

THESE NOTES FORM PART OF THE DEMAND NOTE (BILL)

1. Council Tax Valuation Bands

Most dwellings are subject to council tax. There is one liability 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 capital value at 1st April 1991. The Listing Officer of the Valuation Office Agency, a department of HM Revenue and Customs, decided the value:

Valuation Band	Range of Values
A	Up to and including £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

Your council tax bill shows which band applies to your dwelling. You can inspect a list showing the band of all properties in the Borough at the Council Tax Department, Mulberry Place, 5 Clove Crescent, London E14 2BG, but any queries regarding the banding of your home should be directed to the Valuation Office Agency at www.gov.uk/voa/contact

2. Exempt Dwellings

Some dwellings are exempt, including properties occupied only by students, diplomats, only by people under 18 years old, and only by severely mentally impaired people. An annex or similar self contained part of a property that is occupied by an elderly or disabled relative of the residents living in the main part may be treated as exempt from council tax.

Unoccupied properties are exempt when they are:

- owned by a body established for charitable purposes only (exempt for up to six months).
- left empty by someone who has gone into prison.
- left empty by someone who has moved to receive personal care in a hospital or a home elsewhere; or are left empty by someone who has moved in order to provide personal care to another person.
- left empty by students who would otherwise be liable to pay the charge for the empty period.
- waiting for probate or letters of administration to be granted (and for up to six months after).
- have been repossessed.
- the responsibility of a bankrupt's trustee.
- empty because their occupation is forbidden by law.
- waiting to be occupied by a minister of religion
- dwellings annexed to another dwelling that cannot be let separately.

Forces' barracks and married quarters are also exempt; their occupants will contribute to the cost of local services through a special arrangement.

In addition, Tower Hamlets Council has determined that a 100% discount will apply to any property that is both unoccupied and unfurnished for a maximum period of one month. Please note that this discount relates to the property as a whole regardless of any change in ownership. Therefore any new owner will only be entitled to a discount for the balance of the one month period not already claimed by the previous owner

If you think your property may be exempt or subject to a 100% discount you should contact the Council Tax Office if this is not shown on your bill.

3. Council Tax Reduction Scheme (formerly Council Tax benefit)

This scheme ensures that for the period people are in receipt of income support, they will normally pay no council tax and that other people on low incomes will have their bills reduced. Details are available from your local benefits office (see the back of your bill).

4. Discounts

The full council tax bill assumes that there are two or more 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 a dwelling is no one's main home and is furnished, the full rate of Council Tax will apply. This full charge will also apply to second homes.

People in the following groups do not count towards the number of adults resident in a dwelling:

- full time students, student nurses, apprentices and youth training trainees.
- patients resident in hospital.
- people who are being looked after in care homes.
- people who are severely mentally impaired.
- staying in certain hostels or night shelters.
- 18 and 19 year olds who are at or have just left school.
- careworkers working for low pay, usually for charities.
- people caring for someone with a disability who is not a spouse, partner or child under 18.
- members of visiting forces and certain international institutions.
- members of religious communities (monks and nuns).
- people in prison (except those in prison for non-payment of council tax or a fine).

From 1st April 2014 a discount of 50% is available for annexes that are occupied by a family member

For further information visit www.towerhamlets.gov.uk/counciltax.

If you think that you may be entitled to a discount you should contact the Council Tax Office. If your bill indicates that a discount has been allowed, you must tell the Council Tax Office if you are not entitled to the discount or of any change in circumstances which may affect your entitlement. If you fail to do so you may be required to pay a penalty.

5. People with Disabilities

If you or someone who lives with you, need a room, or an extra bathroom or kitchen, or extra space in your property 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. Residents of homes in band A are also eligible for this reduction. These reductions ensure that disabled people do not pay more council tax on account of space needed because of a disability. **Applications should be made to the Council Tax Office.**

6. Appeals

The grounds for appeal about banding are restricted to the following cases:

- where you believe that the banding should be changed because there has been a material increase or material reduction (this is explained below) in the dwellings value:
- start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes:
- the listing officer has altered the list without a proposal having been made by a taxpayer:
- where you become the taxpayer in respect of a dwelling for the first time (your appeal must be made within six months, but if the same appeal has already been considered and determined by a Valuation Tribunal, it cannot be made again).

A material increase in value may result from building, engineering 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. reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of the local area or any adaptation to make the dwelling suitable for use by someone with a physical disability. In these cases revaluation should take place as soon as possible.

You may also appeal if you consider that you are not liable to pay council tax, for example, if you are not the resident or owner, or because your property is exempt; or that your local council tax office has made a mistake in calculating your bill. If you wish to appeal on these grounds, you must first notify the council tax office in writing so that they have the opportunity to reconsider the case.

Making an appeal does not allow you to withhold payment of tax owing in the meantime. If your appeal is successful you will be entitled to a refund of any overpaid tax. Further details of the appeal procedures (including the role of the Valuation tribunals) may be obtained from the Council Tax Office.

**Did you know that you are NOT automatically registered to vote because you pay Council Tax?
You can now Register to Vote Online - www.gov.uk/registertovote, alternatively contact the Electoral Services department by phone: 020 7364 0872 or email: vote@towerhamlets.gov.uk**

How we use your information

Any information that you provide will be processed in accordance with the provisions of the Data Protection Act 1998 and relevant legislation. This authority has a duty to protect public funds it administers, and may use information held about you for the prevention and detection of fraud and other lawful purposes. The council will also use the information for the purpose of performing any of its statutory enforcement duties. It will make any disclosures required by law and may also share this information with other bodies responsible for detecting/preventing fraud or auditing/administering public funds. This may include passing key financial and personal information to the National Fraud Initiative data matching exercise managed by the Audit Commission