

# **Council Tax Bill – Explanatory Notes**

## **Somerset County Council Adult Social Care precept**

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 adult social care authorities, Council Tax demand notices show two percentage changes: one for the part of the overall change attributable to the adult social care precept, and one for the part attributable to general expenditure.

## **How is my dwelling valued?**

Each dwelling is put in a valuation band by the Valuation Office Agency, based on its value as at April 1, 1991. This band determines the amount of council tax you will have to pay. The bands are:

Band A	up to £40,000
Band B	£40,000 to £52,000
Band C	£52,001 to £68,000
Band D	£68,001 to £88,000
Band E	£88,001 to £120,000
Band F	£120,001 to £160,000
Band G	£160,001 to £320,000
Band H	£320,001 or greater

## **I don't think my banding is correct; what shall I do?**

You can appeal to the Valuation Office Agency under certain circumstances, but your current bill remains payable until any appeal is settled.

## **Discounts**

### **Do you have a disability?**

If you or someone who lives with you are disabled and have special facilities, an extra bathroom or kitchen or additional space in your home because your disability means you need them, you may be eligible for a discount.

If you qualify, your tax bill will be reduced by one property band. So if you are in a band D property your bill will be reduced to that of a band C property instead. If your home is a band A property, we will reduce your bill by one ninth of then Band D charge.

### **Do you live alone?**

If you are the only person aged 18 or over living in your home, you can claim a 25% 'Single Occupier' discount. The property has to be your main, or only, place where you live. Please note that if you have a spouse or a partner living elsewhere, you will be asked to provide details.

### **Discounts, reductions and premiums**

Usually, if two or more people aged 18 or over live in your property, you will need to pay the full amount of council tax. However, certain groups of people are not counted and we disregard them. If one or more of these people live in your home, you may be able to claim a discount:

- Students, student nurses and foreign language assistants
- Apprentices and youth trainees
- Spouses of students where they are prevented (by immigration rules) from taking paid work or from claiming benefit
- People for whom Child Benefit is payable
- School leavers under 20 years old
- People who have a severe mental impairment
- Certain care workers, carers and certain patients who are in care
- People in detention
- Members of religious communities
- Residents of hostels or night shelters
- Foreign service personnel, members of international headquarters/defence organisations and diplomats

### **Having financial problems due to unusual circumstances?**

In some cases, the council can consider applications for a discount if you are suffering financially from a major event or a series of unusual circumstances that do not fall within the normal discounts or exemptions.

### **Are there discounts for 'second homes'?**

For council tax purposes, a 'second home' is a furnished property but is not anyone's only or main home.

- No discount is applied to most second homes.
- Second homes which are boats, caravans or job-related properties may receive a 50% discount.

## **Are there discounts for empty properties?**

If your property is unoccupied and not furnished the following may apply:

- No council tax is payable for 3 months after the property becomes empty and unoccupied (or for the first 12 months if it needs major repairs or structural alteration.) An inspection may be required.
- After this discount has ended, these properties will receive no discount, so 100% of the full council tax charge will be payable.

## **Reduction for annexes**

From 1 April 2014 an annexe may be entitled to a 50% reduction in the amount of council tax payable, where it is occupied by a relative of the person liable to pay council tax on the main dwelling.

There may also be a 50% reduction where the annexe is unoccupied but being used as part of the main dwelling.

## **Long term empty dwellings**

Dwellings that are empty for more than 2 years will in addition be charged a premium of 50%. Therefore the council tax will be 150% of the normal charge.

## **Exemptions**

### **Do I have to pay council tax on my property?**

Some properties are exempt from council tax. You may not have to pay if:

1) Your property is not occupied because:

- It is owned by a charity
- It was left unoccupied by a student
- It has been repossessed
- It is being held by a bankrupt's trustee
- It is a caravan pitch or boat mooring
- The occupant is now in prison
- The occupant is now in a care home or hostel
- The occupant has left to receive or provide care
- The former occupant has died
- Occupation is prohibited by law
- Occupation is reserved for a minister of religion
- Planning law prevents an annexe being let

2) Your property is only occupied by:

- Students or is a student hall of residence
- Visiting Armed Forces personnel or used for Armed Forces accommodation
- People aged under 18
- People with a severe mental impairment
- A diplomat and dependents
- A dependent relative in an annexe

## **If I'm not happy about a decision, how do I appeal?**

You can appeal to the council against any decision that makes you liable to pay council tax or against any decision not to allow a disability reduction, discount or exemption.

You should appeal by writing to the council to explain why you believe the decision is wrong. The council will then review the decision and write to you.

If you are still unhappy with the council's decision you should write to: Valuation Tribunal, 2nd Floor, 120 Leaman Street, London, E1 8EU.

## **What if I am already exempt but my circumstances change?**

If your bill says you are exempt or paying reduced council tax and your circumstances change you must tell the council within 21 days. If you do not, you could face a £70 penalty.

## **I think I may struggle to pay my bill – how can you help me?**

There is help available and many flexible ways in which you can pay your bill. Contact the council to discuss a payment plan. If you have problems paying other bills then contact the organisations below, explain your problem and they will work out a way in which to help you.

Age UK 0800 169 6565  
Community Legal Service 0845 345 4345  
Citizens Advice Bureau 01823 282235

## **Council Tax Rebate**

### **What is Council Tax Rebate?**

Council Tax Rebate is a means-tested discount to help people on low incomes pay Council Tax. No money is paid to people who claim it. Instead, we reduce your Council Tax bill by the amount of rebate you are entitled to.

The rules for Council Tax Rebate are different depending on whether you are of working age or you have reached the age for State Pension Credit.

### **Pension Age applicants**

We will work out Council Tax Rebate under a scheme decided by the Government. The maximum help you will get will be based on the Council Tax you pay for your home.

You will not get Council Tax Rebate if you have more than £16,000 in capital or savings (unless you get Guarantee Credit).

If you get Pension Credit and you claim Council Tax Rebate, we will also work out Second Adult Rebate. Second Adult Rebate could reduce your Council Tax bill by up to 25%. You could get Second Adult Rebate if the person who shares your home is:

- Aged 18 or over
- Not a boarder or sub-tenant
- Not your spouse or partner
- Not paying Council Tax themselves
- On a low income

### **Working age applicants**

For people of working age, we will work out Council Tax Rebate using our local scheme. You will have to pay at least 20% of your Council Tax bill. If you live in a property that is either Band D, E, F, G or H, we work out your rebate based on Council Tax payable for a Band C property. This means the maximum help we can give will be 80% of the Council Tax payable for a Band C property.

If you live in a Band A, B or C property, the maximum Council Tax Rebate will be 80% of your Council Tax bill.

You will not get Council Tax Rebate if you have more than £6,000 in capital or savings.

We cannot award Council Tax Rebate if you are a student unless you:

- Are under 21 and not in higher education and you started a course before you became 19; or
- Are a lone parent, disabled or you get Income Support, income-based Jobseekers' Allowance or income-related Employment & Support Allowance; or
- Have a partner who is not a student.

### **How much will I get?**

The amount you can get depends on the Council Tax you have to pay after we have applied any discounts or exemptions. It also depends on your age, income and capital and who lives with you. If you have a partner living with you, we work out Council Tax Rebate on your joint income and savings. We compare your income to figures that reflect your basic weekly needs. These figures make up your 'Applicable Amount' that will vary according to your circumstances. The lower your income and the greater your needs, the more help you will receive.

### **How do I apply?**

Make a claim online at [www.westsomersetonline.gov.uk/online-benefits-form](http://www.westsomersetonline.gov.uk/online-benefits-form) or telephone 01643 703704.