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

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

To understand why your property is in a certain band, please go to GOV.UK and search: **'How domestic properties are assessed for Council Tax bands'**.

Forces barracks and married quarters are also exempt; their occupants will contribute to the cost of local services through a special arrangement.

Unoccupied annexes that are used as part of the main household will receive a 50 per cent discount.

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. The bill may be reduced to that of a property in the band immediately below the band shown on the Valuation List, or in the case of a Band "A" home, 1/9th of a Band "D" property. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability. For further details contact the council tax department.



If your home has any special fixtures which have been added for a disabled resident which reduce the home's value and you do not think they have been taken into account in the valuation band to which your home has been placed, you should contact the Valuation Office Agency (see paragraph 8 below).

6. Council tax reduction scheme

If you are on low income, in receipt of Universal Credit or some other state benefit, you may be entitled to a council tax reduction, which could reduce your council tax by up to 100 per cent. If you have non-dependents living with you and you are treated as a single liable person, you may be able to get some help based on their income. If you think that you may be entitled to some help, please contact the Benefits department on 0345 302 2315 - vowh.benefits@secure.capita.co.uk

7. General council tax reductions

We also have powers to reduce or remit the amount of council tax payable to such extent as we see fit. This is a discretionary power we have and we will determine under which circumstances we consider a reduction in council tax will be appropriate. People wishing to apply for a discretionary reduction should apply in writing setting out the reasons why the council tax should be reduced.

8. Appeals

(i) 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 dwelling's value
- where you start or stop using part of your dwelling 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 became the taxpayer in respect of a dwelling 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 dwelling. 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 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 Valuation Office Agency website at www.voa.gov.uk

(ii) 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 must first notify the council tax department in writing so that they have the opportunity to reconsider the case.

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.

9. Instalments

Council tax is usually paid in ten instalments from April to January. However, rules introduced by the Government allow customers to pay in 12 instalments if they wish. Requests must be in writing and be received by **16 March 2025**. The first instalment will be due on 15 April 2025 with the remaining instalments being due from 1 May 2025 to 1 March 2026. Where requests are received after 17 March 2025, the council tax will be payable in 11 instalments from 1 May 2025 to 1 March 2026 and 12 instalments from April 2026 onwards.

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.whitehorsedc.gov.uk/counciltax, this includes information relating to Adult Social Care funding and spending by large town and parish councils. Hard copies of this information will be issued free of charge if requested in writing.

11. Enquiries

Council staff will be pleased to deal with any enquiries. They should be directed to:

Council tax

PO Box 882

Erith

DA8 1UN

Tel **0345 302 2315**

Email vowh.counciltax@secure.capita.co.uk

Benefits

PO Box 880

Erith

DA8 1UN

Tel **0345 302 2315**

Email vowh.benefits@secure.capita.co.uk

Further information regarding council tax can be found on the council's website: www.whitehorsedc.gov.uk