



Important information

Continuation of your Council Tax Bill 2019/20

Further information can be viewed at www.torridge.gov.uk/billinginformation

Council Tax Bands

The band of your property is shown on the front of your bill. In England, properties are put into a valuation band based on their values on 1 April 1991, not what they are valued at today. The Valuation Office Agency (VOA) advises the Council of the appropriate band.

A	Up to and including £40,000
B	£40,001 to £52,000
C	£52,001 to £68,000
D	£68,001 to £88,000
E	£88,001 to £120,000
F	£120,001 to £160,000
G	£160,001 to £320,000
H	£320,001 and above

If you think your band is wrong you need to contact the Valuation Office Agency (VOA). You can contact them at www.gov.uk/voa/contact

Banding appeals

If you disagree with the VOA's decision about your band you may have the right to appeal to an independent Valuation Tribunal (VT). For more information you can telephone 0300 1232035, visit their website www.valuationtribunal.gov.uk, email vtwhitechapel@vts.gsi.gov.uk, or write to VT Office London, 120 Leman Street, London, E1 8EU

Council Tax appeals

If you think your Council Tax bill is wrong please contact us immediately. It could be that you believe we have billed you the wrong amount or that we have billed the wrong person or that you disagree with the amount of Council Tax Support that has been awarded.

All appeals should be made in writing and clearly state the reason for the appeal. We have two months in which to reply to you. If you disagree with our decision or if we do not respond to you within two months you have a further right of appeal to a Valuation Tribunal (VT). You must appeal to the VT within two months of our decision or within four months of when you first wrote to us.

The submission of an appeal **DOES NOT** allow you to withhold payment of council tax while you are awaiting a decision. If your appeal is successful you will be entitled to a refund of any overpaid council tax.

Adult Social Care

For adult social care authorities, council tax bills show two percentages: one for the part of the overall charge attributable to the adult social care precept, and one for the part attributable to general expenditure.

Paying Council Tax by instalments

Council tax is normally paid over ten months from April to January. You can also request to pay over twelve months; the deadline for you to ask to do this is **10 April 2019**. We also offer options to pay yearly, half yearly, weekly and fortnightly.

If you have problems paying your bill

Please contact us at council.tax@torridge.gov.uk as soon as you think you cannot pay your bill. Subject to your circumstances we may be able to help you with alternative payment options, such as spreading your payments over a longer period of time or changing your payment date or frequency to better suit your needs. We may even be able to reduce your bill if we think you may be entitled to a discount that you have not applied for or advise you if we think you may qualify for Council Tax Support if you are on a low income.

Council Tax Support

If you are on a low income you may qualify for Council Tax Support. Application forms and details of the scheme are available to download from www.torridge.gov.uk and from the Councils offices.

If you wish to discuss your eligibility for claiming Council Tax Support only please phone 01237 428700 and select the options for benefits.

If you are already receiving Council Tax Support you have a duty to notify the Council of **ANY** change to your circumstances within **21 days** of any change that affects your entitlement. Failure to do so may lead to a penalty of **£70**. The penalty increases to **£280** for future failures to provide information or for providing inaccurate information. Failure to do so may also result in prosecution. Types of changes include: income increases, capital amounts increase, or changes within your household.

Important information continued over page

Section 13A in the Local Government Finance Act 1992

This act allows the Council to reduce the amount of council tax payable. It can be used for individual cases or the Council can determine classes of case in which liability is to be reduced. The Council will consider claims on individual cases. An application should relate to the current council tax year, unless the liable person has just received an account following late valuation for a previous year(s). The application should be in writing by the taxpayer or by someone authorised to act on their behalf, when the liable person is incapable of applying due to health reasons. The application should be addressed to the Strategic Manager (Resources), Riverbank House, Bideford, Devon, EX39 2QG.

Discounts, reductions and premiums

You are entitled to a 25% discount if there is only one adult living at the address or if any additional persons are disregarded for council tax purposes (single occupier discount).

For Empty properties a Class C discount for a property that is empty and unfurnished or a Class D discount for a property that is empty and unfurnished and requiring or undergoing major structural alteration may be applicable. For more information visit

www.torridge.gov.uk/emptyproperties-premiums

If a property is occupied by only disregarded persons a 50% discount or in some cases an exemption may apply.

A person may be eligible for a reduction in their council tax if they have made alterations to a property to accommodate a disability and are in receipt of a qualifying benefit.

A person may be eligible for a 50% reduction in their council tax if they reside in an annexe and are related to the person liable to pay the council tax on the main dwelling.

Apply at www.torridge.gov.uk/counciltaxforms

If a property has remained empty and unfurnished for a period in excess of 2 years the following premium charges will become applicable:

01.04.2019 Empty over 2 years 100% premium

01.04.2020 Empty over 5 years 200% premium

01.04.2021 Empty over 10 years 300% premium

For more information visit:

www.torridge.gov.uk/emptyproperties-premiums

Exempt Dwellings

Some dwellings are exempt from paying council tax, these include properties occupied;

- Only by students (Classes M or N)
- Only by people under the age of 18 (Class S)
- Only by people who are severely mentally impaired (Class U).
- Also properties which are the sole or main residence of a dependent relative of a person resident in a dwelling within the same single property as that residence, i.e. Granny Annexe (Class W).

Other examples are cases where the dwelling is **unoccupied and**;

- Is owned by a charity (exempt for up to 6 months) (Class B)
- The liable person who has gone into prison (Class D)
- The liable person has moved to receive personal care in a hospital or home (Class E) or elsewhere (Class I)
- The liable person is deceased and the executors are waiting for probate or letters of administration to be granted (and for up to 6 months after grant of probate) (Class F)
- Occupation is forbidden by law (Class G)
- Is waiting to be occupied by a minister of religion (Class H)
- The liable person has moved in order to provide personal care for another person (Class J)
- Is left empty by students (Class K)
- Has been repossessed (Class L)
- MOD – not visiting forces (Class O), Visiting forces (Class P)
- Is the responsibility of a bankrupt's trustee (Class Q)
- Empty pitch or mooring (Class R)
- An annexe with planning restrictions (Class T)
- Diplomats main residence (Class V)

What to do if your circumstances change

You need to contact us immediately and tell us about any changes in your circumstances that will affect your Council Tax. If you fail to do this within **21 days** of the change we can issue you with a **£70 penalty**. The penalty increases to **£280** for future failures to provide information or for providing inaccurate information.

Examples of changes could be that you are no longer eligible for a discount or exemption that you are in receipt of or, that you are entitled to Council Tax Support and your income, savings or household have changed.

To falsely claim a discount, exemption, reduction or Council Tax Support is a criminal offence for which we may prosecute. The Revenues Penalty and Prosecution Policy can be found at www.torridge.gov.uk/ctaxpen

General Data Protection Regulation (Regulation (EU) 2016/679 & Data Protection Act 2018

TDC collects, stores and processes personal information in accordance with the requirements of the above regulations on the lawful basis that we have a Legal Obligation and Substantial Public Interest. Personal information may be shared with other council services to assist in the delivery of those services and may be shared with third parties when legally obliged, or to enable us to provide the service required. Further information on the TDC privacy policy and your rights can be found at: www.torridge.gov.uk/privacynotice/