



Horsham
District
Council

Council Tax explained



March 2024

Council Tax 2024/25

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Welcome

Council Tax explanatory notes

Council Tax valuation bands

Your property is placed in one of eight bands to allow the Council to calculate your Council Tax bill.

Property values are based on the amount your property might have sold for on the open market as at 1 April 1991. All properties are assigned a valuation as at that date, even if they were built recently. The valuation is determined by the Valuation Office Agency, which is part of HM Revenues & Customs.

The Valuation Office Agency (VOA) maintains the Council Tax Valuation List. This includes placing new properties within a Council Tax band and changing bands for properties when necessary.

To understand why your property is in a certain band, please go to [GOV.UK](https://www.gov.uk) and search 'How domestic properties are assessed for Council Tax bands'.

You can ask the VOA to review your Council Tax band if you think it is wrong and you have been the taxpayer for less than six months, or your band has changed in the last six months. If this does not apply you can still ask VOA to review your Council Tax band, but you'll need to provide strong supporting evidence showing why you believe your property is in the wrong band.

You can find out more by going to [GOV.UK](https://www.gov.uk) and searching 'Challenge your Council Tax band'.

The online service allows you to check your band and submit a challenge if you think your band may be wrong.

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

Council Tax appeals

You may appeal to the Council, for example if you do not think you are the person who should pay the bill or if you think you should get a discount, reduction, or exemption which you have not received.

An appeal about Council Tax must be made in writing to the Councils' address on the front of your bill.

Please note that if you submit an appeal you must continue to pay the instalments shown on your Council Tax bill until a final decision is made. If you make an appeal to us about Council Tax and you are not satisfied with the outcome, we will advise you how to make a further appeal to an independent tribunal.

Who is liable to pay Council Tax?

Liability to pay Council Tax normally falls to one or more adults who are solely or mainly resident in a property. Where there is more than one person resident, look at the following list and working from the top down stop when you reach a category that applies to someone in your home; he or she is the liable person:

- resident freeholder (so for owner-occupied property the owner will be liable)
- resident leaseholder
- resident statutory/secure tenant • resident licensee • resident.

Husbands and wives, unmarried couples or civil partners living together are both responsible for paying the bill. People who are joint owners or joint tenants are also jointly liable, whether or not they are actually shown on the bill.

Where there is no resident in the property then the owner is liable. The owner is also liable, instead of the residents, for certain prescribed classes of dwellings as follows:

Class A: residential care homes, nursing homes and some hostels

Class B: properties lived in by religious communities (such as monasteries and convents)

Class C: properties occupied by more than one household where the residents share certain facilities such as a kitchen or bathroom

Class D: properties which are not the owner's main home, but which are the main home of someone whom the owner employs in domestic service

Class E: properties lived in by ministers of religion

Class F: properties provided to an asylum seeker under Section 95 of Immigration & Asylum Act 1999.

Council Tax discounts

The full Council Tax bill assumes there are two adults living in a dwelling.

If it is:

- the main home of *only one* adult, the bill is reduced by 25%.
- *no one's* main home, furnished and qualifies as a job related dwelling, the bill is reduced by 50%.

However, the following people (this may include the person liable for payment) are ignored ("disregarded") when counting the number of adults living in the property:

- full-time students, student nurses, foreign language assistants and apprentices
- patients resident in a hospital
- people who are resident in a care home
- people who are severely mentally impaired
- people staying in certain hostels or night shelters
- school leavers under 20 who finish a full time course of education between 1 May and 31 October
- care workers working for low pay, usually for charities
- people caring for someone with a disability who is not a spouse, partner, or child under 18
- diplomats and members of visiting forces and certain international organisations
- members of religious communities
- people in prison (except those in prison for non-payment of Council Tax or a fine)
- family annexes occupied by relatives or used as part of the main dwelling.

Discounts have been granted based on existing Council Tax records and will be shown on the front of your bill. If you have not been allowed a discount but think you are entitled to one, you should let us know.

Reductions for disabled people

We can reduce your Council Tax bill if a disabled person lives in your property and it has at least one of the following:

- A room that is not a bathroom, kitchen or toilet that is an extra room predominately used by the disabled person and is essential for their needs;
- An extra bathroom or kitchen that is essential for the disabled person's needs;
- Extra space inside the property so that the disabled person can use their wheelchair indoors.

Exempt properties

Some properties are exempt from Council Tax, including those occupied only by either students, under 18 year olds, the severely mentally impaired, or annexes occupied by elderly/disabled relatives. Properties are also exempt if they are unoccupied and:

- owned by a charity (exempt for up to 6 months)
- left empty by someone who has gone into prison, or who has moved to receive personal care in a hospital or home or elsewhere
- left empty by someone who has moved in order to provide personal care to another person
- left empty by someone who has died (exempt for up to six months after probate/letters of administration are granted)
- have been repossessed
- the responsibility of a trustee in bankruptcy
- occupation is prohibited by law / planning conditions
- waiting to be occupied by a minister of religion
- left empty by a student owner
- consist of an empty caravan pitch or boat mooring • cannot be let separately because of planning controls.

Exemptions have been granted based on existing Council Tax records and will be shown on the front of your bill. If your property has not been treated as exempt but you think it should be, you should let us know.

Empty Homes Premium

From 1st April 2024, there will be a change in the premium rates charged for unoccupied and unfurnished properties.

The Council will charge an additional 100% empty homes premium for properties that have been unoccupied and unfurnished for **1 year or more**. This means that unless an exemption applies, 200% council tax will be payable.

The Council will charge an additional 200% empty homes premium for properties that have been unoccupied and unfurnished for **10 years or more**. This means that unless an exemption applies, 300% council tax will be payable.

For full details of exemptions, please visit our website www.horsham.gov.uk/council-tax-and-benefits.

Hardship relief

In cases of clear financial hardship, a reduction in your Council Tax may be granted by the Council or your payment could be deferred. Each case is considered individually against the Council's Hardship Policy.

If you would like further information regarding any of the discounts and exemptions detailed in this leaflet, please visit our website: www.horsham.gov.uk/council-tax-and-benefits, where you can download application forms. Alternatively, you can call us on **01403 337800** to request an application form.

Council Tax support

Council Tax Support can provide help with some or all of your Council Tax. Whether you get help depends on the amount of Council Tax you have to pay, your personal circumstances and your income and savings. Should you wish to make an application for Council Tax Support, please visit our website at www.horsham.gov.uk/council-tax-and-benefits or call **01403 337800**.

How to pay your Council Tax

Council Tax is normally payable over 10 months, 1 April to 1 January. On request, bills may be paid in 12 instalments. Please note the actual number of instalments will depend on the number of months remaining in the financial year.

Ways to pay your bill are displayed on the back of your bill and are also available on our website at www.horsham.gov.uk/council-tax-and-benefits.

Monthly Direct Debit: We offer a choice of three payment dates, 1, 15 and 25 of the month. If you wish to take advantage of this facility, you can telephone us on **01403 337800** and supply us with bank details together with your Council Tax Reference. Alternatively, you can print a Direct Debit mandate from our website www.horsham.gov.uk/council-tax-and-benefits.

Home Banking: Please use the following bank details to set up a monthly standing order, or to make monthly online payments:

Natwest Bank

Sort Code 62-21-52

Account number 00000000

Please ensure that you quote your Council Tax account reference.

Debit or Credit Card: You can make payment using your debit or credit card at www.horsham.gov.uk/council-tax-and-benefits or by ringing our 24 hour automated payment line on **01403 215645**.

Self service and e-billing

You can now register to view the following details of your Council Tax account online:

- Your current charge and previous years charges
- Discounts and exemptions that have been awarded
- Payments you have made
- Your overall account balance.

You can also register to pay your account by Direct Debit, advise us you have moved or request a payment arrangement. You can also choose to receive your bill electronically.

If you wish to register for this facility, please visit the 'Self Service' section at our website www.horsham.gov.uk/council-tax-and-benefits.

Contact us

Telephone: **01403 337800**

Post: Horsham Revenues and Benefits
PO Box 5327
Civic, 1 Saxon Gate East
Central Milton Keynes
MK9 3ZA

This document is available in alternative formats upon request, such as large print, electronically or in community languages.

Please contact the Council Tax department on **01403 337800**.



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