

EXPLANATORY NOTES

Your Council Tax bill shows the total charge for your property, including the charges made by Dorset County Council, the Dorset Police & Crime Commissioner, Dorset & Wiltshire Fire and Rescue Authority, the Billing Authority and your town or parish council.

This leaflet forms part of your Council Tax bill and contains important information which may help you to reduce your bill and answer some questions you might have.

Budget Information

The information that is required to be supplied with Council Tax bills is published on the Council's website:

www.dorsetforyou.gov.uk/council-tax-2018-19

If you would like a printed copy of the financial information published on the dorsetforyou.gov.uk website, please contact the Council. This will be supplied free of charge.

The Dorset Police & Crime Commissioner and Dorset & Wiltshire Fire and Rescue Authority financial information

can be found by going to the following links:

www.dorset.pcc.police.uk and www.dwfire.org.uk

Dorset County Council's Adult Social Care Precept For adult social care authorities, council tax demand notices show two percentage changes: one for the part of the overall change attributable to the adult social care precept, and one for the part attributable to general expenditure.

Council Tax Valuation Bands

Most dwellings (whether rented or owned and whether lived in or not) will be subject to the Council Tax. There will be one bill per dwelling. Each dwelling has been placed into one of eight bands by the Listing Officer of the Valuation Office Agency according to its open market capital value at 1 April 1991.

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

All Council Tax valuations are based on the price a dwelling would have fetched if it had been sold on 1 April 1991, subject to certain assumptions. Any increase or fall in a dwelling's value which results from general changes in the housing market since then will not affect its valuation. The valuation band for your dwelling is shown on your Council Tax bill.

Appeals to the Valuation Office Agency

If you consider the band of your property is incorrect, the grounds for appeal are as follows:

- You are the new owner of the dwelling and no appeal has previously been made by any other person based on the same facts. Any such appeal must be made within six months of you becoming the tax payer.
- There has been a material reduction in the value of your property, for example part of it has been demolished.
- The Listing Officer has altered the band. For example this may occur when the property is sold and the previous owner has added an extension.

Any appeal should be made in writing to the Listing Officer (not the Council) at Council Tax West, Valuation Office Agency, Overline House, Central Station, Blechynden Terrace, Southampton SO15 1GW. Telephone Number: 03000 501501. Email: ctwest@voa.gsi.gov.uk Website: www.voa.gov.uk

Appeals can be made free of charge and there is no need to engage an agent. Making an appeal does not allow you to withhold payment of Council Tax. If you are successful you will be entitled to a refund of any overpayment.

Exempt Dwellings

Some dwellings are exempt from Council Tax, including properties occupied only by full time students and school leavers, persons aged under 18 years, persons who are severely mentally impaired, foreign diplomats, elderly or disabled relatives occupying a separate annexe, unoccupied caravan pitches or boat moorings and empty properties which:

- are owned by a charity (exempt for up to six months)
- are left empty by someone who has gone into prison, or has moved to receive personal care in a hospital, a nursing or residential care home or elsewhere
- are left empty by someone who has moved in order to provide personal care to another person
- are left empty by students
- are waiting for probate or letters of administration to be granted (and up to six months after)
- have been repossessed
- are the responsibility of a bankrupt's trustee
- are empty because their occupation is forbidden by law
- are waiting to be occupied by a minister of religion
- form part of another dwelling and cannot be let separately i.e. annexes

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

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 dwelling for the use of a wheelchair indoors because of a permanent disability you may be entitled to a reduced Council Tax bill. A reduced bill would be calculated as if your dwelling had been placed in a band immediately below the one shown in the Valuation List. If your dwelling is in Band A the reduction will be 1/9th of the Band D charge.

If your dwelling has already been placed in a lower band this is indicated on your bill. If you consider that you are entitled to a reduction and it is not shown on your bill, please contact the Council.

If your dwelling has any special fixtures which have been added for a disabled resident which reduce the dwelling's value and you do not think they have been taken into account in the valuation band, you should contact the Listing Officer (see notes on Appeals to the Valuation Office Agency).

Discounts

A full Council Tax bill assumes that there are two or more adults living in a dwelling. If you are the only adult living in your dwelling you will be entitled to a 25% discount. The following people are not counted when calculating the number of adult residents:

- Prisoners
- Permanent Residents in a Hospital, Nursing or Care Home
- Full time Students or Student Nurses
- Care Workers or Carers
- Youth Training Trainees
- Members of Religious Communities
- Apprentices
- Residents of Hostels
- Foreign Diplomats or Members of Visiting Forces
- School Leavers or Persons aged 18 or over for whom child benefit is payable
- Persons who are Severely Mentally Impaired
- Non British Partner/Dependant of a Student

If all of the adults resident in your dwelling are not counted then a discount of 50% will apply. If all but one of the adults resident in your dwelling are not counted then a discount of 25% will apply.

Second Homes, Empty Properties and Premiums

If your dwelling is a second home i.e. it is furnished and no-one's sole or main residence no discount will apply. However second homes such as job-related accommodation provided by an employer, a pitch occupied by a caravan or a mooring occupied by a boat and some beach huts are excepted. In such cases a 50% discount may apply.

If your dwelling has been unoccupied and substantially unfurnished for less than 1 month a discount of 100% will apply. After the period of 1 month the full council tax will be payable. The discount period starts from the date the property first became unoccupied and substantially unfurnished and does not start again if the liable person changes e.g. a change of owner or tenant.

If your dwelling has been unoccupied and substantially unfurnished for more than two years an additional premium of 50% may apply.

If your dwelling is unoccupied and substantially unfurnished and either;

- requires or is undergoing, or has undergone major repair works to make it habitable; or
- is undergoing, or has undergone structural alteration,

a discount of 50% may apply for up to 12 months from the date the dwelling first became unoccupied and substantially unfurnished and does not start again if the liable person changes e.g. a change of owner or tenant. After 12 months the full council tax will become payable and after 24 months a premium of 50% may apply.

Annexes

If a single property includes more than one dwelling, for example an annexe, a 50% discount may apply where either of the following conditions are met:

- The dwelling is being used by a resident of the other dwelling(s) as part of their sole or main residence; or
- The dwelling is the sole or main residence of a close relative of the person who is liable to pay council tax in respect of the other dwelling(s).

The 50% discount can be applied in addition to other discounts.

Discretionary Discounts

In exceptional circumstances a local discount may be granted on a case by case basis where the Council Tax payer would sustain hardship if the Authority did not grant such exceptional relief and it would be reasonable having regard to the interests of Council Tax payers generally.

Council Tax Support

Council Tax Support: If you get a welfare benefit, are on a low income or are on low wages you can apply for a reduction in your bill. This is a means-tested reduction based on the income and savings of you and your partner if you have one.

Second Adult Reductions: If you do not have a partner or if your partner is disregarded for Council Tax you may be entitled to a 'Second Adult' reduction if other adults living in your dwelling are on low income.

Apply today: If you think you are entitled to these reductions, you can apply online at: www.dorsetforyou.gov.uk/apply-online or contact the Council's Benefits Service by telephoning 0345 034 4569. More information about the Council Tax Support scheme can be found on the Council's website at: www.dorsetforyou.gov.uk/benefits/council-tax-support

Telling Us About Changes: If you are already receiving Council Tax Support please advise the Council's Benefits Service of any changes in your circumstances such as a change in your or your partner's income and/or savings, a change in the number of people living in your household or a change of address, within 21 days of the change by completing the online form at: www.dorsetforyou.gov.uk/benefits/notifying-us-of-a-change-of-circumstance or write to the Council's Benefits Service with supporting evidence to the address shown below under 'Contact Us'. If you fail to do so you may be required to pay a penalty and in some cases may result in prosecution.

Appeals to the Council

You may appeal to the Council if you think:

- You are not liable to pay the Council Tax, for example because you are not the resident or owner.
- Your property should be exempt or you think you should be entitled to a discount.
- You do not agree with the calculation of your Council Tax Support reduction.
- The amount shown on your bill is incorrect.

Any appeal should be made in writing. The Council will consider your case and if you have not been contacted within two months or if no agreement has been reached by this time, you have a further right of appeal to the Valuation Tribunal. Making an appeal or claiming a discount or reduction does not allow you to withhold payment of Council Tax. If you are successful you will be entitled to a refund of any overpayment.

Data Protection

Your personal information will be held and used in accordance with the Data Protection Act 1998 for the purposes of Council Tax administration.

We may lawfully disclose information to other public sector agencies to prevent or detect fraud and any other crime, including to support national fraud initiatives and to protect public funds.

We may use Council Tax information about you if this helps you to access our services more easily, promotes the more efficient delivery of services or helps us to recover monies that you owe us.

We are also working with Dorset & Wiltshire Fire and Rescue Authority to help with public fire safety awareness and may share information with them.

For further information about the use of your data please contact your local Council's Data Protection Officer or visit www.dorsetforyou.gov.uk/dataprotection.

Contact Us

Please send correspondence to: Stour Valley & Poole Partnership, P.O. Box 722, Poole, Dorset, BH15 2YE or telephone the enquiry number 0345 034 4569 quoting the reference number on the front of your bill or email svpp@poole.gov.uk