

COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES

Council Tax valuation bands

Most dwellings will be subject to Council Tax. There will be one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented. Each dwelling has been allocated to one of eight bands according to its open market value at 1 April 1991. These are:

Valuation Band	Range of Values
A	Up to & including £40,000
B	£ 40,001 - £ 52,000
C	£ 52,001 - £ 68,000
D	£ 68,001 - £ 88,000

Valuation Band	Range of Values
E	£ 88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

Valuation appeals

The Valuation Office Agency (VOA) values domestic properties for council tax. This valuation is used to set your council tax band. You might need to contact the VOA if you think your council tax band is wrong. For example:

- Where you believe there has been a material increase or material reduction in the dwelling's value:
- A **material increase** in value may result from building, or other work carried out on the dwelling. In these cases revaluation does not take place until after a sale, so the person appealing would usually be the new owner or resident.
- A **material reduction** in value may result from demolition of any part of the dwelling, or an adaptation to make the dwelling suitable for use by someone with a physical disability.
- Where you start or stop using part of your dwelling to carry out a business.
- Within six months of a band change made to your property or a similar property by the Listing Officer or Valuation Tribunal.
- Where you became the taxpayer in respect of a dwelling for the first time. (Your appeal must be made within six months).

You can find out more about when you can challenge your band and what you need to do at gov.uk/challenge-council-tax-band. If you challenge your band, you must continue to **pay council tax** at your current band until your appeal is decided.

You can **contact the VOA** at gov.uk/contact-voa If you are unable to use the online service, you can also contact the **VOA** on **03000 501 501**.

Non-valuation appeals

You may also appeal if you believe you are not liable to pay Council Tax, for example: because you are not a resident or owner; your dwelling is exempt; Milton Keynes Council (MKC) has made a mistake in calculating your bill; or any Council Tax Reduction scheme entitlement has not been calculated correctly. If you wish to appeal on these grounds, you must first notify the Council Tax department in writing so that they have the opportunity to reconsider the case. **Making an appeal does not allow you to withhold payment of Council Tax owing in the meantime. If your appeal is successful you will be entitled to a refund of any overpaid Council Tax.**

Exempt dwellings

Some dwellings are exempt, including those occupied only by students, members of a visiting force, diplomats and members of international organisations, persons under 18, persons who are severely mentally impaired, 'granny annexes' occupied by elderly or disabled family members and certain vacant dwellings. Details are available at www.milton-keynes.gov.uk/council-tax

Discounts for unoccupied and unfurnished dwellings

From 1st April 2021, dwellings that are unoccupied and unfurnished will receive a 100% discount for a maximum of 14 days, except those that require or are undergoing structural repair, where a 50% discount will apply for a maximum of 12 months. In both cases, once the period of discount has expired, full Council Tax will be payable. The period of discount is not re-started by a change in ownership or liability. Please visit www.milton-keynes.gov.uk/council-tax for the information you will need to supply.

Empty homes premium

In line with Section 11B of the Local Government Finance Act 1992, as amended, MKC will charge a premium of 100% on top of the full Council Tax for a property which has been empty and substantially unfurnished for more than two years, 200% for more than five years and as of 1st April 2021, 300% for more than ten years.

More information can be found at www.milton-keynes.gov.uk/empty-homes-premium

Discounts for occupied dwellings

The full Council Tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), the Council Tax bill will be reduced by a quarter (25%). If none of the adult occupiers count towards the number of adult's resident a 50% discount will apply.

A full list of people who do not count as occupiers can be found at www.milton-keynes.gov.uk/council-tax

If you think you may be entitled to a discount, please visit our website at www.milton-keynes.gov.uk/council-tax. If your bill indicates that a discount has been allowed, **you must tell the Council Tax department of any change of circumstances which affects your entitlement to that discount.** If you fail to do so you may be required to pay a penalty and/or be subject to prosecution.

People with disabilities

If you or someone who lives with you needs a room or an extra bathroom or kitchen or uses a wheelchair within your dwelling to meet special needs arising from a disability, you may be entitled to a reduced Council Tax bill. The bill may be reduced to that of a property in the band immediately below the band shown on the valuation list, or in the case of a Band A home, 1/9th of a Band D property. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability. For further details contact the Council Tax department.

Council Tax reduction scheme

If you are on a low income, in receipt of income support, universal credit, or some other state benefit, you may be entitled to Council Tax reduction, which could reduce your Council Tax.

To find out if you are able to get any help visit www.milton-keynes.gov.uk/benefits You can also make your claim online too. **If you are already in receipt of Council Tax reduction and you have a change of circumstances which may affect the amount of reduction you get you must tell us straight away. If you do not tell us within 21 days of the change occurring, you could be prosecuted for fraud.**

We also have powers to reduce or remit the amount of Council Tax payable to such extent as we see fit. This is a discretionary power we have, and we will determine under which circumstances we consider a reduction in Council Tax will be appropriate. You can find out more and apply for a discretionary award at www.milton-keynes.gov.uk/local-welfare-provision.

What happens if I can't pay?

If any payment is not received by the due date, the full amount for the year may become immediately payable following the issue of one reminder notice. This could also lead to a summons being issued for proceedings in the Magistrates' Court, with costs being added to your account. It is therefore important that you pay your instalments on time. If you have difficulty in paying any instalment, please contact us before you fall into arrears. It may be possible to make a different arrangement for payment that you can afford. Further information on the recovery process can be found at www.milton-keynes.gov.uk/cantpay

Instalments

Council Tax is usually paid in 10 instalments from April to January. Rules introduced by the Government allow customers to pay in 12 instalments if they wish. If you would like to take up this option, please contact the Council Tax department.

Financial information

Financial information detailing how the amount of Council Tax has been calculated can be found at:

www.milton-keynes.gov.uk/ctinfo

Hard copies of this information can be issued free of charge if requested by writing to Corporate Finance, Civic, 1 Saxon Gate East, Milton Keynes, MK9 3EJ or you can email corporatefinance@milton-keynes.gov.uk Information regarding the other major preceptors' budgets can be found on the websites below:

<https://www.thamesvalley-pcc.gov.uk/information-hub> and <https://bucksfire.gov.uk/authority-category/finance>

Statement concerning adult social care funding

The Secretary of State 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 was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons."

Manage your Council Tax online

Manage your Council Tax account online go to www.milton-keynes.gov.uk/council-tax-online and register. Once you have registered for an account, you can set details to view your Council Tax account. All you will need is your Council Tax reference number and your Online Key, as shown on your bill. You will be able to view your account details, apply to pay by Direct Debit, apply for the Single Occupancy discount or make payments by using a Debit or Credit Card. You can also update your change of address using our online form.

Energy Bills Rebate

The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D. Further information can be found on our website at www.milton-keynes.gov.uk/energy-bills-rebate

Further information and contact details

Further information regarding Council Tax can be found at www.milton-keynes.gov.uk/council-tax

You can also contact us at:

Council Tax

Tel: **01908 253794**

Email: counciltax@milton-keynes.gov.uk

Benefits Service (for Council Tax Reduction)

Tel: **01908 253100**

Email: benefits@milton-keynes.gov.uk

Or write to us at: **PO Box 5327, Civic, 1 Saxon Gate East, Milton Keynes, MK9 3EJ**

Please note that these notes comprise part of your Council Tax Demand Notice