

# Council Tax Explanatory Notes

These notes form part of your demand notice

## Council Tax banding

The value of your property has been assessed by the Valuation Office (part of the Inland Revenue) not by the Council. Your property has been placed in one of 9 valuation bands based on its open market capital value as at 1st April 2003.

Valuation Band	Range of Values (as at 1 <sup>st</sup> April 2003)
A	Up to £44,000
B	£44,001 up to £65,000
C	£65,001 up to £91,000
D	£91,001 up to £123,000
E	£123,001 up to £162,000
F	£162,001 up to £223,000
G	£223,001 up to £324,000
H	£324,001 up to £424,000
I	£424,001 and above

## Banding appeals

You can appeal if you think your property is in the wrong band. You can contact the Valuation Office Agency (VOA) at [gov.uk/contact-voa](http://gov.uk/contact-voa) or on 03000 505 505 or in writing to Valuation Office Agency, Durham Customer Service Centre, Wycliffe House, Green Lane, Durham, DH1 3UW.

## Other appeals

You may appeal to the Council at the address on your bill in respect of any non-valuation matters e.g.

- You are not liable to pay because you are not the resident or owner.
- The dwelling should be exempt.
- You have been refused disabled persons reduction or a discount.

**NOTE:** Making an appeal does not allow you to withhold payment of your Council Tax. An adjustment will be made if your appeal succeeds.

## Disabled band reduction

If your property has been adapted to meet the needs of a disabled person who lives at the property, you may qualify for a reduction in your Council Tax bill. You can apply online at [www.bridgend.gov.uk/my-account](http://www.bridgend.gov.uk/my-account) or contact the Taxation Section at the address shown on your bill.

Your personal data will be processed in accordance with the GDPR and the Data Protection Act 2018. The Authority may share the data you provide with other bodies responsible for auditing or administering public funds in order to prevent and detect fraud. Your data may be shared with other Council departments and with external bodies. Further information about how the Authority handles your personal data is available on the website at <https://www.bridgend.gov.uk/my-council/freedom-of-information/data-protection/>

## Exempt dwellings

Some dwellings are exempt from Council Tax, which means you do not have to pay Council Tax for them. If the Council has classified your dwelling as exempt the enclosed bill will show a code giving the reason and the period of exemption.

- A. Unoccupied dwelling requiring or undergoing structural alteration or where such work has been completed for less than 6 months (**maximum exemption 1 year**).
- B. Unoccupied dwellings owned by a charity (**maximum exemption 6 months**).
- C. Dwelling left empty and unfurnished (**maximum exemption 6 months**).
- D. Dwelling left empty by a person who has gone into prison.
- E. Dwelling left empty by a person who has moved to receive personal care in hospital or home.
- F. Dwelling left empty by a deceased person where less than 6 months have elapsed since the grant of probate or letters of administration.
- G. Empty dwelling where occupation is prohibited by law.
- H. Empty dwelling which is awaiting occupation by a minister of religion.
- I. Dwelling left empty by a person who has moved elsewhere to receive personal care.
- J. Dwelling left empty by a person who has moved elsewhere to provide personal care to another person.
- K. Dwelling left empty by a student.
- L. Unoccupied dwelling where the mortgage lender is in possession.
- M. Halls of residence.
- N. Dwelling occupied wholly by students or by a student and their non-student spouse, who is not a British citizen and prevented from taking employment or claiming benefits.
- O. Forces barracks and married quarters.
- P. Dwelling occupied by visiting forces.
- Q. Unoccupied dwelling that is the responsibility of bankrupt's trustee.
- R. A pitch or mooring not occupied by a caravan or boat.
- S. Dwellings occupied wholly by persons aged under 18.
- T. Unoccupied dwellings forming part of another dwelling which are difficult to let separately.
- U. Dwellings occupied wholly by a person or persons who are severely mentally impaired.
- V. Certain dwellings occupied by diplomats.
- W. Occupied annexes.
- X. Dwellings occupied wholly by a person or persons who are Care Leavers

**The awarding of an A or C exemption may be dependent on any previous exemption awarded and is granted in respect of the property not the account.**

## Discounts

Discounts are available, in certain circumstances, for the following reasons:

- Only one adult resident.
- More than one adult resident, but the other residents are disregarded.
- All residents are disregarded.
- Second home.

The following categories of people may be disregarded for Council Tax purposes:

- Full-time students, student nurses, National Traineeship trainees and apprentices.
- Patients resident in hospital/ 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 who have just left school.
- Low paid care workers, usually employed by a charity.
- People caring for someone with a disability who is not a spouse, partner, or son or daughter under 18.
- Members of religious communities i.e. monks and nuns.
- People in prison.
- Care Leavers

If you think you may be entitled to a discount/exemption you can apply online at [www.bridgend.gov.uk/my-account](http://www.bridgend.gov.uk/my-account) or contact the Taxation Section at the address shown on your bill.

If your bill indicates that a discount or exemption has been awarded, you must notify the Council if you believe it is incorrect within 21 days of your change in circumstances. If you fail to do so you may be subject to a penalty of £50.

If you are awarded a Council Tax Reduction, a breakdown will be provided explaining the calculation and your duty to notify this office of any change in circumstances.

Further information relating to Council Tax can be obtained from [www.bridgend.gov.uk/](http://www.bridgend.gov.uk/) or the Revenues Section on 01656 643643 or by emailing [taxation@bridgend.gov.uk](mailto:taxation@bridgend.gov.uk)