

COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES

1. Council Tax Valuation Bands

Most domestic dwellings (including flats, and whether rented or owned and whether lived in or not) will be subject to the Council Tax.

Each dwelling is in one of eight bands according to their open market capital value at 1st April 1991 as stated on the Council Tax bill. These are:-

<u>Valuation Band</u>	<u>Ranges of Values</u>	<u>Valuation Band</u>	<u>Ranges of Values</u>
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	More than £320.000

2. Discounts

If only one person lives in a property they will be entitled to a 25% discount. For properties which are no-one's main home the liable person will receive a 10% discount. Discounts will also apply to certain groups of people, for example students, apprentices, student nurses and severely mentally impaired people. If you think you may be entitled to a discount you should contact your billing authority.

If your bill indicates that a discount has been allowed, you must tell your billing authority of any change of circumstances which affects your entitlement. If you fail to do so you may be required to pay a penalty.

3. People with Disabilities

If you, or someone who lives with you, need an extra room (which could include an extra bathroom or kitchen) or extra space in your property because of a disability you may be entitled to a reduced council tax bill. If your property is in bands B-H this reduction would take the form of calculating your bill as if the property has been placed in the band immediately below the one shown in the valuation list. Please contact your billing authority for details. For people living in properties in band A the amount due will be reduced to 5/9ths of the amount set by the authority for a band D property. If your property has already been placed in a lower band this is indicated on the bill.

If your home has any special internal features which have been added for a disabled resident which reduce the home's value and you do not think they have been taken into account in the valuation band to which your home has been assigned you should contact the Valuation Officer (see paragraph 6 below).

4. Exempt Dwellings

Some dwellings are exempt, including properties occupied only by students, and empty properties which:

- are unfurnished (exempt for up to six months)
- are owned by a charity (exempt for up to six months)
- have undergone structural alteration or major repair (exempt for a maximum period of 12 months)
- are left empty by someone who has gone into prison, hospital or a nursing or

residential care home.

-are waiting for probate or letters of administration to be granted (and for up to six months after).

-granny flats or similar self-contained part of property occupied by an elderly or disabled relative.

If you think your property may be exempt you should contact the Council.

5. Benefit

Council Tax benefit ensures that people in receipt of income support will normally pay no council tax and that other people on low incomes will have their bills reduced. The exception is - since April 1st 1998 there is a limit on the amount of benefit awarded for new claimants whose homes are in Council Tax Bands F, G & H. These people will not be able to get 100% of their Council Tax Bill met by benefit. They will be restricted to the maximum payable on a band E property. Again, details are available from the Council.

6. Appeals

Since 1st December 1993 there are only limited occasions when taxpayers can challenge their bandings; these include:-

-after demolition, conversions of houses to flats, or physical changes in the locality affecting value.

And within 6 months of:

-a band change to your property made by the Listing Officer, a band change to a similar property to yours made by the Court, or becoming a new taxpayer.

Values are based on the market value at the 1st April 1991, and subsequent changes in values have not been taken into account. Appeals must be made on this basis and addressed to the Valuation Officer, John Keay House, Tregonissey Road, St Austell. PL25 4DE.

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 your billing authority has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify your billing authority in writing so that they have the opportunity to reconsider the case. Further details of the appeal procedure (including the role of valuation tribunals) maybe obtained from your billing authority.

7. Penalties

A penalty of £50.00 maybe imposed by the billing authority on persons:

- a) who fail to respond to a request for information for the purposes of identifying the liable person for a dwelling;
- b) who fail to notify the authority that their dwelling is no longer an exempt dwelling;
- c) who fail to notify the authority that they are no longer eligible for a discount or that they are eligible for a lower discount.

If a penalty of £50.00 has been imposed on a person for failing to provide information, and that person fails to provide this information on a further request, a

penalty of £200.00 can be imposed and on each subsequent failure to provide information.
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