

Council Tax Information – 2023/2024

Who has to pay Council Tax

At least one person in each household is responsible for paying council tax.

In most cases the person(s) aged 18 or over nearest the top of the following list is responsible:

- Owner occupiers
- Leaseholders
- People who pay rent
- People who have a licence to occupy
- Non resident owners

Disabled reduction for people with disabilities

Your council tax bill may be reduced by the level of one band if:

- There is an extra bathroom or kitchen to meet the needs of the disabled person
- The disabled person uses a wheelchair in the property
- A room is required to meet the needs of the disabled person

Discounts

Your bill assumes that two adults are living in your home. If you are the only adult living there (as your main home), we will reduce your bill by 25%. When we look at the number of adults living in the property there are some we do not count:

- Full-time students, student nurses, apprentices and youth trainees
- People who live in hospital
- People who are being looked after in care homes
- People who are severely mentally impaired
- People staying in hostels for the homeless or night shelters
- 18 and 19 year olds who have just left school
- Care workers working for low pay (usually for a charity)
- People caring for someone with a disability, who is not their partner or their child
- Members of visiting forces and foreign institutions
- Diplomats and their husbands or wives (who are not British)
- Monks and nuns
- People in prison (except those in prison for non payment of Council Tax)
- A 50% discount for annexes occupied by a family member or used by the owner

Local discounts:

- If the property becomes unoccupied and substantially unfurnished it may receive a discount for a maximum of four weeks only
- Essex Care Leaver discount if care leaver aged between 18 and 21

Please contact the Council if you think your property should be exempt or you should pay a reduced rate.

Exemptions

If your property is empty you will have to pay 100% of the council tax unless it is exempt for the following reasons:

- Is owned by a charity (exempt up to six months)
- The owner/tenant is in prison
- Left empty by someone who has moved to receive personal care in a residential care home, hospital or somewhere else
- Awaiting grant of probate and for up to six months after grant of probate received
- Occupation is prohibited by law
- Will be occupied by a minister of religion
- Left empty by someone who has moved to provide care for someone
- It has been repossessed
- It is the responsibility of a trustee for someone who has been made bankrupt
- It is a pitch or mooring
- It is part of a property and cannot be let separately

Homes can be exempt if only occupied by:

- Students
- People under 18 years old
- Severely mentally impaired
- A diplomat or member of an international organisation
- An elderly or disabled person living in part of a home (an annexe) and their relative lives in the other part of the home

Twelve Monthly payments

Any requests to pay over twelve-monthly instalments should be made in writing and be received by 3 April 2023. Requests received after this date will show payments over the remaining months in the year only. You must continue to pay the instalments shown on your bill until notified otherwise.

Valuation appeals

Each property is put into one of eight bands, A-H, depending on how much it was worth on 1 April 1991.

If you think your home should be in a different valuation band because of the following reasons:

- You believe there has been a material increase or a material decrease in the property's value
- Where you start or stop using part of your property to carry out a business
- Where the Listing Officer has altered the list without your knowledge
- Where you become the taxpayer for the first time (your appeal must be made within six months)

Please contact:

The Valuation Office Agency on 03000 501501 or visit their website at www.gov.uk/voa/contact.

Council Tax appeals

You can appeal to us (in writing) if:

- You think you should not have to pay Council Tax at all because you do not live in or own the property
- You feel the property should be exempt from Council Tax
- You believe we have made a mistake in working out your bill
- We have not given you a discount or you believe it to be incorrectly calculated
- We have not reduced your bill because a member of the household has a disability

If you disagree with our decision you have two months to appeal to a Valuation Tribunal.

If you appeal, you must continue to pay your Council Tax until your appeal is decided. If your appeal succeeds, we will refund any overpayment.

Money Management and Debt advice

If you are experiencing financial difficulty, the Citizens Advice Bureau offers a free debt counselling service at various locations. Telephone number is 03444 770 808.

Other organisations include:

- Stepchange - the UK's leading debt advice charity - which provides free advice on debt problems. Telephone number is 0800 138 1111 or go to www.stepchange.org
- Peabody – Essex Outreach Support, Advice and Information Service. Telephone number is 0800 28 888 83 or go to www.peabodycareandsupport.org.uk/essex-outreach-support/

Please also see our website for further help and advice.

Council Tax Reduction

Council Tax Reduction is a discount you may be able to get on your Council Tax account if you're on a low income. The Discount is capped at 70% of Council Tax liability, meaning all working age households are required to pay a minimum of 30% of their council tax. This is a banded scheme which means if your income falls into one of the 6 brackets you can receive 20%, 40% or 70% of the liability. Making a claim for Council Tax Reduction is through an "on-line" application form which can be found on the Councils Website.

Information on the scheme and an on-line calculator to help you estimate your entitlement are available in the 'Council tax' section on our website.

Changes to your circumstances

If your bill shows a reduction in the amount of Council Tax you have to pay, including any reduction awarded under the Council Tax Support Scheme, and your circumstances change you may no longer be entitled to receive this reduction. You **MUST** inform us within 21 days of any change in your circumstances. **Failure to do so may result in a financial penalty of up to £280.00 being issued and lead to prosecution.**

All awards of Council Tax Support, discounts and exemptions are regularly reviewed to prevent fraud.

Adult Social Care

For adult social care authorities, Council Tax bills show two percentage changes: one for the part of the overall change attributable to the adult social care precept, and one for the part attributable to general expenditure.