



Resources Directorate

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Council Tax Explanatory Notes

1. Council Tax Valuation Bands

Most dwellings are subject to the Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home, or houseboat, and whether it is owned or rented. Each dwelling has been allocated by the Valuation Officer to one of eight bands according to its estimated open market capital value at 1 April 1991. The band for your dwelling is shown on your bill.

Valuation Band	Range of values
A	Up to and including £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

See note 5 regarding appeals against banding.

2. Exempt Dwellings

Some dwellings may be exempt, including properties which are occupied only by students or by people under 18 years old, or by people who suffer from enduring mental illness. Granny annexes occupied by dependent relatives may also be exempt.

Exemption also applies to certain unoccupied properties which:

- Are owned by a charity (exempt for up to six months)
- Are left empty by someone who has gone to prison, or has moved to receive personal care in a hospital or a care home or elsewhere
 - Are left empty by someone who has moved in order to provide personal care to another person
- Are owned and were previously occupied by one or more full time students
 - Are waiting for probate or letters of administration to be granted (and for up to six months afterwards)
- Have been repossessed
- Are the responsibility of a bankrupt's trustee
- Are empty because occupation is forbidden by law
- Are waiting to be occupied by a minister of religion

- Form part of a single property with another dwelling and can't be let separately

If you think your property may be exempt please contact Customer Services (see note 6).

3. Discounts

The full Council Tax bill assumes that there are two adults living in a dwelling. If only one adult lives there (as their main home) the bill will be reduced by 25%.

If a dwelling is unoccupied and unfurnished a 50% discount may be available for the first six months followed by a 25% discount for the next eighteen months. If the property is deemed uninhabitable by us, the initial discount may be 75% for the first 12 months followed by a 25% discount for the next twelve months.

Once an unoccupied and unfurnished property has been empty for two years, 150% Council Tax will be charged.

If a dwelling is unoccupied and furnished, eg a second home, the bill will be reduced by 10%.

A 50% discount may also be available for a separately assessed annexe in some limited circumstances.

Certain people are not counted when assessing the number of adults living in a dwelling if they meet certain conditions. For example, where a student lives with only one other adult, the bill will be reduced by 25% as if only one adult lived there.

The categories of disregarded persons are:

- Full time students, student nurses, apprentices and Youth Training trainees
- Patients permanently resident in a hospital
- People living permanently in a care home
- People suffering from enduring mental illness
- People staying in certain hostels or night shelters
- 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 their spouse, partner, or child under 18
- Members of visiting forces and certain international institutions
- Members of religious communities (monks and nuns)
- People in prison (except those in prison for non-payment of Council Tax or a fine)

Further details including how to apply are available at www.carlisle.gov.uk . If a discount has been awarded it is shown on your bill. If your bill indicates that a discount has been allowed, you must tell the Council of any change of circumstances which affects your entitlement. If you fail to do so, you may be required to pay a penalty.

4. People with Disabilities

If you (or someone who lives with you) need an additional bathroom or kitchen, extra space in your property to use a wheelchair, or a room to meet special needs arising from the disability (not a bathroom, kitchen or toilet) you may be entitled to a reduction in your bill. If your home is eligible, your bill will be reduced to that of a property in the

valuation band immediately below the band shown on the valuation list. If your home is in band A, the reduction will be 1/9th of Band D.

5. Appeals

(a) The grounds for appeal against the band of your property are restricted to the following cases:

- where you believe that the banding should be changed because there has been a material increase or material reduction (these are explained below) in a dwelling's value;
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes;
- where the Listing Officer has altered the Valuation List without a proposal having been made by a taxpayer;
- where you become 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 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 these cases, revaluation does not take place until after a sale - so the person appealing would usually be the new owner or resident.

A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of the local area, or an adaption to make the dwelling suitable for use by someone with a physical disability. In these cases, revaluation should take place as soon as possible.

If you wish to appeal against your banding, you should not contact the Council but you should write to the Valuation Officer, Stocklund House, Castle St, Carlisle CA3 8SY (Telephone 03000 501501).

(b) You may also appeal if you consider that you are not liable to pay Council Tax. For example, because you are not the resident or owner; or because your dwelling is exempt; or that the Council has not awarded a discount or disabled relief. If you wish to appeal on these grounds, you must first write to the revenues section at the Council so that your case can be reconsidered. If you remain dissatisfied on receipt of the Council's reply, you may appeal to the Valuation Tribunal. Further details of the appeal procedures (including the role of Valuation Tribunals) may be obtained from Customer Services.

6. Further information and how to contact us

More information is available at www.carlisle.gov.uk. Follow the links to Council Tax.

You can contact us by e-mail at customerservices@carlisle.gov.uk

Our telephone number is 01228 817200

You can also write to us at; Revenues Section, Civic Centre, Carlisle CA3 8QG