

Guide to Council Tax



This guide forms part of your Council Tax bill and contains important information which may help you to reduce your bill and answer questions you may have.

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Financial Information 2019-2020

The financial information that is required to be supplied with Council Tax bills is published on our website:

bcpcouncil.gov.uk/supportinginfoP If you would like a printed copy please contact us. To view the Dorset Police & Crime Commissioner and Dorset & Wiltshire Fire and Rescue Authority's financial information please go to: dorset.pcc.police.uk and dwfire.org.uk

Bournemouth, Christchurch and Poole Council – Adult Social Care Precept

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. For further information go to: bcpcouncil.gov.uk/ASCpreceptP

Valuation Bands

Most homes will be subject to Council Tax. There is one bill per dwelling. Each property has been placed into one of 8 bands by the Listing Officer of the Valuation Office Agency according to its open market capital value on April 1991. The valuation band is shown on your Council Tax bill. For further information go to: gov.uk/voa

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

All Council Tax valuations are based on the price a property would have sold for at 1 April 1991, subject to certain assumptions. Any increase or fall in a property's value which results from general changes in the housing market since then, will not affect its valuation.

Appeals to the Valuation Office Agency

The grounds for appeal against your property's valuation band are:

- You become the Council Tax payer for the property for the first time – you must appeal within six months
- The Listing Officer has altered the band – this may occur after a sale if the previous owner altered the property
- You believe there has been a material reduction in value – for example part of it has been demolished
- You start or stop using the property to carry out a business or the balance between domestic and business use changes

Appeals should be made to the Valuation Office Agency. Please go to gov.uk/challenge-council-tax-band or telephone 03000 501 501.

Making an appeal is free of charge but it does not allow you to withhold payment or part payment of Council Tax. There is no need to engage an agent. If your appeal is successful, you may be entitled to a refund.

Exempt Dwellings

Some properties are exempt from Council Tax, including properties occupied only by full-time students or school leavers, persons aged under 18 years, persons who are severely mentally impaired, by foreign diplomats, or where elderly or disabled relatives occupy a separate annexe. Unoccupied caravan pitches or boat moorings are exempt and some empty properties may also be exempt if they:

- are owned by a charity (exempt for up to six months)
- are left empty by someone who has gone into prison, or has moved to receive personal care in a hospital, a nursing or residential care 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 up to six months after)
- 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
- form part of another dwelling and cannot be let separately i.e. annexes.

To apply, go to: bcpcouncil.gov.uk/ctexemptionsP or call us to discuss. Certain criteria may apply.

People with Disabilities

If someone who lives in your property needs an extra room (which could include a bathroom or kitchen) because of a permanent disability or requires space for the use of a wheelchair indoors, a reduction may apply. A reduced bill will be calculated based on the band immediately below the one shown in the valuation list. Bills for a band A property will be calculated as a reduction of 1/9th of the Band D Council Tax.

If a reduction has already been awarded, it will show on your bill. **To apply:** bcpcouncil.gov.uk/counciltaxP or call us.

If your dwelling has any special fixtures which have been added for a disabled resident, which reduce the dwelling's value, and you do not think they have been taken into account in the valuation band, you should contact the Valuation Office Agency (see notes on Appeals to the Valuation Office Agency).

Discounts

A full Council Tax bill assumes that there are two or more adults living in a property. If you are the only adult living in a property you will be entitled to a 25% discount. The following people are not counted when calculating the number of adult residents:

- Persons in detention
- Permanent residents in a hospital, nursing home or care home
- Full-time students or student nurses
- Care workers or carers
- Youth training trainees
- Members of religious communities
- Apprentices
- Residents of hostels
- Foreign diplomats or members of visiting forces
- School leavers or persons aged 18 or over for whom child benefit is payable
- Persons who are severely mentally impaired
- Non-British partner/dependant of a student

If all of the adults resident in a property are not counted then a discount of 50% will apply. If all but one of the adults resident in a property are not counted then a discount of 25% will apply.

Second Homes, Empty Properties and Premiums

If a property is no-one's main home and is not exempt e.g. it is a second home, or it is unoccupied and substantially unfurnished, no discount will apply. Full Council Tax is charged on empty properties, including those undergoing or requiring major repair work or structural alteration to render them habitable.

Second homes which consist of a pitch occupied by a caravan, including some beach huts, a mooring occupied by a boat or where a person is liable for Council Tax for another property which is job-related are excepted and a 50% discount may apply.

If a property has been unoccupied and substantially unfurnished for more than 2 years, an additional premium of 100% may apply. From 1 April 2020, a premium of 200% may apply to properties that have been unoccupied and substantially unfurnished for more than 5 years and from 1 April 2021 this premium will increase to 300% for any properties that have been unoccupied and substantially unfurnished for more than 10 years.

A premium will not apply to service personnel posted away from home and living in accommodation provided by the MOD or annexes which are used as part of the main property.

Annexes

A 50% reduction will apply (in addition to any discounts) for people living in annexes who are relatives of the person liable for Council Tax on the main dwelling and for people having an unoccupied annexe who use it as part of their main residence.

General Data Protection Regulation

This authority has a duty to protect the public funds it administers and may use the information held about you for the prevention and detection of fraud and other lawful purposes set out in the Data Protection Act.

We will use the information you have provided in connection with the administration of Council Tax. We may lawfully disclose information to other organisations. You can find out more at: bcpcouncil.gov.uk/privacyRBP.

Discretionary Discounts

In exceptional circumstances, the Council may award a discretionary Council Tax discount of up to 100%. Any application (with supporting evidence) must be made in writing to the Council.

Council Tax Support

You may apply for Council Tax Support if you receive a welfare benefit or are on a low income and are liable to pay Council Tax. The support is means tested and will be given depending on your household and financial circumstances.

Second Adult Reduction: If you have reached State Pension Credit Age and you do not have a partner or if your partner is disregarded for Council Tax you may be entitled to a "Second Adult" reduction if other adults living in your property are on low income.

Apply today at: www.bcpcouncil.gov.uk/benefitsP.

If you are awarded Council Tax Support, the amount of the reduction to your liability will be shown on your bill and you can view the calculation online at bcpcouncil.gov.uk/rbaccountP or by writing to us. Until 31 March 2013 you may have been entitled to Council Tax Benefit.

Appeals to the Council

You may appeal to the Council if you consider that:

- you are not liable to pay the Council Tax
- your property should be exempt
- the amount on your bill has been calculated incorrectly
- Council Tax Support has been calculated incorrectly
- a penalty has been applied incorrectly

Any appeal should initially be made in writing to the Council's Council Tax and Benefits Service. The Council will consider your appeal and should you remain dissatisfied you will have a further right of appeal to Tribunal within two months of being notified of our decision (or two months from your initial appeal, if no decision is made within that time).

Making an appeal does not allow you to withhold payment or part payment of Council Tax. If your appeal is successful, you may be entitled to a refund.

Monthly Instalments

The Council offers payment by a maximum of 12 monthly instalments.

To request payment by the maximum of 12 instalments please contact us before 14 April. For requests received after that date, a reduced number of instalments will be available.

You should pay instalments in accordance with this bill until you receive your revised payment details.