

Council tax explanatory notes

The following notes explain how your council tax bill is calculated and how you can appeal.

Your council tax bill

Council tax must be paid on all homes (including flats, properties that are rented or owned, occupied or empty). Properties are placed in one of eight bands, according to their open market value at 1 April 1991. Your bill shows the band that applies to your home and the council tax for this band.

Band	Valuation
A	Up to £40,000
B	Over £40,000 and up to £52,000
C	Over £52,000 and up to £68,000
D	Over £68,000 and up to £88,000
E	Over £88,000 and up to £120,000
F	Over £120,000 and up to £160,000
G	Over £160,000 and up to £320,000
H	Over £320,000

To appeal against your property banding, contact the Listing Officer at Council Tax West, Valuation Office Agency (VOA), Overline House, Central Station, Blechynden Terrace, Southampton, SO15 1GW. Tel: 03000 501501 or email ctwest@voa.gsi.gov.uk, quoting the relevant address.

Generally, you can make an appeal within six months of:

- a) becoming a new council tax payer for a property; or
- b) the VOA notifying you that your banding has changed.

You can also request a change to the property band if:

- a) there have been physical changes near the property which have affected the 1991 market value; or
- b) your property has been adapted to make it suitable for someone with a disability.

For more details, visit www.voa.gov.uk

Reductions and discounts

Your bill may be reduced because of a discount, disability reduction, council tax support or because the property is exempt. The reason for a reduction is shown on the bill. You should check the details and notify us within 21 days if the information is incorrect, or if there is a change in your circumstances. Details of reductions are as follows:

One adult household

If there is only one adult living in your property, you may be entitled to a 25% discount.

The following also may not count as adults: students; student nurses; apprentices; over-18s for whom child benefit is payable; carers; those who are severely mentally impaired; prisoners (except for non-payment of council tax) and members of religious communities.

Unoccupied properties

You may receive a discount for unoccupied properties that:

- a) are substantially unfurnished or newly-built and substantially unfurnished (*100% discount for up to two months and then full council tax is payable*); or
- b) are substantially unfurnished and in need of, or undergoing, structural alterations or major repairs (*50% discount for 12 months then full council tax is payable*).

Disability reduction

You may be entitled if you, or someone who lives at your property, are disabled and you need an extra room (e.g. kitchen/bathroom) or space for a wheelchair.

Council tax support

If you, or someone who lives with you (but not a partner or lodger), are on a low income and/or on benefits, you may be entitled for help with your bill. To find out if you are eligible for council tax support, please contact our benefits team on **01252 398 914**. You can only claim support for your main home.

If you receive council tax support and your circumstances change, it may affect the amount of support you get. You must tell us about any changes straight away. Failure to do so could result in a loss of council tax support and/or an overpayment, which you will have to repay. It is your duty to tell us about changes that could affect your council tax support.

If you have claimed council tax support and disagree with our decision, you can challenge this.

Further information about reporting changes of circumstances can be found at www.rushmoor.gov.uk/benefitchanges, and more information about the appeal process can be found at www.rushmoor.gov.uk/benefitappeals

Second home

If you leave a property empty, because you are required to live somewhere else for work purposes, you may be entitled to a 50% discount.

Exemption

Subject to meeting qualifying criteria, some properties are exempt from council tax.

Occupied properties

Occupied properties that may be exempt are those:

- occupied only by students;
 - occupied only by people with severe mental impairment;
 - occupied only by under 18s;
 - where at least one person is a visiting member of the armed forces from abroad;
 - where at least one person is a diplomat;
 - being used for armed forces accommodation.
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Unoccupied properties

Unoccupied properties that may be exempt are those:

- left empty by people who are living or detained elsewhere, such as prison, who are receiving or providing care, or students;
- which have an executor or personal representative appointed but where probate or letters of administration have not yet been granted (*and up to six months after the date of probate*);
- which are repossessed;
- which are waiting for occupation by a minister of religion;
- which are empty caravan pitches or boat moorings;
- which have a trustee in bankruptcy as the liable person.

Annexes

A property having an annex separate to the main property where either part is occupied by an elderly or disabled relative in the other part may be exempt from council tax.

A property that is an annex, occupied by a relative who is not an elderly or a disabled relative of the person liable to pay the council tax on the main dwelling, may qualify for a 50% discount. An unoccupied annexe may also qualify for a 50% discount.

Empty homes premium

Once your home has been unoccupied and substantially unfurnished for longer than two years, you will be asked to pay an additional 100% council tax for the entire period the property remains that way.

Appeals

If you think you are not liable for council tax or you think we have made a mistake in calculating your bill, you can appeal by writing to us at the address below and ask us to reconsider your bill.

Penalties

If you are asked to provide us with information and fail to do so, or you knowingly provide inaccurate information, we may charge you a £70 penalty. If you continue to fail to provide accurate information, we may charge you a further £280. Any penalties are shown on your bill.

Adult social care

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.

Fraud detection

The council is required under the Local Audit and Accountability Act 2014 (Part 6) to participate in the National Fraud Initiative (NFI) data matching exercise. We will provide council tax data to the Cabinet Office for NFI to use for cross-system and cross-authority comparison for the prevention and detection of fraud. We may use some data to provide and promote efficient council services.

Council tax leaflet

Information about how Rushmoor Borough Council, Hampshire County Council, The Police and Crime Commissioner for Hampshire and the Hampshire Fire and Rescue Service spend the council tax is available at

www.rushmoor.gov.uk/counciltax.

A printed version is available on request.

Online council tax account

You can use our council tax account service to view information about your payments, how much you have left to pay and see a historical record of your payments. If you would like to set up to be able to view your account, please visit www.rushmoor.gov.uk/counciltaxaccount

Help and advice

If you need any other information, please visit our website www.rushmoor.gov.uk/counciltax email localtax@rushmoor.gov.uk or phone our Council Tax team on **01252 398 912** between 8.30am and 5.00pm (*4.30pm on Fridays*).