

About Your Council Tax

Council Tax is charged on most homes, and there is one bill per home. Each home is placed in a valuation band from A to H, based on the amount it would have sold for on 1st April 1991. For further information on Council Tax go to www.preston.gov.uk/counciltax. The Valuation Office Agency, not the Council, gives a valuation band to every home. You may be able to appeal against the valuation band in certain circumstances. For more information please visit www.voa.gov.uk, telephone (03000) 501501.

By law, you must continue to pay your Council Tax until a decision has been reached on any valuation appeal.

Access your Housing Benefit, Council Tax Support, Business Rates or Council Tax account online

Visit www.preston.gov.uk/selfserve to access a service that lets you securely view your Benefit, Business Rates or Council Tax account. Landlords can also check details of payments of benefits to their tenants.

We can also offer council tax bills and benefit letters via email.

You will first need to register with us using your email address. You will be asked some security questions and also asked to enter the reference numbers of the accounts you want to view. You will find your account reference number on your benefit award letter or Council Tax or Business Rates bill.

If you would like to receive your bills and letters by secure e-mail please contact us at info@preston.gov.uk.

Discounts

Full Council Tax is payable where two or more adults live in a property. If you live alone, you are entitled to a 25% single person discount. However, you may still be entitled to a discount if someone in your household is:

- A student or student nurse;
- An apprentice or youth training trainee;
- An 18 or 19 year old who is at or has just left full time education;
- A long-term hospital patient;
- A permanent resident of a care home, nursing home or hostel;
- Severely mentally impaired;
- A care worker on low pay (usually working for charities);
- A carer for someone with a disability who is not their husband, wife, partner or child under 18;
- A member of a religious community;
- In prison; or
- A member of visiting forces.

Other Discounts/Reductions

If someone in your home is disabled and the property has facilities designed to meet their needs as set out below, you may be entitled to pay less Council Tax:

- A room other than a bathroom, kitchen or toilet, needed by the disabled person;
- A second bathroom or kitchen for the disabled person; or
- Enough space to use a wheelchair indoors.

Annexes that meet certain conditions will qualify for a 50% discount for a maximum of 12 months. The Council can also award a discount, subject to application, if special circumstances apply.

Second Homes

Second homes are charged to the full Council Tax level. These are furnished homes in which no one lives. If your second home is job-related, i.e. it is empty because you are required to live elsewhere in a property provided for you due to your employment, you will be charged at 50% of the full Council Tax.

Properties that don't have to pay Council Tax

Council Tax is not charged on homes which:

- Only students live in;
- Only people under 18 live in;
- Only people who are severely mentally impaired live in;
- Dependent relatives live in as an annexe to the main property (granny flats); or

Council Tax is not charged on empty homes which:

- A charity owns (exempt for up to 6 months);
- The person who lived there is in prison, hospital or a residential home;
- The person who lived there has gone to live with someone else to receive care, or has moved to care for someone else;
- The trustee is waiting for probate or letters of administration to be granted;
- Is subject to repossession proceedings;
- A student owns it and was the last person to live there;
- A trustee in bankruptcy is responsible;
- Nobody can live in by law; or
- A minister of religion is waiting to occupy.

Discounts for Empty Dwellings

- Empty and unfurnished properties: 100% discount for one month then full Council Tax. The available discount applies to the property from the date it becomes empty and is awarded to the liable person from that initial date. If liability changes to another individual, a new discount period is not triggered. If you become responsible for a property that is already empty check with us to establish whether you will be liable for council tax and at what rate. Further details can be found at www.preston.gov.uk/emptydwellings
- Empty and unfurnished properties which need major repairs or structural alterations that means no one can live in it: 50% discount for a maximum of 12 months.

Empty Property Premium

The Council can charge a premium for properties which have been empty and unfurnished for two years or more. The Council aims to cut the number of empty homes in Preston. Therefore, empty properties will be charged at full Council Tax plus 50% (one and a half times normal Council Tax). Empty annexes and property left empty by service personnel can be exempt from this.

Financial Information

Information on Preston City Council's spending and the requirements as the Council Tax Billing Authority are available at www.preston.gov.uk. Information about Lancashire County Council can be found at www.lancashire.gov.uk and search for council tax. Financial information for Lancashire Police and Crime Commissioner can be found on www.preston.gov.uk/makelancashiresafe and for Lancashire Combined Fire Authority at www.preston.gov.uk/lancsfireandrescue

Paying by Direct Debit

Direct debit is the simplest and safest way to make payments. It is also the best and cheapest way for us to collect your Council Tax and Business Rates.

If you want to pay using this method you can set up a direct debit at www.preston.gov.uk/directdebit call us on **01772 906902**; or complete and return the direct debit instruction on the back of your bill.

Paying your Council Tax

Bills issued from 1st April (the start of the financial year) will show payments in 10 monthly instalments. If you wish to pay over 12 months, please contact us in writing before 15th April. If you apply after this date, then we can only extend the number of instalments until March 2019.

If you think we have got it wrong

If our assumption about the Council Tax liability is wrong, or you think you may be entitled to any discount, exemption or relief, please contact us.

If you are no longer entitled to a discount, exemption or relief, or a smaller discount should apply; you must notify us within 21 days or may face a penalty of £70. This penalty may also apply if your property is subject to a premium and you fail to notify us that it should not apply, or the amount is incorrect.

Appeals

If you have been refused a discount, exemption or relief or do not think you should be responsible for paying Council Tax, you can appeal to us in writing telling us why you think we have got it wrong. Our contact details are:

Council Tax, Preston City Council, Town Hall, Lancaster Road, Preston PR1 2RL

Email: ctax@preston.gov.uk

We will look at your case again and might ask for more information. If we don't change our decision and you still don't agree, you can appeal to the Valuation Tribunal. See www.valuationtribunal.gov.uk.

What if I don't pay on time?

REMEMBER, IF YOU HAVE ANY DIFFICULTY IN PAYING YOUR BILL, IT IS IMPORTANT TO CONTACT US. WE MAY BE ABLE TO HELP YOU.

Further information about how we may be able to help is available on our website: www.preston.gov.uk

If you don't pay your instalments on time we will send you a reminder. This will ask you to bring your payments up to date within seven days. If you can't bring your payments up to date then please contact us and we will try to help you.

If you don't bring your account up to date or contact us we will send you a Court summons and costs will be added on. If you do not pay the amount shown on the summons in full (plus the costs) before the Court hearing then we will ask the Court to make a Liability Order against you. This will also mean that more costs will be added on to the amount that you owe and gives us powers to take further action to recover the outstanding balance.

If you have received a reminder or a final notice you can set up your own payment arrangement at www.preston.gov.uk/selfserve. You will need to register for an account if you don't already have one. If you offer to pay instalments that are deemed insufficient to clear your outstanding balance within a reasonable time, your arrangement will be rejected.

If you are having difficulty paying your bills and need independent advice, please contact us and we can refer you to Welfare Benefit and Debt Advice Service who can be contacted at **Town Hall, Lancaster Road, Preston, PR1 2RL**. Telephone: **01772 906363** or Email: welfarebenefits@preston.gov.uk

You can also get independent advice from the Citizens Advice Bureau. Please visit www.citizensadvice.org.uk or telephone: **01772 822416**.

How we can help you pay your Council Tax

From April 2013, the national Council Tax Benefit Scheme was abolished and a new Local Council Tax Support Scheme was introduced for working age people, through which we may be able to provide help for you to pay your Council Tax.

The scheme has now been reviewed and details of the scheme for the year starting 1 April 2018 are shown on our website. Please note that the Second Adult Reduction previously allowed in the scheme no longer applies for working age people from 1 April 2017.

New Claims from 1 April 2018

If you are on a low income, you should make a claim for Council Tax Support directly to the council. If you are claiming Universal Credit the DWP do not pay any support towards your Council Tax, you will need to claim this separately from Preston City Council. The amount of support you are entitled to will depend on your income and household circumstances.

You cannot receive localised council tax support if you have savings or other capital of more than £16,000 unless you are receiving Guaranteed Credit from the Pension Service.

Child Benefit, War Pensions, War Disablement Pensions and some other social security benefits such as Disability Living Allowance (and Personal Independence Payment) and Attendance Allowance will be ignored when we calculate council tax support. It is important that you claim as soon as possible as delays in claiming may mean that you lose out on any support you may be entitled to. If you are in any doubt as to whether you can claim, please seek advice using the contact details shown.

If you are of pension age, you may still be entitled to up to 25% off your council tax bill if other adults (not partners) live with you and they are in receipt of a low income, claiming income based Job Seekers Allowance, ESA or claiming Income Support. The other adults must not be paying rent to you.

The council is keen to ensure that people claim the support to which they are entitled, you can claim at: www.preston.gov.uk/eclaim

Contact Preston City Council

Website: www.preston.gov.uk

Email: info@preston.gov.uk

Telephone: **01772 906902**