

## COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES

For adult social care authorities, council tax bills 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.

### 1. Council tax valuation bands

Most dwellings will be subject to council tax. There will be one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented.

Each dwelling has been allocated to one of eight bands according to its open market capital value at 1 April 1991. These are:

Valuation Band	Range of Values	Valuation Band	Range of Values
A	Up to & 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

Your council tax bill states which band applies to your dwelling.

### 2. Exempt dwellings

Some dwellings are exempt, including properties occupied only by students, members of a visiting force, diplomats and members of international organisations, persons under 18, persons who are severely mentally impaired, 'granny annexes' occupied by elderly or disabled family members and certain vacant dwellings, the full details of which can be found on the council's website at [www.mendip.gov.uk](http://www.mendip.gov.uk)

### 3. Reduction for annexes

From 1 April 2014 an annexe may be entitled to a 50% reduction in the amount of council tax payable, where it is occupied by a relative of the person liable to pay council tax on the main dwelling. There may also be a 50% reduction where the annexe is unoccupied but being used as part of the main dwelling.

### 4. Discounts and premiums for empty (unoccupied and unfurnished) dwellings

Dwellings that are unoccupied and unfurnished will receive an exemption for a maximum of six months. If the property remains empty and unoccupied and is in need of or undergoing major repairs or structural alteration, a 75% discount will be awarded after the six months period for up to a maximum of 12 months. In both cases, once the period of discount has expired, full council tax will be payable.

Dwellings that have been unoccupied and unfurnished for at least two years, and are not subject to a statutory exemption, will have an additional premium of 50% council tax applied to them. The two year period will include any period where an empty dwelling discount has been awarded.

### 5. Discounts for occupied dwellings

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 council tax bill will be reduced by 25%.

If none of the adult occupiers count towards the number of adults resident a 50% discount will apply. People in the following groups do not count towards the number of adults 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 and 19 year olds who are at or have just left school
- 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
- diplomats and members of international organisations
- members of religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of council tax or a fine).

If you think you may be entitled to a discount you should contact the council tax department. If your bill indicates that a discount has been allowed, **you must tell the council tax department of any change of circumstances which affects your entitlement to discount.** If you fail to do so you may be required to pay a penalty and/or be subject to prosecution.

For council tax purposes a 'second home' is a furnished property but is not anyone's only or main home. From 1 April 2013 there will be no discount applied to most second homes. A second home which is a boat, caravan or job related property may receive a 50% discount.

## 6. People with disabilities

If you, or someone, who lives with you, need a room, or an extra bathroom or kitchen, or use a wheelchair within 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 on the Valuation List, or in the case of a Band "A" home, 1/9<sup>th</sup> of a Band "D" property. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability. For further details contact the council tax department.

If your home has any special fixtures which have been added for a disabled resident which reduce the home's value and you do not think they have been taken into account in the valuation band in which your home has been placed you should contact the Valuation Office Agency (see paragraph 8).

## 7. Council tax support

If you are on low income you may be entitled to council tax support which could reduce your bill by up to 100%. If you are of working age the maximum reduction will be 80%. If you think that you may be entitled to some help, please visit our website, [www.mendip.gov.uk](http://www.mendip.gov.uk), email us at [customerservices@mendip.gov.uk](mailto:customerservices@mendip.gov.uk) or telephone 0300 303 8588.

## 8. Valuation banding appeals

You can only appeal against the band your home is in if one of the following applies:

- 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
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes
- within six months of a band change made to your property or a similar property by the Listing Officer or Valuation Tribunal
- where you became the taxpayer in respect of a dwelling for the first time. (Your appeal must be made within six months, but if the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again).

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.

**Details of when and how to appeal can be found on the Valuation Office Agency website at [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact)**

### (i) Non-valuation appeals

You may also appeal if you consider that you are not liable to pay council tax, for example, because you are not a resident or owner; because your property is exempt; the council has made a mistake in calculating your bill; or any council tax support entitlement has not been calculated correctly. If you wish to appeal on these grounds you must first notify the council in writing so that they have the 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. No interest will be paid on any refunded amount.

## 9. Instalments

Council tax is usually paid in 10 instalments from April to January; however, regulations do allow customers to pay in 12 instalments if they wish. Requests must be in writing and your payment profile will be updated at the earliest opportunity.

## 10. Financial information

Financial information detailing how the amount of council tax has been calculated can be found on the council's website at [www.mendip.gov.uk](http://www.mendip.gov.uk) this includes information relating to spending by large town and parish councils. Hard copies of this information will be issued free of charge if requested in writing.

## 11. Enquiries

We will be pleased to deal with any enquiries. They should be directed to:

Mendip District Council  
Customer Services  
Cannards Grave Road  
Shepton Mallet  
Somerset  
BA4 5BT  
Telephone: 0300 303 8588  
Email: [customerservices@mendip.gov.uk](mailto:customerservices@mendip.gov.uk)

Further information regarding council tax can be found on the Council's website: [www.mendip.gov.uk](http://www.mendip.gov.uk)