



## **Council Tax Explanatory Notes 2022/23**

These notes form part of your Council Tax bill. The council is no longer required to send information about what we spend as part of the Council Tax bill, this information is now published on the council's website at [www.wyre.gov.uk](http://www.wyre.gov.uk). This also relates to the County Council, Police & Crime Commissioner and the Fire Service. A hard copy of this information is available on request.

Council Tax is charged on most dwellings whether rented or owned, empty or occupied. Each household gets one bill, although occupants may be jointly responsible for payment.

Each home is placed in a valuation band, A-H, based on the amount it would have sold for on 1 April 1991. The Valuation Office Agency, not the council, allocates a valuation band to every home. The council uses the band to work out your Council Tax bill.

You may be able to appeal against the valuation band if you have moved in during the past six months, or there has been a change in the building or the physical state of the local area which could affect the value of your home. For more information visit [www.voa.gov.uk](http://www.voa.gov.uk), You can contact the VOA using [www.gov.uk/contact-voa](http://www.gov.uk/contact-voa) or call 03000 501 501. You must continue to pay your Council Tax until a decision has been made about your appeal.

## **Reducing your Council Tax**

Not everyone has to pay the full amount. There are several ways to reduce your bill depending on your personal circumstances or circumstances relating to the property itself, for example, if it's unoccupied and unfurnished.

If we already know about your circumstances, the reduction will be shown on your bill. You must tell us immediately if you have any change of circumstance that might affect the amount of reduction.

## **Properties exempt from Council Tax**

We do not charge Council Tax for homes which are lived in only by:

- people under the age of 18 or full time students (including halls of residence) and/or school leavers or people who are severely mentally impaired

We do not charge Council Tax for empty properties which are:

- owned by charity (exempt for up to six months)
- empty because the owner/tenant has died and the grant of probate or letters of administration have not been obtained, or have only been obtained within the past six months
- the responsibility of a trustee following bankruptcy, or a mortgage lender following repossession
- empty, but usually lived in by a student or a minister of religion or a prisoner or someone who has moved to receive or provide personal care
- empty because the law prevents anyone from living there

- not able to be leased separately or part of forces accommodation, including married quarters and temporary accommodation for members of visiting overseas forces

## Discounts

If only one adult lives in a property as their main home, Council Tax is reduced by 25%. When counting adults, we do not include

- full time students, student nurses, apprentices and youth training trainees
- people staying in hospitals, care homes, prisons or certain hostels or night shelters
- care workers working for low pay (usually charities)
- people caring for someone with a disability who is not their spouse, partner or child under 18
- 18 and 19 year olds who are at school or have just left school
- people who are severely mentally impaired
- members of visiting forces
- members of religious communities (monks and nuns)

If, after disregarding people in the above classes, there is only one adult living in the property, Council Tax is reduced by 25%.

## Empty property discount

If a property is unoccupied because it is in need of, or awaiting, major repair or structural alteration, a 25% discount applies for a maximum of 12 months. If a property is unoccupied and substantially unfurnished, a 100% discount is awarded for one month. Thereafter the full Council Tax charge becomes payable. A property that is no one's main home, but remains furnished, will attract a 100% Council Tax charge.

## Reductions for Annexes

You do not have to pay Council Tax for an annex if it forms part of a single property that includes another dwelling that cannot be let separately from the main building due to a planning restriction, or is occupied by a dependent relative, for example a person aged over 65, or someone severely mentally impaired or substantially and permanently disabled. Where an annexe is rated separately and used by the occupier of the main building, or a member of their family, a 50% reduction will apply.

## Disabled relief

Your bill may be reduced if you, or someone who lives with you, has a permanent disability and there are certain features in the home which are essential, or of major importance, to the disabled person's wellbeing. These features include:

- a room other than a bathroom, kitchen or toilet, which is used mainly by the disabled person
- an additional bathroom or kitchen for use by the disabled person
- extra space inside your home for use of a wheelchair

## Appeals

If you have been refused a discount, exemption or relief, or don't think you should be paying Council Tax, tell us why you think your bill is incorrect. We will look at your case again and we might ask for more information. If we do not change our decision and you still don't agree, you can appeal to the Valuation Tribunal. See [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or contact us for details.

**You must continue to pay your Council Tax until a decision has been made about your appeal. If your appeal is successful we will refund any overpaid council tax to you.**

## **Council Tax Support**

This can be claimed by anyone who is responsible for payment of Council Tax and in receipt of a low income. The amount of council tax support you receive will depend on the income, savings and the circumstances of all those living in the household.

## **How we collect and use information**

### **Lawfulness of Processing**

Processing your data is necessary in the exercise of official authority vested in the Council.

Wyre Council (The data Controller) will use and share your personal information where we have a legal obligation to do so. We will use your data in the main to administer Council Tax and for the general prevention and detection of fraud. In order to do this, we will share your data with the National Audit Office to participate in the National Fraud Initiative exercise, the Department for Work and Pensions, the Valuation Office Agency, the courts, and debt enforcement/collection/tracing agencies employed by the council. These agencies include Bristow Sutor, Jacobs and Rossendales.

### **Data Retention**

We will retain any financial data we hold for you on your council tax account for a period of six years following the last date that there is any activity on that account. After six years the data will be deleted from our records.

### **Your rights**

You have the right as the data subject to access your data. Please contact [wyre.gov.uk](http://wyre.gov.uk) for further information. If you feel the data we hold is inaccurate or incomplete, you are entitled to have your personal data rectified. You also have the right to contact the Information Commissioner if you are un-happy with how we are handling your personal data. You can contact them using the address; The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF.

We collect Council Tax on behalf of Lancashire County Council, Lancashire Police and Crime Commissioner, Lancashire Combined Fire Authority and parish and town councils.

Wyre's portion represents just 10.5% or £214.74 (on a band D property) of the total amount of your bill.