

Your Council Tax

Explanatory notes

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Your Council Tax

When the Council sends you your annual bill for Council Tax it is required by law to provide certain information. This document explains how Council Tax works. This information forms part of your Council Tax bill.

More information about how local government services in Westmorland and Furness are funded and further information about Council Tax, Business Rates and Benefits can be found at westmorlandandfurness.gov.uk

Valuation Bands

Most dwellings are subject to Council Tax. Dwellings are banded according to a valuation reflecting market value at 1 April 1991. Whether owned or rented there will be one bill per dwelling. A dwelling is a house, bungalow, maisonette, flat, caravan or houseboat.

Your bill will show which band your property is in. There are eight bands:

Band	Market value on 1 April 1991
A	Up to £40,000
B	£40,001 to £52,000
C	£52,001 to £68,000
D	£68,001 to £88,000
E	£88,001 to £120,000
F	£120,001 to £160,000
G	£160,001 to £320,000
H	More than £320,000

Can I appeal against my property's valuation band?

The Valuation Office (VO) values domestic properties for council tax. This valuation is used to set your council tax band. You might need to contact the VO if you think your council tax band is wrong.

You can find out more about when you can challenge your band and what you need to do at gov.uk/challenge-council-tax-band. If you challenge your band, you must continue to pay council tax at your current band until your appeal is decided.

You can contact the VO at gov.uk/find-hmrc-contacts/valuation-office-enquiries. If you are unable to use the online service you can also contact the VO on 03000 501 501. If your appeal is successful, we will pay back any overpayments. Making an appeal is free. Please beware of companies offering to appeal the valuation band for you as they will usually charge you. If necessary, seek further advice before paying money or entering into a contract.

Your Council Tax

You may also appeal to the Council 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 Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you should write to us:

[Your Local Taxation Team email or address details can be found on our website](#)

Telephone: 0300 373 3300

Further details of the appeal procedures including the role of the Valuation Tribunal Service may be obtained from the Council.

Ways in which your Council Tax bill could be reduced

Exempt dwellings

No Council Tax is paid for dwellings where all the residents are:

- suffering from a severe mental impairment;
- full time students or student nurses studying for first registration;
- under 18 years old;
- subject to diplomatic immunity;

“Granny Flats” or annexes to the main building that are occupied by elderly or disabled relatives of the owner are also exempt.

Unoccupied or vacant dwellings are also exempt as follows:

- owned by a charity (exempt for up to six months);
- unoccupied because the last resident owner or tenant is in prison, or resident in hospital or care home or living elsewhere to receive care;
- the liable person is deceased, probate or letters of administration have not yet been granted. The exemption can continue for up to six months after the probate or letters are granted.
- dwelling repossessed;
- Church owned dwelling waiting to be occupied by a minister of religion;
- owner is a student who left the dwelling to attend an educational establishment;
- Halls of Residence;
- the responsibility of a bankrupt’s trustee;
- forbidden by law to be occupied;
- last resident owner or tenant moved out to provide personal care for another person who is elderly, disabled or ill.
- caravan pitch or boat mooring
- an annexe of a main property which cannot be let separately for planning reasons

Council Tax discounts

The full council tax bill is due when there are two or more adults living in a property. If only one adult lives there, we will reduce the bill by 25%. This is called a single person discount.

You could get a 25% or 50% discount even when there are two or more adult residents, and an exemption may apply in some cases.

We don't count the following people when we decide on the number of adults living in a property:

- a full-time student or student nurse studying for first registration;
- an apprentice or YTS trainee;
- a patient resident in a hospital or care home;
- in custody by order of a court;
- a care worker working for low pay or caring for someone (but not a spouse or child below 18) who receives a relevant benefit;
- a person who is severely mentally impaired;
- is eligible for child benefit;
- 18 or 19 years old leaving school or college after 30 April of the relevant year;
- a member of a religious community with no income or capital;
- a member of a visiting military force;
- a diplomat;
- resident in certain hostels or night shelters;
- non-British spouses of students subject to restrictions

100% discount

Dwellings which are vacant (unoccupied and unfurnished) for a period of up to six months since the property became vacant. After six months the full amount of Council Tax becomes payable.

Other discounts

There is usually no discount for second homes and a new premium applies. However, there are some exceptions, for example persons living in tied accommodation as a requirement of their employment will receive 50% discount on their second home.

Annexes

There is a 50% discount for an annexe that is either being used as part of the main residence or occupied by relatives of the person who is responsible for council tax on the main property.

Care leavers

If you are aged 18–25 and have been in the care of a local authority, you may be eligible for a discount of up to 100%.

Disabled Band Reduction

If you, or someone who lives with you, needs an extra bathroom, extra kitchen or a room to meet the special needs of a substantial and permanent disability or if extra space is required to cater for the indoor use of a wheelchair it is possible to reduce the valuation band down to the next band. This also applies to Band 'A' properties.

Council Tax premium for empty properties and second homes

Long term empty properties which have been unoccupied and substantially unfurnished for 1 year or more will pay an additional premium as follows:

- 100% (total 200%) when empty between 1 and 5 years
- 200% (total 300%) when empty between 5 and 10 years
- 300% (total 400%) when empty for over 10 years

Furnished homes that are nobody's sole or main residence (commonly known as second homes) will pay an additional 100% premium. Statutory exceptions and local, discretionary, exceptions from the premium will apply. [Full details are available on our website.](#)

The council will give advice and assistance on bringing long term empty properties back into occupation.

Council Tax Reduction Scheme

The Council Tax Reduction Scheme is designed to replicate the previous Council Tax Benefit Scheme by providing reductions to those on low incomes.

It is important to note that if you are receiving Universal Credit you are required to make a separate application for Council Tax Reduction.

If you feel you may be entitled to a reduction in your bill telephone 0300 373 3300. [Further details are available on our website.](#)

If you are in receipt of Council Tax Reduction you must advise the council of any change in your circumstances such as:

Your Council Tax

- an increase or decrease in wages or private pension
- if you start or stop receiving any state benefit including Universal Credit
- any changes in your capital or savings
- if you move house
- if someone moves in with you or if someone leaves
- if you have a child

It is important that you advise us of any changes as any overpayment of Council Tax Reduction will be recovered and you may be prosecuted if you have claimed a reduction fraudulently.

If you disagree with the amount of Council Tax Reduction you have been awarded you may appeal and full details will be given on your letter of notification. Please contact the Customer Services Team on 0300 373 3300.

Alternative Council Tax Reduction Scheme (sometimes referred to as Second Adult Rebate)

You can claim an Alternative Council Tax Reduction if there are other people living in your home who are on a low income. You cannot claim this if you are married or have a partner who lives with you.