

- people with diplomatic immunity
- people in prison or other forms of detention

### **Disabled band reduction scheme**

If you or another person living in your home is disabled and you have a second bathroom or kitchen, or another room set aside to meet their needs, or extra space for wheelchair use indoors, then you may be eligible for a reduction equivalent to one Council Tax Band.

### **Other discounts**

You may be eligible for other discounts if:

- your property is empty and unfurnished (100% for 1 month)
- your property is uninhabitable (undergoing major/structural repair) - 10% discount for 12 months
- Annexes which are being used as part of the main dwelling or the residence of a relative of the Council Tax payer on the main property.

### **Council Tax Reduction (CTR)**

Council Tax Reduction is a reduction to your council tax bill available to people on low income (and less than £16,000 capital). The scheme is run by local councils and the reductions differ between councils. If you think you may qualify for CTR, please apply online or by phone.

### **What should you do if you think your bill is wrong?**

Email or phone us straight away if:

- you think your home shouldn't be charged Council Tax
- the bill for your home has been sent to the wrong person
- you think the amount being charged is wrong
- you think you might be entitled to a discount or a disabled reduction

(We may ask you to provide evidence to support your claim for a discount.)

### **Appeal a decision**

Write to us, at the address on the front of this leaflet, saying why you think your bill is wrong. We will check your bill and, within 2 months, we will tell you our decision:

- if your bill is wrong, we'll issue a new bill
- if your bill is right, we'll explain why

**You can't appeal just because you think the bill is too expensive.**

ARP | [theangliarevenuespartnership](http://theangliarevenuespartnership)



## **Council Tax Information**

You can find out details of how your Council Tax is spent by your Council, the County Council and the Police, along with information about the Adult Social Care Precept, online at the following websites:

[www.eastcambs.gov.uk](http://www.eastcambs.gov.uk)

[www.cambsfire.gov.uk](http://www.cambsfire.gov.uk)

[www.cambridgeshire.gov.uk](http://www.cambridgeshire.gov.uk)

[www.cambridgeshire-pcc.gov.uk](http://www.cambridgeshire-pcc.gov.uk)

If you do not have access to the internet but would like a copy of this information please write to the address shown below.

Other relevant information can be found at [www.gov.uk/council-tax](http://www.gov.uk/council-tax)

### **Who has to pay Council Tax?**

There is one Council Tax bill for each home. If you are 18 or over and own or rent a home you will usually have to pay council tax.

The full Council Tax bill is based on at least 2 adults living in a home. Spouses and partners living together are both responsible for paying the bill.

Some homes are exempt from council tax. Some people are eligible for discounts or reductions depending on their circumstances.

This leaflet contains information to help you understand your Council Tax.

### **How to contact us about your Council Tax Bill**

Online: [www.angliarevenues.gov.uk](http://www.angliarevenues.gov.uk)

Email: [counciltax@angliarevenues.gov.uk](mailto:counciltax@angliarevenues.gov.uk)

Phone: 0845 072 6000

In writing: The Anglia Revenues Partnership  
Breckland House, St Nicholas St, Thetford, IP24 1BT

## What is Council Tax banding?

The Council Tax you owe depends on the tax banding of your property. Which band it is in is determined by the value of your property as assessed by the Valuation Office Agency (VOA) at 1 April 1991.

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

## Council Tax banding appeals

You can challenge your Council Tax band if you think it is wrong. You must have good reason to believe it is wrong; the most common reason is because of some physical change to your property or local area which has affected the value of your home. Most queries about council tax bands can be resolved by contacting the **Valuation Office Agency** to discuss your reasons either by phone or in person.

To find out more see [www.gov.uk/council-tax-bands](http://www.gov.uk/council-tax-bands)

- or telephone 03000 501 501
- or write to Council Tax East, Valuation Office Agency, Ground Floor, Ferrers House, Castle Meadow Road, Nottingham, NG2 1AB

## Property exemptions

Some properties are exempt from council tax either for a short time or indefinitely. Exemptions include a home left empty where:

- the resident is in prison or detention
- the owner is receiving care and resident elsewhere (e.g. in a care home)
- the resident is providing care to someone else
- occupation is prohibited by law (e.g. it is condemned)
- it is owned by a student living elsewhere
- it is an annex unable to be let separately
- it is owned by a charity
- it is held for a minister of religion from which to perform their duties
- the occupier has died and the deceased's executors or personal representatives are now liable

- it has been repossessed by the mortgagee
- the Trustee in bankruptcy is liable
- the empty property is a caravan pitch or boat mooring

An occupied home may be exempt if:

- only full time students live there (and their non-British spouses)
- it is a hall of residence
- everyone living there is under 18 years old
- only someone who is severely mentally impaired lives there
- it is an annex occupied by a dependent (ie a family member over 65, substantially or permanently disabled or severely mentally impaired)
- only members of visiting armed forces and their dependants live there
- only members of the UK armed forces or MOD live there (e.g. barracks)
- it is the main residence of a person with diplomatic privilege

## Long term empty properties

If a property remains empty and unfurnished for more than 2 years then an extra 50% will be payable, unless:

- it would be the sole residence of someone who is currently living in accommodation provided by the ministry of defence
- it is an annex being used as part of the main residence

## Council Tax discounts

If you live alone, or if you live with people who do not count as adults for council tax purposes, you may receive a 25% discount. People who do not count for council tax include:

- 18 or 19 year olds at or just left school where child benefit is still paid
- full time college or university students (and their non-British spouses), student nurses, and some apprentices or trainees
- patients permanently living in a care home or hospital
- people with severe mental impairment
- people staying in hostels for the homeless or night shelters
- some care workers, usually working for charities
- live-in carers looking after someone with a disability who is not their spouse, partner or child under 18
- people living in religious communities
- members, and their dependants, of visiting armed forces and International Defence Organisations