

## **The following notes form part of your Council Tax demand and should be read carefully.**

### **Council Tax valuation bands**

The Valuation Office Agency (VOA) carries out the valuation of dwellings. Each dwelling has been placed in one of eight valuation bands according to its open market value on 1 April 1991. Your property's band is shown on the front of the bill. More information on valuation bands is available at [voa.gov.uk](http://voa.gov.uk)

You can find out more about when you can challenge your band and what you need to do at [gov.uk/challenge-council-tax-band](http://gov.uk/challenge-council-tax-band). If you challenge your band, you must continue to pay Council Tax at your current band as advised in your bill until your appeal is decided. You can contact the VOA at [gov.uk/contact-voa](http://gov.uk/contact-voa). If you are unable to use the online service, you can also contact the VOA on 03000 501 501.

Appeals - You can appeal against the council's decision that you are liable for Council Tax, if you think a property should be exempt, have a discount, or if you believe the council has made a mistake in the calculation of your entitlement to Council Tax Reduction. You should appeal to the council in the first instance. If you do not receive a response, or continue to dispute the decision after the council has responded, you have the right of appeal to the valuation tribunal.

For further information, or to make an appeal, please visit [valuationtribunal.gov.uk](http://valuationtribunal.gov.uk) or you can contact the valuation tribunal by telephone on 0303 445 8100 or email [appeals@valuationtribunal.gov.uk](mailto:appeals@valuationtribunal.gov.uk). Appeals can also be made in writing to Valuation Tribunal Service, Ground Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF.

### **Discounts and disregards**

The full Council Tax charge assumes two adults are living in the property. If only one adult lives in a property, a 25% single person discount can be awarded. When considering the number of adults living in a property, we do not count certain people. These are known as discount disregards and include:

- Full time students, student nurses, apprentices and youth training trainees
- Permanent care home or hospital residents
- People who are severely mentally impaired
- People in certain hostels or night shelters
- People for whom child benefit is being paid
- 18 and 19-year-olds who are at, or have just left, school
- Full time carers caring for someone who is not a spouse, partner, or child under 18
- Members of visiting forces and certain international headquarters
- Members of religious communities
- Persons in detention

Where all residents are disregarded, a 50% discount may be granted.

### **Discounts for annexes**

Annexes used by family members, or as part of your main home, qualify for a 50% discount.

### **Vacant properties (unoccupied and unfurnished)**

- Properties which are unoccupied and substantially unfurnished will be granted a 25% discount for a maximum period of six months. The full charge will then be payable.
- Unoccupied and unfurnished properties undergoing structural alteration or major repair will be granted 25% discount for up to 12 months.
- Properties which are unoccupied and unfurnished for one year or more as at 1 April 2025, will be subject to an additional premium charge of 100%. For properties that have been unoccupied and unfurnished for five years or more, an additional premium charge of 200%.
- Properties that have been unoccupied and unfurnished for more than 10 years, will be subject to a premium charge of 300%.

### **Second homes**

Properties that are furnished and are not occupied as part of anyone's main home are classed as second homes. With effect from 1 April 2025, second homes will be subject to an additional premium charge of 100%.

## **Exceptions to the long term empty property premium and second homes premium**

There are instances where the above premiums will not apply. Further information can be found online at:- [gov.uk/government/publications/long-term-empty-homes-and-second-homes-council-tax-premiums-and-exceptions/guidance-on-the-implementation-of-the-council-tax-premiums-on-long-term-empty-homes-and-second-homes](http://gov.uk/government/publications/long-term-empty-homes-and-second-homes-council-tax-premiums-and-exceptions/guidance-on-the-implementation-of-the-council-tax-premiums-on-long-term-empty-homes-and-second-homes)

Please contact the Revenues team on 01684 295010 if your property meets the criteria for an exception.

## **Properties exempt from Council Tax**

Some properties – both occupied and unoccupied – are exempt from Council Tax if they fall into one of the following categories:

- The property is unoccupied and owned by a charity (maximum six months)
- The property has been left unoccupied by a person in prison or detained under the Mental Health Act
- The property has been left unoccupied by a person in permanent residential care or hospital
- The property is unoccupied because the liable person has died and probate or letters of administration have not been granted.
- The property is unoccupied as occupation is prohibited by law
- The property is unoccupied and awaiting occupation by a minister of religion
- The property is unoccupied because the liable person is receiving care elsewhere
- The property is unoccupied because the liable person is caring for someone elsewhere
- The property has been left unoccupied by a student
- The property is unoccupied because it has been repossessed
- The property is a student halls of residence
- The property is occupied only by students or by people who are under the age of 18
- The property is armed forces accommodation
- The property is occupied by visiting forces
- The property has been left unoccupied by a bankrupt
- Vacant caravan pitch or mooring
- The property is an unoccupied annexe which cannot be let separately
- The property is occupied only by people who are severely mentally impaired
- The property is occupied only by diplomats
- The property is an annexe occupied by a dependant relative

## **Council Tax Reduction scheme**

If you, or your partner, are on a low income you may be entitled to a reduction in the amount of Council Tax you need to pay. Please note that this is in addition to a single person discount. If you wish to apply for Council Tax reduction, please visit our website at [tewkesbury.gov.uk/council-tax-and-benefits](http://tewkesbury.gov.uk/council-tax-and-benefits) or contact us on 01684 295010. If your application is successful a revised bill will be issued. Details regarding the calculation of Council Tax Reduction are available on request. It is your responsibility to inform us of any change in circumstances that may affect the amount of Council Tax Reduction you receive - any overpaid reduction is recoverable. Changes to your Universal Credit may affect the amount you need to pay, a new bill will be issued to you to confirm any adjustment to your instalments.

The council also have discretionary powers to reduce the liability for Council Tax in relation to individual cases, or classes of cases, that it may determine where national discounts and exemptions may not be awarded. This power will only be used in exceptional circumstances.

## **People with disabilities**

You may be entitled to a reduction if your home has been adapted for the use of a disabled resident, if your property has:

- An additional bathroom or kitchen used to meet the needs of a disabled resident or;
- Sufficient space to permit the use of a wheelchair indoors or;
- A room which is predominantly used for meeting the needs of a disabled resident (not a kitchen, bathroom or lavatory)

If you qualify, the Council Tax will be reduced to that of a property in the band immediately below the current band for the property, as shown on the valuation list.

For more information on discounts, disregards, exemptions, or reductions, please visit [tewkesbury.gov.uk](http://tewkesbury.gov.uk).