****

**Explanatory notes** (These notes, together with your bill make up your council tax demand notice)

**Valuation bands:**

We charge Council Tax on most homes (including mobile homes and houseboats), and this applies whether people are living in them or not. The Valuation Office Agency values each property based on its estimated value on 1 April 1991:

|  |  |
| --- | --- |
| **Band** | **Estimated value at 1 April 1991** |
| A | Up to and including £40,000 |
| B | £40,001 - £52,000 |
| C | £52,001 - £68,000 |
| D | £68,001 - £88,000 |
| E | £88,001 - £120,000 |
| F | £120,001 - £160,000 |
| G | £160,001 - £320,000 |
| H | Over £320,000 |

**Parish charges:**

Households within the parish boundaries of Allesley, Finham and Keresley have to pay extra council tax for their parish councils.

**Appealing against your banding:**

You can appeal against the valuation band your home is in, by visiting [gov.uk/challenge-council-tax-band](https://protect-eu.mimecast.com/s/pRS8CVm45IgBPB2Sz6Tcd?domain=eur03.safelinks.protection.outlook.com) or telephone

0300 0501 501. The Valuation Office may change your band if:

* Part of the property has been demolished
* The house has been converted in to flats
* Physical changes in the area, such as an industrial estate being built affect the value of your home.

You can appeal within six months of:

* Becoming responsible for the council tax of a property
* The Listing Officer changing the valuation band your home is in
* The Valuation Tribunal changing the valuation band of a property similar to yours

**Exempt properties:**

Some properties are exempt from council tax, including those wholly occupied by full time students, under 18 year olds and the severely mentally impaired, annexes occupied by elderly/disabled relatives; and those which are **unoccupied** and:

* Owned by a charity (exempt for up to 6 months)
* Left empty by someone who has gone in to prison, or who has moved to receive personal care in a home, hospital or elsewhere.
* Left empty by someone who has died (exempt for up to 6 months after probate, unless the property is transferred to beneficiaries or there is a change in owners)
* Have been repossessed
* The responsibility of a bankrupts trustee
* Occupation is forbidden by law
* Waiting to be occupied by a minister of religion
* Left empty by a student owner

**Discounts:**

The full council tax bill for a property assumes that it is the main home of two adults. If the property 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 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 or a care home
* People who are severely mentally impaired
* 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 a charity
* People caring for someone with a disability who is not a spouse, partner or child under 18
* People in prison (except those in prison for non-payment of council tax or a fine)

**People with disabilities:**

If you (or someone living with you) have special needs as a result of a disability and so need a room, an extra bathroom or kitchen, or use a wheelchair indoors, you may be entitled to a reduction. In most cases where a reduction is granted, your bill will be based on the band immediately below that shown for your property in the valuation list. However properties in Band A receive a reduction of 1/6th of the charge for that band.

To apply for a discount, exemption or disabled person relief, please visit <http://www.coventry.gov.uk/counciltax>

**Long term empty properties**

From 1 April 2019 any property having been empty and unfurnished for more than two years will attract a 100% empty premium.

From 1 April 2020 any property having been empty and unfurnished for more than five years will attract a 200% empty premium.

From 1 April 2021 any property having been empty and unfurnished for more than ten years will attract a 300% empty premium.

**Change in circumstances**

If you are in receipt of an exemption, a discount, disabled persons relief or a long term empty premium, and your circumstances change then you must notify us within 21 days of the change occurring. **Failure to do so could result in a penalty of £70.00 being imposed.**

**Council Tax Support:**

If you are on a low income and have less than £16,000 in savings you could claim help to pay your council tax. With a few exceptions anyone can claim Council Tax Support. For example most full time students cannot claim help.

You must tell the Benefits Team at Coventry City Council of any changes which may affect your entitlement. You must tell us of these changes within one calendar month of the change occurring. Some examples of changes that we will need to know about include: increases in your or your partner’s income/savings, if someone leaves or joins your household.

Failure to inform us of a change in your circumstances could result in prosecution.

**Appeals**

If you believe that you are not liable for council tax (e.g. because you are not the resident or the owner, or your property qualifies for an exemption), or that a mistake appears to have been made in calculating your bill, you should let us know as soon as possible. If agreement cannot be reached, you will be told how to make a formal appeal. Even if you appeal you must continue to pay your council tax. If your appeal is successful you will be credited with the amount of any overpaid tax.