



March 2023



Your council tax explained

Full information about Bristol's council tax is available at:
bristol.gov.uk/counciltax



A message from the Mayor

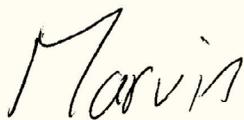
Household budgets remain under pressure during this national cost-of-living crisis. We continue to treat your money with respect while leading our city in a way that is compassionate and unapologetically ambitious.

We have retained our Council Tax Reduction Scheme, offering up to 100% discounts next year, supporting 33,000 families. Our Local Crisis Prevention Fund continues, after helping around 5,000 households with essential support for fuel, school uniforms, and groceries this year. Working as one city, at least 100 Welcoming Spaces opened to help people stay warm and connected.

This year, Bristol's budget is once again led by our commitment to building homes. We prioritise housing because ensuring that people have a safe, secure, and affordable home is the single most significant intervention we can make for health, poverty, climate, and prosperity. Bristol built a manifesto-exceeding 2,563 new homes in 2021/22 – including 474 new affordable homes, the most in 12 years. 90% of these new homes were built on previously developed land, and another 3,500 new homes were under construction as of 1 April 2022.

Despite a cost-of-operating crisis caused by inflation and over a decade of austerity, we keep protecting frontline services. We have safeguarded all our children's centres and libraries. New schools are being built, and we are on track to deliver 450 new specialist school places. Our ambitious capital programme will sort out the crumbling infrastructure and buildings we inherited. We are building Bristol's first new train stations in almost a century at Portway and Ashley Down, while pushing for St Annes and Ashton Gate. Over the next five years, City Leap will invest an initial £424 million in clean energy – creating 1,000 new jobs and cutting 140,000 tonnes of emissions. This builds on some £100 million we have invested in tackling the climate emergency over recent years, with more than 80,000 new trees planted, and our new Hartcliffe Way Reuse and Recycling Centre open.

Our work is not yet finished but, together, we can continue building a City of Hope where nobody is left behind. Thank you,



Marvin Rees, Mayor of Bristol



How your council tax is spent

Council tax pays for local services like libraries, schools, emergency services, rubbish collection, streetlights, and much more.

Council tax is charged to each household in Bristol. It is based on the value of the property and not on what the household earns, so the amount of council tax you are charged depends on which property band your home is in.

Most of your council tax goes to the local authority, Bristol City Council, to spend on local services. Parts also go to the Avon and Somerset Police and Crime Commissioner and to the Avon Fire Authority.

To see spending plans, visit: bristol.gov.uk/council-tax-explained

The council also receives income from business rates and government grants, as well as fees and charges, all of which contribute towards the cost of providing council services.

2023 to 2024 budget

This year's budget sets out the financial challenges we face. These include the longer-term impacts of the pandemic increasing need and demand for core services, and the pressures of the national cost-of-living crisis. We also contend with global supply challenges, labour shortages, and high inflation. In focusing on how to deal with these significant challenges, the Mayor's priority is to protect frontline services while continuing our work to build a better Bristol, making our city more inclusive and sustainable.

The medium-term financial outlook is the most severe we have seen in many years. Despite significant financial challenges and uncertain and unpredictable funding and cost levels, the budget aims to balance increasing costs and service demand with maintaining and improving Bristol's infrastructure.

Council spending is split into two categories. Revenue, which includes spending on day-to-day services such as social care, libraries, and children's centres. Capital, which is typically one-off or long term spend to acquire or upgrade physical assets such as property, land, or equipment. The budget plan has an overall revenue budget for 2023 to 2024 of £483.5 million and a capital budget, including the housing revenue account, over the next 10 years of £1.968 billion. For additional information visit:

bristol.gov.uk/council-spending-performance/council-budgets

Council tax and Adult Social Care precept

This year, Bristol City Council’s Revenue Budget 2023 to 2024 Plan includes a council tax increase of 4.99%, 2% of which will be specifically used to support Adult Social Care services that help some of the most vulnerable people in our communities to live independently at home. This 2% would raise an additional £5 million to be spent on Adult Social Care services.

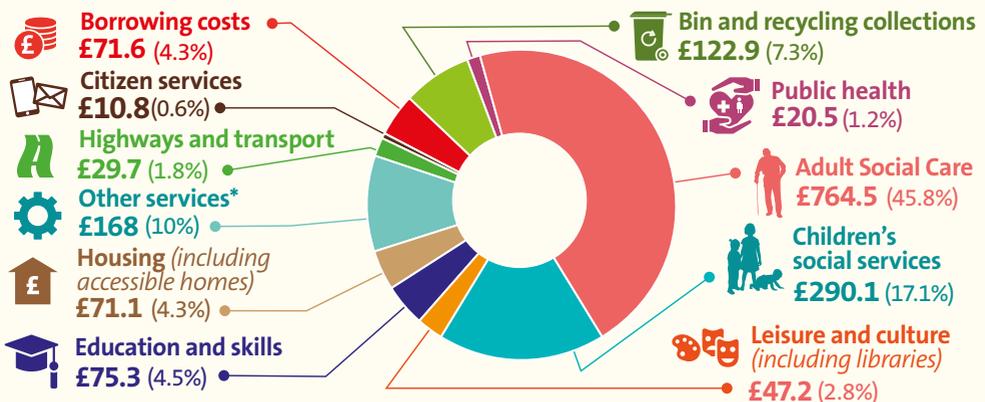
We know that the national cost-of-living crisis is impacting many people across Bristol and we want to make sure we offer all the support we can to those that need it the most. We have continued the Council Tax Reduction scheme for 2023 to 2024, supporting low-income households with up to 100% discount on their bill, during what is anticipated to be another very challenging year. Full details can be found at: bristol.gov.uk/ctr

Council tax charges by band 2023/24

Band	Ratio	Bristol City Council	Adult Social Care	Police & Crime Commissioner	Fire Authority	Total
A	6/9	£1,155.45	£175.27	£177.47	£55.30	£1,563.49
B	7/9	£1,348.03	£204.49	£207.04	£64.52	£1,824.08
C	8/9	£1,540.60	£233.70	£236.62	£73.73	£2,084.65
D	9/9	£1,733.18	£262.91	£266.20	£82.95	£2,345.24
E	11/9	£2,118.33	£321.33	£325.36	£101.38	£2,866.40
F	13/9	£2,503.48	£379.76	£384.51	£119.82	£3,387.57
G	15/9	£2,888.63	£438.18	£443.67	£138.25	£3,908.73
H	18/9	£3,466.36	£525.82	£532.40	£165.90	£4,690.48

Average amount (£) spent per household on council services

The council receives around 54% of its core funding from council tax. The net revenue budget, which is for core day-to-day services for 2023 to 2024 is £483.5 million. Of this council tax contributes £258.8 million. The chart below shows how an average household’s council tax is spent.



*Council tax also contributes to other services, including democratic services, electoral registration, coroner services, benefits services, council tax and business rates administration, collection, and increases in inflation.

Council tax explained

This information forms part of your bill

Each property is allocated into one of eight valuation bands (A to H). Your bill states which band applies to your property and the relative amount of council tax payable.

Valuation appeals

If you think your property should be in a different band, you can challenge it. To find out more visit:

[gov.uk/challenge-council-tax-band](https://www.gov.uk/challenge-council-tax-band)

Grounds for challenge are restricted, but include instances where:

- the size and value of a property has changed significantly
- there is a change in use of part or all of a property (e.g. business use)
- you are a new occupier of the property (you must appeal within six months)
- property values have been affected by physical changes to the area

You can also contact the Valuation Office Agency at:

[gov.uk/contact-voa](https://www.gov.uk/contact-voa)

Council tax must still be paid whilst any appeal is being considered.

Liability appeals

You may appeal to Bristol City Council if, for example:

- you are not the resident or owner
- the council has made a mistake in calculating your bill
- a discount or exemption has not been given

Empty properties

The full charge is usually payable for unoccupied properties. Where the property remains empty:

- after two years you will have to pay twice the full council tax charge
- after five years you will have to pay three times the full council tax charge
- after 10 years you will have to pay four times the full council tax charge

However if your property requires, or is undergoing, structural alteration or major repair you may get a 100% discount for up to 12 months.

Exemptions

Some properties are exempt from council tax, including properties occupied solely by full-time students, people under 18, or people who are severely mentally impaired. Empty properties owned by a charity are exempt for up to six months.

Discounts

Council tax is based on two adults living in the property. If only one person (aged 18 or over) lives in a property a 25% discount can be given. Some people are not counted as adults living in the property for council tax purposes, for example:

- full-time students, student nurses, apprentices, youth trainees, and foreign language assistants
- 18 and 19-year-olds who are at, or have just left, school or college
- patients staying in hospital or being looked after in care homes
- people who are severely mentally impaired
- resident care workers on low pay
- people caring for a Disabled person who is not a partner or child under 18
- people in detention, for example mental health or young offender institution (except for the non-payment of council tax or a fine)

Full details of the exemptions and discounts, and how to apply, are available at: bristol.gov.uk/council-tax/discounts-and-exemptions

Disabled people

If someone in your property needs an extra room or space to meet their special needs arising from a disability, you may be entitled to a reduction on your council tax. Your bill may be reduced by one band or, if your property is in Band A, you will be entitled to a reduction equivalent to one-ninth of the Band D charge.

Help with your council tax

You may be eligible for a reduction under the Local Government Finance Act. Council Tax Reduction provides help towards meeting council tax bills for people on low incomes. Find out whether you are entitled to help and make a claim online at: bristol.gov.uk/ctr or call **0117 922 2900**.

Further information on how tax is calculated and where your money is spent can be found online at: bristol.gov.uk/council-tax-explained

Cost of living support

If you need support during the national cost-of-living crisis, there are organisations across the city that can help with advice on benefits, money management, debt, employment, housing and mental health.

Visit bristol.gov.uk/costofliving or call **0800 694 0184** for free between 8.30am and 5pm, Monday to Friday.

Alternative formats

We can offer this document in a more accessible format if you have a specific impairment. For example, large print, Braille, audiotape/CD or BSL DVD. We can also provide it in Easy English with pictures or in community languages if English is not your first language.

Please contact **0117 922 2900** (Textphone **0117 357 4444**) if you need this.