

## Council Tax Explanatory Notes

**Council Tax** - The basic 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 Swindon Borough Council, Wiltshire Police and Crime Commissioner, Dorset & Wilts Fire & Rescue Authority and your Parish Council).

**Property Bands** - The Valuation Office Agency (VOA), which is part of HM Revenue and Customs, has placed each property into one of the eight bands according to its open market Capital Value on 1 April 1991 or an estimate of this for newer properties. This means that recent purchase prices are not necessarily the best evidence against which to compare the band of your property.

**You can challenge your band** - Contact the VOA by phone on 0300 0501 501 if you think your band is wrong, for example, because similar properties in your street are in a different band. Information & how to check your band is also available by visiting [www.gov.uk](http://www.gov.uk).

**Council Tax liability** - Normally the occupier(s) of a property is (are) responsible for the payment of Council Tax at their address. However, there are some exceptions to this. If you have any queries over your responsibility for Council Tax, please contact the Council for advice or look online at [www.swindon.gov.uk/counciltax](http://www.swindon.gov.uk/counciltax). Further independent information can also be found by visiting the Council Tax pages on [www.gov.uk](http://www.gov.uk)

**Appeals against being liable for Council Tax** - You can appeal to the Council if you consider that you are not liable to pay the bill issued to you because you are not the resident or owner, or because you believe the property is exempt, or that the Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you must let the Council know in writing so that we have the opportunity to consider the case. Further details of the appeal procedures (including the role of the Valuation Tribunals) may be obtained from the Council and is available online on the Council's website. In all of the above cases **you will still have to pay your Council Tax as billed until the valuation or liability appeal has been heard**. You will then be notified of the outcome, and we will make any necessary adjustments to your account.

**Reduction for Disabilities** – A reduction is available for properties that have been adapted in certain ways to meet the needs of a disabled resident. The reduction is equivalent to the difference between the charge for your property's band and the band immediately below it. Since 1st April 2000, reductions for disabilities have been allowed for Band 'A' properties. If you think you may qualify and have not already been granted a reduction, please contact the Council Tax Office for an application form or visit [www.swindon.gov.uk/counciltax](http://www.swindon.gov.uk/counciltax) and complete the online application form.

**Discounts and Exemptions** - There are various types of discounts and exemptions that you may be entitled to, depending on your circumstances. These are described below. If you have been granted a discount or exemption, the amount will be shown on your bill. If you wish to apply for a discount or exemption **you must apply at the time that the circumstances apply**. It may not be possible to award a discount or exemption retrospectively and you could lose out by not applying promptly.

**Discounts** - A discount can be granted if:

- The property is only occupied by one adult (25% discount), or
- The property is undergoing major structural alterations or major repairs (25% discount). This discount is awarded for a maximum period of 3 months, whether structural alterations/repairs have been completed or not. More information regarding types of work required to qualify can be obtained by contacting the Council, or
- On separately assessed annexes, the annex is being used either by the resident of the main dwelling or is occupied by a close relative of the Council Tax payer resident in the main dwelling, or
- If all, or all but one, of the adults resident in the property can be disregarded because of their circumstances (50% or 25% discount). For example, the following are disregarded when deciding the number of adults living in a property:
  - Full time students and certain of their non-British spouses.
  - Student nurses, apprentices and youth trainees.
  - 18 and 19 year olds who are at or have just left school.
  - Careworkers working for low pay, usually for charities.
  - People caring for someone with a disability who is not a spouse or partner nor a child under 18.
  - The severely mentally impaired, where certain criteria are met.
  - Diplomats and members of visiting forces and their non-British dependants.
  - Members of religious communities (e.g. Monks and Nuns).
  - People staying in certain hostels.
  - People in prison (except those in prison for non-payment of Council Tax or a fine).

**Exemptions** - Some examples of properties that are exempt from Council Tax include those occupied:

- Only by students.
- By visiting forces personnel.
- As UK forces barracks and married quarters.
- Only by severely mentally impaired people.
- People who are being looked after in care homes or have their main residence in hospital.

And unoccupied properties which

- Are waiting for probate or letters of administration to be granted (and for up to six months after)

**\*\* If you are no longer entitled to a Council Tax discount, exemption or reduction it is your responsibility to advise us. Failure to do so could result in a large bill being due all at once and financial penalties being applied for failing to disclose information \*\***

**How information about you will be used** - Council Tax information that has been collected may be used for the delivery of Council services and may be shared with other Council departments in order to improve services and for Legal reasons. These services include Electoral Registration, Planning Public, Environmental Services, Corporate Fraud and Debt Recovery. The Council will process, that means collect, store and use the information you provide in a manner that is compatible with the Data Protection Act. The Council will keep your information accurate and up to date based on the information you provide us. It will be held securely and will not be kept for any longer than is necessary. The Council will not pass your information on to third parties for marketing purposes, or any other parties other than those with a legal entitlement to the information. The Council is under a duty to protect the public funds it administers, and to this end may use the information collected for the prevention and detection of fraud. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes. The Council may use information it has obtained from Credit Referencing Agencies for the purposes of detecting fraud. For further information, see the Council's website ([www.swindon.gov.uk](http://www.swindon.gov.uk)) or contact the Council's Internal Audit section at: Swindon Borough Council, Civic Offices, Euclid Street, Swindon SN1 2JH. Under the Data Protection Acts you can see your own personal information and information as regards this is available on the Council's website ([www.Swindon.gov.uk](http://www.Swindon.gov.uk)).

**Paying by 12 instalments** - Council Tax payers can opt to pay by 12 monthly instalments instead of 10. Applications to pay by 12 instalments for the year in question need to be made by 15<sup>th</sup> April of that year. For more information please email the Council Tax team at [swindon.counciltax@secure.capita.co.uk](mailto:swindon.counciltax@secure.capita.co.uk) stating your address and Council Tax account number. It would be useful if you could provide a daytime telephone number (ideally a mobile number) in case there is a need to speak to you about your email. Alternatively, you can telephone 0345 302 2316 to find out more about paying by 12 instalments.

**Direct Debit** - If you don't currently pay your Council Tax by Direct Debit and want to switch to this method of payment, a Direct Debit mandate can be downloaded from the Council's website for printing and completion. The mandate can be found online at [www.swindon.gov.uk/counciltax](http://www.swindon.gov.uk/counciltax)

**Change of Address** - Please tell the Council if you change address by completing the online form on the Council's website, providing details of your old and new address together with the date of your move and date of completion if different. Alternatively, you can write or email us with all this information at [swindon.counciltax@secure.capita.co.uk](mailto:swindon.counciltax@secure.capita.co.uk), or call us on 0345 302 2316. Please ensure you state both your Council Tax reference number and telephone number when using any of the above contact methods.

**Council Tax website** ([www.swindon.gov.uk/counciltax](http://www.swindon.gov.uk/counciltax)) - You can pay securely and complete discount and exemption forms online by visiting our website.

**Council Tax Support** – Council Tax Benefit has been replaced by Council Tax Support. If you think you will have difficulty in paying your Council Tax you may be entitled to Council Tax Support. More details are available on the Council's website ([www.swindon.gov.uk](http://www.swindon.gov.uk)).

**Statement concerning adult social care funding** - 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 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.

**More information about Council Tax can be found online at [www.swindon.gov.uk/counciltax](http://www.swindon.gov.uk/counciltax). This includes details on the budgets of the Council, the Fire Authority, the Wiltshire Police and Crime Commissioner and any Parish Council. If you wish to receive this information in hard copy or other format, please telephone us on 0345 302 2316.**