

## Council Tax Explanatory Information

### COUNCIL TAX VALUATION BANDS

Most dwellings are subject to the Council Tax. There is one bill per dwelling. Each dwelling has been allocated to one of nine bands according to its open market capital value at 1st April 2003:

#### Valuation Band & Range of Values

- A** Not exceeding £44,000
- B** Over £44,000 but not exceeding £65,000
- C** Over £65,000 but not exceeding £91,000
- D** Over £91,000 but not exceeding £123,000
- E** Over £123,000 but not exceeding £162,000
- F** Over £162,000 but not exceeding £223,000
- G** Over £223,000 but not exceeding £324,000
- H** Over £324,000 but not exceeding £424,000
- I** Over £424,000

Exempt dwellings: The exemption classes are below, with additional information at [www.caerphilly.gov.uk](http://www.caerphilly.gov.uk)

- A. Structurally repaired/altered, unoccupied and substantially unfurnished (exempt for up to 12 months)
- B. Unoccupied less than 6 months, owned by a charity and last used for charitable purposes
- C. Unoccupied and unfurnished properties are exempt for up to 6 months from the date of vacation
- D. Left unoccupied by person(s) detained in prison
- E. Left unoccupied by person(s) in hospital, nursing/care home
- F. Unoccupied through death of resident(s) exempt for up to 6 months after Probate/Letters of Administration. This exemption only applies if the deceased was the freeholder/leaseholder of the property
- G. Occupation prohibited by law
- H. Unoccupied and held for a minister of religion
- I. Left unoccupied by person(s) receiving care in another place (other than a hospital or nursing/care home)
- J. Unoccupied because, the only usual occupier lives elsewhere, for the purpose of providing care to another person
- K. Unoccupied, owned by a student where the last resident was a student
- L. Unoccupied and mortgagee in possession under the mortgage
- M. Hall of residence predominantly for student accommodation
- N. Occupied solely by student(s)
- O. Owned by Secretary of State for Defence and held for Armed forces' accommodation
- P. Occupied by members of visiting forces
- Q. Unoccupied and held by trustee(s) in bankruptcy
- R. A dwelling which consists of a pitch or mooring and which is not occupied by a caravan or boat
- S. Dwelling occupied only by person(s) under 18 years of age
- T. Unoccupied annexe to an occupied dwelling difficult to let separately
- U. A dwelling occupied only by person/persons who are severely mentally impaired
- V. Properties occupied by certain diplomats
- W. Annexe or similar accommodation occupied by a dependent relative
- X. Occupied by care leavers under the age of 25

**If you think your property may be exempt, you should**

**contact the Council**

Mae'r ddogfen hon ar gael yn Gymraeg, ac mewn ieithoedd a fformatau eraill ar gais.  
This document is available in Welsh, and in other languages and formats on request.

### DISCOUNTS

If only one adult lives in a property, there is a discount of 25 per cent. People in the following groups do not count towards the number of adults resident in a dwelling:

- Full time students, student nurses, apprentices, youth training trainees and foreign language assistants
- 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 (this applies until the next 1st November)
- 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 years of age
- 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)
- Care Leavers under the age of 25

Armed forces personnel owning a second home in Wales (which is currently vacant) but are required to live in and pay council tax in lieu of accommodation provided by the Ministry of Defence for the better performance of their duties, may be eligible for a 50% discount on the council tax payable on that second home. If you think you may be entitled to a discount, you should contact the Council Tax Section.

### STATEMENT ON DISCOUNTS

If a discount has been granted, it is shown on the bill. If your bill indicates that a discount has been awarded, you must tell the Council of any change of circumstance that affects your entitlement to, or the amount of, the discount. If you fail to do so, you may be subject to a penalty of £50.

### 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. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability. For further information contact the Council Tax Section.

### COUNCIL TAX REDUCTION

The Council Tax Reduction Scheme helps people on low incomes to pay their council tax bills. If you are not receiving a reduction at present but think you may qualify, you can do so by completing an online claim form using the following link on our website [www.caerphilly.gov.uk/benefitclaims](http://www.caerphilly.gov.uk/benefitclaims). If you require help and assistance or a paper form please contact one of our advisors on 01443 864099 or email [benefits@caerphilly.gov.uk](mailto:benefits@caerphilly.gov.uk) PLEASE NOTE THAT ANY DELAY IN APPLYING FOR COUNCIL TAX REDUCTION MAY RESULT IN LOSS OF ENTITLEMENT.

### UNOCCUPIED AND SUBSTANTIALLY UNFURNISHED PROPERTIES

The Council Tax (Prescribed Classes of Dwellings) (Wales)

(Amendment) Regulations 2004 allow local authorities to reduce or end the 50% council tax discount for chargeable dwellings which are unoccupied and substantially unfurnished i.e. long-term empty homes. The Council resolved to end the 50% discount from 1st April 2005.

### **EMPTY FURNISHED PROPERTIES**

The Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998 allow local authorities in Wales to reduce or end the 50% discount for dwellings which are not the sole or main residence of an individual and which are furnished. The Council resolved to end the 50% discount from 1st April 1998.

### **COUNCIL TAX PREMIUMS**

For this financial year the Council will not charge a premium on long-term empty homes or periodically occupied furnished homes.

### **VERY IMPORTANT NOTICE - RE: LATE PAYMENT**

If payment is not received by the due dates shown on your Council Tax Demand Notice, recovery action will be commenced. Any council tax payer who finds difficulty in paying their bill should contact the Council Tax Section immediately for advice. You can also visit [www.caerphilly.gov.uk](http://www.caerphilly.gov.uk) and search for 'Debt and budgeting' for contact details of other organisations offering free advice.

### **DIRECT DEBIT**

This is the easiest and most convenient method and offers a choice of three payment dates 5th, 15th or 25th of each month. You can set up a Direct Debit by telephoning 01443 863006 during normal office hours. Alternatively, there is a form available on our website that you can print off, fill in and return to us.

### **PAYMENT BY 12 MONTHLY INSTALMENTS**

You can pay your annual council tax bill over 12 instalments, to apply please email [counciltax@caerphilly.gov.uk](mailto:counciltax@caerphilly.gov.uk) or write to the Council Tax Section at the address at the top of this form. Please remember to quote your council tax account reference.

### **OTHER WAYS TO PAY YOUR COUNCIL TAX**

In addition to the Statutory Instalment Scheme shown on your bill, Council Tax may be paid in one instalment by 30 April or in two instalments, half by 30 April and half by 31 October each year. If you wish to pay by either of these methods, you must contact the Council Tax Section to make the necessary arrangements. Failure to pay the first half by 30 April in any year will make the full balance payable.

### **FOR MORE PAYMENT METHODS PLEASE SEE THE REVERSE OF YOUR COUNCIL TAX BILL**

### **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.

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 or any change in the physical state of the local area.

Further details of the appeal procedures can be obtained from the Listing Officer, Valuation Office Agency (VOA), Tŷ Glyder, 339 High Street, Bangor, LL57 1EP.

Telephone: 03000 505505, e-mail: [ctwales@voa.gsi.gov.uk](mailto:ctwales@voa.gsi.gov.uk).

Further details of the appeal procedures (including the role of valuation tribunals) may be obtained from [www.gov.uk/challenge-council-tax-band](http://www.gov.uk/challenge-council-tax-band)

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 Caerphilly County Borough Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify Caerphilly County Borough 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.

For further information please visit [www.caerphilly.gov.uk](http://www.caerphilly.gov.uk) and search for 'Council tax appeals'.

### **CHANGE OF CIRCUMSTANCES**

You must notify the Council in writing of any change in your circumstances which may affect the amount of council tax you have to pay. You can tell us about a change of address online at [www.caerphilly.gov.uk](http://www.caerphilly.gov.uk) and search for 'Change of address'.

### **DISCRETIONARY POWERS**

The Council has discretionary powers to extend the provision of discounts in individual cases, or to locally determined classes of cases.

### **SUMMARY PRIVACY NOTICE**

#### **HOW WE WILL USE YOUR INFORMATION**

The information provided will be treated in accordance with the General Data Protection Regulation. It will be used by authorised employees and external bodies for the following purposes:

The management, administration and collection of the Council Tax, to establish eligibility for other forms of statutory relief & allowances; to prevent and detect fraud, in order to protect public funds; for Electoral purposes; to locate individuals for safeguarding of children or vulnerable adult cases; to locate individuals in respect of local authority enforcement issues and to assist in the recovery of outstanding monies to the Council and to assist the Council in delivering public services.

You have a number of rights in relation to the information including the right of access to information we hold about you and the right of complaint if you are unhappy with the way your information is being processed.

For further information on how we process your information and your rights please use the following link:

<https://www.caerphilly.gov.uk/CouncilTaxPrivacyNotice.aspx>

#### **Equalities and Welsh Language Legislation**

The Reception area is fully accessible, and operates an Audio Loop and subscribes to RNID Typetalk System for the benefit of those who are speech or hearing impaired. You are welcome to correspond with us in Welsh, English or any other language or format.

### **THIS SUPPLEMENT FORMS PART OF THE STATUTORY DEMAND**