# COUNCIL TAX EXPLANATORY NOTES 2010/2011

**Council Tax Enquiries 01446 709564 : Council Tax Benefits 01446 709244 : VOA Helpline 0845 6001748**

**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 Benefit**

Please see the Council Tax News Leaflet 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.**

# TRETH Y CYNGOR - NODIADAU ESBONIADOL 2010/2011

**Treth y Cyngor 01446 709564:Budd-daliadau Treth y Cyngor 01446 709244 : Llinell Gymorth ASB 0845 6001748**

**Pobl anabl**

Os oes angen ystafell, ystafell ymolchi neu gegin ychwanegol, neu ragor o le yn eich cartref, am fod arnoch chi neu ar rywun sy'n byw gyda chi anghenion arbennig oherwydd anabledd, mae'n bosibl y bydd hawl i chi dalu llai o dreth y cyngor. Gallwn ostwng eich treth i'r categori sy'n union islaw'r categori a nodwyd ar gyfer eich eiddo ar y rhestr brisio. Os yw'ch cartref yn y categori isaf (A) mae'n bosibl y cewch ostyngiad. Mae'r gostyngiadau hyn yn sicrhau na fydd yn rhaid i chi dalu mwy o dreth os oes angen mwy o le arnoch am eich bod yn anabl.

**Budd-dâl Treth y Cyngor**

Gwelwch y daflen 'Newyddion Treth y Cyngor' am fwy o fanylion.

**Apeliadau'n erbyn Bandiau Prisio**

Gellwch apelio'n erbyn eich categori treth y cyngor o dan yr amgylchiadau canlynol:

1. Os credwch fod angen newid eich categori am fod gwerth eich cartref wedi codi neu ostwng yn sylweddol (cewch esboniad sod);
2. Os ydych wedi dechrau defnyddio rhan o'ch cartref neu roi gorau i ddefnyddio rhan o'ch cartref at ddibenion busnes, nes os yw'r cydbwysedd rhwng eich defnydd o'r adeilad at ddibenion busnes ac fel cartref wedi newid;
3. Os newidiodd y Swyddog Rhestru un o'r rhestrau heb dderbyn cynnig oddi wrth drethdalwr;
4. Os mai dyma'r tro cyntaf i chi fod yn gyfrifol am dalu treth ar gyfer adeilad;
5. Byddai gan unrhyw a oedd am apelio'n erbyn ei gategori Treth y Cyngor, tan 30 Medi 2006 i gyflwyno cais petai'n trafod rhestr brisio 2005 a than 31 Rhagfyr 2005 petai'n trafod rhestr brisio 1993.

Gall gwerth eich cartref godi'n sylweddol ar ôl i adeiladwyr, peirianwyr neu weithwyr eraill ei adnewyddu. Os digwyddodd hyn, ni chaiff yr adeilad ei ailbrisio tan ar ôl ei werthu – felly'r perchennog neu'r preswylydd newydd, fel arfer fydd yn apelio. Gall gwerth eich cartref ostwng yn sylweddol os cafodd unrhyw ran ohono ei dymchwel, os newidiodd cyflwr yr ardal o'i gwmpas neu os cafodd yr adeilad ei addasu ar gyfer person sy'n gorfforol anabl. Os digwyddodd hynny, dylid mynd ati i'w ailbrisio cyn gynted fyth ag sy'n bosibl. Cewch ragor o fanylion am sut i apelio (a rôl y tribiwnlysoedd prisio) oddi wrth Gyngor Bro Morgannwg neu Asiantaeth y Swyddfa Brisio.

**Apeliadau'n erbyn Atebolrwydd i Dalu Treth y Cyngor**

Cewch hefyd apelio os credwch na ddylech dalu treth y cyngor, er enghraifft, am nad chi yw'r preswylydd neu'r perchennog, am fod eich eiddo wedi'i eithrio, neu am fod Cyngor Bro Morgannwg wedi gwneud camgymeriad wrth bennu eich bil. Os hoffech apelio ar y seiliau hyn, mae'n rhaid i chi'n gyntaf ysgrifennu at eich awdurdod bilio a'i hysbysu o'ch bwriad er mwyn iddynt gael cyfle i ailystyried eich achos. Ni chewch beidio â thalu treth y cyngor am eich bod yn apelio. Os bydd eich apêl yn llwyddiannus, gellwch wedyn hawlio ad-daliad am unrhyw daliadau a wnaethoch dros ben.

**Gostyngiadau**

Os mai un oedolyn yn unig sy'n byw yn eich tyˆ, cewch ostyngiad o 25%, ond nid yw'r bobl ganlynol yn cyfrif fel oedolion ychwanegol mewn anheddau:

- myfyrwyr amser-llawn, nyrsys o dan hyfforddiant, prentisiaid a phobl ifanc ar gynlluniau Hyfforddi Ieuenctid
- cleifion mewn ysbytai
- preswylwyr cartrefi gofal
- pobl ag anabledd meddyliol difrifol
- pobl sy'n aros mewn rhai hosteli a llochesi nos
- pobl 18 a 19 oed yn yr ysgol a rhai sydd newydd ymadael â'r ysgol. Serch hynny, pan fydd rhywun yn cyrraedd 18 oed y mae'n rhaid rhoi gwybod i'r cyngor er mwyn i ni gael trefnu'r gostyngiad iawn ar ei gyfer.
- gweithwyr gofal sy'n gweithio am dâl isel, fel arfer i elusennau
- pobl sy'n gofalu am berson anabl nad yw'n briod na phartner, nac yn blentyn iddynt o dan 18 oed
- aelodau o luoedd arfog tramor ar ymweliad yn y wlad hon a sefydliadau rhyngwladol penodol
- aelodau o gymunedau crefyddol (mynachod a lleianod)
- carcharorion (ac eithrio rhai a garcharwyd am beidio â thalu treth y cyngor neu ddirwy)

Os ydych yn meddwl y gall fod gennych hawl i gael disgownt, dylech gysylltu Cyngor Bro Morgannwg.

**Eiddo gwag heb gelfi**

Mae rhai mathau o eiddo gwag wedi'i eithrio (gweler isod).
Bydd eiddo gwag heb gelfi'n cael ei eithrio am 6 mis a gostyngiad o 50% ar ôl hynny.

**Eiddo gwag â chelfi**

Mae rhai mathau o eiddo gwag wedi'i eithrio (gweler isod).
Bydd eiddo gwag â chelfi'n cael gostyngiad o 50% ond ni chaiff ei eithrio.
Mae'r Cyngor presennol wedi penderfynu caniatáu gostyngiad o 50% yn nhreth y cyngor ar gyfer pob eiddo mewn dosbarth penodol am y flwyddyn ariannol bresennol.
Bydd eich bil yn dangos a yw'r Cyngor wedi penderfynu cynnwys eich eiddo chi'n y dosbarth hwnnw ai peidio.

**Anheddau sydd wedi'u heithrio**

Mae rhai anheddau wedi'u heithrio rhag talu treth, gan gynnwys tai a fflatiau sy'n gartref i fyfyrwyr yn unig, pobl ag anabledd meddyliol difrifol neu bobl ifanc o dan 18 oed a rhandai sy'n gartref i aelodau dibynnol o'r teulu.
Enghreifftiau eraill yw:

- eiddo gwag heb gelfi (caiff ei eithrio am hyd at chew mis)
- eiddo gwag sy'n perthyn i elusen (caiff ei eithrio am hyd at chwe mis)
- eiddo gwag sy'n cael ei newid yn sylfaenol neu'I atgyweirio'n helaeth (caiff ei eithrio am hyd at 12 mis)
- eiddo sy'n wag am fod y preswylydd wedi mynd i'r carchar neu symud i ysbyty, cartref ac ati er mwyn cael gofal personol
- eiddo sy'n wag am fod y preswylydd wedi symud er mwyn gofalu am berson arall
- eiddo sy'n wag ar ôl i fyfyrwyr symud allan
- eiddo sy'n wag tra bod gofynion ewyllys neu lythyron gweinyddu'n cael eu cadarnhau, ac eiddo sy'n dâl yn wag am hyd at chwe mis wedyn, a bwrw nad oes neb arall sy'n gymwys i dalu'r dreth
- eiddo gwag a gafodd ei ailfeddiannu
- eiddo gwag sydd yn nwylo ymddiriedolwr methdalwr
- eiddo sy'n wag am fod y gyfraith yn gwahardd ei osod
- eiddo gwag sy'n cael ei gynnig i weinidog yr efengyl

Mae barics a chartrefi ar gyfer aelodau priod y lluoedd arfog hefyd wedi'u heithrio; mae gan y bobl hyn drefniadau arbennig ar gyfer talu tuag at gynnal gwasanaethau lleol.

**Dosbarth Perchnogion Atebol**

A. Cartrefi preswyl, cartrefi nyrsio, a hosteli.
B. Anheddau sy'n gartref i gymuned grefyddol.
C. Tai sy'n gartref i sawl teulu.
D. Tai lle mae gweision a morwynion preswyl.
E. Cartref gweinidog yr efengyl.
F. Cartref ceiswyr lloches.

Mae'r Cyngor yn cymryd rhan mewn Cynllun Atal Twyll Cenedlaethol ar hyn o bryd sy'n cael ei gynnal gan y Comisiwn Archwilio. Pwrpas y cynllun yw cymharu data er mwyn gweld a gafodd unrhyw arian cyhoeddus ei dalu ar gam neu drwy dwyll. Bydd y Cyngor yn cyflwyno data sy'n ymwneud â'r cynllun 'Gostyngiad Treth y Cyngor i Berson Sengl' a Chofrestr yr Etholwyr i'r Comisiwn Archwilio. Caiff y data hwnnw ei gymharu â data ym mhob rhan o'r system wedyn er mwyn dod o hyd i dwyll a'i rwystro.

**Os yw eich bil yn dangos bod y Cyngor yn fodlon i chi gael gostyngiad neu gymorth, cofiwch roi gwybod i ni os nad ydych yn cytuno â'r trefniadau, neu os bu newid yn eich amgylchiadau a allai effeithio ar y gostyngiad neu'r cymorth hwnnw neu ar eich hawl i'w derbyn. Gofynnwn i chi wneud hyn drwy ysgrifennu at y Cyngor cyn pen 21 diwrnod ar ôl y dyddiad y daeth y camgymeriad i'ch sylw neu y newidiodd eich amgylchiadau. Y gosb am beidio â gwneud hyn yw dirwy o £50**.