

COUNCIL TAX INFORMATION



DISCOUNTS - occupied properties

If you have received a full bill it is assumed that there are at least two adults living in your dwelling as their main home. If there is only one person, the bill can be reduced by 25%.

Some people are not counted when looking at the number of adults resident in a dwelling:

- full time students, student nurses, YTS trainees and apprentices
- patients resident in hospital
- people being looked after in care homes
- severely mentally impaired people
- people for whom someone is receiving child benefit
- low paid care workers
- people who care for a disabled person - not their spouse, partner or child
- members of visiting forces
- members of religious communities
- people in prison
- people staying in hostels or night shelters

DISCOUNTS - unoccupied and substantially unfurnished properties

Empty: 100% for the first month from the date it first became empty. A full charge will be payable thereafter. **Empty and uninhabitable:** 100% for the first month from the date it first became empty. A full charge will be payable thereafter.

FAMILY ANNEXE REDUCTIONS

In order to qualify for a 50% reduction (on top of any other discount) an annexe must be used in conjunction with the main house, or used by a relative. Some annexes are already exempt from Council Tax - they will not be affected by this relief and will continue to be exempt.

LONG TERM EMPTY SUPPLEMENT

Long Term Empty Properties will be subject to a 50% supplement - and as such, 150% will be payable for properties that have been continually vacant for over two years.

COUNCIL TAX REDUCTION

The Council Tax Reduction Scheme is a discount applied to your Council Tax Bill. It operates differently for pensionable age and working age applicants - the scheme for pensionable age applicants is defined by Central Government whereas the scheme for working-age applicants is set by the Council.

Details of both schemes operational from April 1, 2018 can be found at richmondshire.gov.uk.



If you are on a low income, are unemployed or receive Universal Credit you may be entitled to a discount on your Council Tax bill. The amount of help will depend on your income and capital, your personal circumstances and the circumstances of any other people who live with you who are aged 18 or over. To make an application go to **richmondshire.gov.uk** or contact the Council on **01748 829100**.

EXEMPT DWELLINGS

Some dwellings are classed as exempt - where there is no Council Tax liability. If this affects your home the enclosed bill will show a code giving the reason and the period of exemption. The codes are:

- B** dwelling owned by a charity and unoccupied less than six months
- D** dwelling left empty by a person who has gone into prison
- E** dwelling left empty by a person who has moved to receive personal care in a hospital or a home on a permanent basis
- F** dwelling left empty by a deceased person where less than six months have elapsed since the grant of probate or letters of administration
- G** empty dwelling where occupation is prohibited by law
- H** empty dwelling which is awaiting occupation by a minister of religion
- I** dwelling left empty by a person who has moved elsewhere (not covered by Class E) to receive personal care
- J** dwelling left empty by a person who has moved elsewhere to provide personal care to another person
- K** dwelling left empty by a student
- L** unoccupied dwelling for which the mortgagees are in possession
- M** halls of residence
- N** dwelling occupied only by students
- O** forces barracks and married quarters
- P** dwelling occupied by a member of a visiting overseas force
- Q** unoccupied dwelling which is the responsibility of a bankrupt's trustee
- R** a pitch or mooring not occupied by a caravan or boat
- S** dwelling occupied only by a person or persons aged under 18
- T** unoccupied dwelling which forms part of a single property which comprises another dwelling and cannot be let separately from that other dwelling without a breach of planning control - such as granny annexes
- U** dwelling occupied only by a person or persons who is or are severely mentally impaired
- V** dwelling occupied by diplomats
- W** annex occupied by a dependent relative

If you have been allowed a discount/exemption and you should not have been for any of the period shown on the notice you **must notify the Local Taxation Team within 21 days**. See also Penalties section

COUNCIL TAX VALUATION BANDS

Each dwelling is allocated to one of eight bands according to its open market capital value at 1 April, 1991 - your bill states which band applies to your dwelling.

Bands	Range of Values		Bands	Range of Values
A	Up to and including £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

To appeal against the banding contact the Valuation Office at www.gov.uk/topic/local-government/council-tax.

The grounds for appeal are restricted to:

- where you believe that there has been a material increase or reduction in the value of your dwelling - as a result of building work carried out; a reduction may be the result of demolition of part of the dwelling or a change in the local area
- where the Listing Officer has amended your banding
- where you start or stop using part of your dwelling for business purposes
- where you become the taxpayer of the dwelling for the first time and the same appeal has not already been considered by a Valuation Tribunal

DISABLED PERSON REDUCTIONS

Your bill may be reduced if a permanently disabled person - adult or child - lives in the dwelling. Your dwelling must have certain features which are essential or of major importance to the well being of the disabled person:

- a room other than a bathroom, bedroom, kitchen or toilet which is used mainly by the disabled person
- an additional bathroom or kitchen for use by the disabled person
- extra space inside the dwelling for the use of a wheelchair

The bill may be reduced to the band immediately below the band shown for your property in the Valuation List. Band 'A' properties can also be reduced provided the above criteria is met.

APPEALS

You can appeal to the Council against the amount of your bill if you consider that:

- you are not liable to pay because you are not the resident or owner
- the dwelling should be exempt
- you have been refused disabled relief or a discount
- you have been refused Council Tax Reduction or dispute the amount awarded

Appeals on non-valuation matters should be addressed to the Council for a written decision. Payments should not be withheld pending the outcome of an appeal - any adjustment which results in an overpayment will be credited against a future liability.

PENALTIES

The Council may impose a penalty of £70 for a first offence - £280 for subsequent offences - to a Council Tax account where any person:

- fails to notify the Council that an exemption on a dwelling should have ended
- fails to notify the Council that disabled relief on a dwelling should have ended
- fails to notify the Council that a discount (including Single Persons Discount and Council Tax Reduction) should have ended
- fails to notify the Council of a change of address or fails to notify the Council of a change in the liable party
- fails to provide information requested to identify liability
- fails to provide information requested after a liability order has been obtained

Further information on penalties and the right of appeal can be found at **richmondshire.gov.uk**

PAY THE EASY WAY BY DIRECT DEBIT

Direct Debit is the Council's preferred method of payment. Payment can be made on either the 1st or the 15th of the month. For further information - or to apply to pay by Direct Debit - refer to **richmondshire.gov.uk** or call **01748 829100**

INSTALMENTS

Council Taxpayers can elect to pay the tax in 12 monthly instalments rather than the statutory ten. To do this contact the Council immediately for an amended bill.

FINANCIAL INFORMATION

Leaflets giving information regarding the services and costs of the major precepting authorities - the District Council, County Council (including Adult Social Care Precept), Police Authority and Fire and Rescue Authority can be found on **richmondshire.gov.uk**. Information can be sent separately upon request.

FAIR PROCESSING STATEMENT

Information held about you is used for data matching exercises and the prevention and detection of crime. For more information about how we use your data visit:

www.gov.uk/government/collections/national-fraud-initiative

Richmondshire District Council

Mercury House, Station Road, Richmond, North Yorkshire DL10 4JX
01748 829100 local.taxation@richmondshire.gov.uk richmondshire.gov.uk

This information is available in alternative formats and languages