



**Horsham
District
Council**

Council Tax 2011-2012



Council Tax Explained

March 2011

Your Council Tax Explained

Council Tax is a tax which is set by a local authority to help pay for local services. It has both property and personal elements. The amount actually payable each year is based upon the market value of a dwelling as at 1st April 1991.

All domestic properties are valued for Council tax purposes by the District Valuer & Valuation Officer, who is a member of the Inland Revenue. He has a statutory duty to place every dwelling in one of eight valuation “bands”, which are set out in the table below:

Valuation Band	Range of Values	Tax Proportion
A	Up to £40,000	6/9
B	£40,001 to £52,000	7/9
C	£52,001 to £68,000	8/9
D	£68,001 to £88,000	9/9
E	£88,001 to £120,000	11/9
F	£120,001 to £160,000	13/9
G	£160,001 to £320,000	15/9
H	£320,001 and above	18/9

When a local authority declares its Council tax for the year, it does so in terms of Band D, being the banding which reflects the average value of the majority of properties nationally as at 1st April 1991.

The amount of Council tax payable therefore, is calculated by applying the tax proportion in the above table to the declared band D Council tax charge. For example, if a local authority declares a Council Tax charge of £500, the charge which will relate to a band F property will be $£500 / 9 \times 13 = £722.22$.

Council tax bills, which are rendered to individual households, will show this amount broken down into individual charges that apply for each level of “precept”. A precept reflects the budgetary estimates of a particular authority spread over the dwellings covered by its area. Again, these charges are calculated in terms of Band D. The precepting bodies in the area covered by Horsham District Council are the Council itself, West Sussex County Council, Sussex Police and individual parish councils.

Your Council tax bill will state which valuation band applies to your property. Should you disagree with the actual banding applied, you should contact the Valuation Office Agency, Worthing Valuation Office, Westmoreland House, Strand Parade, Goring By Sea, Worthing, West Sussex BN12 6EA -Tel: 01903 707900.

There is only one Council tax bill for each dwelling, and the person liable for payment of this will generally be the resident who has the greatest legal interest in the dwelling. If there is no-one actually living in the property, then the owner will be liable for payment, subject to any discounts and/or exemptions which apply (see details under “Numeric Discounts” and “Property Exemptions”).

There are certain other cases where the owner, rather than the resident(s) of a dwelling will be liable for payment. Such instances are as follows:

- Residential Care Homes (whether the individual units are separately assessed or not)
- Religious Communities

- Certain accommodation for ministers of religion
- Houses in multiple occupation
- Certain houses with resident domestic staff
- Dwellings owned by the Ministry of Defence
- Dwellings which are provided to asylum seekers

Numeric Discounts

The personal element of Council Tax assumes that there are at least two qualifying adults resident in the household.

Where only one adult lives in a dwelling (as their main home) the Council Tax is reduced by 25%, this is known as single person discount. If a dwelling is empty or is no-one's main home then the owner will be liable and may receive certain reductions.

From 1st April 2004 - "Second Homes" will carry a reduction of 10% (apart from certain job related dwellings), and "Long Term Empty Properties", will attract a full charge, as if there were two people in residence (after certain statutory time limits). There may be instances where certain members of a household are disregarded for the purposes of calculating entitlement to a discount. It is therefore possible for a discount to apply where there are two or more adults resident.

The adults who are disregarded for discount purposes are as follows:

Students

Adults will not be counted if they are engaged on a full time or qualifying course of education. To qualify for

disregard they must be attending a university, polytechnic or college course, which lasts for at least an academic year. The course must involve at least 24 weeks study per year and at least 21 hours per week study during term time.

This also applies to persons under the age of 20 who are studying for more than 3 months and at least 12 hours per week for any qualification up to A level, ONC or OND standard. Correspondence courses, evening classes, day release, or courses taken in connection with a person's job are not included. This also applies to Foreign Language Assistants provided they are registered with the Central Bureau for Educational Visits and Exchanges.

Student Nurses

Adults will not be counted if they are on a course leading to registration on any of Parts 1 to 6, 8, 10 or 11 of the Nursing Register. Only student nurses studying for their first inclusion on the Register will not be counted. Nurses already on the Register who are taking further courses will be regarded as an adult resident. Student nurses studying academic courses at universities or polytechnics, or who are on Project 2000 courses, are excluded from this definition as they are considered to be students.

Apprentices

Adults will not be counted if they are employed to learn a job and, as part of that learning, are undertaking training which leads to a qualification recognised by the National Council for Vocational Qualifications. They must not be paid more than a statutory

declared sum per week and are expected to earn substantially more when qualified.

Youth Training Trainees

Adults will not be counted if they are under the age of 25 and are receiving training in line with an individual plan under the Youth Training Scheme.

Resident Hospital Patients

Adults will not be counted if a hospital is regarded as being their sole or main residence. If people are in hospital for a short time, and still have a home elsewhere, they are not disregarded for discount purposes.

Residents of Certain Homes and Hostels

Adults will not be counted if they live, and receive care in, a care home; nursing home; mental nursing home or hostel, which provides a high level of care. The home or hostel must be regarded as their sole or main residence for them to qualify for this disregard.

Severely Mentally Impaired People

An adult will not be counted if they suffer, for whatever reason, from severe impairment of intelligence and social functioning which appears to be permanent. This will usually include people who suffer from Alzheimer's Disease and other similar illnesses. In order to qualify for disregard, a person will need a certificate from their doctor, or medical practitioner with knowledge of their illness, stating that he or she is severely mentally impaired. In addition, they must also be entitled to receive one of a number of benefits including certain invalidity pensions, disability allowances, unemployability allowance or attendance allowance.

Residents of certain Hostels and Night Shelters

Some dwellings, such as short stay hostels or night shelters provide communal accommodation for people who have no fixed abode and no settled way of life. These may include hostels run by the Salvation or Church Army. An adult will not be counted if their sole or main residence is regarded as being in such accommodation.

Members of certain Religious Communities

Adults whose sole or main residence is within a religious community will not be counted provided that the principal occupation of such a community, consists of prayer, contemplation, education, the relief of suffering or any combination of these. To qualify for disregard, the individual adult must also have no income or capital of their own, with the exception of a pension from former employment, and must be dependent on the religious community for their material needs.

Certain 18 and 19 Year olds

Adults will not be counted if they are in full-time education (other than higher education). This therefore includes people of these ages who are still attending school or college and are on courses up to and including A level. They will also be disregarded if they have left higher or further education in the period 30th April to 1st November. A disregard also applies if someone is entitled to child benefit in respect of them or would be if they were not in local authority care.

Carers & Care Workers

Adults will not be counted if they live with, and care for, a person with a

disability who is in receipt of certain allowances or disablement pension. To be disregarded, they must be providing care for an average of at least 35 hours a week. They will not be disregarded however, if they are caring for their partner or their child, if under 18 years of age. Someone who cares for an elderly or disabled person in return for payment of up to £44 per week will not be counted. Such people will usually belong to an organisation such as Community Service Volunteers, but could also be employed by a public body or, in certain circumstances, by the person for whom they care.

Persons held in Prison or Legal Detention

Adults who are on remand or held in prison or legal detention will not be counted. This does not extend however, to those imprisoned for non-payment of Council Tax or a fine.

Members of International Headquarters & Defence Organisations

Adults will not be counted if they are a member, or are a dependant of a member of an organisation designated by Section 1 of the International Headquarters and Defence Organisation Act 1964.

Members of Visiting Forces

Adults will not be counted if they have a “relevant association”, within the meaning of the Visiting Forces Act 1952.

Non-British spouses of Students

An adult spouse or dependant of a student will not be counted if their spouse or dependant is not a British citizen and is prevented by immigration regulations from taking paid

employment or claiming benefits whilst in the UK.

Property Exemptions

The Local Government Finance Act 1992 (as amended) states that Council Tax is payable on chargeable dwellings and is not payable on exempt dwellings. Categories of properties included in those regarded as exempt are as follows:

Class A Unoccupied dwellings requiring/ undergoing major repair or structural alteration

This class relates to a vacant dwelling, which is in need of major structural repair works to render it habitable. Where a vacant property has been exempt under this category, the exemption continues for a period of up to six months after the repair work is complete. The maximum time that a property can be regarded as exempt under this class is one year. The exemption will also end at any time if the dwelling ceases to be vacant.

Class B Unoccupied and owned by a charity

This class applies to unoccupied dwellings owned by a body established for charitable purposes only. It applies for a period of up to six months since the day it was last occupied and such occupation must have been in furtherance of the charity’s objectives. Any period of occupation of less than six weeks is disregarded.

Class C Dwellings which become vacant and new properties

This class applies to a vacant and

unfurnished dwelling which is not a pitch occupied by a caravan or a mooring occupied by a boat. It is granted for a period of up to six months from the date that it was last occupied and the furniture was removed. This class also applies to newly built or created properties following on from the service of a completion notice.

Class D

Dwellings left empty by prisoners

This class relates to dwellings, which either were, or would be, the sole or main residence of a person held in legal detention. It does not apply where an individual has been imprisoned for non payment of council tax or a court fine.

Class E

Unoccupied due to person having gone to live in a care home

This class relates to dwellings which were previously the sole or main residence of a person who has left in order to live and receive care in a hospital, residential care home or hostel.

Class F

Council Tax payer deceased

This class relates to dwellings where the person liable to pay Council tax is deceased. The personal representative of such a person is not liable whilst no grant of probate or letters of administration have been made. The exemption continues for a period up to six months from such a grant but ceases if the dwelling is sold or transferred to a new owner.

Class G

Unoccupied and occupation prohibited by law

This class applies to any dwelling, the occupation of which, is prohibited

by law, or is kept empty by reason of action taken under powers conferred by, or under, any Act of Parliament.

Class H

Held for minister of religion

This class applies to an empty dwelling, which is held as available for occupation by a minister of any religious denomination.

Class I

Person living elsewhere to receive care

This class relates to dwellings which have been left empty, by the person liable for payment of the Council tax, having gone to live elsewhere to receive care in a place other than a hospital, care home or hostel.

Class J

Person providing care elsewhere

This class relates to dwellings, which have been left empty by the person liable for payment of the Council tax having gone to live elsewhere. This is to provide care for any person who requires such care by reason of old age; illness; disablement; past or present alcohol or drug dependence or past or present mental disorder.

Class K

Dwellings left empty by students

This class applies to unoccupied properties where the last person in occupation was a student. The exemption also applies where a property is left unoccupied by a person who is about to become a student and does so within six weeks of leaving the property.

Class L

Reposessed Property

This class applies where the mortgagee is in possession of a

property under the mortgage.

Class M

Student Halls of Residence

This class applies to a dwelling which comprises a hall of residence provided predominantly for the accommodation of students and is owned or managed by an educational institution or an institution which has the right to nominate most of the residents.

Class N

Dwelling only occupied by students

This class applies to properties which are occupied either by persons who are all bona fide students or, students and their spouses and dependants, who are not British Citizens. The exemption also applies to the property if unoccupied during vacation periods provided that the intention is that it will again be used as such next term. The exemption does not apply if there is any non-student adult in residence.

Class O

UK armed forces accommodation

This class applies to dwellings owned by the Secretary of State for defence and is used for UK armed forces personnel.

Class P

Visiting forces accommodation

This class applies to dwellings occupied by a person, and their dependants, who has a relevant association with a visiting force within the meaning of Part 1 of the Visiting Forces Act 1952.

Class Q

Property left empty by a bankrupt person

This class applies to dwellings where a

trustee in bankruptcy is in possession.

Class R

Unoccupied Caravan Pitch or boat mooring

A pitch not occupied by a caravan, or a mooring not occupied by a boat. This exemption ceases as soon as a caravan is moved onto the pitch, or a boat onto the mooring.

Class S

Properties Occupied by persons under the age of 18

This class relates to dwellings, in which, all residents are aged under 18 years.

Class T

Unoccupied Annexes

This class relates to dwellings which are an annexe to, or within the grounds of, the owner or tenant's home and where the dwelling may not be let separately from that property without breaching planning permission due to a restrictive occupancy condition.

Class U

Properties occupied solely by severely mentally impaired person(s)

This class relates to dwellings where the only residents are severely mentally impaired. These are persons with severe impairment of intelligence and social functioning which appears to be permanent, who are certified as such by their doctor, or medical practitioner with knowledge of their illness, stating that he or she is severely mentally impaired. In addition, they must also be entitled to receive one of a number of benefits including certain invalidity pensions, disability allowances, unemployment allowance or attendance allowance.

Class V Diplomatic Residency

This class relates to dwellings where at least one resident has diplomatic or immunity privileges conferred upon them. This does not apply however, if there is another resident with a superior interest in the property.

Class W

Occupied Annexes

This class relates to dwellings where the occupant(s) are a dependent relative of the other dwelling(s) concerned. The occupier of the annexe must be either aged 65 years or more, severely mentally impaired or substantially and permanently disabled.

Disabled Person Reduction Scheme

A reduction in actual Council tax payable is available to certain households, which are regarded as the sole or main residence of a disabled person. To qualify, there must be at least one such person and the property itself must provide one of the following:

- A room which is not a bathroom, a kitchen or lavatory and which is predominantly used (whether for providing therapy or otherwise) by and is required for meeting the needs of a qualifying individual resident; or
- A bathroom or kitchen which is not the only bathroom or kitchen within the dwelling and which is required for meeting the needs of a qualifying individual resident; or
- Sufficient floorspace to permit the use of a wheelchair required for meeting the needs of any qualifying individual resident.

For the purposes of the regulations

which govern this scheme, a “qualifying individual resident” is a person who is substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise)

How to apply for discount, exemptions or disabled person relief

If you believe that any of the circumstances detailed under “Numeric Discounts”, “Property Exemptions” or “Disabled Person Reduction Scheme” applies to the household in which you are resident, then, in the first instance, you should contact the Council tax help-line on Horsham (01403) 215555, for advice or the relevant application form.

Housing Benefits

In certain circumstances, the person(s) liable for payment of the Council tax charges may be entitled to assistance with paying their bill. There may also be some entitlement with the actual rent payable, if applicable. Entitlement to such assistance will depend upon the individual’s circumstances and the composition of the household. Set out in the chart below are some examples where benefit may apply. The examples are for general guidance only and it should be taken into account that several factors determine eligibility including income levels, number of dependants and non-dependants etc. The chart shows, under each column, the maximum income that a household may have up to where benefit may still apply. For an estimate based on your personal circumstances, visit our website at www.horsham.gov.uk to use our online Benefits Calculator or contact our offices on 01403 215359.

NB: If you, and your partner (if applicable) have savings or capital over £16,000 you may not be able to claim

Annual Council Tax Payable after allowing for discounts

	Annual	£1000	£1100	£1300	£1500	£1600
	Weekly	£19.18	£21.10	£24.93	£28.77	£30.68
Single Person aged 25 - 59		163.42	173.00	192.15	211.37	220.90
Single Person aged 60 or more		233.26	242.84	262.00	281.20	290.75
Single Parent with one child		243.16	252.75	271.90	291.10	300.65
Couple both aged 18 - 59		201.85	211.45	230.60	249.80	259.35
Couple at least one aged 60 or over		305.60	315.20	334.35	353.55	363.10
Couple aged 18 or more with 1 child		281.60	291.20	310.35	329.55	339.10
Couple aged 18 or more with 2 children		343.90	353.50	372.67	391.85	401.40

How to pay your Council Tax

Each person deemed liable to pay Council tax has a statutory right to do so over ten monthly instalments. The scheme which applies to all annual bills issued by Horsham District Council runs from 1st April in a financial year through to the 1st January inclusive. Payments can be made by post to Park North, North Street, Horsham, West Sussex RH12 1RL. Alternatively, payment can be made by one of the following methods, for which documentation

can be forwarded upon request from the Council tax help-line on Horsham (01403) 215555.

- By monthly direct debit
- By monthly standing order
- By swipe card at any Post Office nationally
- By debit or credit card via our website, www.horsham.gov.uk or by ringing our 24 hour automated payment line: 01403 215645. With effect from 1 April 2011, there will be a charge of 1.5% for payments made by credit card.

District Council Tax 2011/12 Information for Residents

(Band D) £135.54 Plus relevant Parish Council or Horsham Town (Unparished Area) Charge

Planned spending in 2011/12

Gross Expenditure	2011/12 £m	2010/11 £m
Leisure & Community Development	8.944	9.403
Environmental Management, Waste & Cleansing	7.128	7.318
Housing Services	1.689	1.579
Strategic & Community Planning, Development & Building Control	3.752	4.124
Housing Benefit	35.662	31.662
Public Health & Licensing	1.553	1.545
Other Services	7.704	9.279
Total Services	66.432	64.910

Special Expenses (unparished area)	- 0.264	-0.263
Income (from Government grants, fees and charges etc)	-53.683	-50.618
District Council Requirement	12.485	14.029
Parish Precepts / Special Expenses (Unparished area)	2.508	2.484
Budget (incl. Parish Precepts and Special Expenses)	14.993	16.513
Contribution to Collection Fund Deficit	0.000	0.008
Budget Requirement to be funded from grant and taxpayers	14.993	16.521

Spending on Horsham District Council Services

How spending has changed

	£m
2010/11 Budget	16.513
Net growth/saving in Service provision	-0.254
Efficiency Savings	-1.242
Transfer of Concessionary Fares to WSCC	-1.006
Net change in Housing and Council Tax Benefit	-0.016
Changes in income by way of fees & other charges	0.125
Changes in specific government grants	0.757
Reduction in interest income	0.092
Increase in parish precepts (including special charge)	0.024
2011/12 Budget	14.993

Where the money comes from

	2011/2012 £m	2010/2011 £m	Changes £m
Business rate grant	3.53	5.42	-1.89
Revenue Support grant	1.09	0.79	0.30
Total from Government	4.62	6.21	-1.59
Council Tax payers	10.37	10.31	0.06
Budget for the year	14.99	16.52	-1.53

Average band D	£	£
Including parishes & unparished	178.76	178.54
Excluding parishes & unparished	135.54	135.54

Horsham Town (unparished area)	
SPECIAL EXPENSES	£263,980

Parish Council Budget Requirements

Details of Expenditure for Parish Councils where precept exceeds £140,000 (Figures to the nearest £10)

Parish	2011/2012			2010/2011		
	Gross Expenditure £	Gross Income/Reserves £	Precept £	Gross Expenditure £	Gross Income/Reserves £	Precept £
Billingshurst	272,170	29,960	242,210	264,860	18,380	246,480
Henfield	163,070	22,700	140,370	160,930	20,040	140,890
North Horsham	472,940	187,410	285,530	475,230	192,770	282,460
Pulborough	180,190	21,510	158,680	179,980	23,450	156,530
Southwater	614,160	332,930	281,230	676,390	399,890	276,500
Steyning	247,370	89,480	157,890	238,830	84,860	153,970
Storrington & Sullington	198,430	28,430	170,000	196,230	28,230	168,000

