

Is your property specially adapted for a disabled person?

If you, or someone who lives with you, need a room, an extra bathroom, kitchen or extra space in your property to meet special needs because of a disability, you may be entitled to a reduced Council Tax bill. We may reduce the bill to that of a property in the band immediately below the band shown on the valuation list. These reductions make sure that disabled people do not pay more tax because they need more space as a result of a disability. For properties in band A the reduction will be equal to 1/9 of the charge for a property in band D.

You can get more details from the Town Hall.

Will you qualify for Council Tax Benefit?

Council Tax Benefit allows people who receive Income Support to normally not have to pay Council Tax. Other people who have low incomes will have their bills reduced. Again, you can get details from the Town Hall.

If you are not receiving Council Tax Benefit at the moment and would like to apply, please ask at the Town Hall for an application form.

Appeals

The cases where you can appeal about banding are limited to the following. You must appeal to East and West Sussex Valuation Tribunal, Second Floor, Black Lion House, 45 Whitechapel Road, London, E1 1DU. You can appeal if:

- you believe that the banding should be changed because there has been a material increase or material reduction (this is explained on the next page) in the property's value;
- you start or stop using part of your property to carry out a business, or the balance between domestic and business use changes;
- the Listing Officer has altered a list without a taxpayer asking for it; or
- you become the taxpayer for a property for the first time. (You must appeal within six months, but if the same appeal has already been considered and determined by a Valuation Tribunal, you cannot make it again.)

Appeals (continued)

A material increase in value may result from building, engineering, or other work carried out on a property. In these cases, the Valuation Office will not revalue until after a sale so the person appealing would usually be the new owner or resident.

A material reduction in value may result from demolishing any part of the property, any change in the physical state of the local area or an alteration to make the property suitable for someone with a physical disability to use. In these cases, revaluation should take place as soon as possible.

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;
- your property is exempt; or
- your billing authority has made a mistake in working out your bill.

If you want to appeal on these grounds, you must tell the Town Hall in writing first so they can have the opportunity to reconsider the case.

Making an appeal does not mean you can stop paying any tax you owe in the meantime. If your appeal is successful, you will be entitled to a refund of any overpaid tax.

You can get more details of the appeal procedures (including the role of the Valuation Tribunal) from the Town Hall.

If you need more information, write to:

Worthing Borough Council
Customer Services
PO Box 5000
Worthing
BN11 1JN.

Or phone:

Customer Services Section on 01903 221061.
Fax: 01903 216551
Minicom: 01903 204500
E-mail: revsbens@worthing.gov.uk

This leaflet is also available in large print.



Worthing
BOROUGH COUNCIL

Customer Services

**Council
Tax**

Explanatory leaflet

Who is liable to pay?

We decide who is to pay Council Tax according to who is the main occupier of the property.

- If the freeholder lives in the property, he or she is liable.
- If the leaseholder lives in the property, he or she is liable.
- If there is a tenant living in the property, he or she is liable.
- If there is a resident with licence to occupy the property, he or she is liable.
- If none of the above apply, any other resident is liable.

If nobody lives in the property, the owner of the property is liable.

An owner can be a freeholder or a long leaseholder (six months or more).

A resident is anyone who is at least 18 and the property is their main home.

Two or more people can be jointly liable.

The Government has decided that the owner and not the resident will be liable to pay Council Tax in the following cases.

- Residential care homes, nursing homes and hostels.
- Property used by some religious communities.
- Some houses shared by people who live in parts that are not self-contained.
- Property used by domestic servants.
- Property used by some religious ministers.
- Some properties lived in by asylum seekers.

Payment

There is a Statutory Instalment Scheme, which means that we will automatically offer you the option to pay by ten monthly instalments.

However, you may, if you prefer, pay yearly or half yearly in advance.

You can pay in one of the following ways.

- By direct debit or standing order through your bank account.
- By credit card or debit card.
- By sending a cheque in the post.
- By cash or cheque at a post office.
- In person at the Town Hall.
- Using the automated telephone payment line.
- On-line on our website.

If you want a direct debit form, please contact Customer Services at the Town Hall.

Do you qualify for a discount?

The full Council Tax bill assumes that there are two adults living in the property. If only one adult lives in a property as their main home, the Council Tax bill will be reduced by a quarter (25%). On 1 April 2004, the Government gave local authorities the power to change the discounts for properties unoccupied for a long time. We decided that we will treat unoccupied furnished properties as second homes and the discount will be 10%. Unoccupied and unfurnished properties are only exempt for the first six months, see Class C below. After that time no discount applies and we will charge the full amount.

We do not count the following adults who live in a property.

- Full-time students, student nurses, apprentices and Youth Training trainees.
- Patients living in hospital.
- People who are being looked after in care homes.
- People who are severely mentally impaired.
- People staying in certain hostels or night shelters.
- 18- or 19-year-olds who are at or have just left school.
- Careworkers working for low pay, usually for charities.
- People caring for someone with a disability who is not a husband, partner or wife, or a child under 18.
- Members of visiting forces and certain international institutions.
- Members of religious communities (monks and nuns).
- People in prison (except those in prison for not paying Council Tax or a fine).

Are you exempt from Council Tax?

Some properties are exempt from Council Tax including properties occupied only by students.

Exemptions lasting for up to six months start at the relevant date and are not affected by a change in the owner or tenant.

Exempt class

- A unoccupied and need or are undergoing structural alteration or major repair (exempt for up to one year);
- B unoccupied and are owned by a charity (exempt for up to six months);
- C unoccupied and are unfurnished (exempt for up to six months);
- D are left empty by someone who has gone to prison;
- E are left empty by someone who has moved to receive personal care in a hospital;
- F are waiting for probate or letters of administration to be granted (and up to six months after that);
- G are empty because it is against the law to live in them or a relevant planning restriction applies;
- H are waiting to be occupied by a minister of religion;
- I the resident has left to receive personal care;

Are you exempt from Council Tax?

(continued)

- J are left empty by someone who has moved so they can provide personal care to another person;
- K are left empty by students;
- L have been repossessed;
- M are occupied students' halls of residence;
- N are lived in only by students;
- O are lived in by UK armed forces personnel;
- P are lived in by visiting forces personnel;
- Q unoccupied and are the responsibility of a bankrupt's trustee;
- R are unoccupied caravan pitches or boat moorings;
- S are lived in entirely by people under age 18;
- T are unoccupied granny annexes;
- U are lived in by students or severely mentally impaired people, or a mixture of both;
- V are lived in by someone with diplomatic immunity; or
- W are an annexe occupied by a relative who depends on you.

Forces' barracks and married quarters are also exempt but people living there will contribute to the cost of local services through a special arrangement.

If you think your property may be exempt, you should contact Customer Services at the Town Hall.

Council Tax Valuation Bands

You have to pay Council Tax on most properties. There is one bill for each property whether it is a house, bungalow, flat, maisonette, mobile home or houseboat and whether it is owned or rented. Every property has been put into one of eight bands, according to its open market value on 1 April 1991.

Valuation Band	Range of values		
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	more than £320,001		

Your Council Tax bill shows which band applies to your property. If you think you may be entitled to a discount, you should contact the Town Hall. If your bill shows that we have allowed a discount, you must tell the Town Hall if your circumstances change and this affects your entitlement. If you fail to do so, you may have to pay a penalty.