Your Council Tax Bill

Adult Social Care
In 2015 the Government created the Adult Social Care Precept which allowed Councils who provide Social Care to Adults to increase their share of Council Tax by up to an extra 2%. In 2016 they announced that for the 3 years from 2017/18 to 2019/20 Councils would be allowed to increase this by up to 3% in any given year, but no more than 6% in total over those years. The Government has said that this precept must be shown as a separate charge on all Council Tax bills. The income generated from this charge is ring-fenced, meaning it can only be used for Adult Social Care services.

For Adult Social Care authorities, Council Tax bills 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 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 which applies to your dwelling.

<table>
<thead>
<tr>
<th>Band</th>
<th>Range of Values</th>
<th>Band</th>
<th>Range of Values</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>Up to and including £40,000</td>
<td>E</td>
<td>£88,001 - £120,000</td>
</tr>
<tr>
<td>B</td>
<td>£40,001 - £52,000</td>
<td>F</td>
<td>£120,001 - £160,000</td>
</tr>
<tr>
<td>C</td>
<td>£52,001 - £68,000</td>
<td>G</td>
<td>£160,001 - £320,000</td>
</tr>
<tr>
<td>D</td>
<td>£68,001 - £88,000</td>
<td>H</td>
<td>£320,001 or more</td>
</tr>
</tbody>
</table>

Property Banding 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 at: Council Tax North, Manchester Valuation Office, Manchester One, 53 Portland Street, Manchester M1 3LD. Or at: [www.gov.uk/government/organisation/valuations-office-agency](http://www.gov.uk/government/organisation/valuations-office-agency) Tel: 03000 501501.

Liability 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 to: St.Helens Council, PO Box 10592, Nottingham NG6 6DP. Making an appeal does not allow you to withhold payment of Council Tax owing in the meantime.

Council Tax Reduction Scheme
If you are in receipt of certain benefits, including Universal Credit, or you are working and 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 reduction 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. To find out if you may be entitled to help or for more information about Council Tax reduction, including how to claim, go to: [www.sthelens.gov.uk/counciltax](http://www.sthelens.gov.uk/counciltax)

Alternatively, help is available through the Council’s Contact Centre on: 01744 676666, or in person at Wesley House, Corporation Street, St Helens WA10 1HF.

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

People with Disabilities
If you, or someone who lives with you, need a room, or an extra bathroom or kitchen, or extra space in your property to meet special needs arising from a disability, 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.
Discounts
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 sole occupancy discount of 25% may be awarded. Certain people will not be counted when looking at the number of adults resident in a dwelling, and may be disregarded, such as:

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

Other Discounts
50% discount is available on occupied annexes that meet certain criteria.

Discounts on Unoccupied Properties
100% discount for properties that are unoccupied and unfurnished for up to 1 month
25% discount for properties that are unoccupied and unfurnished that require or are undergoing structural alteration or major repair for up to 12 months
No discount for properties unoccupied and unfurnished longer than 1 month
No discount where a property is not the sole or main residence of an individual and is furnished (Second Home)
(If the second home is under a contract of employment, a discount of 50% may apply)

Some properties may be exempt from Council Tax where wholly occupied by:
- people under 18
- people who are full-time students or student nurses
- people who are severely mentally impaired;
- or where the property is part of another property and a dependent relative lives in it, such as a ‘granny flat’.

Some properties may be exempt from Council Tax when unoccupied and:
- are owned by a charity (exempt up to six months)
- are left empty by someone who has gone into prison, or who has moved to receive personal care in a hospital or home elsewhere
- are waiting for probate or letters of administration to be granted (and for up to six months after)
- are empty because their occupation is forbidden by law
- are waiting to be occupied by a minister of religion
- are left empty by someone who has moved in order to provide personal care to another person
- have been repossessed
- are the responsibility of a bankrupt’s trustee
- are certain annexes (e.g. empty granny flats).

These categories are only broad descriptions. Visit: **www.sthelens.gov.uk/counciltax** for more information on all discounts, premiums and exemptions, and to complete the relevant online form.

Premiums
A 50% premium will be applied to properties that are unoccupied and unfurnished for longer than 2 years. Certain categories of property may be exempt from the premium, such as armed forces and annexes.

Information Supplied with Demand Notices
Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at: **www.sthelens.gov.uk/counciltax**. A hard copy is available, free of charge, on request by writing to the Council or telephoning: 01744 675255.