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:

<table>
<thead>
<tr>
<th>Valuation Band</th>
<th>Range of Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Up to and including £40,000</td>
</tr>
<tr>
<td>B</td>
<td>£40,001 - £52,000</td>
</tr>
<tr>
<td>C</td>
<td>£52,001 - £68,000</td>
</tr>
<tr>
<td>D</td>
<td>£68,001 - £88,000</td>
</tr>
<tr>
<td>E</td>
<td>£88,001 - £120,000</td>
</tr>
<tr>
<td>F</td>
<td>£120,001 - £160,000</td>
</tr>
<tr>
<td>G</td>
<td>£160,001 - £320,000</td>
</tr>
</tbody>
</table>

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

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.

Empty properties

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.

The council has also determined that an additional amount, called a levy, will be payable for properties that have been empty for more than two years.

For further information visit www.towerhamlets.gov.uk/ctaxempty
Council Tax Reduction Scheme
This scheme ensures that where people are in receipt of income support, they will normally pay no council tax. Other people on low incomes may have their bills reduced. For further information visit www.towerhamlets.gov.uk/ctrs

Discounts and reductions
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
- 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
- members of visiting forces and certain international institutions
- members of religious communities
- people in prison (except those in prison for non-payment of council tax or a fine)

Annexes
A discount of 50% is available for annexes that are occupied by a family member

Disabled persons
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.

If you think that you may be entitled to a discount or for further information visit www.towerhamlets.gov.uk/counciltaxdiscounts

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.

Discretionary Discounts
The council has the power to reduce the amount of council tax in particular circumstances for short periods of time, such as flood or fire damage. Further details are available at www.towerhamlets.gov.uk/counciltax

Appeals
If you think the council tax banding of your property is incorrect you can make an appeal to the Valuation Office Agency. For further information visit www.gov.uk/contact-voa

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 at www.towerhamlets.gov.uk/counciltax.

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.