

Council Tax 2023-24

Council Tax explained



March 2023

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.

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.

| 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 |

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/contact-voa

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 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 Council Tax must be made in writing to the Councils' 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 and not disregarded. 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

- Joint liability

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 are no residents in the property then the owner is liable. The owner is also 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 Immigration & Asylum Act 1999.

Council Tax Support

Council Tax Support can provide a reduction in your Council Tax. Your income is used to work out how much discount to apply to your Council Tax liability. The scheme places excess income into bands and the band will determine the amount of Council Tax Support you are entitled to. To see if you are eligible for Council Tax Support please visit www.midsussex.entitledto.co.uk/home/start.



For those who are in receipt of Council Tax Support, for the 2023/24 financial year, we are pleased to confirm that with funding allocated from the Government and West Sussex County Council, to assist financially vulnerable households with the rising cost of bills, Mid Sussex District Council will provide an additional reduction in Council Tax liability under the Council Tax Support Scheme Fund 2023.

This is a maximum award of £50. Where the award is less than this, it is because after the award of Council Tax Support for the 2023/24 financial year has been taken into account, there is less than £50 Council Tax left to be paid.

Should you wish to make an application for Council Tax Support, please visit our website at: www.midsussex.gov.uk/makeclaim or email benefit@midsussex.gov.uk
Tel: (01444) 477264.

Exceptional Hardship Payment

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.

Application forms can be found at:

<https://midsussexdhp.entitledto.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:

www.midsussex.gov.uk/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%.
- *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 awarded a discount but think you are entitled to one, you should let us know.

Additional information and application forms can be found at:

www.midsussex.gov.uk/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: www.midsussex.gov.uk/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 part of a single property which includes at least one other dwelling and is being used by a resident of that other dwelling i.e. an annexe

Additional information and application forms can be found at: <https://www.midsussex.gov.uk/empty-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.

Protecting the Public Purse

The personal information we collect from you will be shared with fraud prevention agencies who will use it to prevent fraud and money-laundering and to verify your identity. If fraud is detected, you could be refused certain services, finance or employment. Further details of how your information will be used by us and fraud prevention agencies and your data protection rights can be found by visiting:

<https://www.midsussex.gov.uk/revsandbens/benefits/fraud/>



How to pay your Council Tax

Council Tax is normally payable over 10 months, 1 April to 1 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: www.midsussex.gov.uk/make-a-payment/



Monthly Direct Debit: We offer a choice of three payment dates, 1st, 10th and 20th of the month. If you wish to set up a Direct Debit, you can apply online at www.midsussex.gov.uk/mdcselfservice or telephone us on (01444) 477564. You will be required to supply us with your bank details together with your Council Tax account number. Alternatively, you can print a Direct Debit mandate from our website at: www.midsussex.gov.uk/make-a-payment/



Home Banking: Please use the following bank details to make monthly online payments:

Lloyds Bank

Sort Code 30-80-12

Account number 11517968

Please ensure that you quote your Council Tax account number.

Debit or Credit Card: You can make payment using your debit or credit card at: www.midsussex.gov.uk/make-a-payment/ or by calling our 24-hour automated payment line on **0330 088 9360**.

Please ensure that you quote your Council Tax account number.

E-Billing

You can now opt to receive your Council Tax bill electronically. To register for E-Billing, please email us at ebilling@midsussex.gov.uk, or complete the online application form on our website www.midsussex.gov.uk/revsandbens/council-tax/. In order to view your e-bill, you will need a Self-Service account.

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 overall account balance

You can also register to pay your account by Direct Debit, advise us you have moved or request a payment arrangement.

If you wish to register for this facility, please visit the 'Self Service' section on our website www.midsussex.gov.uk/mdcselfservice

Contact Us

Telephone: (01444) 477564 (Monday-Thursday 8.45am-5.15pm, Friday 8.45am-4.15pm)

Email: revenue@midsussex.gov.uk

Post: Revenues and Benefits Services

PO Box 10607, Nottingham, NG6 6DU

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