

**DUDLEY METROPOLITAN BOROUGH COUNCIL**  
**YOUR COUNCIL TAX BILL - EXPLANATORY NOTES**  
(THESE NOTES FORM PART OF YOUR BILL)

**1. Valuation Bands**

Your property, be it a house, bungalow, flat, maisonette, mobile home or houseboat, has been placed into one of 8 valuation bands by the Listing Officer of HM Revenue & Customs according to its value at **1st April 1991**:

<b><u>Band</u></b>	<b><u>Range of Values</u></b>
<b>A</b>	<b>up to &amp; including £40,000</b>
<b>B</b>	<b>£40,001 - £52,000</b>
<b>C</b>	<b>£52,001 - £68,000</b>
<b>D</b>	<b>£68,001 - £88,000</b>
<b>E</b>	<b>£88,001 - £120,000</b>
<b>F</b>	<b>£120,001 - £160,000</b>
<b>G</b>	<b>£160,001 - £320,000</b>
<b>H</b>	<b>over £320,000</b>

The band which applies to your property is shown on your bill. If you wish to appeal against your banding you should read section 7 overleaf.

**2. Exempt Properties**

Some properties are exempt from council tax, including those occupied only by either students, under 18 year olds or the severely mentally impaired, annexes occupied by elderly/disabled relatives; and certain vacant dwellings, the full details of which can be found at [www.dudley.gov.uk/residents/council-tax](http://www.dudley.gov.uk/residents/council-tax).

**3. Discounts**

The full council tax bill for a property assumes that it is the main home of two adults. 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 (including dementia)**
- **people staying in certain hostels or night shelters**
- **school leavers under 20 who finish a full time course of education between 1<sup>st</sup> May and 31<sup>st</sup> 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)**

In addition, the bill is reduced by 50% where a separate annex is occupied either as part of the main dwelling or by relatives, although a 100% exemption applies if those relatives are elderly or disabled (see above).

Exemptions and 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 an exemption or discount but think you are entitled to one, you should let us know. **If you have been allowed an exemption or discount to which you are *not* entitled, YOU MUST TELL US AS SOON AS POSSIBLE or a penalty of at least £70 may be imposed.**

**4. 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 council tax for that band. Application forms are available at [www.dudley.gov.uk/residents/council-tax](http://www.dudley.gov.uk/residents/council-tax) or by calling 0300 555 8000 if you are not already receiving this reduction and think you may qualify.

**5. Empty Homes Premium**

The Council charges an additional 100% Empty Homes Premium for properties that have been unoccupied and unfurnished for 2 years or more (**regardless of changes in property ownership**). This means that unless an exemption applies (see above), 200% council tax will be payable for such properties.

Continued overleaf...

## **6. Council Tax Reduction Scheme**

The Council Tax Reduction scheme could help towards your council tax bill if you are on a low income (even if you own your own home). Details on how to apply for Council Tax Reduction or report a change in your circumstances are available at [www.dudley.gov.uk/residents/benefits](http://www.dudley.gov.uk/residents/benefits), by calling 0300 555 8100 or from Benefit Services at Dudley Council Plus, Castle Street, Dudley, DY1 1LQ.

If you are already receiving Council Tax Reduction, you **must** tell us about any change in circumstances that might affect your award **within 1 calendar month** of the change, e.g. changes in income, capital or household members, if you move home or when a child leaves full time education. Failure to do so may lead to action being taken against you, including prosecution.

## **7. Appeals**

Appeals concerning your banding should be made to the Listing Officer (*not* the Council) at the **Valuation Office Agency** by **visiting [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact)** or calling 03000 501501. You may appeal about your banding if you:

- have been liable for your property for less than 6 months and can demonstrate that its value at 1st April 1991 would have been such that it should be in a different band.
- believe that your property's value has altered enough to merit an alteration in band, e.g. as a result of a change in the physical state of the area or the demolition/conversion of part of the property.

**Please remember that all council tax valuations are based on April 1991 values; general changes in the level of house prices since then are not grounds for appeal.**

If you think you are not liable for council tax (e.g. you are not the resident or owner, or your property qualifies for an exemption), or 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. **Making an appeal does not allow you to withhold payment of council tax.** If your appeal is successful, you will be credited with the amount of any overpaid tax.

## **8. Supporting Financial Information**

Council tax helps pay for Dudley Council services together with those provided by West Midlands Police and Crime Commissioner, West Midlands Fire Service, Centro (public transport services) and the Environment Agency (flood defence). Further details are available at [www.dudley.gov.uk/residents/council-tax](http://www.dudley.gov.uk/residents/council-tax).

## **9. Precept to Fund Adult Social Care**

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. Adult social care authorities are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.

The offer is the option of an adult social care authority being able to charge an additional precept on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this precept at an appropriate level in each financial year up to and including the financial year 2019-20.

## **10. 12 Monthly Instalments**

You have the option to spread your council tax payments over 12 monthly instalments rather than 10. You can request this at [www.dudley.gov.uk/residents/council-tax/council-tax-ways-to-pay](http://www.dudley.gov.uk/residents/council-tax/council-tax-ways-to-pay) or call us on 0300 555 8000.

## **11. Data Protection**

We will check the information that you have provided about you and other household members with details already held. We will share and cross match your information both internally within the council and with external organisations to protect public funds, assist in debt recovery and prevent or detect crime. We will only share information where the law allows us to do so. The Council's full Privacy and Disclaimer Statement is available at [www.dudley.gov.uk/privacy-disclaimer-statement](http://www.dudley.gov.uk/privacy-disclaimer-statement) or by calling us on 0300 555 8000.

Dudley M.B.C, P.O. Box 3, Council House, Priory Road, Dudley, DY1 1HG

[www.dudley.gov.uk/residents/council-tax](http://www.dudley.gov.uk/residents/council-tax)

**Call 0300 555 8000 if you need a large print copy of these notes**