



COUNCIL TAX DEMAND NOTICE - EXPLANATORY NOTES

Council tax valuation bands and appeals

There is one council tax bill for every property. Each property is placed in one of eight valuation bands and your council tax bill shows which band your property is in. This is based on the property value of your home on 1st April 1991. For the purposes of this valuation it is assumed that the property is in a reasonable state of repair and available for sale with vacant possession.

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

Appeals against your valuation band

You can appeal against the valuation band of your property if one of the following applies:

- Your home has reduced in value because of demolition or adaptation work or because of a change in the area, such as a new road next to your home.
- The property has been re-valued because of past building (or other) work. The person appealing would normally be the new owner or occupier.
- You have to pay the council tax for the property for the first time, in which case you must appeal within six months of first becoming liable.
- You start using part of your home for business, or the balance between domestic and business use changes.

You cannot appeal directly to the Council about your council tax band. You must appeal to the listing officer, who is a Government official, at:

The Valuation Office Agency
Council Tax East
Valuation Office Agency
Kings Wharf
20-30 Kings Road
Reading
RG1 3ER

Phone: 03000 501501

If you want more information about valuation bands for similar properties you can visit the Valuation Office Agency website at **www.gov.uk/guidance/valuation-office-agency-and-council-tax**

Please note this is a free service and there is no need to employ a company to appeal on your behalf, unless you want to.

Appealing against paying council tax

You can appeal if you think you are not the person who should be paying council tax. You should appeal directly to Chiltern District Council. Contact details are at the end of this leaflet, on the front of your bill, and on the Chiltern District Council website. **Making an appeal does not allow you to withhold payment of tax owing in the meantime.** If your appeal is successful you will be entitled to a refund of any overpaid tax. No interest will be paid on any refunded amount.

Discounts and premiums for empty (unoccupied and unfurnished) dwellings

Dwellings that are unoccupied and substantially unfurnished may be entitled to a 100% discount for a maximum of one month, commencing the first day the property was both unoccupied and unfurnished. Once this period of discount has expired, full council tax will be payable.

Discounts for occupied dwellings

The full council tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the council tax bill will be reduced by a quarter (25 per cent).

If none of the adult occupiers count towards the number of adults resident a 50 per cent discount will apply. People in the following groups do not count towards the number of adults resident in a dwelling:

- full time students, student nurses, apprentices and Youth Training trainees
- patients resident in hospital
- 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
- careworkers working for low pay, usually for charities
- 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 or a fine).

If you think you may be entitled to a discount you should contact the council tax department. If your bill indicates that a discount has been allowed, **you must tell the council tax department 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.

People with disabilities

If someone in your home is disabled and either uses a wheelchair indoors or has the total main use of a room because of this disability, you may be entitled to a reduction in your bill. This does not apply if the room is your only kitchen, bathroom or toilet.

Council Tax Reduction scheme

If you and your partner are unemployed or on a low income, you may be entitled to Council Tax Reduction which could reduce your council tax. If you feel that this may apply to you an online claim form is available on the Council's website at **www.chiltern.gov.uk/claim**. If you do receive help under the Council Tax Reduction scheme you must tell the council of any change of circumstances which may affect your entitlement. If you fail to do so you may be required to pay a penalty and/or be subject to prosecution.

Exempt dwellings

Some dwellings are exempt, including properties occupied only by full-time students; members of a visiting force; diplomats and members of international organisations; people under 18; people who are severely mentally impaired; 'granny annexes' occupied by elderly or disabled family members; and certain vacant dwellings. Full details can be found on the Council's website at **www.chiltern.gov.uk**. Armed forces barracks and married quarters are also exempt; their occupants will contribute to the cost of local services through a special arrangement.

General council tax reductions

The Council also has discretionary power to reduce or remit the amount of council tax payable. The Council will determine under which circumstances a reduction in council tax will be appropriate. If you wish to apply for a discretionary reduction you should apply in writing setting out the reasons why you think your council tax should be reduced.

Instalments

You have a statutory right to pay council tax by instalments, subject to certain conditions. Council tax is usually paid in 10 instalments from April to January. New rules introduced by the Government allow customers to pay in 12 instalments if they wish. Requests must be made in writing to the council tax department. This does not apply to any arrears which should be paid immediately unless a special arrangement is in force.

Financial information

Financial information, including details of the Council's income and spending can be found on the Council's website at **www.chiltern.gov.uk/councilbudgetsandspending**, as well as information relating to spending by large town and parish councils. Hard copies of the information will be issued free of charge on request.

Information relating to the finances of:

Buckinghamshire County Council can be found at **www.buckscc.gov.uk**

Buckinghamshire and Milton Keynes Fire Authority can be found at **www.bucksfire.gov.uk**

Police and Crime Commissioner for the Thames Valley Area can be found at **www.thamesvalley-pcc.gov.uk**

The Environment Agency can be found at **www.gov.uk/government/organisations/environment-agency**

Your council tax is used to provide important services. To see how it's spent at Chiltern District Council, **www.chiltern.gov.uk/ctaxspending**

Adult Social Care

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 for the Isles of Scilly).

The offer is the option of an adult social care authority being able to charge a "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.

More details can be found at **www.buckscc.gov.uk/adultsocialcareprecept**

Would you prefer to go paperless

We will soon be introducing paperless bills. No more demand notices through the post - we will email it to you instead, saving time and money. If you are interested in paperless bills and would prefer to receive your demand notice by email, then register your interest here - **www.chiltern.gov.uk/ctaxebill**

Moving Home

If you are moving home then please notify us of your new address as soon as possible by using our online form. It is your responsibility to tell us that you have moved. If you do not tell us promptly when you move then you might get charged more than you should. You can tell us by filling in a simple form on our website at this address - **www.chiltern.gov.uk/move**

Direct Debit

Direct Debit is one of the safest and most reassuring ways of paying your bills. Payments are made automatically, so bills are never forgotten or lost in the post, you don't have to queue to make your payment, and there's no risk of late payment charges. The front of your demand notice will show whether you pay by Direct Debit. If you still pay by cash or cheque, can we ask you to reconsider by completing a simple online form:

www.chiltern.gov.uk/revenuesdirectdebit

View your council tax online

If you pay Council Tax to Chiltern District Council, you may view your account online. You can use this service to check to see if a payment has been received, and to see how much Council Tax you are being charged for the current financial year and any other years you have been resident in the property.

To access your records and view your Council Tax account online, you will need to complete an online form to obtain a user-id and a password from the Revenues and Benefits Service at Chiltern District Council. Once you have registered, you will receive your user name by email and your password in writing. This will be sent to the billing address that your Council Tax demand notice is sent to.

You can register by visiting the following website address:

www.chiltern.gov.uk/viewmycounciltax

Please click on the link marked "To register for this service please complete this online form". This will take you to a form to complete with your details. Please make sure you select the type of reference as 'I pay the Council Tax for the property above', and put your account reference number (as shown on your demand notice) in the field asking for your reference number, as seen in this example:

Please select type of reference:	<input type="checkbox"/> I pay the Council Tax for the property above <input type="checkbox"/> I pay the Business Rates for the property above <input type="checkbox"/> I claim benefits at the property above
Your reference number (as seen on your demand or letter)	XXXXXXXX <input type="text"/>

See our online services by visiting www.chiltern.gov.uk

DID YOU KNOW YOU CAN...

Report it, request it, find it and pay for many council services ONLINE.

Easy access, 24 hours a day, 7 days a week

Go to **www.chiltern.gov.uk**

REPORT IT

You can report an abandoned vehicle, fly-tipping, missed bins, graffiti and dog fouling online in the **REPORT** section.

REQUEST IT OR APPLY FOR IT

You can request planning permission or building control permission, view job vacancies, register for housing and register to vote. Go to the **APPLY** section online.

PAY FOR IT

You can pay your council tax, parking tickets, bulky waste or garden waste subscription in the **PAY** section online.

FIND IT

You can find your local councillor, view planning applications, find leisure centres or view your council tax band in the **FIND** section online.

Follow us on Twitter and Facebook from these links, or go to the Chiltern District Council webpage.

Facebook: **www.facebook.com/chilterndistrictcouncil**

Twitter: **www.twitter.com/ChilternCouncil**

Telephone: **01494 732077** Email: **cddrevenue@chiltern.andsouthbucks.gov.uk**