

# Explanatory notes

## Regarding your Council Tax Bill

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### Valuation and Banding

The Valuation Office Agency, not the Council, allocates a valuation band to every home. The banding is based on the value of your home at 1 April 1991. The Council uses the valuation banding to work out your Council Tax bill. The band which applies to your dwelling is shown on your bill.

Valuation Band	Range of Values	Tax
A	Up to £40,000	6/9
B	£40,001-£52,000	7/9
C	£52,001-£68,000	8/9
D	£68,001-£88,000	9/9
E	£88,001-£120,000	11/9
F	£120,001-£160,000	13/9
G	£160,001-£320,000	15/9
H	Over £320,000	18/9

### Querying your Council Tax band

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.

You can find out more about when you can challenge your band and what you need to do at [gov.uk/challenge-council-tax-band](http://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.

Please bear in mind that if your home is already in Band A, the lowest band, the VOA cannot reduce the band further.

You can contact the VOA at [gov.uk/contact-voa](http://gov.uk/contact-voa). If you are unable to use the online service you can also contact the VOA by telephone on 03000 501 501

### Liability

If you consider that you are not liable for Council Tax e.g. you are not a resident or owner, or your dwelling should be exempt, or you think that a mistake has been made when calculating your Council Tax bill, you should first write to **Nuneaton and Bedworth Borough Council, Finance and Procurement, Town Hall, Coton Road, Nuneaton CV11 5AA** in order that your case may be reconsidered.

Further appeal procedures are available should you remain dissatisfied and details are available on request.

## Discounts

A discount may be applied if less than two adults live in a dwelling. A single person discount of 25% may be given where only one person is resident in a dwelling. The following group of people are not counted (i.e. disregarded) for discount purposes:

- 1 Students, student nurses and non-British spouses of students.
- 2 Apprentices and Youth Training Trainees.
- 3 In receipt of Child Benefit or school leavers.
- 4 Members of religious communities
- 5 Members and dependants of visiting forces
- 6 Severely mentally impaired
- 7 Care workers and those caring for others
- 8 Persons in detention
- 9 Hospital patients where the hospital is their main residence
- 10 Patients in residential care homes

With effect from 1<sup>st</sup> April 2018 the following locally set discount ('Discount Class C') will apply:-

- A discount of 100% may be awarded for up to 14 days from the date that the property becomes vacant, not from when you acquire it.

## Reduction for disabled persons

If anyone living at your property is disabled and requires an existing room for their predominant use (or has an extra bathroom or kitchen to meet the needs of the disabled person) or a wheelchair is used indoors, then you may be entitled to a reduction in your bill. If you qualify, your dwelling will be placed in the next lower valuation band.

## Exempt Dwellings

Some classes of dwellings are exempt from Council Tax.

These classes of unoccupied dwellings are exempt for up to six months:

- B** A dwelling owned by a charity
- F** A personal representative is responsible and probate is not granted or has been granted for less than six months.

These classes of unoccupied dwellings are exempt indefinitely whilst the classes apply:

- G** Occupation prohibited by law
- H** Held as a residence for a Minister of Religion
- L** The mortgagee is in possession (e.g. Building Society).
- Q** A trustee in bankruptcy would be liable to pay
- R** Caravan pitch or a boat mooring
- T** Dwellings which form part of another dwelling (.e.g. Granny Flat).

A dwelling is exempt if it is unoccupied and the person responsible for the tax is the former resident and he/she now fulfils one of the requirements below:

- D** In detention in hospital or prison
- E** In a residential home
- I** Receiving care in another place
- J** Providing care in another place
- K** A student

The following classes are for properties that are occupied:

- M** A hall of residence predominantly for the use of students
- N** A dwelling which is occupied by students and/or school leavers.
- O** Armed forces accommodation
- P** Visiting forces
- S** Wholly occupied by person(s) aged under 18
- U** A dwelling which is occupied by persons who are ALL severely mentally impaired.
- V** Occupied by a Diplomat
- W** Granny annexes (e.g. Granny Flat)

## Council Tax Premium

For the properties that remain vacant and unfurnished for two years or more, the full Council Tax will be payable plus a premium of 100% of the Council Tax for the band, taking the amount payable to 200%

If you think you qualify for a discount, disabled reduction or property exemption, please contact:-

### **Billing Services**

### **Finance and Procurement**

**Town Hall**

**Nuneaton**

**CV11 5AA**

**(024) 7637 6534**

Council Tax Support helps people on low incomes to pay the Council Tax. If you think that you may be entitled you must apply in writing. Council Tax Support is usually only granted from the Monday following the date of your written application is received.

Should you require any further information please contact **Benefit Services on (024) 7637 6514**

Would you prefer to receive your bill electronically? If so, then either ring us on (024) 7637 6534 or email your details (name, address, account number and email address) to the [billing.section@nuneatonandbedworth.gov.uk](mailto:billing.section@nuneatonandbedworth.gov.uk) and we will send future bills direct to your computer.

## Instalments

If you wish to pay by 12 monthly instalments from April to March please email your request to [billing.section@nuneatonandbedworth.gov.uk](mailto:billing.section@nuneatonandbedworth.gov.uk), or write to billing services.

## Direct Debit

Should you wish to set up a direct debit over the telephone please contact the billing section on (024) 7637 6534 or the recovery section on (024) 7637 6530. A number of direct debit dates are available.

## Adult Social Care

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.

## Data Sharing

Nuneaton and Bedworth Borough Council is under a public duty to protect tax-payers money so some information held on our Council Tax records will be disclosed to the Audit Commission who may compare the information you give us with other organisations who have your details, for the purposes of preventing or detecting fraud.

To help us provide you with a more efficient service, it may mean that in certain situations we need to share some information held on our records with other Council departments. If you do not wish us to share your data with other sections of the Council, please contact us and confirm this is the case.

**Contact:**

**Tel:** (024) 7637 6534

**Email:**

[billing.section@nuneatonandbedworth.gov.uk](mailto:billing.section@nuneatonandbedworth.gov.uk)

**Website:**

[www.nuneatonandbedworth.gov.uk](http://www.nuneatonandbedworth.gov.uk)

**Opening hours: Monday to Friday,  
9:00 am to 5:00 pm**