



YOUR GUIDE TO COUNCIL TAX

Telephone number: 01372 732000

(Calls may be recorded for monitoring and training purposes)

contactus@epsom-ewell.gov.uk

www.epsom-ewell.gov.uk

CONTENTS

Council Tax Valuation Bands	3
Appeals	4
Exempt Dwellings	5
Empty Properties	6
Discounts	7
People with Disabilities	8
Council Tax Benefit	9
How to Pay	10
Collection of Council Tax	11

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If you require a translation in your language, please contact:

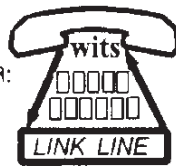
ਜੇਕਰ ਤੁਹਾਨੂੰ ਆਪਣੀ ਜ਼ਬਾਨ 'ਚ ਅਨੁਵਾਦ ਚਾਹੀਦਾ ਹੈ, ਤਾਂ ਕ੍ਰਿਪਾ ਕਰਕੇ ਸੰਪਰਕ ਕਰੋ:

જો તમને પોતાની ભાષામાં ભાષાંતર જોઈએ છે, તો મહેરબાની કરીને સંપર્ક સાધો:

Se necessitar de uma tradução, contacte por favor:

यदि आपनार निजेर भाषाय अनुवाद चान ताहले अनुग्रह करे योगायोग करणन:

اگر آپ کو ترجمہ اپنی زبان میں چاہئے تو براہ کرم ہماری راہدہ کریں۔



01483 750548

Council Tax Valuation Bands

Most domestic dwellings will be subject to the Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or house boat, and whether it is owned or rented.

Each dwelling has been allocated to one of eight bands according to its open market capital value on 1 April 1991:

<i>Valuation band</i>	<i>Range of values</i>
A	Up to and including £40,000
B	£40,001 – £52,000
C	£52,001 – £68,000
D	£68,001 – £88,000
E	£88,001 – £120,000
F	£120,001 – £160,000
G	£160,001 – £ 320,000
H	More that £320,000

Your Council Tax bill states which band applies to your dwelling.

The Listing Officer (who is employed by HM Revenues and Customs) is responsible for the banding of properties. His address is:

Valuation Office Agency

Betchworth House, 57-65 Station Road,

Redhill, Surrey RH1 1QB

Telephone No: 01737 754000, Website: www.voa.gov.uk

The band will need to be reviewed by the Listing Officer if the property is sold and has been improved by a previous owner.

If you feel your property is uninhabitable and is likely to remain so for more than twelve months, you may wish to contact the Listing Officer with a view to having your property removed from the valuation list.

Where you become the tax payer in respect of a dwelling for the first time **your appeal must be made within six months** but, if the same appeal has already been considered and determined by the Valuation Tribunal, it cannot be made again.

Appeals

Appeals relating to banding

The grounds for appeal about banding are restricted to the following cases:

- Where you believe that the banding should be changed because there has been a material increase or material reduction in the dwelling's value.
- Where you start or stop using part of your dwelling to carry out business, or the balance between domestic and business use changes.
- Where the Listing Officer has altered the band without a request (known as a proposal) having been made by a taxpayer.
- Where you become the taxpayer in respect of a dwelling for the first time. In this case your appeal must be made within six months from the date of ownership but, if the same appeal has already been considered and determined by the Valuation Tribunal, it cannot be made again.

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, any change in the physical state of the local area or an adaptation to make the dwelling suitable for use by someone with a physical disability. In these cases, revaluation should take place as soon as possible, so contact the Listing Officer as soon as you are aware of the change.

These appeals should be made, in writing, direct to the Listing Officer who can be contacted at the address on page 3.

Appeals relating to liability

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 the Council has made a mistake in calculating your bill.

These appeals should be made, in writing, direct to the Council who will reconsider the liability decision and notify you of their review in writing, within 2 months. If the Council changes their original decision you will be notified of what changes have been made and if you are not satisfied with this new decision you can re-appeal to the Council.

If the Council can not revise their decision they will notify you in writing within 2 months and you may then refer the case to an independent Valuation Tribunal. This must be done within 2 months of the Council's response.

Making an appeal does not allow you to withhold payment of Council Tax owing in the meantime. If your appeal is successful, you will be entitled to a refund of overpaid Council Tax.

Further details of the appeal procedures (including the role of valuation tribunals) may be obtained from the Council on 01372 732000 or email contactus@epsom-ewell.gov.uk.

Exempt Dwellings

There are certain dwellings that are exempt from Council Tax. You must apply at the time the exemption applies.

Unoccupied Properties are exempt from council tax if

- it is undergoing major repairs to make it habitable or undergoing structural alterations (exemption applies for a maximum of 12 months).
- it is substantially unfurnished (exemption applies for a maximum of 6 months).
- the only person occupying the property has died (exemption applies for a maximum of 6 months from the date probate or letters of administration are granted).
- it is part of a single property and may not be let separately e.g. an annexe.
- it belongs to a charity and was last used for that charities purposes.
- it was previously the sole or main residence of someone in prison.
- it was previously the sole or main residence of someone who is now a permanent hospital patient or in a care home.
- it was previously the sole or main residence of someone who is receiving care in a place other than a hospital or care home.
- occupation of the property is prohibited by law.
- it is being kept for occupation by a minister of religion.
- it was previously the sole or main residence of someone who provides personal care elsewhere.
- it was previously the sole or main residence of someone who is a student.
- it is in the possession of a mortgage lender.
- it is held by bankruptcy trustees.
- it is an unused caravan pitch or boat mooring.

Occupied Properties are exempt from council tax if

- it is a student hall of residence.
- it is occupied by students or school or college leavers only.
- it is UK Armed Forces accommodation.
- it is Visiting Forces accommodation.
- it is occupied by people under 18 years of age only.
- it is occupied by people who are severely mentally impaired where they are the liable persons.
- it is occupied by a diplomat or member of an international organisation which has its headquarters in the UK.
- it consists of an annexe within a single property and occupied by a dependent relative of a person living within the single property.

If you think you may qualify for an exemption, please contact the Council on 01372 732000 or email contactus@epsom-ewell.gov.uk

If you receive an exemption and your circumstances change you must inform the Council Tax Section immediately on the number above.

Empty Properties

Different charges are payable depending on whether the property is furnished or unfurnished.

You must apply for the empty discount at the time the property is empty.

Unoccupied and unfurnished

There will be no Council Tax payable for 6 months from the date the property becomes unoccupied and unfurnished. After 6 months, the full Council Tax will be payable.

Unoccupied and furnished

From the date the property becomes unoccupied, 90% Council Tax will be payable, i.e. a 10% discount will apply. This discount will apply where owners have a property that is used as a second home and is not their main residence.

However, if a property is not a person's main residence because they are required to live elsewhere in England or Wales in order to carry out duties of their job, a 50% discount will apply.

If you receive a discount because the property is unoccupied you must inform the Council Tax Section immediately the property becomes occupied.

Please note that following a Freedom of Information Tribunal case the Council is required to give details of empty properties owned by companies to a member of the public requesting such information. However, empty properties owned by individuals or beneficiaries of deceased persons cannot be supplied.

Discounts

The full Council Tax bill assumes that there are two adults living in a property. If only one adult lives in a property (as his/her main home), the Council Tax bill will be reduced by a quarter (25%). There are certain circumstances where you may apply for a discount in your Council Tax bill even if you are not the only resident. If there are other adults in your household who fall into one of the following categories, you may still qualify for a 25% discount, as certain people are ignored or 'disregarded' for Council Tax purposes. **Please note that each year you may be required to confirm that your circumstances have not changed. You must apply at the time the discount applies.**

A list of persons who will be 'disregarded' for Council Tax purposes and therefore a discount might apply are:

- Full-time students.
- Student nurses.
- Apprentices.
- Youth training trainees.
- Patients in hospital.
- School and college leavers under the age of 20 who have ceased a relevant course of education.
- People over the age of 18 for whom child benefit is payable.
- People who are being looked after in residential care homes (such as hospices), mental nursing homes, and hostels providing a high level of care.
- People who are severely mentally impaired and entitled to a qualifying benefit.
- People staying in certain hostels or night shelters (such as the Salvation Army's).
- Members of religious communities.
- Care workers living in the property and employed on a low wage through a charity or Social Services, or people caring full time for a disabled person in receipt of certain disability allowances who is not a spouse, partner or child under 18 years of age.

- Convicted or remand prisoners, except people in prison for non-payment of fines and/or Council Tax.
- Diplomats, members of visiting forces and certain international institutions.
- Spouses of students who are not British citizens.

Please note the above discounts may only apply at the sole or main residence.

If you think you may qualify for a discount, please contact the Council on 01372 732000 or email contactus@epsom-ewell.gov.uk. Please note you may be required to provide evidence before a discount is granted.

If you receive a discount and your circumstances change or you are no longer entitled to the discount you must inform the Council immediately.

People with Disabilities

If you or someone who lives with you needs a room, or an additional bathroom, kitchen or extra space in your property, to meet special needs arising from 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, or a standard deduction in the lowest Band A properties. These reductions ensure that disabled people do not pay more tax on account of space needed because of disability.

A visit will be made by a Revenues Inspector to confirm that your property meets the criteria to award disabled relief.

If you would like an application form please contact the Council on: 01372 732000 or email contactus@epsom-ewell.gov.uk

Data Protection Statement

Your personal information will be held and used in accordance with the requirements of the Data Protection Act 1998.

This Authority is under a duty to protect the public funds that it administers and, to this end, may use the information you have provided within this Authority for the prevention and detection of fraud. It may also share this information with other bodies administering or in receipt of public funds, solely for these purposes.

Council Tax Benefit

If you have a low income and need help to pay your Council Tax, then Council Tax Benefit may be the answer. This is a rebate scheme set up to help you to meet your Council Tax liability. Anyone who is liable to pay Council Tax on the property that they live in is eligible to apply.

You could receive a rebate of up to 100%, although benefit entitlement will vary according to your personal circumstances, income and savings. However, if you (or you and your partner jointly) have savings or own property – other than your own home – with equity of £16,000 or more you will not be able to receive Council Tax Benefit unless you are receiving Pension Credit Guarantee Credit. If you are receiving any form of Pension Credit you may be able to get help to pay your bill.

The main Council Tax Benefit scheme has been designed to help people on a low income to pay the tax. If your income and savings are too high for you to qualify for the Council Tax Benefit, you may still qualify for a benefit called Second Adult Rebate.

To be eligible for a Second Adult Rebate you must be the only person who is liable to pay the Council Tax and have at least one other person living with you, who is not your partner or your tenant, and who is on a low income. (For example, sons, daughters or other adults who don't pay you rent but are on a low income.)

To see if you might qualify for help. Visit our online calculator at <http://www.epsom-ewell.gov.uk/EEBC/Council+Tax+and+Benefits/Council+Tax+and+Housing+Benefits/>

If you would like to receive more information or an application form for Council Tax Benefit or Second Adult Rebate please contact the Benefits Section at the Town Hall on: Telephone 01372 732269 or email benefits@epsom-ewell.gov.uk

An application form will be sent to you within seven days. If you do not receive this form you must contact the Benefits Section directly. **Do not** delay in making your application. Any delay will result in **loss** of benefit.

Child Benefit

Any Child Benefit you receive is no longer treated as income when calculating Council Tax Benefit. This means families who previously did not qualify for Council Tax Benefit might now be able to receive a rebate.

To see if this change affects you, use our online calculator at

<http://www.epsom-ewell.gov.uk/EEBC/Council+Tax+and+Benefits/Council+Tax+and+Housing+Benefits/> or call 01372 732269.

How to pay

By Direct Debit:

How it works

You give one simple instruction to your bank or building society. They then ensure that the appropriate amount is transferred from your account to the Borough Council's when it is due. You will be notified in advance of the payments and their due dates and you will be able to query a payment should you feel it is wrong, or stop it altogether. You can obtain a refund if ever an error is made on your account.

The Direct Debit Guarantee

- This guarantee is offered by all Banks and Building Societies that take part in the Direct Debit Scheme.
- The efficiency and security of the Scheme is monitored and protected by your own Bank or Building society.
- If the amounts to be paid or the payment dates change Epsom and Ewell Borough Council will notify you 10 working days in advance of your account being debited or as otherwise agreed.
- If an error is made by Epsom and Ewell Borough Council or your Bank or Building Society, you are guaranteed a full and immediate refund from your branch of the amount paid.
- You can cancel a Direct Debit at any time by writing to your Bank or Building Society. Please also send a copy of your letter to us.

If you wish to set up a direct debit please ring the Council on 01372 732558 to set it up over the telephone. Please have your bank details ready.

In Person

Can be made at the Cash Office, Town Hall, The Parade, Epsom – Monday to Friday, 9.00 a.m. to 4.00 p.m. You will need your Council Tax bill or your Council Tax reference number. Vouchers will not be issued.

By Post

To the Council Tax Section, Town Hall, The Parade, Epsom KT18 5BY. Please send your cheque, crossed and made payable to **Epsom and Ewell Borough Council**, with your Council Tax reference number on the reverse of the cheque. Please note that receipts will not be issued. Please check your bank statement to ensure clearance.

If a payment is received using a post dated cheque, the cheque will be processed

on the day it is received and therefore the cheque may be presented before the due date. If the cheque is either paid or returned unpaid, the Council accept no responsibility for any loss of interest and / or charges incurred.

By Credit Card

By paying personally at the Cash Office at the Town Hall or by telephoning the Council on 01372 732000. **Please note - a charge of 1.5% applies to all credit card payments.**

By Maestro/Delta

By paying personally at the Cash office at the Town Hall or by telephoning the Council on 01372 732000.

By e-payments

Log onto the Council's website (www.epsom-ewell.gov.uk) and pay online with your debit card.

By e-banking

Sort code 60-08-01, Account 17185998, Epsom and Ewell BC. Please quote your Council Tax reference number.

COLLECTION OF COUNCIL TAX

It is the intention of the Council to collect all instalments as they become due.

You must pay each instalment on time. If you do not you will be issued with a reminder. Should you fail to make future payments on time within the financial year, no further reminders will be sent and you could receive a summons.

If instalments are not brought up to date and maintained, you will lose the right to pay by instalments.

If you know that you owe Council Tax but are having trouble paying it, it is important that you contact us as soon as possible.

We will endeavour to enter into reasonable and mutually acceptable arrangements for payment. Please note you may be required to supply proof of your income and outgoings for any arrangement to be agreed.

If you would like more information on the recovery process a separate guide is available, for a copy please contact the Council on 01372 732000 or email contactus@epsom-ewell.gov.uk

Complaints/Feedback

If you wish to complain about the service or give praise or make a suggestion you are able to do this by telephone, email, correspondence or in person at the Town Hall. Any complaint should be addressed to the Revenues Manager.