

COUNCIL TAX FURTHER INFORMATION LEAFLET

These notes form part of your Council Tax Bill

Council Tax Discounts and Exemptions

There are a number of discounts and exemptions which can reduce your Council Tax bill. Your bill will show any reduction or exemption you are receiving. To apply for a reduction or report a change go to www.stockton.gov.uk/counciltax

Discounts The full Council Tax bill is based on at least 2 adults, aged 18 or over living in the property as their main home. Some people are disregarded for Council Tax purposes. This means we will not count them when we decide how many people aged 18 or over live in your property.	Exemptions Council Tax is not charged on some properties (exempt properties) if certain qualifying conditions are met.	
Discounts	Code	Description of exemption
<p>25 % discount May apply if only one adult aged over 18 lives in the property, or if all but one of the occupiers of a property are disregarded.</p> <p>50 % discount May apply if all the occupiers are disregarded or if you have an annexe which is used by you or a family member liable to pay Council Tax in the main house.</p> <p>Disregarded groups The following people are disregarded when we look at the number of adults who live in a property:</p> <ul style="list-style-type: none"> • Full-time students, student nurses, apprentices and youth training trainees. • People who are being looked after permanently in care homes, nursing homes or hospitals. • People with a severe mental impairment. • People staying in certain hostels or night shelters. • 18 and 19 year olds who are at, or have just left school or further education. • Care workers working for low pay, usually for charities. • People caring for someone with a disability who is not a spouse, partner, or child under 18. • 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). • Young Care Leavers Discount from 1 April 2017 anyone aged under 25 leaving care in Stockton-on-Tees could be entitled to a full reduction in their Council Tax. 	<p>B</p> <p>D</p> <p>E</p> <p>F</p> <p>FF</p> <p>G</p> <p>H</p> <p>I</p> <p>J</p> <p>K</p> <p>L</p> <p>M</p> <p>N</p> <p>O</p> <p>P</p> <p>Q</p> <p>R</p> <p>S</p> <p>T</p> <p>U</p> <p>V</p> <p>W</p>	<p>Empty property owned by a Charity (exempt for up to 6 months).</p> <p>Property left empty by someone who is in detention.</p> <p>Property left empty by someone who has moved to receive personal care in a hospital or home.</p> <p>Empty property where the taxpayer is deceased and probate has not been granted – in some cases Council Tax liability transfers straight to a beneficiary.</p> <p>Empty property where the taxpayer is deceased and probate was granted less than 6 months ago - in some cases Council Tax liability transfers straight to a beneficiary.</p> <p>Empty because the law says the property cannot be lived in.</p> <p>Property waiting to be lived in by a Minister of Religion.</p> <p>Property left empty by someone who has moved to receive care elsewhere.</p> <p>Property left empty by someone who has moved to provide care for another person.</p> <p>Property left empty by a student(s).</p> <p>A repossessed property.</p> <p>Halls of Residence for students.</p> <p>Property only occupied by a student(s).</p> <p>Armed Forces accommodation.</p> <p>Visiting Forces accommodation.</p> <p>Property left empty by a person who has become bankrupt and liability would fall to a trustee.</p> <p>Empty caravan pitch or boat mooring.</p> <p>Property only lived in by a person(s) under 18.</p> <p>An unoccupied dwelling which is attached to another property, which may not be let separately.</p> <p>Property only lived in by a person(s) who is severely mentally impaired.</p> <p>Property occupied by a diplomat.</p> <p>An annexe to a property occupied by a dependant relative of the occupants of the main home.</p>

People with Disabilities

Your bill may be reduced to that of a property that is one valuation band lower if a permanently disabled person lives in your home (a reduction is also available if your home is in band A). Your property must have certain features which are essential or of major importance to the well-being of the disabled person. These features are:

- A room (other than a bathroom, kitchen or toilet) which is used mainly by the disabled person; or
- A second bathroom (each bathroom must contain a shower or bath) or kitchen for the disabled person to use; or
- Extra space inside your home for the use of a wheelchair.

You do not need to receive benefits to claim this reduction.

Valuation Bandings and Empty Property Charges

Banding Most domestic properties are subject to Council Tax and every property has been allocated to one of 8 bands by the Valuation Office Agency based on how much the property was worth on 1 April 1991 not its current value.		Empty and Second Homes Prescribed Classes Unoccupied properties may fall into a set class of dwelling; these are shown below together with the amount payable. Your Council Tax bill shows whether we have identified your property as empty or a second home.		
Valuation Band	Range of values at 1 April 1991	Empty Class	Description	Charge
A	Up to £40,000	Class A	Furnished properties/second homes with restricted use e.g. holiday chalets.	Full Council Tax
B	£40,001 - £52,000	Class B	Furnished properties/second homes.	Full Council Tax
C	£52,001 - £68,000	Class A & B exceptions	Where the liable person lives in defined job related accommodation.	50% discount
D	£68,001 - £88,000	Class C*	Empty and unfurnished properties.	Full Council Tax
E	£88,001 - £120,000	Class D*	Empty and in need of or undergoing structural alteration or major repair.	Full Council Tax
F	£120,001- £160,000	Class E	Empty due to occupant living in job related armed services accommodation.	Full Council Tax
G	£160,001- £320,000	Class F	Empty properties which form part of another property that is in use e.g. an empty annexe in an occupied home.	Full Council Tax
H	More than £320,000	*Long Term Empty Premium -If a property has remained unoccupied and substantially unfurnished for more than two years it will attract the full Council Tax charge plus a levy of 50%.		150% of the Council Tax

Paying your Council Tax Bill

<p>Struggling to pay If you are having financial difficulties and struggling to pay your Council Tax you can contact Stockton & District Advice and Information Service, the local Citizens Advice Service for independent advice and help. Please telephone 0344 2451 295 for advice or 01642 633877 to make an appointment. In cases of exceptional financial hardship, the Council may grant a reduction in your Council Tax, contact us for further information.</p>	<p>How to avoid a reminder notice Your Council Tax instalments must be paid on the due dates shown on your bill to ensure you do not receive a reminder notice for late payment, even if you have appealed against your liability, made an application for Council Tax Support or have applied for an exemption or discount. If your account is not brought up to date you may receive a summons and incur additional costs. If you have a problem paying please contact us straight away.</p>	<p>Council Tax instalments You can pay your Council Tax over 10 or 12 monthly instalments. If you would like to pay over 12 months please write to us using the contact details on your Council Tax bill or go to www.stockton.gov.uk/instalments to do it online. If your request is received in time for an amended bill to be issued before 17th April you will be given 12 monthly instalments. You can also apply for a special agreement to make weekly or fortnightly payments.</p>
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Many people suffering from dementia may be missing out on a Council Tax discount or exemption, please visit our website for further information and details of how to apply for a reduction www.stockton.gov.uk/counciltax