

Council Tax Additional Information

Council Tax Valuation Bands

The Valuation Office Agency (VOA) maintains the Council Tax valuation list. This includes placing new properties within a Council Tax band and changing bands for properties when necessary. Domestic properties have been independently valued by the VOA and will be allocated to one of eight bands (A to H) according to their value as at 1st April 1991.

Your Council Tax bill states the band which applies to your dwelling. For further information on how Council Tax bands have been assessed please visit:

www.gov.uk/guidance/understand-how-council-tax-bands-are-assessed.

If you don't think your Council Tax band is correct, then you may be able to challenge the decision if you have evidence that suggests that it is wrong. Contact the Valuation Office at: **www.gov.uk/contact-voa**, or visit: **www.gov.uk/challenge-council-tax-band** for further information.

Are you paying too much?

Claim online or contact us for further information on discounts, exemptions or reductions you may be entitled to: **www.sthelens.gov.uk/counciltax**

- **Council Tax Reduction:** If you are on a low income or in receipt of certain benefits, including Universal Credit, you may be entitled to a Council Tax Reduction. The level of support you will receive will depend on your household's income and savings.
- **Discretionary discount:** The Council has discretionary powers to reduce your Council Tax in exceptional circumstances, e.g. exceptional hardship.
- **Disabled reduction:** If you, or someone who lives with you, need a room, an extra bathroom, kitchen, or extra space in your property to meet special needs arising from a disability, you may be entitled to a reduction. This reduction is to ensure that disabled people do not pay more tax because of space needed due to a disability.
- **Single occupancy discount (or single person discount):** If there is only one adult (aged 18 or above) living in the property as their main home they will be entitled to a 25% discount.
- **Occupants disregarded for Council Tax purposes:** Certain adults can be excluded when calculating the total number of adult residents in a dwelling, including:
 - full-time students, student nurses, apprentices and youth training trainees
 - patients resident in hospital

- anyone being looked after in a care home
- anyone with a severe mental impairment
- 18 and 19-year-olds still at or just left school
- anyone caring for someone with a disability who is not their spouse, partner, civil partner or child under 18
- people in prison (except those in prison for non-payment of Council Tax or a fine)
- **Occupied exemptions:** Some properties may be exempt from Council Tax where they are wholly occupied by people who are either:
 - under 18 years of age;
 - full-time students or student nurses; or
 - severely mentally impaired.

An exemption can also apply where a property that forms part of another property, an annex, is occupied by a dependent relative.

- **Other discounts:** A 50% discount is available on occupied annexes that meet certain criteria.
- **Unoccupied properties may be exempt from Council Tax, where they are:**
 - owned by a charity (exempt up to six months)
 - left empty by someone who has gone into prison
 - waiting for probate or letters of administration to be granted (and for up to six months after)
 - empty because their occupation is forbidden by law
 - left empty by someone who has moved to receive personal care in a hospital or home elsewhere or by someone who has moved in order to provide personal care to another person
 - properties repossessed or are the responsibility of a bankrupt's trustee
 - certain annexes (e.g. granny flats).

Charges on unoccupied properties

Furnished: A 100% charge is applied to furnished properties including second homes. From 1 April 2025 a 100% premium will also be applied.

Properties undergoing structural alteration or major repair: A 25% discount may be available for a period up to 12 months, subject to a satisfactory inspection of the property.

Unoccupied and substantially unfurnished properties: The charge will vary depending on the period the property has been empty:

Empty Period	Charge	Comment
1st month	0%	100% discount for up to 1 month
Up to 1 year	100%	No discount available
1 year but less than 5 years	200%	100% premium applied after 1 year
5 years but less than 10 years	300%	200% premium applied from 5 years
10 years or more	400%	300% premium applied from 10 years

Occupation of less than 6 weeks will be disregarded when determining an empty period.

The Council Tax premium will not apply in certain situations, for further information please visit: www.sthelens.gov.uk/counciltax

Adult Social Care

In 2015 the Government created the Adult Social Care precept which allowed Councils who provide Social Care to adults to increase their share of Council Tax. The Government has subsequently confirmed the ability to raise a precept of 2% for 2024/25. The precept must be shown as a separate charge on all Council Tax bills. The income generated from this charge is ring-fenced, meaning it can only be used for Adult Social Care services.

For Adult Social Care authorities, Council Tax bills show two percentage changes: one for the part of overall change attributable to the Adult Social Care Precept, and one for the part attributable to general expenditure.

Liverpool City Region Mayoral Precept

Since 2019/20, your Council Tax has contributed to the Liverpool City Region Combined Authority which is working to promote further jobs, inclusive growth and investment across the area. The Liverpool City Region Mayoral Precept will continue to be used to deliver projects for the city region, such as ultra-fast digital connectivity, a Mayoral Transport Plan and an apprenticeship portal. Further information can be found at: www.liverpoolcityregion-ca.gov.uk

Council Tax appeals

You may make an appeal if you consider that: you should not be liable for Council Tax; your dwelling should not be chargeable; you should be entitled to a reduction, exemption or discount; or your Council Tax charge has been miscalculated.

If you wish to appeal on these grounds, you must initially put your appeal in writing to:

St Helens Borough Council, PO Box 10592, Nottingham NG6 6DP.

Making an appeal does not allow you to withhold payment of Council Tax owing in the meantime.

Information supplied with Demand Notices

Information relating to the relevant and previous financial years regarding the gross expenditure of the local authority is available at:

www.sthelens.gov.uk/additional-bill-information

A hard copy is available, free of charge, on request by writing to the Council or telephoning: **01744 676789.**

Contact details



www.sthelens.gov.uk/counciltax



**Enquiries: 01744 676789
(select option 2)**



**St Helens Borough Council
Revenues and Benefits
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