

What is Council Tax?

Council Tax is the way in which councils raise money to pay for services including refuse collection, education, social services, libraries, planning, community safety, fire and rescue and much more. Council Tax is charged on all dwellings e.g. houses, flats and bungalows.

Does everyone pay the same Council Tax in Bassetlaw?

No. The amount payable can differ due to the “valuation band” given to every dwelling by the Government’s Valuation Office Agency. Over half the houses in Bassetlaw are in band “A” (the lowest band). The rest are in bands “B” to “H” (the highest). The higher the band, the higher the Council Tax due.

Home alone?

A discount of 25% of the full Council Tax bill applies to adults who live alone. This also applies where the “single” adult lives with anyone under 18.

What about empty houses?

Council Tax is also payable on empty houses, but not always straight away. If a house is empty because no-one lives there and it is substantially unfurnished, a free period of six months can apply before Council Tax starts. If the dwelling remains empty after the six month period has finished, the full 100% Council Tax is payable.

In some situations, such as deceased estates, Council Tax might not be payable after the first 6 months. Some of these special exemptions are shown on pages 2, 3 and 4.

What about furnished or second homes?

These are no-one’s main home which remain furnished. The description includes houses where people live but who have a main home somewhere

else in the UK.

The important point is that the dwelling is furnished. This class of property will be charged a Council Tax of 90%. There is no six-month free period. However, special exemptions could apply, eg furnished deceased estates.

Sometimes, someone as a condition of his or her employment needs a second home. Where it can be shown that a second home is job related, the 90% charge must be reduced to 50%.

What does substantially unfurnished mean?

Houses which have little furniture but have fitted kitchens/bedrooms or just carpets and curtains are not usually regarded as furnished. Normally, it will be up to the Council to decide whether or not property is furnished.

Is the six month period flexible?

The six month rule is fixed by the Government. Bassetlaw District Council cannot extend the free period. The free period ends after six months, or earlier if the dwelling becomes occupied.

Will I get Council Tax Benefit?

No. Council Tax Benefit can only be claimed by people against the Council Tax on their main home.

Special Exemptions

Below is a list of some of the more common reasons why a property can be exempt from paying Council (Tax. A full list is shown on page 5.)

■ When a house becomes empty and unfurnished upon vacation.

Council Tax is not payable for the first six months.

■ When a house becomes empty due to a bereavement.

A house left vacant due to the death of its resident(s) may be exempt from Council Tax. This applies:-

- ▶ If the house forms part of the estate of the deceased.
- ▶ If the house was rented and an executor has to meet the outgoings.

In cases where a grant of probate is made, the Council Tax exemption can continue for a maximum period of six months following the grant of probate.

■ Houses made empty due to modernisation.

An empty dwelling which is being modernised by major repair works will be exempt from Council Tax for a maximum of 12 months. This starts on the day the dwelling becomes uninhabitable and unoccupied. A 100% charge will apply if the dwelling is still uninhabitable and unoccupied after the 12 months.

■ Where the occupier is admitted to a care home, nursing home or hospital.

Usually, this situation leaves a furnished house with no resident(s). Whilst no-one lives there, no Council Tax is payable. This applies:-

- ▶ If the resident admitted into care is the owner or tenant.
- ▶ When admission to the care home is on a permanent basis.

This also applies to residents who leave their home permanently to receive care with a relative or friend or from any other care establishment.

Also, people who leave their home for a long period to provide personal care to someone else may

qualify for Council Tax relief on their “usual” address. This applies if the carer can show he/she is no longer resident there.

■ Houses made empty for other reasons.

A dwelling left empty by students or people in prison will not attract Council Tax. Furnished dwellings owned by charities which are unoccupied can claim some exemption and houses awaiting residence by a member of the clergy can claim full relief whilst no-one lives there.

A full list of exemptions are shown on page 5

I work away from home - do I still count for Council Tax?

Government rules say that you count towards the Council Tax bill at your main residence. Some people have two “homes”, so the Council will take a number of factors into account to decide the main residence, including:-

- ▶ Where you have intention to return,
- ▶ Which property you own/hold on lease,
- ▶ Which property is the marital home. From 5/12/05 marital home can also refer to same sex couples under civil partnership arrangements,
- ▶ Where you keep most possessions,
- ▶ Where you spend most of your time.

In the case of a couple, if one partner worked away it is unlikely that a “home alone” discount would apply due to the “main residence” rule.

Council Tax - Classes of Exempt Property

Class	Description
A	Unoccupied properties that require structural or major repair works to render them habitable. This class is time limited to 12 months
B	Unoccupied property owned by a charity and used for charitable purposes. Time limit of 6 months
C	Empty and unoccupied for less than 6 months
D	Unoccupied, normal resident in prison
E	Unoccupied, normal resident in hospital or care home
F	Unoccupied, previous resident deceased. This class is time limited until 6 months after probate or letters of administration are granted
G	Unoccupied property where occupation is prohibited by law
H	Unoccupied property, held for Minister of Religion from where (s)he can perform their duties
I	Unoccupied, former resident receiving care elsewhere
J	Unoccupied, former resident providing care elsewhere
K	Unoccupied, last occupied by a full time student
L	Unoccupied, mortgagee in possession
M	Student hall of residence
N	Occupied wholly by students
O	Armed forces accommodation
P	Visiting forces accommodation
Q	Unoccupied, held by a trustee in their capacity as a trustee in bankruptcy
R	Unoccupied caravan pitch or boat mooring
S	Occupied wholly by people under 18 years
T	Unoccupied dwelling which forms part of a single property that includes another dwelling and cannot be let separately
U	Occupied wholly by people who are classed as severely mentally impaired
V	Occupied by foreign Diplomat
W	Occupied dwelling which forms part of a single property with at least one other dwelling and is occupied by a dependant relative of a person in the other dwelling

Do I have to inform the Council of any changes?

YES. If you receive a "home alone" or property discount but have reason to believe you no longer qualify, you should inform the Council Tax Office.

Can I appeal if I disagree with the Council Tax Office about empty relief?

YES. If you wish to appeal you should write to the Council Tax Office giving your reasons why you think their decision is wrong.

"No-one at Home" - want to know more?

If you require further information about this leaflet or Council Tax in general - please write to:

Council Tax Office
Bassetlaw District Council
Queen's Buildings
Potter Street
Worksop
S80 2AH

You can also contact us in person at either Queen's Buildings or One Stop Shop, 17B The Square, Retford

**COUNCIL TAX HELPLINE
WORKSOP**
(01909) 533258 / 533234

e-mail address: revenues@bassetlaw.gov.uk

Find us on www.bassetlaw.gov.uk

If you need any help communicating with us or understanding any of our documents, we can arrange for a copy of this leaflet in large print or arrange for a Language Line interpreter or translator to help you. Please contact us on 01909 533234/58

Mandarin

關於空置物業的訊息:

這傳單解釋怎樣計算空置物業的地方政府稅。如果你需要任何幫助去與我們溝通或理解任何我們的傳單，我們可以安排一份這文件的大字印刷版本或安排一位語言綫翻譯或翻譯員去幫助你。請撥電話 01909 533234 或 533258 聯絡我們。

Urdu

یہ لیفلٹ تفصیل سے بتاتا ہے کہ خالی عمارت پر کونسل ٹیکس کس طرح لاگو ہوتا ہے۔ ہم سے بات چیت اور رابطہ کیلئے یا ہمارے کسی لیفلٹ کو سمجھنے میں اگر آپ کو کسی قسم کی مدد ضرورت ہو تو ہم اس لیفلٹ کی کاپی کا بندوبست بڑے حروف میں کر سکتے ہیں 'یا آپ کی مدد کیلئے لینگویج لائن کے ذریعہ انٹریپرٹر یا مترجم کا بندوبست کر سکتے ہیں۔ براہ مہربانی ہم سے رابطہ کیلئے' ٹیلیفون نمبر 01909 533234 یا 533258۔

Punjabi

ਖਾਲੀ ਮਕਾਨ/ਦੁਕਾਨ (ਪਰਾਪਰਟੀ)ਬਾਰੇ ਖਬਰ

ਇਹ ਇਸਤਿਹਾਰ ਖਾਲੀ ਪਰਾਪਰਟੀਸ ਤੇ ਕਿਵੇਂ ਕਾਉਂਸਿਲ ਟੈਕਸ ਲਗਾਇਆ ਜਾਂਦਾ ਹੈ, ਬਾਰੇ ਸਪਸ਼ਟ ਕਰਦਾ ਹੈ। ਜੇਕਰ ਤੁਹਾਨੂੰ ਕਿਸੇ ਵੀ ਇਸਤਿਹਾਰ ਨੂੰ ਸਮਝਨ ਲਈ ਯਾ ਫੇਰ ਸਾਡੇ ਨਾਲ ਗੱਲਬਾਤ ਕਰਣ ਲਈ ਕਿਸੇ ਤਰ੍ਹਾਂ ਦੀ ਮਦਦ ਦੀ ਜ਼ਰੂਰਤ ਹੈ, ਤਾਂ ਸਾਨੂੰ ਸੰਪਰਕ ਕਰੋ। ਅਸੀਂ ਵੱਡੇ ਅੱਖਰਾਂ ਵਿੱਚ ਛਾਪੇ ਇਸ ਦਸਤਾਵੇਜ਼ ਦੀ ਇੱਕ ਕਾਪੀ ਦਾ ਇੰਤਜਾਮ ਕਰ ਸਕਦੇ ਹਾਂ, ਯਾ ਫੇਰ ਤੁਹਾਡੀ ਮਦਦ ਲਈ ਤੁਹਾਡੀ ਬੋਲੀ ਬੋਲਣ ਵਾਲੇ ਦੁਭਾਸ਼ ਯਾ ਅਨੁਵਾਦ ਕਰਣ ਵਾਲੇ ਦਾ ਇੰਤਜਾਮ ਕਰ ਸਕਦੇ ਹਾਂ। ਕਿਰਪਾਕਰਕੇ ਸਾਨੂੰ ਇਸ ਨੰਬਰ ਤੇ ਸੰਪਰਕ ਕਰੋ - 01909 533234 ਯਾ 533258.

Polish

Wiadomość o pustym (niezamieszkałym) domu lub mieszkaniu:

Ta ulotka wyjaśnia jak wygląda sprawa z pustym (niezamieszkałym) domem lub mieszkaniem. Jeśli ktoś potrzebuje dobrze zrozumieć tą ulotkę i chce skomunikować się z nami, to podstaramy się o kopie tego dokumentu w powiększonym druku albo zamówimy tłumacza osobiście lub przez telefon. Proszę skontaktować się z nami na telefon 01909 533234 albo 533258.

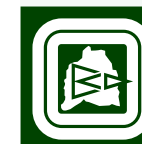
Pocket Guide to... Council Tax

No. 1 - empty properties

"No-one at Home?"



- ▶ What is Council Tax?
- ▶ How much is due on empty dwellings?
- ▶ What discounts can I claim?



BASSETLAW
DISTRICT COUNCIL
NORTH NOTTINGHAMSHIRE