

Council Tax Demand Notice Explanatory Notes for your assistance and information

1. Council Tax Valuation Bands

Most dwellings will be subject to Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home, 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 **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 states which band applies to your dwelling.

2. Appeals to the Valuation Officer of the Inland Revenue

There are only limited occasions when taxpayers can challenge their banding, these include:

- after demolition
- conversions of houses to flats
- physical changes in the locality affecting value and within six months of:
 - a band change to your property made by the Valuation Officer
 - a band change to a similar property to yours made by the Court
- becoming a new taxpayer (property values are based on property values as at 01.04.91 – recent purchase prices are therefore not necessarily the best evidence)
- if a banding is challenged the taxpayer must still continue to pay the current bill until any appeal is settled
- more detailed information is available from the Valuation Officer at Palting House, Trinity Road, Folkestone, Kent, CT20 2TP or by telephone on 01303 852900.

3. 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 on account of space needed because of a disability. If you have already applied for a reduction on these grounds and you were successful, the relief will be shown on your bill.

4. Discounts

The full Council Tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the Council Tax bill will be reduced by a quarter (25%). If a dwelling is no-one's main home, but furnished, both Class A and Class B discounts reduce the bill by 10%. For empty dwellings under Class C the full charge is payable.

People in the following groups do not count towards the number of adults resident in a dwelling:

- full-time students, student nurses, apprentices and Youth Training trainees
- patients resident 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
- careworkers working for low pay, usually for charities
- 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 religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of Council Tax or a fine)
- diplomats and their non-British spouses
- persons in respect of whom child benefit is payable
- non-British spouses of students

If you think you may be entitled to a discount and it is not already shown on your account, you should contact the Revenues and Benefits Helpline by telephone on 01304 872199 or check the information on our Website at www.dover.gov.uk/counciltax which contains application forms.

If your bill indicates that a discount has **been** allowed, **you must tell the Council of any change of circumstances that affects your entitlement.** If you fail to do so you may be required to pay a penalty.

5. Exempt Dwellings

Some dwellings are exempt including VACANT properties which:

- are unfurnished (exempt for up to six months)
- are owned by a charity (exempt for up to six months)
- require or are undergoing structural alteration or major repair (exempt for up to six months after substantial completion or a maximum of twelve months whichever is earlier)
- are left empty by someone who has gone to prison, or who has moved to receive personal care in a hospital or a 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 for up to six months after) unless the property passes to the beneficiary or is sold
- have been repossessed
- are the responsibility of a bankrupt's trustees
- are empty because their occupation is forbidden by law
- are waiting to be occupied by a minister of religion
- are pitches or moorings not occupied by caravans or boats
- unoccupied annexe to an occupied building

and OCCUPIED properties which:

- are occupied only by students
- are occupied solely by a person or persons under 18
- are occupied solely by severely mentally impaired people
- are occupied solely by a student and non-British spouse only
- are occupied solely by a diplomat or member of an international organisation
- occupied annexe being the residence of a dependant relative.

Forces barracks and married quarters are also exempt, their occupants will contribute to the cost of local services through a special arrangement.

6. Website

The Council Tax website (www.dover.gov.uk/counciltax) shows how the charge is calculated, with a breakdown of all band charges for all parishes. It gives information on reliefs, discounts and exemptions and contains application forms, which can be completed on screen, printed out, signed and posted to the Revenues Section.

A link is provided to the Valuation Office website (www.voa.gov.uk) where you can obtain further information on valuation of properties for Council Tax and appeals against banding values.

7. Benefit

Council Tax Benefit ensures that people in receipt of income support or jobseeker's allowance (income based) will normally pay no Council Tax, and that other people on low incomes will have their bills reduced. For further details contact the Revenues and Benefits Helpline on 01304 872199

8. Appeals to a valuation tribunal

You may appeal if you consider that you are not liable to pay Council Tax, for example, because you are not the resident or owner, or because your property is exempt; or that the Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify Dover District Council in writing so that it has the opportunity to consider the matter.

Making an appeal or having a benefit application under review does not allow you to withhold payment of tax owing in the meantime. If your appeal or benefit claim is successful you will be entitled to a refund of any overpaid tax.

9. Percentage change in charge from previous year

For all Council Tax bills from 2002/2003 the billing authority is required to show on the bill the level of change in charge in percentage terms compared with the previous year. If you wish to question any level of change please contact the relevant authority.

For further details about discount or exemptions see the Council Tax website at
www.dover.gov.uk/counciltax
For Council Tax Benefit or appeals including the role of valuation tribunals, please contact the Revenues and Benefits Helpline on 01304 872199 or write to
Revenues, Council Offices, White Cliffs Business Park, Dover, Kent, CT16 3PJ.