

COUNCIL TAX EXPLANATORY NOTES 2018/2019

Council Tax Enquiries 01446 709564 : Council Tax Reduction 01446 709244 : VOA Helpline 03000 505505

People with disabilities

If you, or someone who lives with you, need a room, or 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. If the property is in the lowest band (A) then a reduction may apply. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability.

Council Tax Reduction

Please see the Council Tax Website for further details.

Valuation Banding Appeals

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

1. 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;
2. Where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes;
3. Where the Listing Officer has altered a list without a proposal having been made by a taxpayer;
4. Where you become a taxpayer in respect of a dwelling for the first time.
5. In general banding appeals could have been made by any interested person up to 30th September 2006 for the 2005 valuation list and to the 31st December 2005 for the 1993 valuation list.

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. Further details of the appeal procedures (including the role of valuation tribunals) may be obtained from the Council or VOA.

Council Tax Liability Appeals

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, or because your property is exempt, or that The Vale of Glamorgan Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify The Vale of Glamorgan Council in writing so that they have an 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.

Discounts

If only one adult lives in a property, there is a discount of 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

However, when a person reaches the age of 18 you must notify the Council in order that the correct discount can be applied.

- 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 you think that you may be entitled to a discount you should contact the Vale of Glamorgan Council.

Unfurnished Empty properties

Some empty properties are exempt (see below).

Unfurnished empty properties receive a 50% discount after 6 months exemption.

Furnished Empty properties

Some empty properties are exempt (see below). Furnished empty properties receive a 50% discount with no exemption period.

This Council has chosen to grant a 50% discount for the current financial year on all properties that fall within the defined class. Your bill will indicate if the Council believes that your property is in the defined class.

Exempt dwellings

Some dwellings are exempt, including properties occupied only by students, severely mentally impaired persons, under 18's and annexes occupied by a dependent relative.

Vacant properties which;

- are unfurnished (exempt for up to six months)
- are owned by a charity (exempt for up to six months)
- are undergoing structural alteration or require major repair (exempt for up to 12 months – providing the property is unfurnished)
- are left empty by someone who has gone into prison, or who has moved to receive personal care in hospital or 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) providing there is no other qualifying person
- 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

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

Owner Liable Class

- A. Residential homes, nursing homes, and hostels.
- B. Dwellings inhabited by a religious community.
- C. Houses in multiple occupation.
- D. Resident employee in domestic service.
- E. A dwelling occupied by a minister of religion.
- F. Dwellings occupied by asylum seekers.

The Council is participating in a National Fraud Initiative, which is a data matching exercise run by the Audit Commission to identify fraudulent and erroneous payments from the public purse. The Council will provide Council Tax Single Person Discount and Electoral Register data to the Audit Commission for cross-system comparison for the prevention and detection of fraud.

If your bill indicates that a discount or relief has been awarded, you must tell the Council if you believe it is incorrect and notify the Council of any change in circumstances which affects your entitlement to, or the amount of discount or relief. This must be done by writing to the Council within 21 days of your belief or the change in circumstances. If you fail to do so, you may be subject to a penalty of £50.