Dover District Council

# Your Council Tax 2026/27

Dover District Council, Kent County Council, The Police and Crime Commissioner for Kent and Kent and Medway Fire and Rescue Authority together deliver most of the local services in your area. Your local parish or town council also provides some local services.

The Council Tax you pay is collected by Dover District Council on behalf of all the above authorities. The total amount is then divided between these authorities.

Dover District Council
Council Tax Section
dover.gov.uk/counciltax

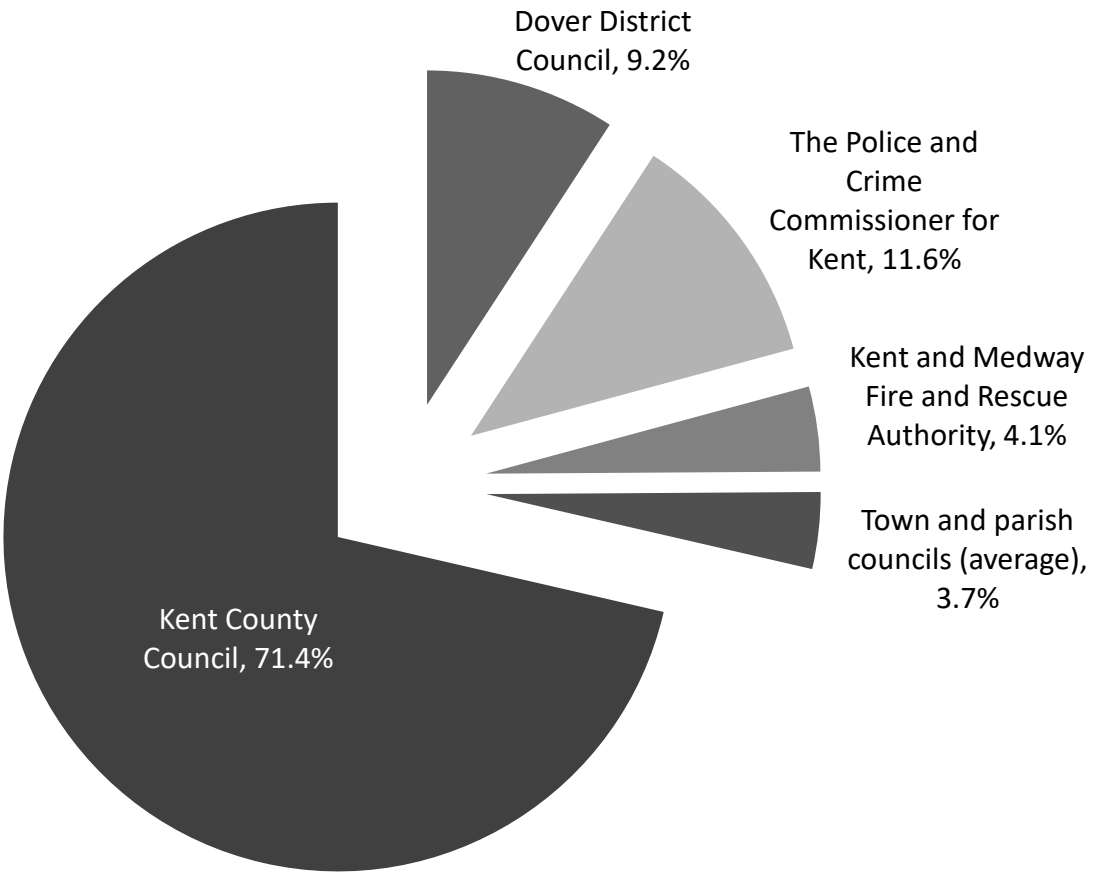
Phone: 01304 872199

# Where your Council Tax goes 2026/27

## Council Tax breakdown by band (excluding parish precepts)

| House Band | Kent County Council £ | Dover District Council £ | The Police and Crime Commissioner for Kent £ | Kent & Medway Fire and Rescue Authority £ | Total Council Tax (excluding parish precepts) £ |
|---|---|---|---|---|---|
| A | 1,172.40 | 151.56 | 190.10 | 66.54 | **1,580.60** |
| B | 1,367.80 | 176.82 | 221.78 | 77.63 | **1,844.03** |
| C | 1,563.20 | 202.08 | 253.47 | 88.72 | **2,107.47** |
| D | 1,758.60 | 227.34 | 285.15 | 99.81 | **2,370.90** |
| E | 2,149.40 | 277.86 | 348.52 | 121.99 | **2,897.77** |
| F | 2,540.20 | 328.38 | 411.88 | 144.17 | **3,424.63** |
| G | 2,931.00 | 378.90 | 475.25 | 166.35 | **3,951.50** |
| H | 3,517.20 | 454.68 | 570.30 | 199.62 | **4,741.80** |

## Council Tax percentage breakdown 2026/27



## Does everyone pay the same amount of Council Tax?

How much you pay depends on:

- the Council Tax 'band' your home is put in
- the town or parish you live in
- if your home is occupied by less than two adults
- if you are entitled to any reductions, exemptions, discounts or Council Tax Support that can help reduce your Council Tax payments.

## What band is my home in?

The band for your home is printed on your bill. The Valuation Office Agency (VOA) values domestic properties for Council Tax. This valuation is used to set your Council Tax band. You might need to contact the VOA if you think your Council Tax band is wrong.

The Council Tax banding letters A – H shown in the banding table below, are based on the capital value or selling price of your property as it would have been on 1 April 1991.

The Valuation Office Agency places every home into one of the following bands:

**Valuation band range of values**

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

## What if I think my Council Tax band is wrong?

You need to contact the Valuation Office Agency (VOA) and ask to have the banding reviewed. You can find out more about when you can challenge your band and what you need to do at gov.uk/challenge-council-tax-band. If you challenge your band, you must continue to pay Council Tax at your current band until your appeal is decided. You can contact the VOA at gov.uk/contact-voa

Do bear in mind that band A is the lowest band. If your home is in band A, the band cannot be reduced further. You may, however, be entitled to a reduction on your bill – see our Council Tax discounts section.

# Council Tax charges 2026/27

Council Tax has to be paid for most homes, whether rented or owned, lived in or not. The actual amount you pay depends on the band your property has been given and your personal circumstances. The table below shows the amount payable for each band in Dover for 2026/27:

| Area | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Alkham | 1,625.01 | 1,895.84 | 2,166.68 | 2,437.51 | 2,979.18 | 3,520.84 | 4,062.52 | 4,875.02 |
| Ash | 1,633.90 | 1,906.21 | 2,178.54 | 2,450.85 | 2,995.49 | 3,540.11 | 4,084.75 | 4,901.70 |
| Aylesham | 1,685.09 | 1,965.93 | 2,246.79 | 2,527.63 | 3,089.33 | 3,651.02 | 4,212.72 | 5,055.26 |
| Capel-le-Ferne | 1,640.75 | 1,914.20 | 2,187.67 | 2,461.12 | 3,008.04 | 3,554.95 | 4,101.87 | 4,922.24 |
| Deal | 1,635.39 | 1,907.95 | 2,180.52 | 2,453.08 | 2,998.21 | 3,543.33 | 4,088.47 | 4,906.16 |
| Denton-with-Wootton | 1,630.73 | 1,902.52 | 2,174.31 | 2,446.10 | 2,989.68 | 3,533.25 | 4,076.83 | 4,892.20 |
| Dover | 1,665.47 | 1,943.05 | 2,220.63 | 2,498.21 | 3,053.37 | 3,608.52 | 4,163.68 | 4,996.42 |
| Eastry | 1,638.90 | 1,912.05 | 2,185.20 | 2,458.35 | 3,004.65 | 3,550.95 | 4,097.25 | 4,916.70 |
| Eythorne | 1,623.45 | 1,894.03 | 2,164.61 | 2,435.18 | 2,976.33 | 3,517.48 | 4,058.63 | 4,870.36 |
| Goodnestone | 1,610.84 | 1,879.31 | 2,147.79 | 2,416.26 | 2,953.21 | 3,490.15 | 4,027.10 | 4,832.52 |
| Great Mongeham | 1,603.75 | 1,871.03 | 2,138.33 | 2,405.62 | 2,940.21 | 3,474.78 | 4,009.37 | 4,811.24 |
| Guston | 1,641.97 | 1,915.62 | 2,189.29 | 2,462.95 | 3,010.28 | 3,557.59 | 4,104.92 | 4,925.90 |
| Hougham-without | 1,635.55 | 1,908.14 | 2,180.74 | 2,453.33 | 2,998.52 | 3,543.70 | 4,088.88 | 4,906.66 |
| Langdon | 1,630.13 | 1,901.82 | 2,173.51 | 2,445.20 | 2,988.58 | 3,531.95 | 4,075.33 | 4,890.40 |
| Lydden | 1,630.43 | 1,902.16 | 2,173.91 | 2,445.64 | 2,989.12 | 3,532.59 | 4,076.07 | 4,891.28 |
| Nonington | 1,609.11 | 1,877.29 | 2,145.48 | 2,413.66 | 2,950.03 | 3,486.39 | 4,022.77 | 4,827.32 |
| Northbourne | 1,637.75 | 1,910.70 | 2,183.67 | 2,456.62 | 3,002.54 | 3,548.45 | 4,094.37 | 4,913.24 |
| Preston | 1,624.71 | 1,895.49 | 2,166.28 | 2,437.06 | 2,978.63 | 3,520.19 | 4,061.77 | 4,874.12 |
| Ringwould-with-Kingsdown | 1,616.25 | 1,885.62 | 2,155.00 | 2,424.37 | 2,963.12 | 3,501.86 | 4,040.62 | 4,848.74 |
| Ripple | 1,604.93 | 1,872.42 | 2,139.91 | 2,407.40 | 2,942.38 | 3,477.35 | 4,012.33 | 4,814.80 |
| River | 1,611.27 | 1,879.81 | 2,148.36 | 2,416.90 | 2,953.99 | 3,491.07 | 4,028.17 | 4,833.80 |
| St Margarets-at-Cliffe | 1,650.87 | 1,926.02 | 2,201.17 | 2,476.31 | 3,026.60 | 3,576.89 | 4,127.18 | 4,952.62 |
| Sandwich | 1,685.53 | 1,966.45 | 2,247.38 | 2,528.30 | 3,090.15 | 3,651.99 | 4,213.83 | 5,056.60 |
| Shepherdswell-with-Coldred | 1,647.75 | 1,922.37 | 2,197.00 | 2,471.62 | 3,020.87 | 3,570.11 | 4,119.37 | 4,943.24 |
| Sholden | 1,618.70 | 1,888.48 | 2,158.27 | 2,428.05 | 2,967.62 | 3,507.18 | 4,046.75 | 4,856.10 |
| Staple | 1,612.91 | 1,881.72 | 2,150.55 | 2,419.36 | 2,957.00 | 3,494.63 | 4,032.27 | 4,838.72 |
| Stourmouth | 1,643.17 | 1,917.02 | 2,190.89 | 2,464.75 | 3,012.48 | 3,560.19 | 4,107.92 | 4,929.50 |
| Sutton-by-Dover | 1,613.49 | 1,882.41 | 2,151.33 | 2,420.24 | 2,958.07 | 3,495.90 | 4,033.73 | 4,840.48 |
| Temple Ewell | 1,614.97 | 1,884.13 | 2,153.30 | 2,422.46 | 2,960.79 | 3,499.11 | 4,037.43 | 4,844.92 |
| Tilmanstone | 1,622.42 | 1,892.82 | 2,163.23 | 2,433.63 | 2,974.44 | 3,515.24 | 4,056.05 | 4,867.26 |
| Walmer | 1,629.25 | 1,900.79 | 2,172.34 | 2,443.88 | 2,986.97 | 3,530.05 | 4,073.13 | 4,887.76 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Whitfield | 1,614.93 | 1,884.09 | 2,153.25 | 2,422.40 | 2,960.71 | 3,499.02 | 4,037.33 | 4,844.80 |
| Wingham | 1,630.17 | 1,901.87 | 2,173.57 | 2,445.26 | 2,988.65 | 3,532.04 | 4,075.43 | 4,890.52 |
| Woodnesborough | 1,611.67 | 1,880.27 | 2,148.89 | 2,417.50 | 2,954.73 | 3,491.94 | 4,029.17 | 4,835.00 |
| Worth | 1,622.12 | 1,892.47 | 2,162.83 | 2,433.18 | 2,973.89 | 3,514.59 | 4,055.30 | 4,866.36 |

## What do Dover District Council's services cost to run?

The net budget requirement for 2026/27 is estimated at £22,139k, an increase of £1,160k (5.53%) on last year's forecast. The Council's Band D Council Tax has increased by £6.57 for the year, which is less than 13 pence per week.

| Dover District Council | Gross Expenditure £000 | Total Income £000 | Budget Net cost 2026/27 £000 | Forecast Net cost 2025/26 £000 |
|---|---|---|---|---|
| Chief Executive | 523 | 0 | 523 | 500 |
| Environment & Place | 39,496 | -21,621 | 17,875 | 16,936 |
| Housing, Finance & Assets | 39,658 | -27,679 | 11,979 | 9,762 |
| Special Revenue Projects | 2,943 | 0 | -2,943 | 2,838 |
| Corporate Adjustments | 69 | -795 | -726 | -992 |
| Directorate costs recharged to HRA & Capital Projects | 0 | -7,181 | -7,181 | -6,416 |
| Contributions to/-from Reserves & Balances | 0 | -3,678 | -3,678 | -1,950 |
| Interest and Investment Income | 0 | -2,390 | -2,390 | -2,559 |
| Other Financial Items/ Adjustments | 2,794 | 0 | 2,794 | 2,830 |
| Total: General Fund | 85,483 | -63,344 | 22,139 | 20,979 |
| Housing Revenue Account (HRA) | 28,144 | -28,144 | 0 | 0 |
| Totals 2026/27 | 113,627 | -91,488 | 22,139 | 20,979 |
| 2025/26 Comparison | 84,345 | -63,366 | 20,979 | |

| Calculation of Council Tax Income 2026/27 | £'000 |
|---|---|
| Planned spending 2026/27 | 113,627 |
| Less, income 2026/27 | -91,488 |
| Net cost of services | 22,139 |
| Less, from the Government and Business Rates Payers – | |
| Revenue Support / Lower Tier Services Grant | -5,789 |
| Business Rates Share | -5,370 |
| Govt and Other Grant | -1,123 |
| Less Collection Fund Deficit | -183 |
| Remaining amount to collect as Council Tax | 9,674 |

## How is my 2026/27 Council Tax worked out?

The Council Tax for Dover District Council is worked out by looking at what money is needed to run the services we provide, based on what we have set as our budget for the coming year.

The total amount of Council Tax we need to collect is identified as the difference between the budget we need and the money we already have to spend on services. This is shown in the table below:

| Budget Summary | 2026/27 Budget £'000 | 2025/26 Budget £'000 | Difference % |
|---|---|---|---|
| **Net Budget 2026/27** | **20,979** | | |
| Inflation | 1,444 | | |
| Net decreases in income/grants (Note 1) | -269 | | |
| Net movement in contributions to reserves & balances (Note 2) | -724 | | |
| One-offs (Note 3) | 113 | | |
| Growth (Note 4) | 983 | | |
| Identified savings (Note 5) | -387 | | |
| **Net Budget 2026/27** | **22,139** | **20,979** | **5.53%** |
| Less: Funding: | | | |
| Business Rates Share | 5,370 | 9,817 | -45.30% |
| Government Revenue Support & Other Grants | 6,461 | 614 | 952.28% |
| New Homes Bonus Grant | 0 | 534 | -100.00% |
| Govt Grants | 451 | 680 | |
| Collection Fund Deficit | 183 | 36 | |
| **Total Funding** | **12,465** | **11,681** | **6.71%** |
| **Expenditure to be met by Council Tax payers** | **9,674** | **9,299** | **4.03%** |
| Divided by equivalent number of Band D properties | 42,551.70 | 42,119.72 | 1.03% |
| | **£** | **£** | |
| **Dover Tax level (Band D)** | **227.34** | **220.77** | **2.98%** |
| **Add:** | | | |
| **Kent County Council precept** | **1,758.60** | **1,691.19** | **4.99%** |
| **The Police & Crime Commissioner for Kent precept** | **285.15** | **270.15** | **5.55%** |
| **Kent & Medway Fire and Rescue Service precept** | **99.81** | **94.86** | **5.22%** |
| **Council Tax level (Band D)** | **2,370.90** | **2,276.97** | **4.13%** |

Notes:

1) Changes in level of Government Grants and the current pressures from the macro-economic environment.
2) Anticipated changes relating to the Interest Payable and Receivable in the year.
3) Service impacts from Homelessness and Staffing Costs; Priority Areas.
4) Expected savings and income generation anticipated in year.

# Parish Council charges 2026/27

Some areas within Dover have parish or town councils and they also ask Dover District Council to collect their "precepts". These precepts are calculated by the parish or town councils and then divided up as shown below.

| Area | Tax Base 2026/27 No. | Precept 2026/27 £ | Band D 2026/27 £ | Band D 2025/26 £ | Increase £ | Increase % |
|---|---|---|---|---|---|---|
| Alkham | 343.77 | 22,898.62 | 66.61 | 66.61 | 0.00 | 0.00% |
| Ash | 1,321.84 | 105,681.11 | 79.95 | 77.32 | 2.63 | 3.40% |
| Aylesham | 1,787.08 | 280,097.00 | 156.73 | 145.12 | 11.61 | 8.00% |
| Capel-le-Ferne | 720.45 | 65,000.00 | 90.22 | 86.93 | 3.29 | 3.78% |
| Deal | 7,425.78 | 610,218.00 | 82.18 | 79.36 | 2.82 | 3.55% |
| Denton-with-Wootton | 187.61 | 14,109.00 | 75.20 | 73.72 | 1.48 | 2.01% |
| Dover | 8,542.39 | 1,087,500.00 | 127.31 | 115.76 | 11.55 | 9.98% |
| Eastry | 860.90 | 75,285.71 | 87.45 | 78.08 | 9.37 | 12.00% |
| Eythorne | 820.52 | 52,744.00 | 64.28 | 61.37 | 2.91 | 4.74% |
| Goodnestone | 206.50 | 9,366.84 | 45.36 | 45.36 | 0.00 | 0.00% |
| Great Mongeham | 339.04 | 11,771.47 | 34.72 | 34.72 | 0.00 | 0.00% |
| Guston | 475.54 | 43,773.00 | 92.05 | 95.11 | -3.06 | -3.22% |
| Hougham–without | 185.15 | 15,261.00 | 82.43 | 76.50 | 5.93 | 7.75% |
| Langdon | 243.61 | 18,100.00 | 74.30 | 72.65 | 1.65 | 2.27% |
| Lydden | 308.55 | 23,061.03 | 74.74 | 74.74 | 0.00 | 0.00% |
| Nonington | 328.55 | 14,050.00 | 42.76 | 46.20 | -3.44 | -7.45% |
| Northbourne | 319.18 | 27,360.00 | 85.72 | 94.68 | -8.96 | -9.46% |
| Preston | 405.66 | 26,837.00 | 66.16 | 121.38 | -55.22 | -45.49% |
| Ringwould-with-Kingsdown | 1,177.75 | 62,970.00 | 53.47 | 53.69 | -0.22 | -0.41% |
| Ripple | 157.22 | 5,738.53 | 36.50 | 35.00 | 1.50 | 4.29% |
| River | 1,502.48 | 69,114.08 | 46.00 | 45.00 | 1.00 | 2.22% |
| St Margarets–at–Cliffe | 1,394.52 | 147,000.00 | 105.41 | 103.53 | 1.88 | 1.82% |
| Sandwich | 2,211.31 | 348,049.14 | 157.40 | 149.90 | 7.50 | 5.00% |
| Shepherdswell-with-Coldred | 821.28 | 82,719.52 | 100.72 | 97.45 | 3.27 | 3.36% |
| Sholden | 828.83 | 47,370.95 | 57.15 | 55.76 | 1.39 | 2.49% |
| Staple | 276.13 | 13,380.00 | 48.46 | 47.88 | 0.58 | 1.21% |
| Stourmouth | 116.35 | 10,920.00 | 93.85 | 89.38 | 4.47 | 5.00% |
| Sutton–by–Dover | 338.72 | 16,712.00 | 49.34 | 49.47 | -0.13 | -0.26% |
| Temple Ewell | 693.51 | 35,760.00 | 51.56 | 49.11 | 2.45 | 4.99% |
| Tilmanstone | 161.46 | 10,128.70 | 62.73 | 59.21 | 3.52 | 5.94% |
| Walmer | 3,561.56 | 259,922.65 | 72.98 | 72.98 | 0.00 | 0.00% |
| Whitfield | 2,621.52 | 135,000.00 | 51.50 | 52.97 | -1.47 | -2.78% |
| Wingham | 801.77 | 59,620.65 | 74.36 | 78.09 | -3.73 | -4.78% |
| Woodnesborough | 528.95 | 24,649.07 | 46.60 | 46.60 | 0.00 | 0.00% |
| Worth | 536.22 | 33,395.78 | 62.28 | 59.31 | 2.97 | 5.01% |
| TOTAL **/Average** | **42,551.70** | **3,865,564.85** | **90.84** | **87.48** | **3.36** | **3.83%** |

## Parish Council charges 2026/27 (continued)

For more information about parish or town council's budgets and activities, please contact your parish clerk. You can find their contact details on our website dover.gov.uk

The following parish and town councils intend to raise more than £140,000 through Council Tax for the financial year 2026/27.

| Aylesham Parish Council | 2026/27 £'000 | 2025/26 £'000 |
|---|---|---|
| Nature reserves, Allotments & Recreation | 53 | 52 |
| Grants awarded | 43 | 40 |
| Tourism & Regeneration | | |
| Public conveniences | | |
| Other services | 184 | 159 |
| Transferred to/(from) balances | | |
| **Precept** | **280** | **251** |

| Deal Town Council | 2026/27 £'000 | 2025/26 £'000 |
|---|---|---|
| Nature reserves, Allotments & Recreation | 2 | 2 |
| Grants awarded | 41 | 40 |
| Tourism & Regeneration | -4 | -2 |
| Public conveniences | 40 | 40 |
| Other services | 512 | 516 |
| Transferred to/(from) balances | 19 | -6 |
| **Precept** | **610** | **590** |

| Dover Town Council | 2026/27 £'000 | 2025/26 £'000 |
|---|---|---|
| Nature reserves, Allotments & Recreation | 88 | 123 |
| Grants awarded | 5 | 0 |
| Tourism & Regeneration | 512 | 137 |
| Public conveniences | 10 | 7 |
| Other services | 321 | 727 |
| Transferred to/(from) balances | 151 | 0 |
| **Precept** | **1,087** | **994** |

| St Margarets-at-Cliffe | 2026/27<br>£'000 | 2025/26<br>£'000 |
|---|---|---|
| Nature reserves, Allotments & Recreation | 53 | 41 |
| Grants awarded | 6 | 6 |
| Tourism & Regeneration | 1 | 4 |
| Public conveniences | 12 | 12 |
| Other services | 91 | 78 |
| Transferred to/(from) balances | -16 | 6 |
| **Precept** | **147** | **147** |

| Sandwich Town Council | 2026/27<br>£'000 | 2025/26<br>£'000 |
|---|---|---|
| Nature reserves, Allotments & Recreation | 9 | 5 |
| Grants awarded | | |
| Tourism & Regeneration | 6 | -1 |
| Public conveniences | 44 | 36 |
| Other services | 295 | 317 |
| Transferred to/(from) balances | -6 | -26 |
| **Precept** | **348** | **331** |

| Walmer Parish Council | 2026/27<br>£'000 | 2025/26<br>£'000 |
|---|---|---|
| Nature reserves, Allotments & Recreation | 64 | 50 |
| Grants awarded | 4 | 3 |
| Tourism & Regeneration | 27 | 17 |
| Public conveniences | 27 | 29 |
| Other services | 198 | 140 |
| Transferred to/(from) balances | -60 | 22 |
| **Precept** | **260** | **261** |

## Percentage increases shown on your Council Tax bill.

The Council Tax regulations require the Council Tax bill percentage increases to be shown to one decimal place. The percentage increases for 2026/27 are as follows:

| Precept | Band D value £ | Percentage increase | Percentage increase on Council Tax bill |
|---|---|---|---|
| Kent County Council | 1,758.60 | 3.986% | 4.0% |
| Kent Police & Crime Commissioner | 285.15 | 5.55% | 5.6% |
| Kent & Medway Fire & Rescue Authority | 99.81 | 5.22% | 5.2% |
| Dover District Council | 227.34 | 2.98% | 3.0% |

# Council Tax discounts

## Only one adult lives in my property – what discounts apply to me?

The amount of Council Tax due, based on your band, is also based on at least two adults living in a property as their main home. When we say 'adult' we mean a person over the age of 18. People under 18 years old are not counted for Council Tax. You should contact us about a discount if there are not two adults living in your property.

The most common discount is a 'single occupier discount'. This is where only one adult lives in a property as their only or main home. This discount gives a 25% reduction on the full Council Tax.

## Other Council Tax discounts and exemptions

There are other discounts and exemptions that can apply to certain people or types of properties. Some people are not counted for Council Tax purposes, such as full-time students. Here are examples of the personal circumstances that could affect how much Council Tax you pay:

- full-time students, student nurses, apprentices or youth trainees
- people residing permanently in hospital or care homes
- severely mentally impaired people
- people aged 18 and 19 years, who are at or have just left school
- people caring for someone with a disability who is not a spouse, partner or child under 18
- people who have been detained (unless imprisoned for non-payment of Council Tax or a fine)
- people in respect of whom Child Benefit is payable

If all but one of the adults is not counted (are disregarded) for Council Tax purposes a 25% discount can be given. If all the adults are not counted (are disregarded) for Council Tax purposes the discount will be 50% (unless you would qualify for an exemption).

**Disabled person relief**

If your property has been changed to make extra space to allow for the needs of a disabled person, you may be entitled to a reduction. The requirements of the relief are if the disabled person needs:

- sufficient floor space to permit the use of a wheelchair and the disabled person needs to use a wheelchair indoors
- a room set aside for equipment used only or mainly by the disabled person, or
- an extra bathroom or kitchen which has been added to meet the disabled person's needs.

With this reduction, the disabled relief will reduce the Council Tax by one band or if the property is already in a band A, by the equivalent of one ninth of band D.

## Reductions that can apply to certain types of people or certain types of properties:

- care workers working for low pay, usually for charities
- diplomats and their non-British spouses
- full time students, student nurses, apprentices and youth training trainees
- members of international organisations
- members of religious communities
- non-British spouses of students
- people aged 18 and 19 who are at or have just left school
- people caring for someone with a disability who is not a spouse, partner or child under 18
- people permanently residing in hospital
- people staying in certain hostels and night shelters
- people who are being looked after in care homes permanently
- people who are severely mentally impaired
- people who have been detained (except for those in prison for non-payment of Council Tax or a fine)
- persons for whom Child Benefit is payable.

**Discount for annexes**

You may get a 50% discount on the Council Tax for an annexe if:

- the annexe forms part of a single property which includes at least one other property; and
- the person living in it is a relative (under the age of 65) of the person who is responsible for paying the Council Tax on the main property; or
- the annexe is being used as part of the main home by the person liable to pay Council Tax.

**Reductions for Ukrainian Refugees**

The Government has set out new guidelines to help protect Council Tax payers whose bills might have increased as a result of helping out under the Homes for Ukraine scheme. In addition there is a reduction for Ukrainian refugees who are renting an empty property. This applies to all Ukrainian refugees who have permission to enter or to stay in the United Kingdom granted under the Government's Homes for Ukraine Scheme. Further information can be found on the Dover District Council website at dover.gov.uk/CouncilTax/Discounts-and-exemptions

## Council Tax exemptions

Any property that falls within one of the following classes (B – W) will be exempt from Council Tax. Please note there is no class A or class C Council Tax exemption.

| | |
|---|---|
| B | Vacant for up to six months and owned by a charity (providing use for the purpose of that charity) |
| D | Property left empty by someone who has been detained (except for those in prison for non-payment of Council Tax or a fine) |
| E | Property left empty by someone who is permanently in care or hospital |
| F | Property left empty by a deceased person, waiting for probate or letters of administration to be granted |
| G | Occupation prohibited by law |
| H | Vacant and being held available for a minister of religion |
| I | Property left empty by someone who has moved elsewhere to receive personal care |
| J | Property left empty by someone who has moved elsewhere to provide personal care |
| K | Vacant but previously occupied by students |
| L | Vacant where mortgagee is in possession |
| M | Student Halls of Residence |
| N | Properties only occupied by students |
| O | Properties owned by Secretary of State for Defence – armed forces accommodations |
| P | Properties occupied by members of visiting forces |
| Q | Vacant property where liable person is bankrupt |
| R | Vacant pitch or mooring |
| S | Property occupied by under 18’s |
| T | Vacant annexe that cannot be let separately |
| U | Occupied only by people severely mentally impaired |
| V | Occupied by a diplomat |
| W | Annexe occupied by a dependent relative of the residents of the main building |

## Appeals about Council Tax

If you think that you shouldn't be billed for Council Tax, or the council has made a mistake in calculating your bill, you can appeal. Appeals should be made in writing to us and should tell us why you think your bill is wrong.

We will look at your appeal first and try to resolve any issues with you. If you are not happy with the answer, we will give you details on how to appeal to the Valuation Tribunal Service, who are independent from the council. You should keep paying your bill, even if you have appealed. If your appeal is successful, any overpayments will be refunded to you.

## Council Tax Support

If you are on a low income, you may be entitled to some help to pay your Council Tax. To find out if you are entitled to Council Tax Support please see our website or contact us.

You must continue to pay your Council Tax even if you have made an appeal or are waiting for your Council Tax Support application to be processed. If your appeal or Council Tax Support claim is successful, any overpayment will be refunded to you.

In exceptional circumstances the council has the discretion to reduce or remit Council Tax under Section 13a (1)(c) of the Local Government Finance Act 1992. For further information, please contact us.

## Council Tax Premiums

An additional charge (premium) can be applied to your Council Tax bill in certain circumstances. Council Tax premiums benefit our district and communities as an incentive to encourage empty or underutilised homes back into use.

### Unoccupied and Furnished Properties (Second Homes)

From 1 April 2026, a Council Tax premium of 100% will be applied to an empty and furnished property, which is not used as anyone's main home. The premium will increase the Council Tax payable to 200%.

### Long Term Empty Properties

From 1 April 2026, a Council Tax premium is charged when a property has been empty and unfurnished for one year or more. The following premiums apply:

- for properties that have been empty and substantially unfurnished for one year, but less than five years, the premium will be 100%
- for properties that have been empty and substantially unfurnished for five years, but less than 10 years, the premium will be 200%
- for properties that have been empty and substantially unfurnished for 10 years or more, the premium will be 300%

As this premium applies to the property, a change of ownership or tenancy will not affect the premium. If when you purchased or leased your property it had already been empty and unfurnished for one year or more, you will have to pay the extra Council Tax charge. The additional charge can only be removed by bringing your property back into use.

The provision given to local authorities to charge a premium is intended to be a tool to help local authorities to:

- maximise the use made of existing housing stock within the district, with the objective of unoccupied homes being released to become fully occupied
- increase the supply of affordable housing and enhance the sustainability of local communities

Further information for the number and value of premiums is available upon request.

## Exceptions to the premium

No premium will be charged on the following properties providing the criteria for the exception is met:

- Armed Forces accommodation (job related) – a property which is left empty by a member of the armed services, who is away from the property as a result of their service
- A property which forms part of a single property, for example, an annexe
- Occupied and furnished caravan pitches and boat moorings
- Furnished seasonal homes where all year occupation is specified as holiday accommodation only or where all year occupancy is prevented by a planning condition

## Exceptions to the premium – Time limited

No premium will be charged on the following properties, providing the criteria for the exception is met, for a maximum period of 12 months:

- A property being actively marketed for sale
- A property being actively marketed for let (which excludes holiday let accommodation)
- A property where probate has been granted within the last 12 months
- An unfurnished property in need of or undergoing structural alteration and/or major repair

## Tell us about your property

If you think your property meets the exception criteria, tell us using our online forms below:

For unoccupied and furnished properties (second homes)
dover.gov.uk/secondhomereview

For long term empty properties that are unoccupied and unfurnished
dover.gov.uk/unfurnishedhomereview

## Council Tax instalments

You have the opportunity to make payment of your Council Tax over 12 instalments rather than 10. If you wish to make payment over 12 instalments you must contact us no later than 31 March 2026 and a revised bill will be sent to you.

## Kent County Council's offer to care leavers

Kent County Council will fund the Council Tax payments for young people aged 18 years old up to their 21st birthday, aged 18 to 20 inclusive, who have been in Kent Local Authority Care and are eligible for a Kent Care Leavers Service. Only those young people who are named on a tenancy agreement and Council Tax bill, can access this payment. You can find out more on the Kent County Council website at kent.gov.uk/education-and children/children-in-care/care-leavers-local-offer

From their 21st birthday up to their 25th birthday the relevant care leaver, if in receipt of Council Tax Support(CTS), will automatically receive 100% support for the period of their entitlement to CTS.

You can find out more information on our website at dover.gov.uk/benefits

## Joint working

To make our service to you more efficient, Canterbury City Council, Dover District Council and Thanet District Council now process Housing Benefit, Council Tax Support, Council Tax liabilities and Business Rates liabilities for all three authority areas as part of an outsourced shared service.

The information you have supplied to us is held securely, but may now be accessed by staff authorised by Canterbury, Dover and Thanet, in order to work out entitlement to Housing Benefit, Council Tax Support or Council Tax and Business Rates liability.