

COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES

1. Council tax valuation bands

Most domestic properties (dwellings) are subject to council tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented. In some cases, the owner is liable, such as a house in multiple occupation or a residential care home.

Each dwelling has been allocated to one of eight bands according to its open market capital value at 1 April 1991. These are:

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

Your council tax bill states which band applies to your dwelling.

2. Exempt dwellings

Some dwellings are exempt, including properties occupied only by students, members of a visiting force, diplomats and members of international organisations, persons under 18, persons who are severely mentally impaired, annexes occupied by elderly or disabled family members, and certain vacant dwellings. Properties that are unoccupied and unfurnished, or require/are undergoing structural repair, do not attract a discount or exemption unless they satisfy the criteria for one of the remaining exemptions.

There is no discount for unoccupied furnished properties, or non-job related second homes. Where a dwelling has been unoccupied and unfurnished for at least a year and does not currently qualify for an exemption, an additional premium of 100% of the full council tax is charged and 200% after 5 years. The premium charged will go up to 300% if the property remains empty and unfurnished for 10 years or more.

3. Discounts for occupied dwellings

The full council tax bill assumes that there are two adults aged 18 years and over living in a dwelling. If only one adult lives in a dwelling as their main home, the council tax bill will be reduced by 25%.

Some people in the following groups do not count towards the number of adults resident in a dwelling and in these cases a 25% or 50% discount can be awarded:

- full-time students, student nurses, apprentices and Youth Training Trainees
- people who are severely mentally impaired
- patients resident in hospital
- people who are being looked after in carehomes
- people staying in certain hostels or night shelters
- 18 and 19-year-olds who are at or have just left school or college
- care workers working for low pay, usually for charities
- people caring for someone living in the property who has a disability and is not their spouse, partner, or child under 18
- members of visiting forces and certain international institutions
- diplomats and members of international organisations
- members of religious communities
- people in prison (except those in prison for non-payment of council tax or a fine)
- people who have permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme

If you think you may be entitled to a discount you should contact the council tax office online at:

www.birmingham.gov.uk/changeincircs. If your bill indicates that a discount has been allowed, **you must tell the council tax office of any change of circumstances that 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.

4. Annexes occupied by a relative

A discount of 50% is available for people living in annexes who are related to the person who is liable to pay council tax for the main dwelling (or would be were it not for an exemption or 100% discount or reduction), and for people living in dwellings with annexes which are unoccupied provided they are using those annexes as part of their main residence. (This does not replace the exemptions for those living in annexes that are aged 65 or more, severely mentally impaired, or substantially and permanently disabled.) For further information, or to make an application, please visit www.birmingham.gov.uk/annexe-discount.

5. 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 reduction in your council tax to ensure that you do not pay more tax on account of space needed because of a disability. The effect of the reduction is equivalent to being charged for a property in the band immediately below the one shown in the valuation list. If your property is in Band A, the bill is reduced by the equivalent of one-ninth of the charge for a Band D property. Full details of all the above can be found on the council's website at www.birmingham.gov.uk/counciltax.

6. Council Tax Support scheme

If you are on a low income or in receipt of state benefits, the Council Tax Support scheme may assist in reducing your bill. Most people of working age will have their Council Tax Support assessment based on a maximum of 80% of their council tax liability. The following groups of people will be protected from this requirement and still have their assessment based on 100% of their council tax liability: pensioners, people with disabilities (entitled to either the disability premium, severe disability premium, enhanced disability premium or disabled child premium), people in receipt of Employment Support Allowance with a qualifying disability related benefit, people with dependent children under 6, people in receipt of a war pension and people who qualify for the carer's premium. The backdating of claims is limited up to 1 month. A discretionary fund is available to support people suffering from hardship. If you are in receipt of Universal Credit, then you will need to make a separate claim for Council Tax Support. If you think that you may be entitled to some help, please go online to <https://www.birmingham.gov.uk/benefits>.

7. Discretionary reductions

Where there is clear evidence of hardship, or other circumstances that would justify a reduction in council tax liability, the council has the power to reduce the amount of any council tax liability remaining after the application of any other discounts, exemptions, council tax benefit, council tax support or other reductions. Requests must be made in writing, accompanied by appropriate supporting evidence, and will be looked at on their individual merits.

8. Appeals against your valuation band

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

- you believe there has been a material increase or material reduction in its value (this is explained below)
- you start or stop using part of it to carry out a business, or the balance between domestic and business use changes
- no more than six months have elapsed since a banding change was made to your property or a similar property by the Listing Officer of the Valuation Office Agency (VOA), or as directed by a Valuation Tribunal
- no more than six months have elapsed since you first became the council tax payer (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 effect until after a sale, so the person appealing would usually be the new owner or resident.

A **material 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 an 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. **Details of when and how to appeal can be found on the VOA website at www.gov.uk/voa.**

9. Non-valuation appeals

If you think you are not liable to pay council tax, or a mistake has been made in calculating your bill, for instance because you have not been given a discount or exemption, or have been charged for the wrong period, you must first notify the council tax office so that they have the opportunity to reconsider the matter. If you disagree with their decision, or do not get a response within 2 months (or within 28 days of the issue of a completion notice) you may appeal to the Valuation Tribunal (VT).

Details of when and how to appeal can be found on www.gov.uk/council-tax-appeals.

Making an appeal against your banding OR your liability does not allow you to withhold payment of council tax owing in the meantime, but if your appeal is successful, you will be entitled to a refund of any overpaid tax.

10. Financial information

Financial information detailing how the amount of council tax has been calculated can be found on the council's website at www.birmingham.gov.uk/counciltax and is included in the Budget for Birmingham 2024/25 booklet. Paper copies of this information will be issued free of charge if requested in writing.

11. 12 monthly instalments

You can opt to spread your council tax payments over 12 monthly instalments rather than 10. If you would like to do this, let us know as soon as possible as we will need to notify you of your amended instalments no later than 14 days before the date of your first payment. If we do not receive your request in time to adjust your instalments from April, your payments will be spread over the remaining number of whole months up to and including March 2025.

12. Adult Social Care

For adult social care authorities, council tax demand notices show two percentage changes: one for the part of the overall change attributable to the adult social care precept, and one for the part attributable to general expenditure. The government has allowed Birmingham City Council to increase council tax by less than 8%, and for councils which provide social care to adults to increase their share of council tax by up to an extra 2%. This additional council tax charge is called the adult social care precept. This precept is shown as a separate charge on your council tax bill and is included in your monthly council tax payments. The income generated from this charge is ring-fenced, meaning it can only be used for adult social care services. Birmingham City Council has increased the part of its council tax that contributes to general expenditure by 7.99% and the part that relates to the Social Care Precept by 2%.

13. Enquiries

Further information regarding council tax can be found on the council's website at www.birmingham.gov.uk/counciltax

Council Tax: Birmingham City Council, PO Box 5, Birmingham B4 7AB.

Council Tax Support: Birmingham City Council, PO Box 8267, Birmingham, B4 7XF, email: BenefitsMailbox@birmingham.gov.uk

Data Protection Statement

We, Birmingham City Council, process your personal data in order to comply with our legal obligation to assess and collect council tax or business rates bills. All personal data will be processed in accordance with the Data Protection Act 2018 and the General Data Protection Regulation (GDPR). The legal basis that allows us to use your information is 'public task'. Your personal data may also be shared with other organisations, the details of which can be found on our website www.birmingham.gov.uk/fairprocessing where you can also find details of our Data Protection Officer and information on our rights and how to exercise them. In accordance with our retention schedule, we shall keep your personal data for a period of 6 years from date of account closure.