

Council Tax

EXPLANATORY NOTES 2023/2024

If your bill indicates that a discount or relief has been awarded, you must tell the Council if you believe it is incorrect and notify the Council of any change in circumstances which affects your entitlement to, or the amount of discount or relief. This must be done by writing to the Council within 21 days of your belief or the change in circumstances. If you fail to do so, you may be subject to a penalty of £50.

What is Council Tax?

It's a local property tax levied by councils, to be used alongside central government funding, to pay for the local services they provide.

Who decides how much I have to pay?

Council tax is based on property value. Every property is put into a banding and charged accordingly after certain other factors are taken into account. If you think your house is in an incorrect council tax band, you can appeal.



Valuation Banding Appeals

The grounds for appeal about banding are restricted to the following cases:

1. Where you believe that the banding should be changed because there has been a material increase or material reduction (this is explained below) in the dwelling's value;
2. Where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes;
3. Where the Listing Officer has altered a list without a proposal having been made by a taxpayer;
4. Where you become a taxpayer in respect of a dwelling for the first time.
5. In general banding appeals could have been made by any interested person up to 30th September 2006 for the 2005 valuation list and to the 31st December 2005 for the 1993 valuation list.



A material increase in value may result from building, engineering or other work carried out on the dwelling. In these cases revaluation does not take place until after a sale - so the person appealing would usually be the new owner or resident.

A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of the local area or an adaptation to make the dwelling suitable for use by someone with a physical disability. In these cases revaluation should take place as soon as possible.

Further details of the appeal procedures (including the role of valuation tribunals) may be obtained from the Council Tax Department or Valuation Office Agency on **03000 505505** or <http://www.voa.gov.uk/>.

Who's responsible to pay the Council Tax at a property?

Normally the person liable to pay council tax is an adult resident of the dwelling.

- A resident with a freehold interest
- A resident with a leasehold interest
- A resident and a statutory tenant
- A resident with a contractual licence to occupy
- A resident
- A non-resident owner

In some cases, the owner (not the residents) is liable for the council tax including:

- Residential homes, nursing homes, and hostels
- Dwellings inhabited by a religious community
- Houses in multiple occupation
- Resident employee in domestic service
- A dwelling occupied by a minister of religion
- Dwellings occupied by asylum seekers

What to do if your circumstances change

If your circumstances change you must tell us as soon as the changes happen. It is an offence not to tell us about any change in your circumstances that affect your support and could result in a fine. Examples of changes in circumstances are:

- you move home
- someone moves into or out of your home

Are you entitled to an exemption or discount on your council tax?

Discounts

A full council tax bill is based on at least two adults living in a home. You would be entitled to 25% off your bill if you live on your own. For discount purposes the following do not count towards the number of adult's resident in a dwelling:

- Full-time students, student nurses, apprentices and Youth Training trainees
- Patients resident in hospital
- People who are being looked after in care homes
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- 18 or 19 year olds who are at or have just left school (however, when a person reaches the age of 18 you must notify the Council in order that the correct discount can be applied).
- 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
- Members of visiting forces and certain international institutions
- Members of religious communities (monks and nuns)
- People in prison (except those in prison for non-payment of Council Tax or a fine)
- Care leavers

If you think that you may be entitled to a discount you should contact us.

www.valeofglamorgan.gov.uk

Exempt properties

A number of different categories of people and properties are exempt from council tax including vacant properties which;

- are unfurnished (exempt for up to six months)
- are owned by a charity (exempt for up to six months)
- are undergoing structural alteration or require major repair (exempt for up to 12 months – providing the property is unfurnished)
- are left empty by someone who has gone into prison, or who has moved to receive personal care in hospital or home or elsewhere
- are left empty by someone who has moved in order to provide personal care to another person
- are left empty by students
- are waiting for probate or letters of administration to be granted (and for up to six months after) providing there is no other qualifying person
- have been repossessed
- are the responsibility of a bankrupt's trustee
- are empty because their occupation is forbidden by law
- are waiting to be occupied by a minister of religion
- Forces' barracks and married quarters are also exempt; their occupants will contribute to the cost of local services through a special arrangement.

Some occupied properties are also exempt from paying council tax including:

- Student hall of residence
- Dwelling wholly occupied by students
- Armed forces accommodation
- Visiting forces accommodation
- Dwelling wholly occupied by someone under 18
- Dwelling occupied by a severely mentally impaired person
- People with diplomatic immunity
- Dwelling occupied by a dependent relative (e.g. annexe)
- Dwellings wholly occupied by careleavers
- Dwellings wholly occupied by relevant persons (students, the severely mentally impaired and care leavers)

Unfurnished unoccupied properties

If your property is unoccupied and unfurnished then it will be exempt for six months from the date it first became both unoccupied and unfurnished. Once the six months has expired there is no further discount, and a 100% Council Tax charge will be payable.

From 1st April 2023, if your property has been unoccupied and unfurnished for a period of 12 months or more (Long Term Empty), a 100% Council Tax premium will be applicable, and this will be reflected on your Council Tax bill.

There are four exceptions to the 100% Council Tax premium, as follows:

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| Class 1. | Dwellings being marketed for sale, or where an offer to buy the dwelling has been accepted, time-limited for one year |
| Class 2. | Dwellings being marketed for let, or where an offer to rent has been accepted, time-limited for one year |
| Class 3. | Annexes forming part of, or being treated as part of, the main dwelling |
| Class 4. | Dwellings which would be someone's sole or main residence if they were not residing in armed forces accommodation |

If you believe that your property meets one of the above criteria, you can apply for an exception by completing a Council Tax Enquiry with via the following link:

<https://forms.valeofglamorgan.gov.uk/en/CouncilTaxEnquiry>

You will need to upload documentary evidence with the enquiry, to show that your property meets the criteria.

Furnished unoccupied properties

Furnished unoccupied properties do not receive a discount and there is no exemption period, as a result the full council tax charge is payable.

People with disabilities



If you, or someone who lives with you, require a room, or an extra bathroom or kitchen, or extra space in your property to meet special needs arising from a disability, you may be entitled to a reduced Council Tax bill. The bill may be reduced to that of a property in the band immediately below the band shown in the valuation list. If the property is in the lowest band (A) then a reduction may apply. These reductions

ensure that disabled people do not pay more tax on account of space needed because of a disability. Application forms can be downloaded from the website or alternatively **telephone 01446 709564**.

Council Tax Reduction

If your household is on a low income, you could receive support towards some or all of your Council Tax bill through the Council Tax Reduction Scheme. If you are receiving the benefits below, you can make an application to have your entitlement assessed and applied to your council tax bill if you qualify:

- Job Seekers Allowance
- Employment Support Allowance
- Pension Credit
- Income Support



You may also be able to get support even if you are not eligible for the above benefits. To work out if you're entitled to a reduction and how much it would be, your local authority will look at your weekly income as well as if you have any capital. How much of a reduction you are entitled to also depends on whether you are of working age or a pensioner.

If you currently receive Universal Credit you should contact us to make sure we have been notified to assess you for a reduction in your council tax.

Please **contact 01446 709244** if you are unsure or if you would like further information.

Council Tax Remission (Section 13a)

Under Section 13a of the Local Government Finance Act 1992 the Council has the power to reduce liability for Council Tax in relation to individual cases under the following circumstances:

- Exceptional financial hardship
- Crisis situation (e.g. fire or flood)
- Other exceptional circumstances

The Council and applicant will explore other alternatives for payment, such as deferred payment arrangements and reductions in non-essential expenditure to meet the outstanding liability, prior to any application being considered.

Application forms are available on the Vale of Glamorgan Council's website or alternatively **telephone 01446 709564**.

Council Tax Liability Appeals

You may appeal if you consider that you are not liable to pay Council Tax, for example, because you are not the resident or owner, or because your property is exempt, or that The Vale of Glamorgan Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify the Council Tax Department in writing so that they have an opportunity to reconsider the case

MAKING AN APPEAL DOES NOT ALLOW YOU TO WITHHOLD PAYMENT OF TAX OWING IN THE MEANTIME. IF YOUR APPEAL IS SUCCESSFUL YOU WILL BE ENTITLED TO A REFUND OF ANY OVERPAID TAX.


Paying your bill


Your yearly council tax bill tells you:

- ✓ How much you have to pay for the year
- ✓ How that amount has been worked out
- ✓ The dates when payments are due


The cost of council tax is usually split into 10 monthly payments. If you are having any trouble paying, you should contact the Council Tax Department as soon as possible. They may be able to help.


There are several ways you can pay your council tax:

 Complete a Direct Debit instruction online at www.valeofglamorgan.gov.uk/CouncilTax and select 'Sign up for direct debit'

 Payments can be made by taking your council tax bill or current payment card along to the following locations:

- The Post Office
- Shops where you see the PayPoint sign
- Civic Offices, Holton Road, Barry, CF63 4RU

 24 hour automated payment line - 01446 736815
OR during office hours - 01446 709564

 Online at www.valeofglamorgan.gov.uk and select 'Pay It'

Cheques should be made payable to 'Vale of Glamorgan Council' and sent to

Direct payment using online banking or by bank giro credit. The Council's bank details are –
Lloyds Bank Plc, 140B Holton Road, Barry

Sort Code - 309052

Account Number - 00006327

Please ensure you quote your council tax account number.

www.valeofglamorgan.gov.uk

If you don't pay

If you miss a monthly payment or do not respond to a bill, the Council Tax Department will send you a reminder notice giving you seven days to pay. If you don't pay within seven days or make an effort to contact the council, you may have to pay the whole year's council tax instead.

If you miss a further council tax payment you will be sent a second reminder notice. You will only get a maximum of two reminder notices in a financial year (1 April – 31 March). If you do not pay your whole year's council tax within seven days of being required to do so, the council may take legal action.

Legal demands for payment

The Council Tax Department may ask a Magistrate for a liability order. The council's costs for arranging this will be added to the money you owe. If you receive notification of a liability order you should contact the Council Tax Department straight away.

If you still don't pay

Once a liability order has been granted by the Magistrates Court the Council Tax Department may

- Instruct your employer to pay your unpaid council tax direct from your wages
- Apply to take money from certain benefits you may be in receipt of
- Instruct an Enforcement Agent to seize your belongings to cover the value of your council tax debt (the Enforcement Agent's costs will be added to the total amount you owe to the council)

Council Tax fraud

It is a criminal offence to try to avoid paying council tax by giving false information to the council, or by not telling them about any changes that might affect how much council tax is due.

Examples include:

- Providing false or incorrect information to claim a discount or exemption
- Failing to advise of a change of circumstances that might affect your council tax
- Claiming a single person discount when other adults are living at the property
- Not telling the council when a discount or other reduction should be cancelled

Switch to paperless e-billing

E-billing is another way to receive your council tax bill. Instead of receiving paper bills you will be able to view your council tax bills online.

- ✓ It is faster, as you will receive an email telling you your bill is ready to view
- ✓ Each person on the bill can get their own electronic copy
- ✓ You can securely view your account online at any time
- ✓ E-billing reduces printing and postage costs

To register go to www.valeofglamorgan.gov.uk and go to Council Tax and then E-Citizen. Complete the online registration form and on receipt an activation e-mail will be forwarding to the e-mail address provided.

Contact us:

Telephone:

01446 709564

Website:

https://www.valeofglamorgan.gov.uk/en/our_council/council_tax/Council-Tax.aspx

Post:

Revenues Section
Finance Department
PO BOX 49
BARRY
CF63 4YN