

Council Tax Demand Notice

Explanatory Notes 2019/20

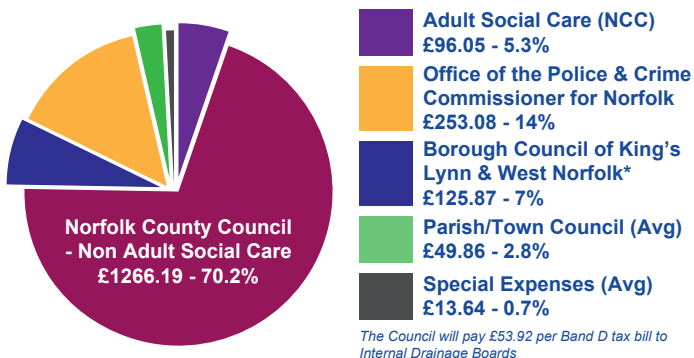
Borough Council of
**King's Lynn &
West Norfolk**



Council Tax

The amount of council tax payable (before any discount or support) is based on two things: the valuation band that your property falls into and the part of the borough in which you live. The amount due is set by Norfolk County Council, the Office of the Police and Crime Commissioner for Norfolk, the Borough Council of King's Lynn & West Norfolk and your parish/town council.

The amounts due for an average Band D property in 2019/20 are:



Valuation Band

The Valuation Office Agency, part of HM Revenue and Customs, places each property into one of 8 bands (A-H) according to its open market capital value on 1 April 1991 or an estimate of this for newer properties. Your council tax bill states which band applies to your property.

Exempt Dwellings

Some dwellings are exempt from council tax, including properties only occupied by students, members of visiting forces personnel, persons under 18, persons who are severely mentally impaired, 'granny annexes' occupied by elderly or disabled family members and certain vacant dwellings. Details can be found on the council's website.

Council Tax Liability

Normally the occupier(s) of a property will be responsible for payment of council tax at their address. There are some exceptions. If you have questions about your liability contact the council for advice or go to the council's website.

Discounts for Occupied Properties

The full council tax bill assumes there are two adults living in a property. If only one adult lives in a property, as their main home, the council tax bill will be reduced by a quarter (25%). If all of the adults who are resident in the property can be disregarded then the council tax charge is reduced by 50%. If there are two adults living in the property and one is disregarded then there is still only a 25% reduction. People in the following groups are disregarded for council tax purposes:

- Full time students, student nurses, apprentices and Youth Training trainees
- Patients permanently resident in hospital and 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 and are in receipt of child benefit
- Careworkers working for low pay, caring for someone in the relevant property
- 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
- Diplomats and members of international organisations
- Members of religious communities (monks and nuns)
- People in prison (except those in prison for non-payment of council tax)

Annexes occupied by a relative of one of the main householders will receive a 50% discount.

Second homes are properties that are furnished but where no-one lives in them as their main residence. **There is no discount for these properties**, however if your property has a seasonal restriction for part of the year, you may be able to claim an exemption.

If you think you may be entitled to a discount you should contact the council. If your bill shows that a discount has been allowed, you must tell the council within 21 days of any change of circumstances which affects your entitlement to that discount. If you fail to do so you may be required to pay a penalty and/or be subject to prosecution.

The council does have discretionary powers to consider a reduction in council tax. People wishing to apply should do so in writing setting out the reasons why they believe the council tax should be reduced.

Reduction in Council Tax for People with Disabilities

A council tax reduction is available for properties adapted in certain ways to meet the needs of a disabled resident. The bill may be reduced to that of a property in the band immediately below the band shown on the Valuation List. In the case of a band "A" property (6/9ths of a band D property) the bill will be reduced to 5/9ths of a band "D" property. If you think you may qualify for a reduction contact the council or visit the council's website for more information.

Discounts and Premiums for Empty Properties

Properties that require or are undergoing structural repair may be entitled to a 25% discount for a maximum of 12 months. Once the period of discount has expired full council tax is payable. **There is no discount for empty and unfurnished properties.**

Dwellings that have been unoccupied and unfurnished for at least two years, and are not subject to a statutory exemption, will have an additional premium of 100% council tax applied to them. The two year period includes any period where an empty dwelling discount has been awarded.

Unoccupied annexes that are used as part of the main household will receive a 50% discount.

Adult Social Care

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge an additional "precept" on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20.

For more information please visit www.norfolk.gov.uk/counciltax

Appeals

Valuation Banding Appeals

You can only appeal against the council tax band your home is in if you believe one of the following applies:

- the banding should be changed where there has been a material increase or reduction in the dwelling's value
- Where you start or stop using part of your property to carry out a business, or the balance between domestic and business use changes
- Within 6 months of a band change made to your property or a similar property by the Listing Officer or Valuation Tribunal
- Where you became the taxpayer in respect of a dwelling for the first time (your appeal must be made within 6 months, but if the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again).

A material increase in value may result from building, engineering or other work carried out on the dwelling. In this case a revaluation does not take place until the property is sold, so the person appealing is usually the new owner or resident.

A material reduction in value may result from the demolition of part of the dwelling, any change in the physical state of the local area or an adaptation to make the dwelling suitable for someone with a physical disability. In this case a revaluation can take place as soon as possible.

Appeals about your council tax band must be made to the Valuation Office Agency and can be made online at www.gov.uk/challenge-council-tax-band or you can telephone 03000 501501

Non Valuation Appeals

You may appeal if you consider that you are not liable to pay council tax, for example because you are not a resident or owner, the property is exempt or the council has made a mistake in calculating the bill. If you wish to appeal you must contact the council in writing so they have an opportunity to reconsider the case.

Making an appeal does not allow you to withhold payment of tax owing in the meantime. If you are successful a refund will be made of any tax overpaid. No interest will be paid on refunded amounts.

Council Tax Support

If you are on a low income you may be entitled to Council Tax Support. More details are available on the council's website.

Direct Debit

This is the preferred method of payment by the majority of our customers, visit our website www.west-norfolk.gov.uk/ctaxdirectdebit where you can complete a direct debit mandate. Alternatively we can set this up for you over the telephone, you just need to have your bank details handy.

Instalments

Council tax is generally paid in 10 instalments from April to January. Requests can be made to pay in 12 instalments but must be made by 23rd March 2019. The first instalment would be due on 7th April 2019 with the remaining instalments due from May 2019 to March 2020. Any requests received after the 22nd March 2019 will be payable in 11 instalments or fewer depending on when the request is received, but will run until March 2020.

Change of Address

Please tell the council if you change address by completing the online form on www.west-norfolk.gov.uk/counciltax, providing details of your old and new addresses.

Council Tax Website

www.west-norfolk.gov.uk/counciltax

Our services are available online 24 hours a day. You can pay your council tax securely, complete discount forms and view further information. By registering for 'MyRevenues' you can view your council tax account online, check when payments are due, complete online forms and track their progress. The council's financial information and budget are also available on the website and a hard copy of the information can be requested at no charge.

Enquiries

All written requests and enquiries should be directed to:

Revenues Services, PO Box 26,

King's Lynn PE30 1PX

Telephone: 01553 616200

Website: www.west-norfolk.gov.uk/counciltax