

## **COUNCIL TAX BILL EXPLANATORY NOTES AND INFORMATION 2023/24**

Council Tax is a tax that local authorities charge to raise money to pay for their local services. Your bill is made up of different elements relating to each of the bodies that provide those services. On average, 72p of every £1 of Council Tax you pay goes to Essex County Council to pay for services such as social services, highways, and libraries. Around 10p goes to Epping Forest District Council to help us pay for services such as collecting rubbish, planning, leisure services, developing housing and improving facilities for our local community. Around 10p goes to the Essex Police and Crime Commissioner and 4p goes to the Essex Fire Authority. On average around 4p goes to your local parish or town council.

### **1 How to pay your Council Tax**

#### **Pay by Direct Debit:**

The easiest way to pay your Council Tax is by Direct Debit. You can spread your payments over 12 months and choose which day of the month to make your payments – the 1<sup>st</sup>, 10<sup>th</sup> or 20<sup>th</sup>. You can sign up for Direct Debit on-line at [www.eppingforestdc.gov.uk/council-tax/](http://www.eppingforestdc.gov.uk/council-tax/)

#### **Pay online and by telephone by debit or credit card:**

Go to [www.eppingforestdc.gov.uk](http://www.eppingforestdc.gov.uk) to pay online or by phone using our 24-hour automated payment line on (01992) 564600. Please make sure you have your Council Tax account number ready when making your payment.

#### **Pay using Allpay:**

Use your Allpay card at any Post Office® or PayPoint. You can find your nearest Post Office on [www.postoffice.co.uk/branch-finder](http://www.postoffice.co.uk/branch-finder), PayPoints are listed on their website [www.paypoint.com](http://www.paypoint.com). For further information visit [www.eppingforestdc.gov.uk/pay/](http://www.eppingforestdc.gov.uk/pay/).

#### **Pay using on-line Banking:**

Council's bank account details – **Sort Code 60-07-39** (Nat West Bank) **Account Number 56340001**

If you have not previously done so, you may request to pay your Council Tax in 12 monthly instalments from April to the following March. To receive the full 12 months for the financial year your request must be received in writing or by e-mail by 20 March 2023. Requests must be sent to

the contact details shown on the back page of this leaflet. Those requests received after this date will have their total number of monthly instalments reduced pro rata for the year.

## **2 Exempt properties**

You don't have to pay Council Tax for some properties. These are known as 'exempt properties'. If no-one lives in a property it is exempt if it:

- Is owned by a charity (exempt for up to six months).
- Is left empty and the owner or tenant in prison.
- Is left empty by someone who has moved to receive personal care in a hospital, a care home, or somewhere else.
- Is waiting for probate or letters of administration to be granted (after someone has died) and for up to six months after the probate or letters are granted.
- Is empty because it is against the law for anyone to live in it.
- Is vacant, waiting to be lived in by a minister of religion.
- Is empty because the owner or tenant who was living there has moved away to care for someone.
- Is owned by a student and they were the last person to live there.
- Has been repossessed and is still empty.
- Is the responsibility of a trustee for someone who has been made bankrupt.
- Is a vacant pitch for a caravan or mobile home, or a mooring for a houseboat, or
- Is part of a property which also includes another home and cannot be let separately

Homes are also exempt if occupied by the following:

- Only students.
- Only people under 18 years old.
- Only people who have a severe mental impairment.
- A diplomat or member of international organisations.
- An elderly or disabled person living in part of a home (an annexe) and their relative lives in the other part of the house.

Please contact the Council Tax office if you think may be entitled to an exemption. You must also tell us within 21 days about anything which may affect your right to an exemption; failure to do so may result in the imposition of a civil penalty of £70.

## **3 Discounts, Reductions and Premiums**

Your Council Tax bill assumes that two adults are living in your home. If you are the only adult living there (as your main home), we will reduce the bill by 25%. When we look at the number of adults living in a property, we do not count:

- Full-time students.
- People who live in hospital or are being looked after in care homes.
- People who are severely mentally impaired.
- People who are staying in hostels for the homeless or night shelters. 18 and 19-years who are at or have just left school.
- Care workers working for low pay (usually for a charity).

- People caring for someone with a disability, who is not their partner or their child.
- Members of visiting forces and international institutions.
- Diplomats and their husbands or wives (who are not British);
- Monks and nuns; and
- Persons in prison or being detained under the Mental Health Act 1983.

Also, from 1st April 2014, the Government introduced the National Council Tax Discount for Annexes, which is based on the 'use' of the dwelling by the resident of the main home or occupation by a member of their family. A discount of 50% will apply to all annexes used by the occupiers of the main building or by their family members including parents and children. If you own a furnished property, which is no-one's main home we will reduce the bill by 5%.

You may be entitled to pay less Council Tax if you, or someone who lives with you, has a room or extra space, or an extra bathroom or kitchen, or uses a wheelchair in your property to meet special needs relating to a permanent disability.

**Empty properties – if a property is no-one's main home and is unfurnished there is no charge for a period of one month, after which the full council tax becomes due.**

From 1 April 2020, if a property is empty for two or more years an additional premium of 100% is payable, in accordance with the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018. This premium charge rises to 200% on properties that have been empty and unfurnished for five years and over. With effect from 1 April 2021 properties that are long-term empty dwellings for over ten years, will be charged a Council Tax premium of 300%. Properties that are empty, requiring major repairs or those undergoing structural alterations receive a discount of 50% for up to twelve months.

Please contact the Council Tax office if you think may be entitled to a discount or reduction. You must also tell us within 21 days about anything which may affect your right to a discount or reduction or of any circumstances affecting the premium charged; failure to do so may result in the imposition of a civil penalty of £70.

### **Discretionary Council Tax Discount**

Section 13A of the Local Government Finance Act 1992, as amended, allows a billing authority to reduce the amount of Council Tax due as it thinks fit. If you wish to make a claim for discretionary reduction in your Council Tax and require further information, please refer to the council's website.

## **4 How do I appeal?**

Your Council Tax bill is based on the Valuation Band your home is in, which is based on the market value. You can appeal against the banding within 6 months of purchasing it or taking on the tenancy. If you want more details about how to appeal against your Valuation Band, please contact the Listing Officer of the Valuation Office Agency. You can visit their website at:

[www.gov.uk/voa/contact](http://www.gov.uk/voa/contact)

### **You can also appeal to us if:**

- You think you should not have to pay Council Tax at all because you do not live or own the property.
- You feel the property should be exempt from Council Tax.
- You believe we have made a mistake working out your bill.
- We have not given you a discount; or
- We have not reduced your bill because you or someone you live with has a disability

If you disagree with the council's decision you have **two months to apply to a Valuation Tribunal** – for more information visit [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

## **5 Local Council Tax Support**

For those people who are unemployed or have a low income, the Council has a locally run support scheme referred to as Local Council Tax Support

The amount of support that a person can receive depends on whether a person is of working age or of pension age. Any entitlement is normally paid from the time that an application is received but the maximum period for which entitlement can be backdated is 3 months. For people of working age, the scheme is less generous than for people of pension age. The main features of the scheme for people of working age are:

- The maximum support is 75% of the Council Tax liability
- The calculation is based on the maximum liability of a band D property. This means that for anyone whose property is in a band higher than a band D, any entitlement will be calculated as if the property was in a band D
- The capital limit is £6,000
- If you have a low income and want to find out more about the scheme and how to claim, please visit the Council's website at <https://www.eppingforestdc.gov.uk/council-tax/local-council-tax-support/>

## **6 Financial Information**

To see the **financial information** relating to how your Council Tax has been set for 2023/24 including all the major bodies, Epping Forest District Council, Essex County Council, Essex Police Authority, Essex Fire Authority and the parish or town councils with precepts over £140,000 visit [www.eppingforestdc.gov.uk/council-tax/about-your-council-tax/](http://www.eppingforestdc.gov.uk/council-tax/about-your-council-tax/) If you would like the information in hard copy please contact the Council Tax office.

## **7 Contact details**

To see more information about council tax visit: [www.eppingforestdc.gov.uk/council-tax/](http://www.eppingforestdc.gov.uk/council-tax/)  
E-mail: [counciltax@eppingforestdc.gov.uk](mailto:counciltax@eppingforestdc.gov.uk)

Write to: Epping Forest DC, Council Tax, Civic Offices, High Street, Epping, Essex CM16 4BZ