

Council Tax

Introduction

The District Council collects Council Tax from over 75,000 properties in the Arun District. A large proportion of the money collected goes to West Sussex County Council for spending on services like education, adult and children's services, fire brigade and libraries. Sussex Police also receive a share. Arun District Council's proportion of Council Tax is used to provide services like housing, planning, refuse collection and environmental health. Where Town and Parish Councils levy a charge to pay for very local services, this is also added to the bill.

A more detailed analysis of Arun's spending plans 2019-20, Arun's Annual Report and Annual Statement of Accounts are available from Council Offices or on the website www.arun.gov.uk/financial-information.

Council Tax valuation bands

Most dwellings are subject to 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 is allocated to one of eight bands according to its open market capital value as at **1 April 1991**. The bands are as follows:

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

To find out how your property has been valued, what constitutes a 'dwelling', check your band or appeal against your banding, visit the Valuation Office web site on www.voa.gov.uk or call 03000 501501.

Who has to pay Council Tax?

The person who has to pay, is called the "liable person". The liable person is normally the person or persons who reside in the dwelling as their sole or main home and who fit the description nearest the top of the following list:

- Residents who have a freehold interest in the property i.e. owner occupiers.

- Residents who have a leasehold interest in the property i.e. lease holders.
- Residents who are statutory or secure tenants i.e. rent payers.
- Residents who have a contractual licence to occupy the property e.g. occupants of tied cottages.
- Residents with no legal interest in the property.
- Non-resident owners.

People living with a partner are jointly and severally liable, even if only one of them meets the liability rules.

In some circumstances, the owner, rather than the resident, is the liable person for payment of Council Tax. Examples of this would be:

- Houses in Multiple Occupation.
- Care homes, nursing homes and night shelters.
- Religious communities (monasteries or convents).
- Properties which are not the owner's main home but are occupied by domestic staff.
- Homes where a minister of religion lives and works.
- Houses provided to an asylum seeker.

Sole or Main place of residence

For Council Tax purposes, you are considered to live at your "sole or main residence".

As most people only have one residence there is no problem. Questions do arise, however, when people have the use of more than one residence or spend long periods away from home because of work or extended holidays. Even if this is the case we will usually treat it as your main residence for Council Tax. We normally consider couples to have one main residence even if both own or rent different properties.

In such cases, we have to establish the facts as far as possible and make a decision. This may involve asking personal questions about your relationship and lifestyle and we are sorry if this offends you. Documentary evidence may also be asked for.

How can I reduce the amount of Council Tax I pay?

A full Council Tax bill is payable when at least two adults (i.e. people aged 18 and over) live at a property.

Single person discount

If only one adult lives in a dwelling (as their main home), the Council Tax bill can be reduced by a quarter (25%).

Exempt dwellings

Some dwellings are exempt, including certain properties that are occupied. Dwellings may qualify for exemption if they fall under one of the following classes.

Exempt Class

- B** Unoccupied property owned by a charity and used for the furtherance of their objectives and less than six months has elapsed since last occupied
- D** Unoccupied property where the owner or tenant is serving a prison sentence or detained under the Mental Health Act 1983
- E** Unoccupied property where the owner/tenant is resident at a nursing/care home or hospital
- F** Unoccupied property where the sole owner/tenant has died and there is less than six months since probate or letters of administration granted
- G** Unoccupied property where occupation is prohibited by law
- H** Unoccupied property held for the use of a minister of religion from which to perform his/her duties
- I** Unoccupied property where the owner/tenant is living elsewhere to receive personal care, (other than a hospital/care home) by way of old age, disablement, illness, alcohol/drug dependence or mental disorder
- J** Unoccupied property where the owner/tenant is living elsewhere to provide personal care (other than hospital/care home) by way of old age, disablement, illness, alcohol/drug dependence or mental disorder
- K** Unoccupied property where the owner and last resident was a student
- L** Unoccupied property that has been repossessed by the mortgage lender
- M** Halls of residence occupied predominantly by students
- N** Occupied property where all residents are students
- O** Property owned by the Ministry of Defence
- P** Property where the liable person is a member of a visiting force
- Q** Unoccupied property which is the responsibility of a bankrupt's trustee
- R** A pitch or mooring not occupied by a caravan or a boat
- S** Occupied property where the resident(s) are under 18 years old
- T** Property forming part of another property but which cannot be let separately
- U** Property where the resident/s are severely mentally impaired
- V** Property occupied by non British citizens on whom diplomatic privileges and immunities are conferred
- W** Self contained annexe occupied by a relation of the main dwelling aged over 65 or disabled or severely mentally impaired

Disregards (Status Discounts)

People in the following groups will not be counted towards the number of adults resident in the dwelling and will qualify for Status Discount:

Disregard Code

- A** Members of International Headquarters and Defence Organisations
- B** Members of religious communities
- C** A school leaver aged under 20 who ceased a qualifying course of further education since 30 April and before 1 November (maximum 6 months)
- D** A person or dependant who is a member of a visiting force
- E** Non-British citizens whose partners are students
- F** Non-British citizen on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964
- H** Patients resident in an NHS hospital
- L** A registered foreign language assistant appointed at an educational establishment in Great Britain
- M** A severely mentally impaired person
- N** A student Nurse taking a qualifying course, (non project 2000)
- P** A person serving a prison sentence, on remand or detained under the Mental Health Act 1983
- R** Persons receiving care and treatment in a nursing/ care home
- S** A student taking a qualifying course of education
- T** An apprentice, earning under £195 per week
- V** A person living in a hostel or night shelter
- W** Resident carers employed, or caring for a relative (excluding spouses)
- X** 18 year olds for whom another person is entitled child benefit
- Y** A youth training trainee under 25 years of age.

Disabled persons relief

If a disabled person (adult or child) lives in your household and adaptations have been made to the property to assist with that person's needs, relief may be available.

Examples of adaptations include:

- A room, other than a bathroom, kitchen or lavatory, which is used mainly by the disabled person and is required for meeting their needs (e.g. for dialysis equipment)
- An additional bathroom or kitchen which is required to meet the needs of the disabled person; or
- Sufficient floor space created inside the dwelling to allow for a wheelchair.

This relief tries to ensure that people with disabilities are not disadvantaged by having to pay more tax because of extra space needed.

If you qualify for disabled relief your Council Tax bill will be reduced to that of a property in the band immediately below the band shown in the valuation list. For example, if your home is in band C, your Council Tax bill will be reduced to the equivalent of a band B dwelling. However, your bill will still show the band in the valuation list. If your home is in band A you can also qualify for a reduction.

Annexes

There is a 50% reduction for people living in annexes provided they are related to the person liable to pay Council Tax of the main dwelling. People living in dwellings with annexes which are unoccupied will also receive the reduction provided they are using those annexes as part of their main house.

Empty properties and second homes

These types of dwellings are charged as follows:

- Dwellings which are unoccupied and substantially unfurnished and require or are undergoing major repair works to render them habitable or are undergoing structural alterations will qualify for a 50% discount for the first 12 months. This will only apply from the relevant date that the property became unoccupied and substantially unfurnished irrespective of whether there has been a change in ownership. After 12 months no discount will apply and the full bill will become payable. If after 2 years the dwelling remains unoccupied and substantially unfurnished a 50% premium or 150% charge will apply.
- Dwellings which are unoccupied and substantially unfurnished will qualify for a 50% discount for the first 3 months. This will only apply from the relevant date that the property became unoccupied and substantially unfurnished irrespective of whether there has been a change in ownership. After the discounted period has elapsed no discount will apply and the full bill will become payable. If after 2 years the dwelling remains unoccupied and substantially unfurnished a 50% premium or 150% charge will apply.
- Dwellings which are furnished and used as a second or holiday home, including those which have restricted use will pay the full Council Tax charge.

Councils are not permitted to charge the 50% premium in the following circumstances:

- Dwellings which would be the sole or main residence of a person, but which are empty because the person resides in accommodation provided by MOD by reason of their employment.
- Dwellings which comprise an annexe which form part of a single property which are used by the resident of that other dwelling.

How to claim for a discount, relief or exemption

If you think you may be entitled to a discount, relief or exemption, please contact the Revenues Section on **01903 737752**. Alternatively, visit our web site at www.arun.gov.uk/counciltax and select a form online. If a discount reduction or exemption has been awarded, the details are shown on the bill.

Changes of Circumstances

You should notify the Council within 21 days if your circumstances have changed and you believe that the discount, relief or exemption should not apply.

If within 21 days you fail to notify the Council without a reasonable excuse then a penalty may be imposed.

Help to pay your Council Tax

Council Tax Reduction (previously Council Tax Benefit or Support) is available to residents who have to pay Council Tax for their home. Council Tax Reduction cannot help with payments for business properties or second homes.

You do not have to be on Income Support, Employment and Support Allowance or Job Seekers Allowance to claim Council Tax Reduction.

Who can apply for Council Tax Reduction?

You can claim Council Tax Reduction if you are the named person liable to pay the Council Tax and you are on a low income.

You cannot claim Council Tax Reduction if:

- Your name is not on the Council Tax bill.
- The property you pay Council Tax for is not your main home.
- You are a full-time student (unless you receive Income Support, Job Seekers Allowance (Income Based), Employment and Support Allowance (Income Related), are disabled or have responsibility for a child).

How is Council Tax Reduction worked out?

When working out your entitlement we will look at:

- The amount of Council Tax you have to pay after any discounts.
- Your personal circumstances (and your partner's, if you have one), including your age(s), the size of your family and anyone else who lives with you.
- The income both you (and your partner, if you have one) have coming in, including benefits and earned income. If you have other adults living with you we may also need to see details of their income.
- The savings and investments you (and your partner, if you have one) have.

Please note that a £5.00 per week deduction will apply for every non-dependant in the household.

Making a claim for Council Tax Reduction

If you think you may be entitled to Council Tax Reduction please contact the Benefits Section on **01903 737753**. We will assist you with your claim and answer any questions you may have.

Lines are open:

Monday to Thursday 8:45am to 5:15pm

Friday 8:45am to 4:45pm

If you do not have a telephone you can visit our offices at Bognor Regis Town Hall or the Civic Centre,

Littlehampton, where a member of staff will assist you in making your application.

Council Tax Discretionary Relief Payment

Customers who need financial assistance towards paying their Council Tax should always apply for Council Tax Reduction.

Customers who are in severe financial difficulties and are already in receipt of Council Tax Reduction can apply for a Council Tax Discretionary Relief Payment by calling 01903 737753 for an application or using our online form at www.arun.gov.uk/council-tax-reduction.

Council Tax - FAQs

What happens to my information?

We keep and use your information in accordance with the Data Protection Act 2018 so that we can deliver services and comply with our statutory obligations and duties. We will only share your information when we are permitted, or required by law, to do so.

For more information you can view our Council Tax Privacy Notice by visiting www.arun.gov.uk/counciltax.

I am not happy with my new Council Tax charge, who should I speak to or write to about this?

Council Tax is collected by the District Council on behalf of West Sussex County Council, Sussex Police Authority, Town/Parish Councils and the District Council itself.

If you have any concerns regarding the West Sussex County Council or Sussex Police element of the Council Tax then these should be addressed directly to those organisations at:

West Sussex County Council

Finance, County Hall, Chichester,
West Sussex PO19 1RG
T: 01243 777100
E: counciltax@westsussex.gov.uk
www.westsussex.gov.uk

Sussex Police & Crime Commissioner

Sackville House, Brooks Close, Lewes,
East Sussex BN7 2FZ
T: 01273 481561
E: SPCC@sussex-pcc.gov.uk
www.sussex-pcc.gov.uk

The policing element of your Council Tax is set by the Sussex Police and Crime Commissioner. To find out more about the way this part of your Council Tax is spent and how police resources are allocated please visit www.sussex-pcc.gov.uk.

Concerns with any town/parish taxes should be directed to the appropriate town/parish clerk.

Concerns with the District Council taxes should be directed to your District Councillor, whose details can be found on Arun's website www.arun.gov.uk/your-council.

What is the 'barcode' for on the bottom of my bill?

You can use the bar code tear off slip to make a cash payment at Post Offices, or shops displaying the

Pay Point symbol. Other forms of payment may be chargeable at these outlets. Please remember to keep the tear off slip for the next month's payment.

Will it cost me anything to use the barcode?

No.

How can I find out where my nearest Paypoint outlet is?

If you go to www.allpay.net/outlets and enter your post code, this will identify your closest shop or post office.

I am a Council Tenant, can I use my Housing/Garage Rent payment card to pay my Council Tax?

Unfortunately, not at this time. Should there be sufficient demand in the future the Council will review its position. Please see the back of your bill for a description of the methods of payment.

Can I still pay my Council Tax at Littlehampton Civic Centre or at Bognor Regis Town Hall?

Only debit/credit cards and cheques can be accepted at the Civic Centre or Town Hall receptions. If paying by cheque please remember to write your name, address and account number on the reverse.

Can I pay my Annual Bill over 11 or 12 monthly instalments instead of 10?

Council Tax has a statutory instalment scheme which is for 10 months, usually from April to January. However, if you wish to extend your payment arrangement please phone the Council Tax Section on 01903 737752, or apply on-line at arun.gov.uk/pay-your-bill. The request must be made by 22 March 2019 in order to guarantee 12 months can be given.

I own a 'run down' property which has been empty for more than 2 years. Does the Council offer any advice or guidance on ways to get the property back into use?

Arun's Empty Property Officer can offer support to owners by offering expert advice, financial assistance, support and guidance on ways to get the property back into use. They also issue VAT reduced rate certificates on all qualifying works. Please contact the Empty Homes Officer on 01903 737788.

I own a property that has been unoccupied and unfurnished for 6 months or more.

Contact Arun Empty Homes Officer for advice, guidance and possible financial assistance.