



Council Tax Valuation Bands

Most dwellings are subject to Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented. Each dwelling has been allocated to one of eight bands according to its open market capital value at 1st April 1991. Your Council Tax bill states the band applicable to your dwelling.

Band	Range of Values	Band	Range of Values
A	Up to and including £40,000	E	£88,001 - £120,000
B	£40,001 - £52,000	F	£120,001 - £160,000
C	£52,001 - £68,000	G	£160,001 - £320,000
D	£68,001 - £88,000	H	£320,001 or more

Appeals

You may appeal against the band in which your property has been placed if you are the new taxpayer for the property (within six months). Grounds for other appeals are restricted and depend upon certain material changes in the property's value. Further information can be obtained from the Valuation Office Agency at gov.uk/contact-voa. If you are unable to use the online service then you can contact the VOA on 03000 501 501

Discounts, Reductions and Premiums

The full Council Tax bill assumes there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), a single person discount of 25% may be awarded. Certain people will not be counted when looking at the number of adults resident in a dwelling and a status discount may be awarded if they meet the following criteria:

- full-time students, student nurses, apprentices and youth training trainees
- 18 and 19-year-olds that are at, or have just left, school
- patients resident in hospital who will not be returning to their main home
- people who are being looked after and are permanently resident in care homes
- people who are severely mentally impaired
- careworkers working for low pay, usually for charities
- people caring for someone with a disability who is not a spouse, partner, civil partner or child under 18
- people in prison (except those in prison for non-payment of Council Tax or a fine)
- people staying in certain hostels or night shelters
- members of religious communities
- members of visiting forces, certain international institutions and diplomats
- non-British spouses of students

People with Disabilities

If you, or someone who lives with you, need a room, or an extra bathroom or kitchen, or extra space inside the property to allow for the use of a wheelchair arising from a disability – wheelchairs for outdoor use only are excluded, then you may be entitled to a reduced Council Tax bill. These reductions ensure that disabled people do not pay more tax because of space needed due to a disability.

Occupied properties which are exempt

- occupied only by people under 18
- occupied only by people who are full-time students or student nurses
- occupied only by people who are severely mentally impaired
- the property is part of another property and a dependant relative lives in it, such as a 'granny flat'
- armed forces barracks, messes and married quarters

Unoccupied properties which are exempt

- are waiting for probate or letters of administration to be granted (and for up to six months after)
- are left empty by someone who has gone into prison
- are left empty by a person who is a permanent resident in a hospital, nursing or care home or is living elsewhere to receive personal care
- are left empty by someone who has moved in order to provide personal care to another person
- are left empty since the owner has left to become a full-time student elsewhere
- where a mortgagee is in possession under the mortgage
- are owned by a charity (exempt up to six months)
- are empty because their occupation is forbidden by law
- are waiting to be occupied by a minister of religion
- are the responsibility of a bankrupt's trustee
- certain annexes (e.g. empty granny flats that cannot be sold or let separately from the main house)

Other discounts

- A discount of 100% is available for properties that have been unoccupied and unfurnished for less than 1 month. After 1 month, if the property remains unoccupied and unfurnished, then no discount is applicable.
- A discount of 100% is available for a maximum of 12 months where the property requires or is undergoing structural alteration or major repair work.
- A 50% discount may apply to annexes which are either being used as part of the main dwelling or are occupied by a relative of the person liable for payment of the Council Tax on the main dwelling.
- Financial assistance in the form of a discretionary award of up to 100% may be available to those that have recently left care whilst they develop their independent lives and life skills. Please visit the Council's website: www.warrington.gov.uk/counciltax for further details.

Second Homes (Property that is unoccupied but furnished)

No discount is applied where a dwelling is a second home or is unoccupied but remains furnished. If the property is unoccupied as a result of the liable person's contract of employment, a discount of 50% may apply.

Premiums for Long-Term Empty Properties

A premium will be applied to properties that have been unoccupied and unfurnished for a continuous period of 2 years or more. Properties empty for between 2 and 5 years will be charged a premium of 100% meaning that a 200% charge will be payable. If the property has been empty for between 5 and 10 years, then a 200% premium will be applied, meaning a net 300% charge will be payable. If the property has been empty for 10 years or longer, then a premium of 300% will be applied meaning that you may be billed a net 400% charge. Certain categories of property may be exempt from the premium such as armed forces, annexes and job-related properties. You must notify the billing authority within 21 days if you believe that the amount of council tax payable should not be subject to a premium.

Visit www.warrington.gov.uk/counciltax for more information on all discounts, premiums and exemptions, and to obtain relevant forms.

Council Tax Instalments

You may request to pay your Council Tax in 12 monthly instalments during the course of the year, rather than 10. If you wish to pay over 12 instalments you must contact the Council before 15 April.

Council Tax Support Scheme

If you are on a low income you may be entitled to a Council Tax reduction. Even if you are working and receiving a low wage we may be able to help you. The amount of support you get will depend on your household's income and savings, the size of your family and the amount of your Council Tax bill after any discounts. If your income or savings are too high to claim - you may still be able to get 25% off your bill if you do not have a partner and have another adult living with you who has a low income.

A calculator, where you enter your details to find out if you are entitled to help, can be found at: www.warrington.gov.uk/counciltaxsupport

The Council has discretionary powers to reduce your Council Tax in exceptional circumstances.

For further information, please contact the Council directly, details are provided below.

Change in Circumstances

You must inform the Council Tax office within 21 days of any changes that affect your charge or your right to a discount, reduction, exemption or premium. If you fail to do this you may be required to pay a penalty. You can advise the Council of changes online at www.warrington.gov.uk/counciltax or by email to: counciltax@warrington.gov.uk

Appeals

You may appeal if you consider that you should not be the person liable for Council Tax, that your dwelling should not be chargeable, that you should be entitled to reduction, exemption or discount, or that the Council has miscalculated your charge. If you wish to appeal on these grounds, you must initially put your appeal in writing or by email to the Council.

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 re-credited with any overpayment.

Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the Council as well as information relating to the charge for Adult Social Care is available at www.warrington.gov.uk/counciltax. A hard copy is available, free of charge, on request by writing to the Council or telephoning 01925 443210.

