**Council Tax demand notice**

**Government explanatory notes**

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**Council Tax Valuation Bands**

Most dwellings will be subject to the 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:

<table>
<thead>
<tr>
<th>Valuation Band</th>
<th>Range of values</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Up to and including £40,000</td>
</tr>
<tr>
<td>B</td>
<td>£ 40,001 - £ 52,000</td>
</tr>
<tr>
<td>C</td>
<td>£ 52,001 - £ 68,000</td>
</tr>
<tr>
<td>D</td>
<td>£ 68,001 - £ 88,000</td>
</tr>
<tr>
<td>E</td>
<td>£ 88,001 - £120,000</td>
</tr>
<tr>
<td>F</td>
<td>£120,001 - £160,000</td>
</tr>
<tr>
<td>G</td>
<td>£160,001 - £320,000</td>
</tr>
<tr>
<td>H</td>
<td>More than £320,000</td>
</tr>
</tbody>
</table>

Your Council Tax bill states which band applies to your dwelling.

**Exempt dwellings**

Some dwellings are exempt, including properties occupied only by students, persons under 18 or persons severely mentally impaired, and vacant properties which:

- are owned by a charity (exempt for up to six months)
- are left empty by someone who has gone into prison, or who has moved to receive personal care in a hospital or a 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 for 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
- consist of an empty mobile home pitch.

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

If you think your property may be exempt you should contact us.

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**Discounts for unoccupied properties**

Legislation allows the Council to set its own discounts for certain unoccupied properties.

These can be summarised as follows:

- Properties which are unoccupied and substantially unfurnished will have a 100% discount for 28 days after which the discount will be 0%.
- Properties which are uninhabitable and require structural repairs will have a 0% discount from the first day of unoccupation.

Other unoccupied properties, which fall into the “exempt” classes detailed in section 2, will continue to be exempt from Council Tax.

**Discounts**

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 a quarter (25%).

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
- members of religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of Council Tax or a fine)

If your bill indicates that a discount has been allowed, you must tell us of any change of circumstances which may affect your entitlement.

A discretionary reduction may be considered where exceptional circumstances apply.

If you think you may be entitled to a discount, apply online at [www.reigate-banstead.gov.uk](http://www.reigate-banstead.gov.uk).
Disability relief for people with disabilities

If you, or someone who lives with you, need a room, an extra bathroom or kitchen, or extra space in 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. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability. For properties in Band A, a reduction of 1/9th of the Council Tax Bill will apply where the criteria for Disability Relief are met.

Disability Relief is separate from Council Tax Reduction and you can apply for, and be entitled to, both depending on the criteria being met. Details about Council Tax Reduction are below.

Empty homes premium

Properties that have been empty for over two years will attract a Council Tax Premium of 50% on top of full Council Tax. This means that Council Tax will be charged at 150% after two years.

‘Granny Annexes’

If an annex or similar self-contained part of a property is occupied by an elderly or disabled relative of the residents living in the main property, then it is regarded as a separate dwelling for Council Tax purposes, and will be exempt from the full Council Tax.

The law changed from April 2014, and if the annex is occupied by another family member then a 50% discount could be awarded against the Council Tax for the annex. If you think this affects you, please visit our website www.reigate-banstead.gov.uk and complete a discount form.

Council Tax Reduction Scheme

If you are on a low income, even if you own your own home, the Council Tax Reduction Scheme could help towards some or all of your Council Tax bill. If you feel you may qualify for Council Tax Reduction but have not yet applied, please do so straight away as applications cannot normally be backdated.

Apply online at www.reigate-banstead.gov.uk. If you are housebound then you can arrange a home visit by phoning 01737 276000.

If you are receiving Council Tax Reduction, you must report any changes which could affect your level of support within 21 days of the date of change. Examples of changes include changes in income, changes in capital or someone moving into or out of your home. The Council may take action against you if you fail to report a change, and you may face a penalty or prosecution. Change can be reported online, by phone or in writing. Further information can also be found at www.gov.uk.

Appeals

The grounds for appeal about banding are restricted to the following cases:

- 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
- where the Listing Officer has altered a list without a proposal having been made by a taxpayer
- where you become 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.

You may also appeal if you consider that you are not liable to pay Council Tax, for example, because you are not the resident or owner, because your property is exempt or that your billing authority has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify your billing authority 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.

Details of the appeal procedures (including the role of valuation tribunals) can be obtained from the Valuation Office website: www.voa.gov.uk, by calling 03000 501501 or by writing to Council Tax South, Valuation Office Agency, Second Floor, 1 Francis Grove, Wimbledon, London SW19 4DT.

Use of Council Tax and benefits data

The Council is under a duty to protect the public funds it administers and to this end may use the information you provide for the prevention and detection of fraud.

It may also share this information with other bodies responsible for auditing or administering public funds for these purposes. Data may also be supplied to a credit rating agency, and Council Tax or Housing Benefit fraud investigations could possibly include checks on discount fraud and undeclared cohabiters.

It is therefore important that you advise the Council of any change in circumstances as soon as possible. The Council may also share any data it receives in connection with benefits or Council Tax with other departments within the Council.