

COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES 2023/24

1. Council Tax Valuation Bands

Most properties will be subject to Council Tax. There will be one bill per property, whether it is a house, bungalow, flat maisonette, mobile home or houseboat, and whether it is owned or rented. Each property has been placed into one of eight bands listed below by the Listing Officer of the Valuation Office Agency (VOA), according to its open market value at 1st April 1991. Your Council Tax bill states which band applies to your property.

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

You may look at any property's valuation band on the Valuation Office Agency (VOA) website gov.uk/contact-voa

2. Valuation Banding Appeals

You can only appeal against the band your home is in if one of the following applies:

- 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 property's value
- where you start or stop using part of your property to carry out a business, or the balance between domestic and business use changes
- within six months of a band change made to your property or a similar property by the Listing Officer or Valuation Tribunal
- where you become the taxpayer in respect of a property 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 property. 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 in the demolition of any part of the property, any change in the physical state of the local area or an adaptation to make the property suitable for use by someone with a physical disability. In these cases revaluation should take place as soon as possible.

The Valuation Office Agency (VOA) is responsible for the banding of domestic properties. You should contact the VOA if you think your Council Tax band is wrong. If you do challenge your band, you must continue to pay Council Tax at your current band until any challenge is decided. You can find more information about the VOA at gov.uk/contact-voa If you are unable to use their online service you can contact the VOA on 03000 501 501.

3. Exempt Properties

Some properties are exempt from Council Tax.

B	Unoccupied properties owned by charities (exempt for up to 6 months)
D	Properties left empty by prisoners
E	Properties left empty by long stay patients in hospitals and care homes
F	Properties left empty by deceased persons
G	Properties where occupation is prohibited by law
H	Empty clergy properties
I	Properties left empty by people moving to receive personal care from another
J	Properties left empty by people moving to provide personal care to another
K	Properties left empty by students
L	Repossessed properties
M	Halls of residence
N	Properties occupied by students or school leavers
O	Armed forces accommodation, i.e. barracks
P	Properties occupied by members of visiting forces
Q	Properties left empty by bankrupts
R	Unoccupied caravan pitches and houseboat moorings
S	Properties occupied only by person(s) under 18
T	Unoccupied annexes which form part of a single property and may not be let separately without a breach of planning consent
U	Properties occupied only by person(s) who are severely mentally impaired
V	Property where at least one person who would otherwise be liable is a diplomat
W	Annexes and similar accommodation occupied by an elderly or disabled relative

If you think you may be entitled to an exemption ring Customer Services on **01865 249811** or apply using our online form available at www.oxford.gov.uk/counciltax. If your bill indicates an exemption has been awarded you must tell us immediately of any change of circumstances which affects your entitlement to that exemption. If you fail to do so you may be required to pay a penalty and / or be subject to prosecution.

4. Discounts and Premiums for Empty (unoccupied and unfurnished) Properties

Properties that are unoccupied and unfurnished will receive 100% discount for a maximum of one month, except those that require or are undergoing structural repair, where a 25% 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.

Long Term Empty Premium

Long Term Empty Premium of 100% will be applied to properties that have been empty and unfurnished for two years, but less than five years, 200% to properties that have been empty and unfurnished for five years, but less than ten years and 300% to properties that have been empty and unfurnished for ten years or more.

As this premium applies to the property, should the property remain empty following a change of ownership or tenancy the premium will not be removed.

5. Discounts for Occupied Property

The full Council Tax bill assumes that there are two adults living in a property. If only one adult lives in a property (as their main home), the Council Tax bill will be reduced by a quarter (25%).

The following people do not count towards the number of adult residents, if they meet certain conditions:

- 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
- people 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
- diplomats and members of international organisations & defence organisations
- members of religious communities (monks and nuns)
- people in detention (except those in prison for non-payment of Council Tax or a fine)
- Annexes occupied by a relative of the person liable to pay Council Tax on the main property will receive a 50% discount
- People for whom child benefit is payable
- Non-British spouse/civil partner or dependant of a student

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If you fail to do so you may be required to pay a penalty and/or be subject to prosecution.

6. People with Disabilities

If you, or someone who lives with you, need a room, or an extra bathroom or kitchen, or use a wheelchair within your property to meet special needs arising from a disability, you may be entitled to a reduced Council Tax bill. If you think you may be entitled to a reduction ring Customer Services on **01865 249811** or apply using our online form available at **www.oxford.gov.uk/counciltax**

If your property has any special fixtures which have been added for a disabled resident which reduce the property's value and you do not think they have been taken into account in the valuation band to which your property has been placed, you should contact the Valuation Office Agency at **gov.uk/contact-voa**

7. Council Tax Reduction Scheme

If you are on low income, you may be entitled to a Council Tax reduction, which could reduce your Council Tax by up to 100%. If you think that you may be entitled to some help, ring Customer Services on **01865 249811**.

8. General Council Tax Reductions

We also have discretionary powers to reduce or remit the amount of Council Tax payable to such extent as we see fit. We will consider each application on its merits and apply a reduction in Council Tax if appropriate.

People wishing to apply for a discretionary reduction **should apply in writing** setting out the reasons why they feel they are entitled to a reduction.

9. Non-Valuation Appeals

You may also appeal if you consider that you are not liable to pay Council Tax, for example, because you are not a resident or owner; because your property is exempt; the council 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 can make an appeal using our online form available at **www.oxford.gov.uk/counciltax** or notify the Council Tax department in writing, clearly marking your letter as an appeal.

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. No interest will be paid on any refunded amount.

10. Instalment Payments

Council Tax payers have the right to request to pay their Council Tax bill over 12 monthly instalments. Requests need to be made in writing or by completing our online form **www.oxford.gov.uk/ctax12instalments**.

11. Financial Information

Financial information detailing how the amount of Council Tax has been calculated can be found on the Council's website at **www.oxford.gov.uk/counciltax**. This includes information relating to spending by large town and parish councils. Hard copies of this information will be issued free of charge if requested in writing.

12. Enquiries

Further information regarding Council Tax can be found on the Council's website: **www.oxford.gov.uk/counciltax**.

Sign up to our online portal to see your business rates bills, apply for reductions and to check your balance anytime.
www.oxford.gov.uk/ebilling