



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. From 1 April 2020 properties that have been empty for more than five years will be subject to a 200% premium, increasing Council Tax liability to 300% 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 Valuation Tribunal Service, 3rd Floor, Crossgate House, Wood Street, Doncaster DN1 3LL.

Telephone: 0300 123 2035

Email: vtndoncaster@valuationtribunal.gov.uk

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, Manchester One, 53 Portland Street, Manchester M1 3LD
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

We care about our residents, our communities and the future of our district. That's why we are investing £248m over the next year. We want to deliver investment that will support everyone to have the best quality of life and create a vibrant place where people and businesses thrive.



*Cllr. Denise Jeffery
Leader,
Wakefield Council*

An updated capital investment programme will also see £416m, spent over the next three years, on improving our roads, investing in our schools and bringing a new state-of-the-art leisure facility to the district. It will also be invested to support our ambitious pledge to be carbon neutral by 2030, making changes now to play our part in protecting the environment for generations to come.

Tackling poverty is also at the forefront of our agenda. Increased living costs and continued changes to welfare benefits means that many of our residents now need us more than ever. We firmly believe that everyone must be given the chance to thrive, so we are allocating almost £1m to help lift people out of poverty and provide the vital support they need.

However, to deliver a balanced budget, we are still tackling a gap of £20.9m, caused by rising costs like inflation, and a continued significant demand for our services that look after some of the district's most vulnerable younger and older people.

We are lessening the impact this has on residents by delivering efficiencies and savings in our Council services, releasing money from our reserves and through excellent housing growth in the district.

If we are to continue our services and look after our most vulnerable, there is still a need to increase Council Tax. Asking residents to contribute more is a decision we never take lightly, as we understand that many of you face your own financial challenges. Despite the increase we believe Wakefield will still have one of the lowest levels in West Yorkshire.

We care deeply about this district and we will continue to pull together to do our very best, with the resources we have available to us, to improve the lives of our residents.

For details of the Council's spending plans for 2020/21 and similar information about the Fire Authority and Office of the Police and Crime Commissioner visit our website at www.wakefield.gov.uk/ctaxleaflet