



Council Tax 2021 -2022

Council Tax explained



March 2021

Council Tax Explanatory Notes

Council Tax Valuation Bands

Your property is placed in one of eight bands to allow the Council to calculate your Council Tax bill.

| Valuation Values | Range of Band |
|------------------|----------------------|
| A | Up to £40,000 |
| B | £40,001 to £52,000 |
| C | £52,001 to £68,000 |
| D | £68,001 to £88,000 |
| E | £88,001 to £120,000 |
| F | £120,001 to £160,000 |
| G | £160,001 to £320,000 |
| H | £320,001 and above |

Property values are based on the amount your property might have sold for on the open market as at 1st April 1991. All properties are assigned a valuation as at that date, even if they were built recently. The valuation is determined by the Valuation Office Agency, which is part of HM Revenues & Customs.

Details of property bands are available on the Valuation Office Agency website at: www.voa.gov.uk

If you wish to enquire about the Council Tax Band given to your property, please contact the Valuation Office Agency at: www.gov.uk/voa/contact

If you submit an appeal against your Council Tax band you **must continue to pay** the instalments shown on your Council Tax bill until a final decision is made.

Council Tax Appeals

You may also appeal to the Council, for example if you do not think you are the person who should pay the bill or if you think you should get a discount, reduction, or exemption which you have not received.

An appeal about a Council Tax must be made in writing to the Council's address on the front of your bill.

Please note that if you submit an appeal you **must continue to pay** the instalments shown on your Council Tax bill until a final decision is made. If you make an appeal to us about Council Tax and you are not satisfied with the outcome, we will advise you how to make a further appeal to an independent tribunal.

Liability to pay Council Tax

Liability to pay Council Tax normally falls to one or more adults who are solely or mainly resident in a property. Where there is more than one person resident, using the following list and working from the top down stop when you reach a category that applies to someone in your home; he or she is the liable person:

- resident freeholder (so for owner-occupied property the owner will be liable)
- resident leaseholder
- resident statutory/secure tenant
- resident licensee
- resident

And

- jointly liable

Husbands and wives, unmarried couples or civil partners living together are both responsible for paying the bill. People who are joint owners or joint tenants are jointly liable.

Or

- Owner liability

Where there is no resident in the property then the owner is liable. The owner is liable, instead of the residents, for certain prescribed classes of dwellings as follows:

Class A - residential care homes, nursing homes and some hostels

Class B - properties lived in by religious communities (such as monasteries and convents)

Class C - properties occupied by more than one household where the residents share certain facilities such as a kitchen or bathroom

Class D - properties which are not the owner's main home, but which are the main home of someone whom the owner employs in domestic service

Class E - properties lived in by ministers of religion

Class F - properties provided to an asylum seeker under Section 95 of the Immigration & Asylum Act 1999.

Council Tax Support

Council Tax Support Scheme Banded Income Approach can provide help with some or all your Council Tax. Whether you get help depends on the amount of Council Tax you pay, your personal circumstances and your income and savings.

Should you wish to make an application for Council Tax Support, visit our website at:

<http://www.midsussex.gov.uk/revsandbens/>

or email benefit@midsussex.gov.uk.

Tel: (01444) 477264.

Hardship Relief

In cases of clear financial hardship, a reduction in your Council Tax may be granted by the Council or your payment could be deferred. Each case is considered individually against the Council's Hardship Policy.

Additional information and application forms can be found at:

<https://midsussexdhp.entitleto.co.uk/home/start>

Reductions for disabled people

We can reduce your Council Tax bill if a disabled person lives in your property and the property

has at least one of the following:

- An extra bathroom or kitchen that is essential for the disabled person's needs
- A room that is mainly used by the disabled person and is essential for their needs and is not a bathroom, a kitchen or toilet
- Extra space inside the property for the essential use of a wheelchair by a disabled person indoors.

Additional information and application forms can be found at:

<https://www.midsussex.gov.uk/revsandbens/council-tax/council-tax-discounts/disabled-person-reduction-scheme/>

Council Tax Discounts

The full Council Tax bill assumes there are two adults living in a dwelling.

If it is:

- the main home of *only one* adult, the bill is reduced by 25%.

or

- no one's main home, furnished and qualifies as a job-related dwelling, the bill is reduced by 50%

However, the following people (this may include the person liable for payment) are ignored ("disregarded") when counting the number of adults living in the property:

- **full-time students, student nurses, foreign language assistants and apprentices**
- **school leavers under 20 who finish a full-time course of education between 1 May and 31 October**
- **patients resident in a hospital**
- **people who are resident in a care home**
- **people who are severely mentally impaired**
- **people staying in certain hostels or night shelters**
- **care workers working for low pay, usually for charities**
- **people caring for someone with a disability who is not a spouse, partner, or child under 18**
- **diplomats and members of visiting forces and certain international organisations**
- **members of religious communities**
- **people in prison (except those in prison for non-payment of Council Tax or a fine)**
- **family annexes occupied by relatives or used as part of the main dwelling.**

Discounts have been granted based on existing Council Tax records and will be shown on the front of your bill. If you have not been allowed a discount but think you are entitled to one, you should let us know.

Additional information and application forms can be found at:

<https://www.midsussex.gov.uk/revsandbens/council-tax/council-tax-discounts/>

Exempt Properties

Some properties are exempt from Council Tax, including those occupied only by either students, under 18 year olds, the severely mentally impaired, or annexes occupied by elderly/disabled relatives.

Properties are also exempt if they are unoccupied and:

- **owned by a charity (exempt for up to 6 months)**
- **left empty by someone who has gone into prison, or who has moved to receive personal care in a hospital or home or elsewhere**

- **left empty by someone who has moved in order to provide personal care to another person**
- **left empty by someone who has died (exempt for up to six months after probate/letters of administration are granted)**
- **have been repossessed**
- **the responsibility of a trustee in bankruptcy**
- **occupation is prohibited by law / planning conditions**
- **waiting to be occupied by a minister of religion**
- **left empty by a student owner**
- **consist of an empty caravan pitch or boat mooring**
- **cannot be let separately because of planning controls.**

Exemptions have been granted based on existing Council Tax records and will be shown on the front of your bill. If your property has not been treated as exempt but you think it should be, you should let us know.

Additional information and application forms can be found at:

<https://www.midsussex.gov.uk/revsandbens/council-tax/council-tax-exemptions/>

Empty Homes Premium

Unless an exemption applies (see above) the Council will charge on all properties that have been unoccupied and unfurnished, therefore the following charges apply:

- 100% - empty for less than 2 years
- 200% - empty for 2 years or more
- 300% - empty for 5 years or more
- 400% - empty for 10 years or more

There are two exceptions to the additional premiums as follows:

- Dwellings which are the main residence of a person, but are empty while that person resides in accommodation provided by the Ministry of Defence by reason of their employment e.g. service personnel posted away from home
- Dwellings which form annexes in a property which are being used as part of the main residence or dwelling in that property.

Additional information and application forms can be found at:

<https://www.midsussex.gov.uk/revsandbens/council-tax/council-tax-discounts/vacant-and-unfurnished-and-newly-completed-properties/>

If you would like further information regarding any of the discounts and exemptions detailed in this leaflet, please follow the links, where you can make an application online. Alternatively, you can call us on (01444) 477564 to request an application form.

Penalties

It is important to us to bill you correctly for Council Tax and as early as possible therefore please notify us of a change in circumstances.

The Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 allows the Council to impose a £70 penalty if a claimant has failed to notify the Council within 21 days of a change of circumstances or after a request for information within 21 days has not been complied with.

How to pay your Council Tax

Council Tax is normally payable over 10 months, 1st April to 1st January. On request bills may be paid in 12 instalments. Please note the actual number of instalments will depend on the number of months remaining in the financial year.

Ways to pay your bill are displayed on the back of your bill and are also available on our website at: <http://www.midsussex.gov.uk/revsandbens/>

Monthly Direct Debit: We offer a choice of three payment dates, 1st, 10th and 20th of the month. If you wish to take advantage of this facility you can apply online or telephone us on (01444) 477564 and supply us with bank details together with your Council Tax Reference.

Alternatively, you can print a Direct Debit mandate from our website at:

<http://www.midsussex.gov.uk/revsandbens/>

Home Banking: Please use the following bank details to make monthly online payments: Lloyds Bank Sort Code 30-80-12 Bank Account number 11517968

Please ensure that you quote your Council Tax account reference.

Automated Payment line:

Debit or Credit Card: You can make payment using your debit or credit card at:

<http://www.midsussex.gov.uk/revsandbens/>

Or

Ring our 24hour automated payment line on 0800 090 2910.

Please ensure that you quote your Council Tax account reference.

E-Billing

You can now opt to receive your Council Tax bill by email. To register for E-Billing, please email us at ebilling@midsussex.gov.uk, or complete the online application form on our website at: <http://www.midsussex.gov.uk/revsandbens/>

Self Service

You can now register to view the following details of your Council Tax account online:

- Your current charge and previous years charges
- Discounts and exemptions that have been awarded
- Payments you have made
- Your account balance

You can also:

- Register to pay your account by Direct Debit,
- Advise us you have moved
- Request a payment arrangement.

If you wish to register for this facility, please visit the 'Self Service' section on our website at: <http://www.midsussex.gov.uk/revsandbens/>

Contact Us

Telephone: (01444) 477564

Email: revenue@midsussex.gov.uk

Post: Revenues and Benefits Services

PO Box 10607

Nottingham

NG6 6DU

March 2021