

COUNCIL TAX EXPLANATORY NOTES

1. Council Tax Valuation Bands

Most dwellings are subject to Council Tax. Each dwelling has been allocated by the District Valuer (Listing Officer) to one of eight bands using the open market capital value at 1st April 1991.

Valuation Band	Values	Valuation Band	Values
A	Up to £40,000	E	£88,001 - £120,000
B	£40,001 - £52,000	F	£120,001 - £160,000
C	£52,001 - £68,000	G	£160,001 - £320,000
D	£68,001 - £88,000	H	More than £320,000

2. Exempt Dwellings

Some dwellings may be exempt (including properties which are occupied)

These include properties that are:

- occupied solely by students, or someone who has left a property to become a student, people under 18, or resident/s that have gone into prison
- occupied by people who have a severe mental impairment, have moved into a care home, or have gone to live with someone to receive care or to provide care
- empty awaiting reoccupation of a minister of religion
- waiting for probate or letters of administration to be granted
- have been repossessed; or are in the hands of a Bankruptcy Trustee
- 'Granny annexes' occupied by dependant relatives that may also be exempt or an unoccupied annexe, which forms part of an occupied dwelling
- owned by a charity and were last occupied for charitable purposes (up to 6 months exemption)
- accommodation for visiting forces or occupied by a diplomat.

3. Discounts and Premiums

The full Council Tax Bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home) the bill will be reduced by 25%. If a dwelling is unoccupied and unfurnished a 50% discount may be available for the first 6 months followed by a 25% discount for the next 18 months. From 1st April 2020, an unoccupied and unfurnished property that has been empty will be charged 200% if empty for 2 – 5 years, 300% if empty for more than 5 – 10 years and from 1st April 2021, 400% if empty for more than 10 years. If the property requires structural alterations or major repairs the initial discount may be 75% for the first 12 months followed by a 25% discount for the next 12 months. If a dwelling is unoccupied and furnished e.g. a second home, or furnished let, a full charge applies. A 50% discount may be available for annexes in some limited circumstances.

Certain people are not counted when looking at the number of adults resident in a dwelling if they meet certain conditions:

- full time students, student nurses and apprentices.
- patients resident in hospital, care home, certain hostels or prison
- people who have a severe mental impairment
- 18 and 19 year olds who are at or have just left school
- careworkers working for low pay, usually for charities
- people caring for someone with a disability who is not a spouse, partner, or child under 18

- members of visiting forces and certain international institutions
- members of religious communities (monks and nuns)

If your bill indicates that exemption or discount has been allowed, you must tell Revenues & Benefits Services of any change of circumstances, which may affect your entitlement. If you fail to do so you may be required to pay a penalty.

4. People with Disabilities

If you (or someone who lives with you) need a room, an extra bathroom or kitchen, or extra space in your property to use a wheelchair to meet special needs arising from the disability, you may be entitled to a reduction in your bill. The bill may be reduced to that of a property in the band immediately below the band shown on the valuation list.

If you think you may be entitled to any of these reductions, you should contact Revenues & Benefits Services (see overleaf).

5. Council Tax Reduction Scheme

If you are on Universal Credit Jobseeker's Allowance, Income Support, Pension Credit or have a low income, and have less than £16,000 in savings, you may be able to get help towards paying your Council Tax and/or rent. If you do not have a partner but another adult lives with you such as grown up son or daughter, and they have a low income, you may be able to get Second Adult Reduction. For details and to apply please visit www.carlisle.gov.uk.

6. Appeals

(a) The grounds for appeal against the band allocated to your property are restricted to the following cases:

- where you believe that the banding should be changed because there has been a material increase or material reduction in the dwelling's value;
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes
- where the Listing Officer has altered a list without a proposal having been made by a taxpayer
- where you become 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.)

An appeal on any of the above grounds must be made to the Listing Office (not the Council) at Manchester Valuation Office, Manchester One, 53 Portland Street, Manchester M1 3LD

(b) You may also appeal if you consider that you are not liable to pay Council Tax, for example, a mistake in calculating your bill. Making an appeal does not allow you to withhold payment of tax owing in the meantime.

7. Adult Social Care

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