

# Council Tax Demand Notice

## Explanatory Notes 2023-2024

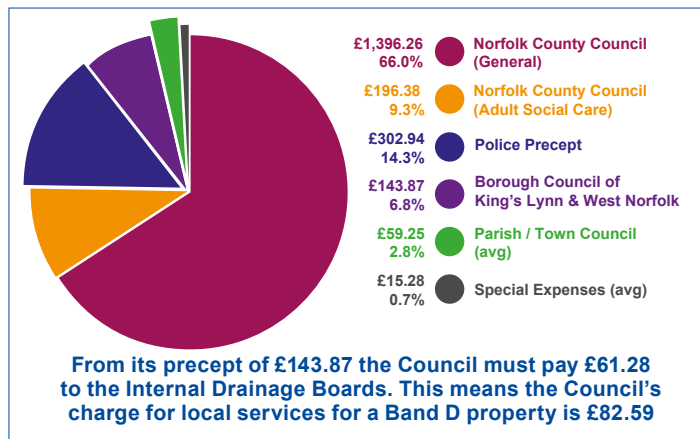
Borough Council of  
King's Lynn &  
West Norfolk



### 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 Police, the Borough Council of King's Lynn & West Norfolk and your parish/town council.

The amounts due for an average Band D property in 2023-2024 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 our 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 us for advice or go to our 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 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 us. If your bill shows that a discount has been allowed, you must inform us 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.

We 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 us or visit our 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. Properties that have been empty for over five years will have an additional premium of 200% added to the council tax bill. Properties that have been empty for 10 years or more will have an additional premium of 300% added to the council tax bill.

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

## Adult Social Care

The Secretary of State 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 was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.

For more information please visit <http://www.norfolk.gov.uk/counciltax>

## Appeals

### Valuation Banding Appeals

The Valuation Office Agency (VOA) values domestic properties for council tax. This valuation is used to set your council tax band. 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.

You will need to contact the VOA if you think your council tax band is wrong.

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](http://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](http://gov.uk/contact-voa). If you are unable to use the online service you can also contact the VOA on 03000 501 501.

## 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 us in writing so we 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 our website.

## Direct Debit

This is the preferred method of payment by the majority of our customers, visit our website [west-norfolk.gov.uk/ctaxdirectdebit](http://west-norfolk.gov.uk/ctaxdirectdebit) where you can complete a direct debit mandate online. 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 17th March 2023. The first instalment would be due on 7th April 2023 with the remaining instalments due from May 2023 to March 2024. Any requests received after the 17th March 2023 will be payable in 11 instalments or fewer depending on when the request is received, but will run until March 2024.

## Change of Address

Please tell us if you change address by completing the online form on [west-norfolk.gov.uk/counciltax](http://west-norfolk.gov.uk/counciltax), providing details of your old and new addresses.

## Enquiries

- **Online** – [west-norfolk.gov.uk/counciltax](http://west-norfolk.gov.uk/counciltax)  
**MyRevenues** – Our services are available online 24 hours a day, and you can pay your council tax securely via our website. By registering for MyRevenues you can also view your council tax account, check when payments are due, complete forms and track their progress, request refunds and notify us of any changes to either your household or property. Our financial information and budget are also available on the website and a hard copy of the information can be requested at no charge.
- **Webchat** – Chat to an advisor using our live chat service at: [west-norfolk.gov.uk/contact](http://west-norfolk.gov.uk/contact) or look out for the 'Start live chat' icon on our website. Live chat is available Monday to Thursday 9am–5pm and 9am–4:30pm on a Friday.
- **In writing** – All written requests and enquiries should be directed to: Revenues Services, PO Box 26, King's Lynn, PE30 1PX
- **Phone:** 01553 616200