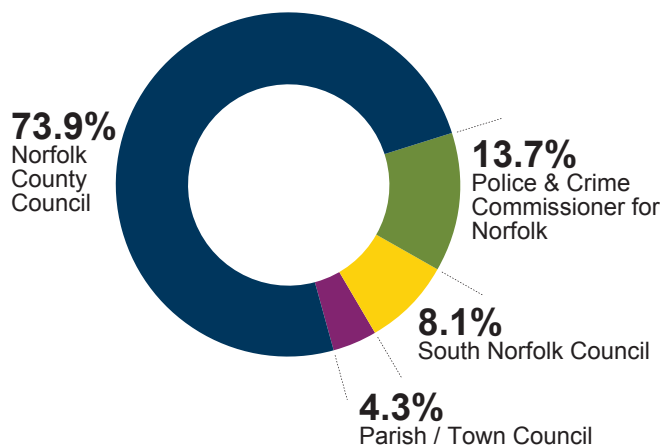


# Council Tax Demand Notice Your Guide 2019/20

## Where Does Your Council Tax Go?



## Welcome to your Council Tax guide for 2019/20.

### Valuation Band

The amount of council tax you pay depends on the council tax band of your property. The Valuation Office Agency places each property into one of eight bands (A-H) according to its open market capital value on 1 April 1991 or an estimate for newer properties.

### Exempt Dwellings

Some dwellings are exempt from council tax, including properties only occupied by students, members of visiting forces personnel, persons under 18, those suffering from severe mental impairment and certain types of annexe and vacant dwellings. Please see our website for more details.

### Council Tax Liability

There is one council tax bill for each dwelling. Only those aged 18 or over are liable to pay. Normally the occupier(s) will be responsible for payment of council tax. Please go to our website for more details.

### Occupied Properties & 2nd Homes

The full council tax bill assumes there are two adults living in a property. Where there is only one adult, and it is their main home, the council tax bill will be reduced by 25%. If circumstances mean that all the adults can be disregarded the council tax is reduced by 50%. If there are two adults living in the property and one is disregarded there is still only a 25% reduction.

People in the following groups are disregarded for council tax purposes:

- Full time students and non-British spouses of students, student nurses, foreign language assistants, apprentices and youth training trainees
- Patients resident in hospital
- People who are being looked after in care homes
- People with a severe mental impairment
- People who are staying in certain hostels or night shelters
- 18 and 19-year olds who are at, or have just left school and are in receipt of child benefit
- Certain types of care workers (usually working for charities)
- People caring for someone with a disability who is not a spouse, partner or child under 18
- Members of religious communities (monks and nuns)
- People in prison (except those in prison for non-payment of council tax)
- People who benefit from diplomatic privileges or immunities
- Members and dependents of International Head quarters and defence organisations
- Members of visiting forces and their dependants

Annexes occupied by a relative of one of the main householders will receive a 50% discount.

Second homes receive a 5% council tax discount and are dwellings that are furnished but where no-one lives as their main residence.

Further details can be found on our website if you think you may be entitled to a discount.

In exceptional circumstances we do have discretionary powers to consider a reduction in council tax. If you wish to apply you should do so in writing, setting out why you believe your council tax should be reduced.

### Reductions for People with Disabilities

If you have a room specifically set aside to meet the needs of a resident disabled person, you may be entitled to a reduction in your council tax.

The relief is the equivalent to reducing the valuation band of your property to the one below, to ensure that disabled people do not pay more because of a need for extra space. There is also a reduction available for Band A dwellings.

## Discounts and Premiums for Empty Properties

Dwellings that are unoccupied and substantially unfurnished will receive 100% discount for a maximum of 1 month, except those that require or are undergoing major structural repair, where a 50% discount will apply for a maximum of 12 months. In both cases once the period of discount has expired full council tax is payable.

Dwellings that have been unoccupied and unfurnished for at least two years, and are not subject to a statutory exemption, will, from 1 April 2019, have an additional premium of 100% council tax applied to them. The two-year period will include any period where an empty dwelling discount has been awarded. Unoccupied annexes that are used as part of the main household will receive a 50% discount.

## Adult Social Care

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 2019-20.

For more information please visit [www.norfolk.gov.uk/counciltax](http://www.norfolk.gov.uk/counciltax)

## Appeals - Valuation Banding Appeals

You can only appeal against the council tax band allocated to your home if you believe one of the following applies:

- The banding should be changed where there has been a material increase or reduction in the dwellings value
- Where you start or stop using part of your property to carry out a business, and the balance between domestic and business use changes
- Within 6 months of a band change made to your property or a similar property by the Listing Officer or Valuation Tribunal
- Where you became the taxpayer in respect of a dwelling for the first time (your appeal must be made within 6 months, but if the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again).

A material increase in value may result from building, engineering or other work carried out on the dwelling. In this case a revaluation does not take place until the property is sold, so the person appealing is usually the new owner or resident.

A material reduction in value may be the result of demolition of part of the dwelling, any change in the physical state of the local area or an adaptation to make the dwelling suitable for someone with a physical disability. In this case a revaluation can take place as soon as possible.

All appeals against the valuation band must be made to the Valuation Office Agency, Council Tax East, Valuation Office Agency, Kings Wharf, 20-30 Kings Road, Reading RG1 3ER

Email: [cteast@voa.gsi.gov.uk](mailto:cteast@voa.gsi.gov.uk)  
Phone: 03000 501501

## Appeals - Non-Valuation Appeals

You may appeal if you consider that you are not liable to pay council tax, for example because you are not a resident or owner, the property is exempt, or we have made a mistake in calculating the bill. If you wish to appeal, please contact us and ask us to reconsider our decision.

Making an appeal does not allow you to withhold payment of tax owing whilst it is being considered. If you are successful a refund will be made of any tax overpaid. No interest will be paid on refunded amounts.

If you are worried about paying council tax, we have support available through our Council Tax Support Scheme. We can offer help to pensioners, those of working age, working or unemployed, we help families, couples and single households that have a low income. The amount of support you could receive will depend upon your income.

## Contact Details:

Council Tax Team, South Norfolk House,  
Cygnet Court, Long Stratton NR15 2XE

**Website:** [www.south-norfolk.gov.uk/council-tax](http://www.south-norfolk.gov.uk/council-tax)

**Email:** [counciltax@s-norfolk.gov.uk](mailto:counciltax@s-norfolk.gov.uk)

**Phone:** 0808 178 7146 (Payment Line)  
0808 178 7141 (Council Tax Enquiries)  
0808 178 7143 (Council Tax Support)

The logo features the text "Do it online" in a white, sans-serif font. The word "online" is significantly larger and bolder than "Do it". To the left of the text are three white, curved lines that resemble a stylized signal or Wi-Fi icon.

Want to view and pay your council tax online, check out your bin collections or find out about local planning information? Access our services online easily 24/7 by registering for an account at: [south-norfolk.gov.uk/register](http://south-norfolk.gov.uk/register)