

Council Tax Demand Notice

Explanatory Notes 2025–2026

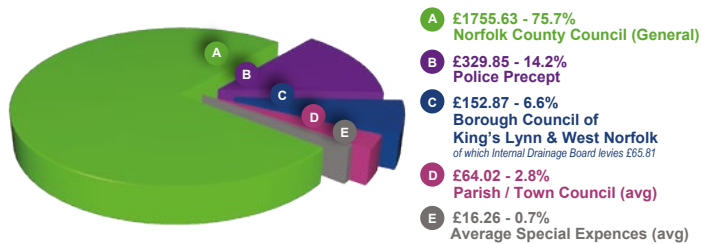
Borough Council of
King's Lynn &
West Norfolk



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 average amount due for a band D property for 2025/2026 is £2318.63. This is broken down as follows:



From its precept of £152.87 the Council must pay £65.81 to the Internal Drainage Boards (IDB). This means the Council's charge for local services for a Band D property is £87.06.

We estimate the second homes premium will raise over £5m in additional council tax. Of this £3.8m goes to Norfolk County Council, £0.71m goes to Norfolk Police and we keep £0.33m. None of the income goes to the IDB. Norfolk County Council has agreed to return £0.95m of their extra income to us, and all our extra income will be used to fund housing and homelessness services.

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.

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 one year, will have an additional premium applied to them.

- 1-5 years 100% premium added
- 5-10 years 200% premium added
- 10+ years 300% premium added

Unoccupied annexes that are used as part of someone's main home will receive a 50% discount.

Properties Classed as a Second Home

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. **From 1st April 2025 these properties will be subject to 100% additional levy.**

If you believe that you should not incur this additional charge or if your property has a seasonal

restriction for part of the year you may be able to claim an exemption. Please visit west-norfolk.gov.uk/secondhomes for further information

Adult Social Care

The 2025-26 council tax attributable to Norfolk County Council includes a precept to fund adult social care. The increase of 5.0% for 2025-26 is calculated based on the total council tax charged by Norfolk County Council in 2024-25 (a 5% increase on the total of the Norfolk County Council - General and Norfolk County Council - Adult Social Care Precept elements of 2024-25 council tax bills).

The presentation of council tax bills is set out by Government (the Ministry of Housing, Communities and Local Government) in regulations each year. The display of elements of the council tax bill relating to Norfolk County Council has therefore changed from that used in 2024-25. For 2025-26 the prescribed approach requires billing authorities to adjust the presentation of the council tax charge by Adult Social Care authorities on council tax bills to show a single line for a total cash charge and annual increase, with one cash figure and one percentage figure.

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. 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

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 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 2025. The first instalment would be due on 7th April 2025 with the remaining instalments due from May 2025 to March 2026. Any requests received after the 17th March 2025 will be payable in 11 instalments or fewer depending on when the request is received, but will run until March 2026.

Change of Address

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

Enquiries

Online – 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 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, option 4