A guide to the **Council Tax** 2013/14

Purbeck District Council

Your Council Tax bill shows the total charge for your property, including the charges made by Dorset County Council, the Dorset Police & Crime Commissioner, Dorset Fire Authority, the Billing Authority and your town or parish council.

This leaflet forms part of your Council Tax bill and contains important information which may help you to reduce your bill and will answer some questions you might have about your Council Tax bill.

Message from Councillor Eric L Osmond MBE, Chairman of Purbeck District Council

For the third year running, Purbeck District Council has received a reduction in government funding. As a result, it will be making a small increase to its council tax for 2013/14. This below-inflation rise of 1.94% amounts to a 6 pence per week increase for a band D property and is the first increase in three years.

The council has met the challenges of the government's austerity measures since 2009 and, looking to the future, it is committed to protecting frontline services wherever possible.

Purbeck District Council only keeps around 10% of the total tax it collects each year. The rest is split between Dorset County Council, Dorset Police & Crime Commissioner and Dorset Fire Authority, plus your local town/parish council.

Contents

Council Tax Valuation Bands	2
Appeals To The Valuation Office Agency	2
Appeals To The Council	2
Reductions For People With Disabilities	2
Exempt Properties	3
Council Tax Discounts And Premiums	4-5
Precepting Authorities' Budget Information 2013/14	6
Council Tax Support	7
Useful Information	8

Billing Helpline: **01929 557357** or **01305 211970**
Email: **revenues@westwey.gov.uk**

Working in partnership...

Dorset County Council

PCC Dorset
The Office of the Police & Crime Commissioner

Dorset Fire Authority

Purbeck District Council

Council Tax Valuation Bands

Most dwellings are subject to the Council Tax. There is one bill per dwelling. Each dwelling has been placed into one of eight bands by the Listing Officer of the Valuation Office Agency according to its open market capital value at 1 April 1991.

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

The valuation band for your dwelling is shown on your Council Tax bill. You may look at any property's valuation band on the Valuation Office website: **www.voa.gov.uk**

Appeals To The Valuation Office Agency

The grounds for appeal against your property's valuation band are:

- You became the Council Tax payer in respect of a property for the first time and you think your valuation band is incorrect - your appeal must be made within six months.
- You believe that the banding should be changed because there has been a reduction in the dwelling's value - for example part of it has been demolished.
- The Listing Officer has altered the band. This may occur when the property is sold and the previous owner has added an extension.
- You start or stop using your property to carry out a business or the balance between domestic and business use changes.

Any appeal against the banding should be made in writing to the Listing Officer (**not** to the Council). This can be done free of charge and there is no need to engage an agent.

Council Tax West, Valuation Office Agency, Overline House, Central Station, Blechynden Terrace, Southampton SO15 1GW

Telephone: **03000 501501**
Email: **ctwest@voa.gsi.gov.uk**
Website: **www.voa.gov.uk**

Appeals To The Council

You may appeal to the Council if you think:

- You are not liable to pay the Council Tax, for example because you are not the resident or owner.
- Your property should be exempt.
- The amount shown on your bill is incorrect - this may be because the Council has not applied relevant discounts.

Any appeal should be made in writing. The Council will consider your case and if you have not been contacted within two months or if no agreement has been reached by this time, you have a further right of appeal to the Valuation Tribunal.

Making an appeal against your valuation band or your bill does not allow you to withhold payment or part payment of the Council Tax. If your appeal is successful you will be entitled to a refund of any overpayment.

Reductions For People With Disabilities

If you, or someone who lives with you, need an extra room in your property (which could include an extra bathroom or kitchen) or space for the use of a wheelchair indoors, because of a permanent disability, you may be entitled to a reduced Council Tax bill.

A reduced bill will be calculated as if your property had been placed in a band immediately below the one shown in the valuation list. Persons in a band A property may also be entitled to a reduced Council Tax bill.

If you consider you are entitled to a reduction and it is not shown on your bill, please contact the Council.

If your property has any special features which have been added for a disabled resident which reduce the value of the property and you do not think they have been taken into account in the valuation band, you should contact the Listing Officer (see notes regarding Appeals to the Valuation Office Agency).

Exempt Properties

Some properties are exempt from Council Tax.

The classes of exempt property are as follows:

A	Unoccupied and unfurnished properties requiring structural or major repair works to render them inhabitable *(previously exempt for up to 12 months or 6 months following substantial completion of the works, if sooner)*. **This exemption no longer applies from 1 April 2013 as it has been replaced by a locally set discount. *(Please see pages 4 & 5)***
B	Unoccupied properties owned by charities *(exempt for up to 6 months)*
C	Property left unoccupied and unfurnished (previously exempt up to 6 months). **This exemption no longer applies from 1 April 2013 as it has been replaced by a locally set discount. *(Please see pages 4 & 5)***
D	Properties left empty by prisoners
E	Properties left empty by long stay patients in hospitals and care homes
F	Property left unoccupied after the death of the Council Tax payer, where the deceased had the only interest in the property. The exemption can apply from the date of death and for up to 6 months after the grant of probate/letters of administration
G	Properties where occupation is prohibited by law
H	Properties left empty by the clergy
I	Properties left empty by people moving to receive personal care from another
J	Properties left empty by people moving to provide personal care to another
K	Properties left empty by students
L	Repossessed properties *(this may be subject to change during 2013/14)*
M	Halls of residence
N	Properties occupied only by students or school leavers
O	Armed forces accommodation, e.g. barrack accommodation
P	Properties occupied by members of visiting forces
Q	Properties left empty by a person who has been made bankrupt
R	Unoccupied caravan pitches and houseboat moorings
S	Properties occupied only by person(s) under 18 years of age.
T	Unoccupied annexes which form part of a single property and may not be let separately without a breach of planning consent
U	Properties occupied only by person(s) who are severely mentally impaired
V	Property where at least one person who would otherwise be liable is a diplomat
W	Annexes and similar accommodation occupied by an elderly or disabled relative

The definitions of exempt Classes A to W are shortened versions. The actual definitions are contained within The Council Tax (Exempt Dwellings) Order 1992, as amended.

If you consider you are entitled to an exemption, please contact the Council.

Council Tax Discounts And Premiums

Main Residence

A full Council Tax bill assumes that there are two or more adults living in a property. If you are the only adult living in your property you are entitled to a 25% discount.

The following people may not be counted when calculating the number of adult residents:

Apprentices	Persons for whom child benefit is payable	Prisoners
Care workers or carers	Patients resident in hospital	Members of religious communities
Youth training trainees	Patients resident in a home	Non-British partner/dependent of a student
Full-time students/student nurses	The severely mentally impaired	Members of visiting forces
School leavers	Residents of hostels	Foreign diplomats

If all of the adults resident in your property are not counted then a discount of 50% will apply. If all but one of the adults resident in your property are not counted then a discount of 25% will apply.

Second Homes and Empty Properties

If you are a landlord or if you have a second home or empty property, please read this section carefully.

From 1 April 2013, changes in Council Tax legislation mean the Council can vary the level of discount offered on second homes and empty properties.

The changes also allow the Council the option to charge an additional 'empty homes premium' of up to 50% for properties that have remained empty for 2 years or more.

In addition, exemptions relating to unoccupied and unfurnished properties, including those requiring or undergoing major work, have been abolished from 1 April 2013, but have been replaced by a discount set by the Council.

The Council has decided that the following changes will apply to empty properties across its area from 1 April 2013:

- A discount will no longer be given for second homes. This means that the full Council Tax will be payable for these properties with effect from 1 April 2013. For the purpose of Council Tax, a second home is defined as a furnished property which is no-one's sole or main residence.
- A discount of 100% will be given for properties that have been unoccupied and unfurnished for less than 1 month. This replaces exempt class C and means that with effect from 1 April 2013, after an empty period of 1 month the full Council Tax will be payable for these properties. In assessing the period of the discount, any period already elapsed under exempt class C will be taken into account.
- An 'empty homes premium' of an **additional** 50% Council Tax will apply from 1 April 2013 to empty properties that have remained unoccupied and unfurnished for 2 years or more. The charge for such properties will therefore be 150%.
- A discount of 50% will be given for a period of up to 12 months for unoccupied and unfurnished properties requiring structural or major repair works to render them habitable. This replaces exempt class A from 1 April 2013. In assessing the period of the discount, any period already elapsed under exempt class A will be taken into account. After 12 months 50% discount will be cancelled and after 2 years (from the date the property first became empty and uninhabitable) a **150% bill will become payable**.

The table below details the charges due in respect of the different types of empty property:

Second Home Class A or B - unoccupied and furnished

1 April 1993 to 31 March 2004	*1 April 2004 to 31 March 2013*	*From 1 April 2013*
50% of the full charge	**90% of the full charge**	**Full charge**
	Note: certain second homes are excepted if: • *job related accommodation is provided by an employer (including the MOD)* • *it is an empty caravan pitch* • *it is an empty boat mooring* *In such cases, 50% of the full charge will apply.*	

Exempt Class C - unoccupied and unfurnished properties

1 April 1993 to 31 March 2004	*1 April 2004 to 31 March 2013*	*From 1 April 2013*
Nil charge - exempt for up to 6 months	**Nil charge** - exempt for up to 6 months	**Exempt Class C** abolished (see **Empty Home Class C** below)

Empty Home Class C - unoccupied and unfurnished

1 April 1993 to 31 March 2004	*1 April 2004 to 31 March 2013*	*From 1 April 2013*
50% of the full charge - after 6 months from the empty date	**Full charge** - after 6 months from the empty date	**Nil charge -** First month only **Full charge -** 1 to 24 months from the empty date **Full charge plus premium of 50% (150% charge) -** After 2 years from the empty date *Note: Long term empty homes are excepted from the premium if:* • *the property would otherwise be the main residence of someone residing in MOD accommodation - Empty Home Class E* • *the property is an annexe which is used as part of the main property - Empty Home Class F*

Exempt Class A - unoccupied and unfurnished properties requiring structural or major repair works to render them habitable

1 April 1993 to 31 March 2004	*1 April 2004 to 31 March 2013*	*From 1 April 2013*
Nil charge	**Nil charge -** exempt for up to 12 months or 6 months following substantial completion of the works	**Exempt Class A** abolished (see **Empty Home Class D** below)

Empty Home Class D – unoccupied and unfurnished properties requiring structural or major repair works to render them habitable

1 April 1993 to 31 March 2004	*1 April 2004 to 31 March 2013*	*From 1 April 2013*
Not applicable - see **Exempt Class A**	Not applicable - see **Exempt Class A**	**50% of the full charge** - for up to 12 months **Full charge -** 12 to 24 months from the empty date **Full charge plus premium of 50% (150% charge) -** After 2 years from the empty date

Discretionary Discounts - In exceptional circumstances, the Council has the power to award discretionary discounts of up to 100%.

You must tell the Council within 21 days if:

- your bill shows that an empty homes premium has been applied and you think that the amount is wrong, or that the property should not be subject to the premium, or your circumstances have changed
- your bill shows that a discount has been awarded but you may no longer be entitled to it

If you don't tell the Council of a change within 21 days you risk a financial penalty as well as a backdated bill.

If you think you are entitled to any type of discount and it is not shown on your bill, please contact the Council.

Precepting Authorities' Budget Information 2013/14

In previous years, a financial statement and details of the precepts have been published within the Council Tax guide. These details can now be found at www.dorsetforyou.com/council-tax-2013-2014.

If you do not have access to the internet and would like a printed copy of these details, free of charge, please contact the Council on the telephone number shown on the front page of this Council Tax guide.

Dorset County Council

Purbeck District Council

A complete financial breakdown of how the Council Tax is spent by the County, Borough, District, Town and Parish Councils can be found by going to:

www.dorsetforyou.com/council-tax-2013-2014

The Dorset Police & Crime Commissioner and Dorset Fire Authority financial information can be found by going to the following links:

PCC Dorset
The Office of the Police & Crime Commissioner

www.dorset.pcc.police.uk

Dorset Fire Authority

www.dorsetfire.co.uk/index.php?ref=189

If you would like a printed copy of the financial information published on the dorsetforyou website, please contact 01929 557357 or 01305 211970.

Council Tax Support

As part of Welfare Reform, government has abolished the existing national Council Tax Benefit scheme from 1 April 2013 and has asked Councils to develop their own scheme (called Council Tax Support) from that date. Council Tax Support will be used to help reduce the amount of Council Tax people on low income have to pay. Any support awarded will be shown as a credit on the Council Tax bill.

Government believes that Council Tax Support schemes should be designed to help incentivise work and in line with this has decided that those claimants who may not be in a position to obtain work should be protected against these changes. Pensioner claimants will be protected against the changes and continue to receive the same level of help as they would have if the national Council Tax Benefit scheme had continued. In addition, the Council has decided that the most vulnerable claimants should also be protected against these changes.

Who Are The Protected Groups?

In addition to Pensioners, where the claimant or partner is in receipt of:

- Disability Premium, Enhanced Disability Premium, Severe Disability Premium, Disabled Child Premium, Carer Premium or Support Component within either their Council Tax Support, Housing Benefit, Income Support, income-based Jobseekers Allowance or income-related Employment Support Allowance or
- War Disablement Pension, War Widows Pension or War Widows Disablement Pension

Those Who Are Not Protected

The Council has decided that everyone of working age who is not protected will have to pay an amount towards their Council Tax. Those customers will have their Council Tax Support restricted to 92% of their entitlement. In this way, everyone who is not protected will have to pay at least 8% towards their Council Tax.

If you were already receiving Council Tax Benefit there is no need for you to take any action as we will automatically work out how much Council Tax Support you should receive.
If you are on low income but are not receiving Council Tax Support, please contact us on 01929 557240 or by email to benefits@westwey.gov.uk

Telling Us About Changes

If you are in receipt of Council Tax Support or Housing Benefit, you must inform the Council of a change in your circumstances.

Examples of changes you must tell the Benefit Service about include:

- a change in your tax credit payments;
- if any of your children leave school or leave home;
- if anyone moves into or out of your home, including lodgers and sub tenants;
- if your income (including benefits), or the income of anyone living with you changes;
- if your Income Support, Jobseeker's Allowance, Employment Support Allowance, or Universal Credit stops;
- if your savings or investments change;
- if you or anyone living with you becomes a student, goes on a Youth Training Scheme, goes into hospital or a nursing home, goes into prison, or changes or leaves a job;
- if your rent changes;
- if you move home;
- if you or your partner are going to be away from home for more than a month;
- if you or anyone living with you starts work; or
- if anything you have told us about changes.

If you are not sure, ask the Benefits Service for advice. If you do not tell us about these changes, you may lose money you are entitled to or you may get too much Housing Benefit or Council Tax Support.

Please do not delay as there may be a financial penalty if you do not tell us about a change that affects your Council Tax within 21 days of that change.

It is a criminal offence not to tell us about any change of circumstances that may affect your entitlement. We may take court action against you and if we pay you too much Housing Benefit or Council Tax Support, you will have to pay it back.

Useful Information

Our Promise To You

The Council's Revenues & Benefits service is responsible for:

- Collecting Council Tax
- Collecting Business Rates
- Paying Housing Benefit and Council Tax Support and deciding if claims are eligible

We are committed to providing high quality services to our customers. As a sign of this commitment, you can expect the following service from us:

- If you make a new claim for Housing Benefit or Council Tax Support, we will aim to work out your entitlement and let you know the outcome within 20 days
- If you already receive Housing Benefit or Council Tax Support and let us know that your circumstances changed, we will aim to let you know of any changes to your entitlement within 7 days
- We will try to reply to your letters within 10 working days. If we are unable to do this we will write telling you when you can expect a reply
- We will try to deal with your email enquiries within 5 working days. If we are unable to do this we will email you and say when you can expect a reply
- We will try to answer your phone calls within 15 seconds. If we are busy, we will give you the opportunity of leaving a voicemail message. If you have left such a message, we will try to get back to you with an answer as soon as we can
- We will continue to treat you with respect and dignity.

Direct Debit

Most people pay their Council Tax bill by Direct Debit.

With Direct Debit you know that your bill is being paid on time, so there will be no more reminders because you have forgotten to pay.

If you have a bank or building society account, paying by Direct Debit is very easy. If you want to pay by Direct Debit please contact us on **01929 557357** or **01305 211970** or sign up online at: **www.dorsetforyou.com/revenuesonline**

Go On The Internet

Did you know that you can access your Council Tax account, Housing Benefit and Council Tax Support details using our secure website?

You can also switch to e-billing - a good way to cut down on paperwork and help the environment at the same time. To register for this facility please go to **www.dorsetforyou.com/revenuesonline**

We Pay Benefits To The Needy Not The Greedy

If you want to report benefit fraud, contact us in confidence:

- Talk to us direct: **01305 211938**
- Call the National Fraud Hotline: **0800 3286340**
- Text-phone: **0800 3286341**
- Email: **fraud@westwey.gov.uk**

Data Protection

Your personal information will be held and used in accordance with the 1998 Data Protection Act for the purpose of Council Tax administration. We may lawfully disclose information to other public sector agencies to prevent or detect fraud or any other crime, to support national fraud initiatives and to protect public funds.

We may also use basic Council Tax information about you, e.g. name and address if this helps you to access our services more easily, promotes the more efficient delivery of services or helps us to recover monies that you owe us.

We will not use your personal information in a way that may cause you unwarranted detriment.

You can ask to see a copy of the information that we hold about you.

For further information, contact the Council's Data Protection Officer or visit **www.dorsetforyou.com**

Hard To Read?

We can supply this leaflet and your bill in large print, in audio formats or have them translated into another language.

Please call **01305 211905 or 01305 211906**.

Purbeck District Council

Contact Details

Revenues & Benefits can be contacted at:

Purbeck District Council, Westport House, Worgret Road, Wareham BH20 4PP

Housing Benefit & Council Tax Support enquiries:
01929 557240 or
email **benefits@westwey.gov.uk**

Council Tax bill enquiries:
01929 557357 or **01305 211970** or
email **revenues@westwey.gov.uk**