

# Understanding Your Council Tax Bill



South  
Cambridgeshire  
District Council

## Where to find key information about your Council Tax bill

Account reference number

Details of any discounts or exemptions

The bill shows the following details:

- Account Number:** 10101XXXXX
- Reason for Bill:** New Year Billing
- Date of Issue:** XX/XX/XXXX
- Address of property giving rise to charge:** A FARM HOUSE, HIGH STREET, OLD VILLAGE, CAMBRIDGESHIRE, CB55 6EE
- Council Tax charge for period:** XX/XX/XXXX to XX/XX/XXXX
- Total Amount Payable:** XXXX,XX
- PAYMENT METHOD:** YOUR ACCOUNT IS PAID BY DIRECT DEBIT
- If you have difficulties paying this bill or if you are on a low income, you may be entitled to help towards this charge. Please see overleaf for our contact details.**
- POST OFFICE** and **PayPoint** logos with a barcode.

Property Information including Council Tax Band

How your bill is calculated

Total amount payable

Instalment dates and amounts

## How to pay

Details of how and when to pay can be found on the reverse of your bill. Alternatively, full details can be found on our website at [www.scambs.gov.uk](http://www.scambs.gov.uk)

Most people already pay their Council Tax by Direct Debit.

The Council Tax you pay funds a wide range of public services across the district and county area. To find out more about how the money you pay is spent, including details of the Adult Social Care Precept, please visit the following websites:

Cambridgeshire County Council  
[www.cambridgeshire.gov.uk/council/finance-and-budget/council-tax/](http://www.cambridgeshire.gov.uk/council/finance-and-budget/council-tax/)

Cambridgeshire Police & Crime Commissioner  
[www.cambridgeshire-pcc.gov.uk/money/budget/](http://www.cambridgeshire-pcc.gov.uk/money/budget/)

Cambridgeshire Fire Authority  
[www.cambsfire.gov.uk/about-us/financial-documents-665.aspx](http://www.cambsfire.gov.uk/about-us/financial-documents-665.aspx)

South Cambridgeshire District Council  
[www.scambs.gov.uk/council-tax/financial-information](http://www.scambs.gov.uk/council-tax/financial-information)  
If you do not have access to the internet and would like a copy of this information, please contact us using the details on your bill.

## About Council Tax

There is one Council Tax bill per property whether it is owned or rented, and the people that live in the property would normally have to pay. The amount charged is dependant on the Council Tax Band of the property, which is allocated by the Valuation Office Agency (VOA) according to the open market value at 1 April 1991. More information can be found at [www.gov.uk/council-tax-bands](http://www.gov.uk/council-tax-bands)

| Band | Range of Values        | Proportion of Band D Tax payable |
|------|------------------------|----------------------------------|
| A    | Up to and inc. £40,000 | 6/9                              |
| B    | £40,001 to £52,000     | 7/9                              |
| C    | £52,001 to £68,000     | 8/9                              |
| D    | £68,001 to £88,000     | 1                                |
| E    | £88,001 to £120,000    | 11/9                             |
| F    | £120,001 to £160,000   | 13/9                             |
| G    | £160,001 to £320,000   | 15/9                             |
| H    | More than £320,000     | 2                                |

If you have reason to think your band may be wrong, such as a material change in the value of the property, you can appeal to the Valuation Office Agency. You can contact them on **03000 501 501** or write to them at: Council Tax East, Valuation Office Agency, Ground Floor, Ferrers House, Castle Meadow Road, Nottingham, NG2 1AB.

## Disabled Band Reduction Scheme

If you or someone that lives with you is disabled and you have a second bathroom, kitchen or other room to meet their needs, you may be entitled to a reduction equivalent to one Council Tax Band.

These reductions ensure that disabled people do not pay more tax on account of the space needed because of a disability. If your home has any special fixtures that have been added for a disabled resident which may affect the overall value of the property and you don't think this has been taken into account in the valuation band, please contact the Valuation Office Agency.

## **Discounts, Exemptions and Reductions**

Eligibility for discounts, exemptions and reductions depend on individual circumstances, and broad examples are shown below. If you think any of these may apply to you or someone you know, please contact us as soon as possible.

In addition to the discounts and exemptions shown, the Council also has discretion to reduce the amount of Council Tax payable for situations that are not covered by national discounts and exemptions. This can be used for individual cases, or to locally determined classes of property.

## **Am I entitled to a Discount?**

The Council Tax bill assumes that there are at least two adults living in a property, but if there is only one adult living in a property as their main home they can apply for a 25% discount. If there is more than one adult living in a property, other adults may not be counted for Council Tax if they are:

- Full-time students, student nurses or apprentices
- Members of visiting forces or certain international institutions
- Being looked after in care homes
- Severely mentally impaired
- Staying in certain hostels or night shelters
- In prison (except those in prison for non payment of Council Tax or a fine)
- 18 & 19 year olds at or just left school where child benefit is still in payment
- Caring for someone with a disability who is not their spouse, partner or child under 18
- Permanently resident in hospital
- Some care workers, usually for charities
- Members of religious communities, such as monks or nuns

## **Other discounts may apply where:**

- The property is uninhabitable as a result of undergoing major structural repair.
- The property is an annexe which is used as part of the main property, or is used by a relative of the occupier of the main property as their sole or main residence.
- You have to live elsewhere as a condition of your job.

Under a local scheme set by South Cambridgeshire District Council, there is no discount for empty properties or second homes. For those properties that have been empty and unfurnished for more than two years, an extra 100% charge applies. Please visit our website for more information and to find out about increases in future years.

## **Should my property be Exempt?**

A property can be exempt from the Council Tax charge in the following circumstances:

| <b>Exemption Class</b>             | <b>An Unoccupied Property that is:</b>  |
|------------------------------------|---|
| B                                  | Owned by a charity (exempt for up to six months)  |
| D                                  | Left empty by someone who has gone to prison  |
| E                                  | Previously occupied by a person now in permanent residential care   |
| F                                  | Empty where the liable person/owner has died and the executors or personal representatives are now liable (exempt for up to six months from grant of probate) |
| G                                  | Empty because occupation is forbidden by law  |
| H                                  | Waiting to be occupied by a minister of religion  |
| I                                  | Left empty by someone who has moved to receive care by reason of old age, disablement or illness  |
| J                                  | Left empty by someone who has moved to provide care to another person   |
| K                                  | Owned by and last occupied by a student   |
| L                                  | In possession of the mortgagee  |
| Q                                  | The responsibility of a bankrupts' trustee  |
| R                                  | A site for an individual caravan, mobile home or mooring  |
| T                                  | Linked to, or in the grounds of, another property and may not be let separately due to planning restrictions  |
| <b>An Occupied Property where:</b> |   |
| M/N                                | All the residents are students  |
| P                                  | At least one liable person is a member of a visiting force  |
| S                                  | All the residents are less than 18 years of age   |
| U                                  | All the residents are severely mentally impaired  |
| V                                  | At least one liable person is a foreign diplomat  |
| W                                  | The property is annexed to a family home and occupied by that family's elderly or disabled relatives  |

## **What if I am on a low income?**

South Cambridgeshire District Council operates a Local Council Tax Support scheme, where residents on low incomes can access financial support towards their Council Tax bill. Full details of the scheme, along with an electronic application form, can be found on our website at [www.scambs.gov.uk/benefits](http://www.scambs.gov.uk/benefits)

## **Is your bill correct?**

Please check your bill carefully to make sure all of the details are correct. If you have had a change in your circumstances which may affect your entitlement to any reduction, discount or exemption, you must let us know within 21 days, otherwise you may have to pay a penalty.

If you disagree with the charge e.g. you believe a discount should apply or you are not the liable person, you must contact us to submit an appeal. Following consideration, if the decision is not changed you can appeal to the Valuation Tribunal at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)