

EXPLANATORY NOTES 2018

COUNCIL TAX, DISCOUNTS, EXEMPTIONS, COUNCIL TAX SUPPORT AND APPEALS

This leaflet is published by Stockport Metropolitan Borough Council and forms part of your Council Tax bill in accordance with the Council Tax (Demand Notices) (England) Regulations 2011, SI 2011 No 3038 amended by SI 2012 No 3087, SI 2016 No 188, and SI2017 No 13.

Council Tax is based on the value of a property. All homes are subject to Council Tax.

Your Council Tax bill shows which band your property is in. The Valuation Office Agency (VOA) is responsible for setting the bands which are based on property values at 1st April 1991.

Band Range of Values Council Tax 2018

A	£40,000 and under	£1226.63
B	£40,000 to £52,000	£1431.07
C	£52,001 to £68,000	£1635.51
D	£68,001 to £88,000	£1839.96
E	£88,001 to £120,000	£2248.84
F	£120,001 to £160,000	£2657.72
G	£160,001 to £320,000	£3066.59
H	More than £320,000	£3679.92

Details regarding the Council's Budget and the Council Tax calculation can be found on the web at www.stockport.gov.uk/counciltax

Banding Appeals

The grounds for appeal are restricted to the following cases:

- Where you believe that the banding should be changed because of an increase or reduction in the value of the property due to building work being carried out on the dwelling, i.e. demolition, extensions or converting the property from houses to flats;
- Where you start or stop using part of your property to carry out a business
- Where the Band has been altered by the Valuation Office Agency
- Where you become a new Council Tax payer at a property. Your appeal should be made within 6 months of becoming the Council Tax payer. You cannot appeal if the previous Council Tax payer has already appealed.

If you are appealing against the valuation of either your domestic property or a non-domestic property you should send your appeal to the following address and **not** the Council:

Manchester Valuation Office
53 Portland Street
Manchester M1 3LD Tel: 03000 501501
Email: ctnorth@voa.gsi.gov.uk

Please quote your Council Tax account number (shown on your Council Tax bill) or Business Rate reference number on any correspondence with the Valuation Office Agency.

Occupied Property Discounts

If you are the only adult (over 18) living at your address, you can claim a 25% discount.

If only one adult living at your address is counted then a 25% discount can be claimed.

If none of the adults living at your address are counted, then a 50% discount can be claimed and in some cases an exemption may apply – see Exemptions for Occupied Properties.

Here are examples of people who are not counted:

- Children under 18
- People over 18 you still receive Child Benefit for
- 18 or 19 year olds who are still at college or just left
- People who are severely mentally impaired
- Apprentices earning less than £195 per week
- Care workers and Carers
- People living in hospital, residential care homes, nursing homes and hostels who are receiving a high level of care
- Prisoners (unless this is for not paying fines or Council Tax)
- Students in full-time education and Student Nurses

If you have a second home this is provided under a contract of employment then a 50% discount can be claimed.

Occupied Annexe Properties

A 50% discount applies to annexes occupied by the occupiers of the main building of by a relative(s), including parent(s), child and grandparent(s), who do not qualify for any other exemption. Visit our website for further details.

Un-occupied Annexes which are being used/occupied as part of the main dwelling

A discount of 100% will be awarded for annexes which have become unoccupied and are being used as part of the main home. The discount will end once the property is sold.

Occupied Property Exemptions

No Council Tax is payable if the property is only:

- Occupied by full time students
- Occupied by people under the age of 18
- Occupied by people who have severe mental disabilities and who would otherwise be legally responsible for Council Tax.
- An annexe such as a 'granny flat' which is occupied by a dependant relative who is aged 65 or more, or, is substantially and permanently disabled.
- The owner has died and probate or letters of administration have not been granted. We will award another 6 months if the property is still not lived in after probate or letters of administration are granted.
- Annexes such as Granny Flats which are difficult to let separately.

Reductions for People with Disabilities

If you or someone who lives with you (adult or child) needs extra space in the property for the use of a wheelchair or if you have an additional bathroom, kitchen or other room to meet the needs arising from the disability, you may be entitled to Disabled Person's Relief (DPR). Working age people who qualify for this reduction are protected from changes to Council Tax Support and will receive the same level of discount as they did under Council Tax Benefit.

Reductions for Unoccupied Properties

Unoccupied and unfurnished properties.

A 100% discount will apply for the first two months from the date the property became unoccupied and unfurnished.

If the property remains unoccupied and unfurnished for 2 years or more the full charge will become payable **plus** a 50% premium. (150% payable)

Unoccupied and unfurnished properties that are undergoing or requiring major repairs or alterations.

Where a property requires or is undergoing major repairs or structural alterations a 75% discount will be given for the first 12 months only. After 2 years or more, the full charge plus a 50% premium will become payable. The original empty property start date is still used when applying the discount.

Therefore if a property has been unoccupied and unfurnished for two years or more this discount does not apply and the full charge plus 50% premium becomes payable.

New owners of a vacant property

If you have recently bought a property which has been unoccupied and unfurnished before you bought it, you will not be entitled to the full discount.

The discount begins on the day the property became unoccupied and unfurnished and the previous owner will have used some of the discount period. New owners are allowed the balance of the discount unused by the previous owner.

If the property has been unoccupied and unfurnished for two years or more the new owner will be charged the premium from the date of purchase.

Please be aware that if a discount or an exemption has been applied to your Council Tax account then this may cease before the end of the financial year. If this happens then your account will be amended and a new bill will be issued to you.

Properties left unoccupied by Service Personnel

A 100% discount is currently applied for an unoccupied main residence of Service Personnel, posted away from home, whilst they live in accommodation provided by the Ministry of Defence.

Unoccupied Property Exemptions

No Council Tax is payable for 6 months on unoccupied properties which:

- Are owned by a charity and kept empty for charitable purposes.

No Council Tax is payable on unoccupied properties if the following conditions apply:

- It is left empty by someone who is on remand or in prison (unless this is for not paying fines or Council Tax)
- It is left empty by someone who has moved permanently into a nursing home or hospital
- It is left empty by someone who has moved to provide personal care for, or to receive personal care from another person
- It is repossessed by a mortgage company
- it cannot be lived in by law
- It is waiting to be lived in by a minister of religion
- It is the responsibility of a bankrupt's trustee
- It is left empty by a student owner
- It is an empty caravan pitch or houseboat mooring

No Council Tax is payable on some properties whether they are lived in or not

Any of the following types may be exempt:

- Armed forces accommodation (e.g. Barracks)
- Visiting forces accommodation
- A property lived in by someone from abroad who has diplomatic, commonwealth or consular privilege or immunity who uses the property in an official role

IMPORTANT NOTE:

If you think you might be entitled to a Discount, Exemption or Disabled Persons Relief, please visit our website at www.stockport.gov.uk/counciltax.

Please note we will not normally backdate any Discount, Disregard or Exemption for more than one calendar month from the date of your application.

You must continue to pay your bill until a decision on your application has been made. If your application is successful you may be entitled to a refund of any overpaid Council Tax.

If you have been awarded a discount, exemption or reduction within 21 days of any change in your circumstances which may affect your entitlement. Failure to do so may result in a penalty of £50.

Council Tax Support

If you are on a low income you may be able to get help towards paying your Council Tax bill. You can apply for Council Tax Support whether you own or rent your home, and if you are unemployed or working.

For more information and to apply online visit www.stockport.gov.uk/counciltax

Statement concerning adult social care funding SI 2017 No 13

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. ('Adult social care authorities are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge an additional 'precept' on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Common, the Secretary of State intend to offer the option of charging this 'precept' to each financial year up to and including 2019-20.

Council Tax Appeals

You may also appeal if you consider that you are not liable to pay Council Tax, the property should be exempt or because we have made a mistake in calculating your bill or Council Tax Support. You should notify the Council Tax Section in writing if you wish to appeal on these grounds. Contact details are on your bill.

You must still pay your bill while your appeal is being considered. If you are successful you will be entitled to a refund of any overpaid Council Tax.

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