

## COUNCIL TAX INFORMATION – 2018/19

Each property in Test Valley is placed in a property band from A to H. Your total bill is worked out based on a fraction of the band D Council Tax as shown below:- e.g. If your bill shows that your property is in band B your total Council Tax will be 7/9 of the band D Council Tax.

Band	Fraction of Band D Council Tax	Band	Fraction of Band D Council Tax
A	6/9	E	11/9
B	7/9	F	13/9
C	8/9	G	15/9
D	9/9	H	18/9

### YOUR COUNCIL TAX BAND

The Council uses the Council Tax band allocated to your home to work out your Council Tax bill, but it is not responsible for allocating the band. The Valuation Office Agency (VOA) does this, based on what the value of your home was, or would have been, at 1 April 1991. The values for each band are as follows:-

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

### QUERYING YOUR COUNCIL TAX BAND

If you think your Council Tax band could be wrong, contact your local Valuation Office:-

Email: [ctwest@voa.gsi.gov.uk](mailto:ctwest@voa.gsi.gov.uk)

Tel: 03000 501501

Write to: Valuation Office Agency, Council Tax West, Overline House, Blechynden Terrace, Southampton SO15 1GW

Please bear in mind that, if your home is already in Band A, the lowest band, the VOA cannot reduce the band further. Check with the Council to see whether you are eligible for any discount on your bill.

### DISCOUNTS AND EXEMPTIONS

#### Single Person Discount

Your Council Tax bill assumes that there are at least two adults living in your property. If you live alone the Council Tax bill may be reduced by 25%.

#### 2nd Home Discount

Your bill may be reduced by 50% if you have to maintain two homes because of your job e.g. if you are liable for another property which is provided by your employer (such as service personnel living in MOD accommodation), or you are liable for another property where you are required to live because of your contract of employment (e.g. a publican who has to live in licensed premises as a tenant).

#### Discount for Unoccupied and Unfurnished Properties

If your property has become unoccupied and unfurnished you may be entitled to a 100% discount for a maximum of 3 months. If your property remains empty for more than 3 months the full Council Tax will be due for the relevant period. You may be liable to pay an additional Empty Homes Premium if your property remains unoccupied and unfurnished for 2 years. Please see overleaf for further information.

#### Discount for Unoccupied and Unfurnished Properties that require Major Repairs or Structural Alteration

If your property is unoccupied and unfurnished because it requires, or is undergoing, major repairs or structural alterations to make it habitable you may be entitled to a 100% discount for a maximum of 12 months. If your property remains empty for more than 12 months the full Council Tax will be due for the relevant period. You may be liable to pay an Empty Homes Premium if your property remains unoccupied and unfurnished for 2 years. Please see overleaf for further information.

### **Annexe Discount**

A discount of 50% may be applicable to a separately valued annexe if:-

- a) it is unoccupied but being used by you as part of your main property; or
- b) you live in the annexe and are related to the Council Tax payer at the main property

For further information on how to apply please contact the Council or visit the Council Tax pages on the Council's website at [www.testvalley.gov.uk](http://www.testvalley.gov.uk).

### **Discount Disregards**

Certain people will not be counted when looking at the number of adults living in a property, so your bill could be reduced even if you do not live alone. These people include full-time students, care workers on low pay (usually for charities) and people with a severe mental impairment. For a full list please go to the Council Tax pages on the Council's website at [www.testvalley.gov.uk](http://www.testvalley.gov.uk).

### **Exemptions**

Some properties are exempt from Council Tax, for example where all the residents are full-time students or severely mentally impaired. For a full list please go to the Council Tax pages on the Council's website at [www.testvalley.gov.uk](http://www.testvalley.gov.uk).

If you receive a discount or exemption you must tell the Council about any change in circumstances that affects your entitlement. The Council regularly reviews the discounts and exemptions applied to Council Tax accounts to ensure they remain valid.

### **EMPTY HOMES PREMIUM**

If your property remains unoccupied and unfurnished for 2 years or more you may become liable to pay an Empty Homes Premium in addition to the full Council Tax. The Premium charged will be 50% of the full Council Tax. There are exemptions from this Premium:- empty properties that would be the residence of a person but they are living in accommodation provided by the MOD because of their employment (service personnel posted away from home) and if the property is an annexe and it is being used as part of the main property.

### **REDUCTIONS FOR DISABLED PEOPLE**

The Council Tax bill may be reduced if the property has a special feature required to meet the needs of a disabled resident, such as an extra bathroom or additional space inside the property to allow a wheelchair to be used.

### **COUNCIL TAX SUPPORT**

Council Tax Support is available to resident taxpayers who are on a low income to help them pay their Council Tax bill.

For further information on discounts, exemptions, reductions for disabled residents and Empty Homes Premiums please visit our website [www.testvalley.gov.uk](http://www.testvalley.gov.uk) or email [counciltax@testvalley.gov.uk](mailto:counciltax@testvalley.gov.uk). For further information on Council Tax Support please visit our website or email [benefits@testvalley.gov.uk](mailto:benefits@testvalley.gov.uk).

If you want to appeal against a decision relating to a discount or exemption you should do so, in writing, directly to the Head of Revenues at the address below.

### **MONTHLY INSTALMENTS**

It is possible to pay your instalments over a maximum of 12 months and if you wish to do so please email [counciltax@testvalley.gov.uk](mailto:counciltax@testvalley.gov.uk) or write to the Revenues Service at the address shown below.

### **FINANCIAL INFORMATION**

If you would like to see financial information relating to the Council Tax please visit the Council's website [www.testvalley.gov.uk/counciltax](http://www.testvalley.gov.uk/counciltax). You will find links to the relevant web pages for Hampshire County Council, Hampshire Fire & Rescue and the Police and Crime Commissioner for Hampshire. This information will be available in a large print format for anyone who requires it. Please contact the Council for further information.

**Revenues Service, Test Valley Borough Council, Beech Hurst, Weyhill Road, Andover SP10 3AJ**

**Tel: 01264 368000**

**Email: [counciltax@testvalley.gov.uk](mailto:counciltax@testvalley.gov.uk) Website: [www.testvalley.gov.uk](http://www.testvalley.gov.uk)**