

HART DISTRICT COUNCIL



COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES (These notes form part of your Council Tax bill)

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:

<u>Valuation Band</u>	<u>Range of Values</u>
A	Up to & 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

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.hart.gov.uk.

Armed Forces barracks and married quarters are also exempt; their occupants will contribute to the cost of local services through a special arrangement.

Most dwellings that are unoccupied (including second homes) will be charged 100% of the Council Tax from the date of unoccupancy.

3. 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%. **An online application form can be found by visiting www.hart.gov.uk**

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
- careworkers 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 that discount. Please email your changes to revenues@hart.gov.uk.** If you fail to do so you may be required to pay a penalty.

4. Annexes

Annexes occupied by family members aged 65 or over, or who are disabled or severely mentally impaired may be exempt from Council Tax. **Annexes occupied by other family members may be subject to a 50% discount.** Also, depending upon the circumstances, unoccupied annexes may receive either a full exemption or a 50% discount. Please check the website address above for further details or contact the Council Tax office for an exemption or discount application form by emailing **revenues@hart.gov.uk**.

5. Unoccupied (Empty) Properties

From 1 April 2015 properties which remain unoccupied for a period of 2 years or more will attract a Council Tax Levy of 150%.

If you are aware of an empty home in Hart, or if you are the owner of an empty property and would like advice and support to bring it back in to use, please contact Housing Services on 01252 774420 or housing@hart.gov.uk.

6. People with disabilities

If you or someone who lives with you need a room, extra bathroom, 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, 1/9th of a Band "D" property. These reductions ensure that disabled people do not pay more tax on account of space needed due to their disability. Please check the website address above for further details or contact the Council Tax office for an application form by emailing **revenues@hart.gov.uk**.

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 to which your home has been placed you should contact the Valuation Office Agency on 03000 501 501 or visit their web site at www.voa.gov.uk

7. Council Tax Reduction Scheme (Council Tax Support)

If you are on low income, in receipt of Income Support or some other state benefit, you may be entitled to Council Tax Support, which could reduce your Council Tax bill by up to 100%. If you have non-dependants living with you and you are treated as a single liable person, you may be able to get some help based on their income. **If you think that you may be entitled to some help please visit www.hart.gov.uk to complete an online application form or contact the Benefits department at benefits@hart.gov.uk**

8. Appeals

(i) 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 on the next page) 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 of the band 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 are available by ringing the Valuation Office Agency on 03000 501 501 or visiting their website at www.voa.gov.uk

(ii) 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 reduction scheme entitlement has not been calculated correctly. If you wish to appeal on these grounds you must first notify the Council Tax department in writing so that they have the opportunity to reconsider the case.

Making an appeal does not allow you to withhold payment of Council Tax owing in the meantime. If your appeal is successful you will be entitled to a refund of any overpaid Council 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, you have the option of paying by 12 instalments. Where requests are received after 25th March the number of instalments will be reduced accordingly.

10. Financial information

Financial information detailing how the amount of Council Tax has been calculated and other useful Council Tax information relating to this bill can be found on the council's website at Hart District Council: www.hart.gov.uk/council-tax
This includes information relating to spending by Parish Councils.

For adult social care authorities (Hampshire County Council), 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.

Further information for all the major precepting organisations can be found on the following websites:

Hampshire Fire and Rescue Authority: www.hantsfire.gov.uk
Police and Crime Commissioner: www.hampshire-pcc.gov.uk
Hampshire County Council: www.hants.gov.uk/counciltax2017-18

Hard copies of this information will be issued free of charge if requested in writing.

11. How to contact Hart District Council

You can find a range of council services online by visiting www.hart.gov.uk. You can apply for services such as Housing Benefit and Council Tax by using our online forms. You can also make online payments for Council Tax. If you cannot find the information you need on our website, please use the contact list below:

- **Housing Benefit/Council Tax Support**
 - Email: benefits@hart.gov.uk
- **Housing**
 - Email: housing@hart.gov.uk
 - Telephone: 01252 774420
- **Voting Registration & Elections**
 - Email: elections@hart.gov.uk
 - Telephone: 01252 774077
- **General enquiries**
 - Email: enquiries@hart.gov.uk
 - Telephone: 01252 622122

Please note: Telephone lines are open 8.30am to 5.00pm Monday to Thursday and 8.30am to 4.30pm Friday.