

COUNCIL TAX 2021/22 - EXPLANATORY NOTES

This information 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, SI 2017 No. 13, and SI 2020 No. 21.

Council Tax

Council Tax is based on the value of a property. All homes are subject to Council Tax. There is one Council Tax bill for each domestic property whether lived in or not. Your Council Tax bill shows which band your property is in. The Valuation Office Agency (VOA) is responsible for setting the bands. These are based on property values at 1st April 1991.

Band	Range of values	Council Tax 2021/22
A	£40,000 and under	£1,372.76
B	£40,001 to £52,000	£1,601.54
C	£52,001 to £68,000	£1,830.35
D	£68,001 to £88,000	£2,059.15
E	£88,001 to £120,000	£2,516.74
F	£120,001 to £160,000	£2,974.32
G	£160,001 to £320,000	£3,431.91
H	More than £320,000	£4,118.30

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

Details regarding Mayoral Police and Crime Commissioner Precept and the Mayoral General Precept (including Fire Services) can also be found at www.stockport.gov.uk/what-your-council-tax-pays-for/cost-of-levies

Banding Appeals

The Valuation Office Agency (VOA) values domestic properties for Council Tax. This valuation is used to set your Council Tax band. You might need to contact the VOA if you think your Council Tax band is wrong.

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

You can find out more about when you can challenge your band and what you need to do at www.gov.uk/challenge-council-tax-band. If you challenge your band, you must continue to pay Council Tax at your current band until your appeal is decided.

You can contact the VOA at www.gov.uk/contact-voa. If you are unable to use the online service you can also contact the VOA on 03000 501 501.

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, a 50% discount can be claimed and in some cases an exemption may apply – **see Occupied Property Exemptions**

Here are examples of people who are not counted:

- Children under 18
- People over 18 who still receive Child Benefit for 18 or 19 year olds who are still at, or have just left college
- 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, which 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 by a relative(s), including parent(s), child and grandparents(s), who do not qualify for any other exemption.

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 difficulties 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 letters of administration have not been granted. We will award a further 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 you have an additional bathroom, kitchen or other room to meet the needs arising from the disability, you may be entitled to a Disabled Persons Reduction (DPR).

Empty Properties

There are no discounts for properties left vacant, empty homes that require repair, holiday homes or second homes (furnished properties that are not used as a main residence).

If your property has been empty and substantially unfurnished for two years or more, you will be required to pay an empty home premium on top of the full council tax charge for your property. The premium will be applied two years after the date from which the property first became empty, not the date of ownership.

The premium is 100% of the full Council Tax charge for your property. This will increase to 200% from April 2020 if your property has been empty for more than 5 years, and to 300% from April 2021 for properties empty for over 10 years.

Properties left unoccupied by Service Personnel

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

Unoccupied Annexes, which are being used/occupied as part of the main dwelling

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

Exemptions for Unoccupied Properties

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 where 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 bankrupts 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 of property 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 should be entitled to a Discount, Exemption, or Disabled Persons Reduction, please apply promptly by visiting our website at www.stockport.gov.uk/counciltax

Please note that we will normally backdate entitlement to a Single Person Discount for a period of up to two months prior to the date on which the application was received.

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

You must tell us about a change in your circumstances if you receive a Discount, Disregard, Reduction or Exemption within 21 days of the date of change. Failure to do so may result in a penalty of £50.

We will send you a new bill to tell you how much Council Tax you will need to pay if your entitlement to a discount or exemption expires before the end of the financial year.

Council Tax Support

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

Council Tax Appeals

You may appeal if you consider that you are not liable to pay Council Tax, the property should be exempt, or because you think the amount of Council Tax we have asked you to pay is wrong. You should notify the Council Tax team in writing if you wish to appeal on these grounds.

You must continue to pay your bill as instructed whilst we look at your appeal. If you are successful, you will be entitled to a refund of any overpaid Council Tax.

Statement concerning adult social care funding SI 2020 No 21

The Secretary of State 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 the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons."

Manage Your Account On-Line

Sign up now for My Account to securely view and manage your Council Tax account

www.stockport.gov.uk/myaccount

Convenient. Manage your account at a suit that suits you, 24/7.

Faster. Enquiries are prioritised with a guaranteed faster response from the Council.

Flexible. View, print and quickly make changes to your accounts free of charge.

Timely. E-billing – immediate access to new bills and an archive of past emails online.

Informative. View calculations, payment dates, and any reductions that have been applied.

Cheaper. Less paper, postage and phone calls; saving you and the Council money.

You can access Council Tax information or report changes on-line at:

www.stockport.gov.uk/counciltax

There is free internet access, and people to help you, in Fred Perry House, Edward Street, Stockport, SK1 3UR or any of the Stockport Local Advice Centres

For the opening times and location of your nearest Centre, visit www.stockport.gov.uk/advicecentres

If you cannot use the internet, you can call on:

- Council Tax: 0161 217 6014
- Business Rates: 0161 474 5188
- Council Tax Support & Housing Benefit: 0161 217 6015
- Minicom (Textphone): 0161 217 6024
- Telephone payments: 0161 474 4050

You can write to us at Local Taxation Team, Town Hall, Stockport, SK1 3XE