Notes on council tax 2019-20

These notes form part of your council tax demand notice. If you have any questions about them, please contact us using the details on the front of your bill.

Council tax valuation bands

Every property goes into one of eight bands according to its capital value as at 1 April 1991. This is arranged by the Listing Officer for the Valuation Office Agency of HM Revenue and Customs (HMRC). The Council does not decide the band of your property. These are the bands and their values:

<table>
<thead>
<tr>
<th>Valuation band</th>
<th>Values</th>
<th>Valuation band</th>
<th>Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Up to £40,000</td>
<td>E</td>
<td>£88,001 to 120,000</td>
</tr>
<tr>
<td>B</td>
<td>£40,001 to £52,000</td>
<td>F</td>
<td>£120,001 to £160,000</td>
</tr>
<tr>
<td>C</td>
<td>£52,001 to £68,000</td>
<td>G</td>
<td>£160,001 to £320,000</td>
</tr>
<tr>
<td>D</td>
<td>£68,001 to £88,000</td>
<td>H</td>
<td>More than £320,000</td>
</tr>
</tbody>
</table>

You can see a full copy of the council tax banding list for the Westminster area on the Valuation Office website www.voa.gov.uk. If you do not have access to the internet, you can view the Valuation Office website at any of the Council's libraries; please find more information online at www.westminster.gov.uk/libraries.

Can I appeal against my property's valuation band?

You may be able to appeal. For more information, please contact the Listing Officer. Go online at www.gov.uk/contact-voa or telephone 03000 501 501. If you appeal you will still have to pay your council tax until a decision is made.

How do I appeal against paying council tax or against the level of council tax?

You may appeal if you think you should not pay council tax, for example, if you are not the resident or owner, or because your property is exempt. You may also appeal if you believe we made a mistake when we worked out the amount you should pay or the level of council tax support we have applied to your account. If you want to appeal, you must first write to us at the address on the front of your bill. If your appeal succeeds, we will refund any council tax you have over paid upon request. You can find out more about appeals (including information about Valuation Tribunals) online at www.westminster.gov.uk/counciltax. If you appeal, you will still have to pay your council tax until a decision is made.

Adult Social Care (ASC)

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.

People with disabilities

We will award any reduction by working out your council tax as if your property was in the next lowest valuation band (for example, we will assess properties in band D as if they were in band C). For properties in band A we will reduce the amount charged. For further details and an application form please phone 0343 178 2743 or visit our website www.westminster.gov.uk/discounts-and-exemptions.

Can I claim council tax support (previously called council tax benefit)?

You can apply for Council Tax Support whether you own your home, rent, are unemployed or working. How much you get depends on:

- your circumstances (eg income, number of children)
- your household income - this includes things like savings, pension, your partner's income, benefits you receive
- if your children live with you
- if other adults live with you

You can make a claim and get more information about council tax support by visiting: www.westminster.gov.uk/benefits.

Discounts and Exemptions

- Please read the information below very carefully. If you think you may be entitled to a discount or that your property is exempt for one or more of the reasons stated, you can complete a discount or exemption claim form at www.westminster.gov.uk/discounts-and-exemptions or you can write to us at the address shown on the bill, giving your reasons. In some cases you may be asked for further information to enable us to consider your application. If you claim a discount or an exemption, you will still have to pay the amount demanded on your bill until we make a decision on your claim.

- If your bill shows we have given you an exemption or a discount, you must tell us about any change in circumstance that affects your entitlement. If you don't do this, you may have to pay a penalty.

Discounts

When we work out the full council tax amount we assume that two adults are living in the property. Single person discount

If only one adult lives in a property, we reduce the amount you have to pay by a quarter (25%). When considering the number of adults living in a property, we do not count certain people. These include:

- 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- and 19-year-olds who are at or have just left school
- care workers working for low pay, usually for charities
- people caring for someone with a disability who is not a husband or wife, partner or child under 18
• member of visiting forces and certain international institutions
• foreign diplomats and certain members of international organisations
• members of religious communities (for example, monks and nuns)
• people in prison (except those in prison for not paying their council tax or fine).

When claiming discount, please let us know if someone in one of the above groups lives in your home.

Second homes and job-related accommodation
Council tax discount is not available for second homes (furnished properties that are not used as a main residence.)
A 50% discount is still available in the following circumstances:
• The council tax payer must live elsewhere in job-related accommodation because of the terms and conditions of their employment, for example a caretaker, minister of religion or a member of the armed services. This does not apply to a second home you are occupying because living there is convenient for your work.
• The second home is a pitch occupied by a caravan or a mooring occupied by a boat.

Empty properties
Council tax discount is not available for empty properties. An empty property may qualify for an exemption if it meets one of the criteria below.

Other discounts
• Under Section 13A of the Local Government Finance Act 1992 the Council may in exceptional circumstances reduce the amount of council tax you are required to pay. The Council may reduce the amount of council tax in an individual case or in a class of cases where national discounts and exemptions do not apply.
• Care leavers are entitled to a 100% discount for three years up to the age of 25 years.

Exemptions
Here are the reasons why a property might be exempt from council tax:
Class B – It is vacant (furnished or unfurnished) and is owned by a charity. Exempt for up to six months.
Class D – It is vacant (furnished or unfurnished) because the person liable to pay council tax is in prison.
Class E – It is vacant (furnished or unfurnished) because the person liable to pay council tax is a permanent patient in a hospital or a care home.
Class F – It is vacant (furnished or unfurnished) because the person liable to pay council tax has died and probate or letters of administration have not yet been granted. The exemption will continue for a maximum of 6 months after probate or letters of administration has been granted as long as the property remains vacant.
Class G – It is vacant (furnished or unfurnished) because nobody is allowed to live there by law.
Class H – It is vacant (furnished or unfurnished) and a minister of religion will be moving in.
Class I – It is vacant (furnished or unfurnished) because the person liable to pay council tax is receiving care elsewhere.
Class J – It is vacant (furnished or unfurnished) because the person liable to pay council tax is caring for someone else.
Class K – It is vacant (furnished or unfurnished) because the person liable to pay council tax is a student living else where to study.
Class L – The property is an unoccupied dwelling where a mortgagee is in possession.
Class M – It is a hall of residence for students.
Class N – It is lived in only by students.
Class O – It is owned by the Ministry of Defence and lived in only by members of the armed services.
Class P – It is lived in only by visiting personnel.
Class Q – It is left vacant by a bankruptcy trustee (furnished or unfurnished).
Class R – It is an empty caravan pitch or boat mooring.
Class S – It is lived in only by people who are under 18.
Class T – It is a vacant part (furnished or unfurnished) of another property and may not be let separately due to planning restrictions.
Class U – It is lived in by only people who are severely mentally impaired.
Class V – It is lived in by a foreign diplomat or a member of certain international organisations.
Class W – It is an annexe occupied by a dependant relative. An annexe occupied by a relative who is a non-dependant is subject to a 50% discount.

Long-term Empty Property Premium
The Local Government Finance Act 2012 allows local authorities to set a Long-term Empty Property Premium for properties that have been empty for at least two years. The Council has set the premium for 2019-20 at 100%. If your property is affected it will show on your bill.

Other information
If we have a legitimate reason to do so, we may share information we collect for the administration of council tax within the City Council and with some organisations acting on our behalf. In particular, we may check the information you provide, or that someone else provides about you, against other information that we hold. We may also use this information or supply it to third parties including government departments and other local authorities, to prevent or deter crime or to protect public funds in other lawful ways. Before we share any information we will rigorously check that sharing it is fair and justified. If you would like more explanation, please write to: Data Protection, Revenues and Benefits, Westminster City Council, 16th floor, City Hall, 64 Victoria Street, London SW1E 6QP.

We aim to produce information in plain English and in a format that everyone can access. If English is not your first language or if you would like to receive information in large print or Braille please email sbush@westminster.gov.uk or write to: Revenues and Benefits, Westminster City Council, 16th floor, City Hall, 64 Victoria Street, London SW1E 6QP explaining which document you cannot access and which language or format is required.

Details of the Council’s budget, including how the Council sets the council tax, are available online at www.westminster.gov.uk/counciltax. If you require a hard copy of this information, please contact us via the contact details listed on your bill.

Thank you for recycling.