

COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES

These Explanatory Notes provide a basic guide to Council Tax regulations. They should not be regarded as a complete guide to the Council Tax regulations themselves. Further information is available on the Council's Website www.sandwell.gov.uk/counciltax

IF YOU REQUIRE THIS FORM IN LARGE PRINT PLEASE CONTACT THE COUNCIL TAX HELPLINE

1. Council Tax Valuation Bands

Most dwellings will be subject to Council Tax. One bill per dwelling will be issued, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented. Each dwelling is allocated to one of eight valuation bands according to its open market 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

Your council tax bill shows which band applies to your dwelling.

2. Empty Property

In most cases where a property is empty and furnished or unfurnished, a 100% Council Tax charge will apply. In other instances, varying levels of Council Tax may apply, including a full exemption where specific circumstances are met. A list of these unoccupied property exemptions is provided below.

Empty (Unoccupied) Property Exemptions:

Class	Description
B	Empty and owned by a charity (exempt for up to 6 months)
D	Left empty by someone who has gone to prison
E	Left empty by someone who has moved into a hospital or nursing home
F	Empty where a person has passed away and the estate is waiting for probate or letters of administration to be granted
G	Empty and occupation is prohibited by law
H	Left empty and waiting to be occupied by a minister of religion
I	Left empty by someone who lives elsewhere to receive personal care
J	Left empty by someone who has moved to provide personal care to another person
K	Left empty by a student living elsewhere for the purposes of their studies
L	Empty property which has been repossessed
Q	Property left empty following bankruptcy
R	A pitch or mooring which is not occupied by a caravan or a boat
T	An unoccupied dwelling which forms part of a single property which includes another dwelling from which it cannot be let separately because of planning controls e.g. a "granny flat"

Please note: You must tell the Council of any change in circumstances which may affect your entitlement to an exemption.

At present, a 100% charge applies for empty furnished property. **Please note that from 1st April 2025 these types of property will attract a 200% charge.**

Long Term Empty Properties

An additional premium is payable on properties that are empty and unfurnished for 2 years or more. This will apply in addition to the usual 100% empty charge. The following additional charges apply in Sandwell:

- Prior to 1st April 2019, properties which were empty and unfurnished for two years or more were charged an additional 50% 'premium' resulting in a Council Tax charge of 150%

From 1st April 2019 onwards, a 100% 'premium' applies for homes which are empty over 2 years, resulting in a Council Tax charge of 200%. **Please note that from 1st April 2024 this 100% premium will apply after 1 year rather than 2 years.**

- From 1st April 2020 onwards, a 200% 'premium' applies for homes which are empty for over 5 years, resulting in a Council Tax charge of 300%
- From 1st April 2021 onwards, a 300% 'premium' charge will be applied for homes which are empty for over 10 years, resulting in a Council Tax charge of 400%

3. Occupied Property That May Be Exempt From Charge

Occupied properties which fall within the classes listed below may be exempt from payment of Council Tax.

Class Description

M	Occupied student halls of residence
N	Occupied properties where all of the residents are full time students
O	Occupied armed forces accommodation
P	Occupied by members of visiting forces
S	Occupied properties where all of the residents are under 18 years old
U	Occupied properties where all of the occupants are classed as severely mentally impaired
V	A property occupied by a foreign diplomat
W	An annexe to a family home that is occupied by that family's elderly or disabled relative

Please note: You must tell the Council of any change in circumstances which may affect your entitlement to an exemption.

4. Discounts - The following Council Tax discounts apply in Sandwell:

Single Person Discount: The full Council Tax charge assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home) the charge will be reduced by a quarter (25%).

Job Related Second Home Discount: People with job related second homes provided by an employer for reasons of employment may be eligible for a 50% discount if certain exceptional circumstances apply.

Annexes: A 50% discount may be awarded for people living in annexes within the boundary of a main property provided they are related to the person liable to pay Council Tax at the main property.

Local Discounts: A discretionary reduction may be given where exceptional circumstances apply. Further information is available at the Council's website: <https://www.sandwell.gov.uk/council-tax/council-tax-bill-correct>

Discount Disregards: Certain people will be disregarded when counting the number of adults living in a property. If you have disregarded residents a discount may apply. The categories of people who can be disregarded are shown below.

- Full time students
- Patients resident in hospitals or residential care homes
- Student nurses, apprentices and youth training trainees
- People who are severely mentally impaired
- People staying in certain hostels or night shelters

- 18 or 19 year olds who are still at or have just left school
- People caring for someone with a disability who is not a spouse, partner or child under 18
- Members of visiting forces and certain international institutions
- Members of certain religious communities
- People in prison (except for those in prison for non-payment of council tax or a fine)
- Foreign diplomats
- Homes for Ukraine Scheme

Please note: You must tell the Council of any change in circumstances which may affect your entitlement to a disregard.

5. Disabled Band Relief

If you, or someone who lives with you, need space to use a wheelchair indoors, have an extra bathroom or kitchen or a room set aside in your property to meet special needs arising from a disability, you may be entitled to a reduced Council Tax charge. The charge may be reduced to that of a property in the band immediately below the band shown on the valuation list. (e.g. Band C charge reduced to the equivalent of a Band B charge) Band A properties will be reduced by 1/9th of the Band D charge.

Please note that pre-defined legislative criteria must be met to qualify for any of the above discounts, disregards, exemptions, or disabled relief. Further details are available on our website at:

<http://www.sandwell.gov.uk/reduceyourcounciltax>

6. Local Council Tax Reduction ('CTR')

Council Tax Reduction provides support for people on low incomes or state benefits by reducing the amount of Council Tax they have to pay. **Details on how to make a claim are available on the Council Website** <http://www.sandwell.gov.uk/claimctr>

If you apply for Council Tax Reduction, please note that you must continue to pay your Council Tax instalments as instructed on your bill until you are advised of the decision regarding your application.

If your application is successful you may be entitled to a refund of any overpaid Council Tax.

Please note: You must tell the Council of any change in circumstances which may affect your entitlement to Council Tax Reduction, such as changes in income, capital and household members, if you move home or when a child leaves full time education.

7. Penalties

If your circumstances relating to liability, discount, or exemptions change, you must notify the Revenues and Benefits Service within 21 days. In addition, any information you provide must reflect the true circumstances of your Council Tax liability or entitlement for a discount or exemption. Failure to meet these requirements will result in the removal of the reduction applied and a £70 penalty may be added to your Council Tax account.

8. Appeals – Banding

The grounds for appeal about banding are restricted to the following reasons:

- Where you believe that the banding should be changed because there has been a material increase or material reduction in the dwelling's value.
 - A material increase in value may result from building, engineering, or other work carried out on the dwelling. In these cases, revaluation does not take place until after a sale (or there is a national revaluation) – so the person appealing would usually be the new owner or resident
 - A material reduction in value may result from the demolition of any part of the dwelling. In these cases, revaluation should take place as soon as possible

- Where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes.
- Where a banding list has been altered without a proposal having been made by a taxpayer;
- Where you become the taxpayer in respect of a dwelling for the first time your appeal must be made within six months. If the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again.

If you have an enquiry about the Council Tax Band given to your property, you need to contact the Valuation Office Agency via www.gov.uk/voa/contact

9. Appeals - Other

An appeal may be made if you consider that you are not liable to pay Council Tax, for example, because you are not the resident or owner; because your property is exempt or because your billing authority has made a mistake in calculating your charge. If you wish to appeal on these grounds you must first notify the Revenues and Benefits Service in writing so that they can reconsider the case. The Council must reply within two months of an appeal being received and failure to do this will allow the person aggrieved to appeal to the independent Valuation Tribunal service direct. See www.valuationtribunal.gov.uk for more information.

You must continue to pay your instalments as instructed whilst your appeal is being considered. If your appeal is successful you may be entitled to a refund of any overpaid Council Tax.

10. Council Tax Referendum

Local authorities who propose an excessive increase in Council Tax are required to make substitute calculations, based on a non-excessive Council Tax level, if the Council Tax level initially set by the authority is rejected in a referendum.

In the Autumn Statement in November 2022 the government have confirmed that local authorities in England have additional flexibility in setting council tax by increasing the referendum limit for increases in council tax to 3% per year from April 2023. In addition, local authorities with social care responsibilities will be able to increase the adult social care precept by up to 2% per year. This will give local authorities greater flexibility to set council tax levels based on the needs, resources, and priorities of their area, including adult social care.

11. Adult Social Care

The Secretary of State for Communities and Local Government made an offer to Adult Social Care authorities to allow them to charge an additional "precept" on its Council Tax from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on Adult Social Care. The Secretary of State offered Council's the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20. **These arrangements have been further extended to allow authorities to apply an Adult Social Care charge in 2020-21 and any subsequent year thereafter subject to the approval of the House of Commons.**

For more information see <https://www.sandwell.gov.uk/CouncilTaxBillExplained>

12. Council Tax Leaflets

Leaflets explaining expenditure for Sandwell Council, the Police Service, the Fire Service and local Public Transport are provided electronically on the Council's website at the following address:

www.sandwell.gov.uk/counciltaxleaflets Should you require any of these leaflets to be sent to you in printed format then please make your request in writing to Sandwell MBC (Council Tax), P.O Box 10597, Nottingham, NG6 6DQ.

13. Council Tax Instalments

Council Tax payments are normally made over a maximum of 10 instalments from April to January each year; however, customers can pay their Council Tax over 12 instalments from April to March. The number of instalments allowed is dependent on the date you register to extend your payments. Anyone wishing to change to 12 instalments should contact the Council in writing at Sandwell MBC (Council Tax), PO Box 10597, Nottingham, NG6 6DQ

14. Data Protection

Your privacy is important to Sandwell Council and we aim for full transparency on how we gather, use, and share your personal information in accordance with the General Data Protection Regulations. For full details explaining how we will handle your personal information for the purposes of administering Council Tax please visit www.sandwell.gov.uk/revenuesprivacynotice

Should you wish someone else to deal with an account on your behalf you must provide written confirmation of this. A Third-Party Authorisation Form must be completed to deal with a Council Tax account on behalf of another person. This form is available on our website at www.sandwell.gov.uk