



YOUR COUNCIL TAX BILL

Council Tax Liability

There is only one council tax bill for each domestic property. The person who is liable is normally the person living in the property who either owns or rents it. Couples and co-owners are jointly liable. There are some circumstances where the owner is liable which include:

The property is a residential care home.

The property is a house in or intended for multiple occupation.

For more details on circumstances where the owner is liable visit our website at www.wakefield.gov.uk

Council Tax Payment Dates

Council Tax is payable by 10 monthly instalments, usually from April to the following January. The dates on which your payments are due are shown at the foot of your bill. To pay by direct debit visit our website at www.wakefield.gov.uk

If you wish to spread payment over 12 months please contact the Council Tax Office before the date of the first instalment shown on your bill. If your request is made after 1 April you may get fewer than 12 instalments.

Moving Home

You should report a change of address online at www.wakefield.gov.uk/council-tax

Please do not pass your bill on to new occupiers they will receive a new bill in their names.

Council Tax Support

If you are on a low income, you may qualify for council tax Support. This could reduce how much you pay towards your Council Tax bill, even if you are working or own your own home. To find out if you could qualify, how much you could qualify for and to apply, visit our website at www.wakefield.gov.uk/cts

Changes in Circumstances

If you have been granted a discount, exemption, council tax support or charged a premium, details will be shown on your bill. Changes include another adult moving into or out of your home or students finishing their courses.

You must tell the Council within 21 days if your circumstances change in such a way that it may affect the discount, council tax support, exemption or premium.

Do this online at www.wakefield.gov.uk/council-tax

Exemptions

Some properties are exempt from Council Tax including:

Properties occupied only by students.

Properties occupied only by people under the age of eighteen.

Properties where all residents who would otherwise be liable are severely mentally impaired.

And unoccupied dwellings which:

**Are owned by a charity - exempt for up to six months after last occupied in furtherance of the objects of the charity.*

Are left unoccupied by people who are in detention.

Are left unoccupied by people who are in a home or hospital.

**Are awaiting the grant of probate or letters of administration - and for up to six months after the date granted (This exemption does not apply if the deceased left the property to a beneficiary in their will).*

Are in possession of mortgagees.

Some exemption classes (see those marked*) are limited to a maximum period for each property.

Discounts

If a property is empty (unoccupied and unfurnished) a 100% discount will apply for one month from the date it first became empty. The Council Tax bill is based on two adults living in a property but if there is only one adult living in a property a discount of 25% can apply. This discount does not apply where someone who normally lives in the property is temporarily absent. In addition, some people are disregarded when counting the number of adult residents. If, after disregarding a person or persons the number of adults resident is only one, a 25% discount can apply. If all residents are disregarded a 50% discount can apply.

Some of the qualifying disregard categories are:

- *Apprentices, Full-time Students, Student Nurses, Youth Trainees and School Leavers.*
- *Carers - caring for a relative who is not their spouse, partner or under 18.*
- *People who are severely mentally impaired.*
- *People who are receiving long term care in a residential or nursing home or hostel.*
- *People who are in detention or resident in a bail hostel.*

Different rules also apply when a person is required to live in a property as a specific condition of their employment.

For details of all discounts and exemptions or to apply visit our website at www.wakefield.gov.uk

If you have been granted an exemption or a discount, details will be shown on your bill. Should you believe that you are not entitled or your entitlement should be for a smaller amount, you must inform the Council Tax office within 21 days of the date you first believed your exemption or discount was wrong.

FAILURE TO DO SO MAY LEAD TO A PENALTY OF £70.

The Council has the power to reduce Council Tax where discounts and exemptions do not apply. Each case will be judged on its merits, and we will only consider using this power in exceptional circumstances.

Reduction for disability

It may be possible to receive a one band reduction in the Council Tax bill if a person who lives in the home needs a room, an additional kitchen, bathroom or space for a wheelchair to meet special needs because of a disability. For Band A properties, the reduction is equivalent to 1/6th of the charge for Band A. For full details of reductions for disability, or to apply for a reduction visit our website at www.wakefield.gov.uk.

If you have been granted a reduction for disability, details will be shown on your bill. If you think your reduction is wrong, you must inform the Council Tax office.

Payment due whilst an application is pending

You should continue to pay as normal and if your account is amended you will be advised of your revised payments.

Empty Home Premium

Properties that have been empty, (unoccupied and unfurnished) for more than two years will be subject to a 100% premium, increasing Council Tax liability to 200% of the normal Council Tax charge.

Liability appeals

You may appeal if you think that you are not liable to pay the Council Tax, the property should be exempt or you have not been granted a discount you thought you were entitled to. Any appeal should be made in writing to the Council Tax Section, giving the reasons for your appeal. If you do not receive an answer to your appeal within two months, or you are unhappy with the Council's response, you can appeal to the West Yorkshire Valuation Tribunal, Hepworth House, 2 Trafford Court, Doncaster DN1 1PN.

Telephone 01302 342324.

You can appeal directly to the Tribunal against the imposition of a penalty, without first having to contact the Council.

Council Tax Bands

The Listing Officer of the Inland Revenue is responsible for valuing properties, not the Council. Each domestic property is placed into one of eight valuation bands based on the price it might reasonably have sold for on 1 April 1991.

Band	Range of values as at 1.4.1991	Band D proportion
A	Up to £40,000	6/9
B	£40,001 to £52,000	7/9
C	£52,001 to £68,000	8/9
D	£68,001 to £88,000	9/9
E	£88,001 to £120,000	11/9
F	£120,001 to £160,000	13/9
G	£160,001 to £320,000	15/9
H	Over £320,000	18/9

Appeals against Council Tax Banding

There are only limited circumstances when taxpayers can challenge their bandings; these include:

- *After demolition*
- *Conversion of houses to flats*
- *Physical changes in locality affecting value.*

And within six months of:

- *A band change to your property made by the Listing Officer*
- *A band change to a similar property to yours made by the Tribunal*
- *Becoming liable to pay Council Tax on a property.*

Appeals should be made to the Listing Officer, The Valuation Office Agency, Earle House, Colonial Street, Hull, HU2 8JN Telephone 03000 501501.

www.voa.gov.uk

The fact that you are appealing against your liability or your band does not allow you to withhold payment of your Council Tax. You should continue to pay as normal and, if your account is amended following an appeal, you will be advised of your revised payments.

LEADER'S MESSAGE

This year we are dealing with a £22.2million budget gap, caused by yet more Government cuts to the Council's funding, a significant increase in the demand for some of our services that look after the district's most vulnerable adults and children, and rising costs like inflation.



*Cllr. Peter Box CBE
Leader,
Wakefield Council*

We are tackling this significant financial pressure via extra income through economic and housing growth, savings and efficiencies in Council services and an increase in Council Tax.

Despite the budget challenges, the Council is dedicated and focussed on making this district a great place for people to live, work and visit.

Wakefield Council has ambitious and enterprising plans that will continue to improve your services and invest in the district. We have updated our capital investment plans and will be spending £42.5million, over the next three years, on the district's roads, as well as £20.5million in the state-of-the-art Five Towns Leisure and Wellbeing Hub, £10million on regeneration and £52million on our schools.

There will be more work to attract external funding to maximise the district's unique cultural offer and harnessing the potential for it to become a significant cultural and creative destination in the North of England. This will further help attract new business, investment and help boost skill levels.

Our work to strengthen the local economy continues to deliver benefits for residents. The Council's support for new business and success in attracting new housing developments mean that we are raising an extra £11.2million income through economic and housing growth to help meet this year's budget challenge.

However, there are still some tough choices to be made. Asking residents to contribute more is a decision we never take lightly. We know that many of you face your own financial challenges, which is why we have done our very best to minimise any Council Tax increase. Council Tax is increasing by 2.99% this year along with an Adult Social Care Precept of 1%. This makes the total increase 3.99% - an extra 68p per week for a band A property. Whilst we haven't been able to stop it rising, it still one of the lowest in West Yorkshire.

Residents, communities and the local economy are at the heart of every decision we make. Our priority is to provide the best services possible for all our residents, and invest in the long term future of this district, supporting everyone to enjoy a good quality of life.

For details of the Council's spending plans for 2019/20 and similar information about the Fire Authority and Office of the Police and Crime Commissioner visit our website at www.wakefield.gov.uk/ctaxleaflet