.

• Applications from joint tenants will be assessed on their share of the liability.

• Non-dependant deductions. A flat rate charge of £2.50 per week will be applied for each non-dependant member of the household. (This is where you have someone else living in your home who is not dependent on you, and who may be able to contribute to your Council Tax).

• Backdating is limited to 6 months and assessed on whether there is good cause to do this.

• Payment of Council Tax Reduction would still only be made if it is over £1 per week.

Pension age people will continue to receive Council Tax Reduction in accordance with the Government's prescribed national scheme.

More details can be found at www.newcastle.gov.uk/CouncilTaxReductionscheme
Help and advice on debt

If you have a problem with debt it is important not to panic but don’t ignore it either - it won’t go away. Every year in Newcastle hundreds of people work with a debt adviser to deal with their debts. If you have debt, you need to take action or you could end up losing out financially or getting yourself deeper into debt. There may be a risk of further enforcement action being taken, for example by the court and Enforcement Agents.

Citizens Advice Newcastle and the council’s Council Tax, Welfare Rights and Money Matters teams are working together to help people manage their council tax payments and other debt.

We really want to help you through these difficult times. If you contact any of the following teams they will be able to provide independent advice.

We can help by arranging suitable payment plans, helping to maximise your income through benefits and help to resolve other debt problems. Please visit any of the websites below to find out more information.

Citizens Advice Newcastle 0300 330 9055 or www.citizensadvice-newcastle.org.uk
or email moneyadvice@newcastle.org.uk

Money Matters 0191 277 1050 or www.newcastle.gov.uk/welfarerights

Welfare Rights 0191 277 2627 or www.newcastle.gov.uk/welfarerights

Council Tax 0191 278 7878 or www.newcastle.gov.uk/counciltax

Housing Benefits 0191 278 7878 or www.newcastle.gov.uk/benefits

YHN 0191 277 1190 or www.yhn.org.uk

Data protection

The information held on your account by the council’s Revenues and Benefits Service will be used for administering and collecting council tax, business rates and for processing housing benefit claims. Revenues and Benefits may share your information with other Newcastle City Council departments to make sure you are receiving all the reductions, discounts, reliefs and exemptions to which you are entitled. If you are a Your Homes Newcastle tenant we also obtain information collected by them and provide both council tax and benefit information to them.

For further information on Data Protection please phone 0191 211 6500 or email dataprotection@newcastle.gov.uk

Freedom of Information

The Freedom of Information Act came into force on 1 January 2005. This gives you the right to see any information that we hold about the council’s business, subject to certain exemptions. For further information on Freedom of Information please phone 0191 211 6500 or email freedomofinformation@newcastle.gov.uk

National Fraud Initiative

This authority is under a duty to protect the public funds it administers and to this end may use the information you have provided for the prevention and detection of fraud. It may also share this information with other external bodies responsible for auditing or administering public funds for these purposes.

Equality and diversity

Newcastle City Council is committed to equality and diversity and this document is available in different formats. You can get all the information in this leaflet in large print, audio version, in Braille or in another language. If you require this please phone 0191 278 7878 and ask for council tax or email benefitstechnicalsupport@newcastle.gov.uk
Key contact details

Housing Benefit and Council Tax Reduction enquiries
Phone 0191 278 7878 and ask for benefits
Website www.newcastle.gov.uk/benefits

Automated Payments (24 hours) Phone 0191 278 7878 and ask for Payments

Freedom of Information / Data Protection enquiries Phone 0191 211 6500

Valuation Office Agency Phone 0300 050 1501

Valuation Tribunal Phone 0300 123 2035

Citizens Advice Newcastle Phone 0300 330 9055

Money Matters Phone 0191 277 1050

Welfare Rights Service Phone 0191 277 2627

City Emergency Helpline Phone 0191 278 7878 and ask for Envirocall

How to get in touch about your council tax

Online

MyAccount is a free, interactive and secure online service that allows you to access council tax, housing benefit (including a landlord service) and business rates, 24 hours a day, seven days a week. To register go to www.newcastle.gov.uk/myaccount

With MyAccount you can:

• Check your account whenever you want
• Get access to your bills and notifications securely
• Get email alerts when new bills or notifications are issued
• Notify us immediately of any changes in your personal details.

For any queries or to report a change in circumstances you can also use our online enquiry form at www.newcastle.gov.uk/ctaxenquiry

By phone

On 0191 278 7878 and ask for council tax.