

Council Tax Discounts

Single person's discount

If you are the only adult in your home (aged 18 or over), we will reduce your bill by 25%. Unless you tell us differently, your Council Tax bill will assume that there are two or more adults aged 18 or over living in your home. However, when considering the number of adults living in a property, we do not include:

- » full-time students, student nurses, apprentices and youth training trainees;
- » 18 and 19-year-olds who are at school or have just left school;
- » people who have severe mental health issues/illness;
- » people staying in hospitals, care homes, prison or certain hostels or night shelters;
- » care workers working for low pay (usually for charities);
- » people caring for someone with a disability who is not their partner or child under 18;
- » members of visiting forces and some international institutions; and
- » members of religious communities (monks and nuns).

Empty Property Discounts & Premiums

A discount is granted for the first 6 months that a property is unoccupied and unfurnished; 100% discount for the first month, followed by 50% discount for the next 5 months. After 6 months a vacant property will be subject to a full charge.

Where a property remains continuously vacant for more than 2 years, additional premiums will be applied:

- » After 2 years 100% premium will apply (2x Council Tax for the property)
- » After 5 years 200% premium will apply (3x Council Tax for the property)
- » After 10 years 300% premium will apply (4x Council Tax for the property)

When a property is vacant due to major repairs or structural alteration, then a 50% discount can apply for up to 12 months. For annexes occupied by a non-dependant relative, 50% discount applies. Second Homes which are furnished but are not used as a main residence are charged full Council Tax. If your second home is job-related, i.e. it is empty because you are required to live elsewhere in a property provided for you due to your employment, you will be charged at 50% of the full Council Tax. If you are awarded a discount we will issue a notice to you to confirm it. In the case of time limited discounts, you will receive a further notice shortly before the expiry of the discount to explain what the charges will be.

Disability Banding Reduction

If a resident has a disability and there is an extra bathroom or kitchen, or extra space in your property for their needs, we may reduce your Council Tax by the equivalent of one valuation band.

Council Tax Support

If you are on a low income, you may be able to claim Council Tax Support (a reduction in your bill). The amount we will take off your bill depends on:

- » your income and savings;
- » your personal circumstances;
- » how much Council Tax you pay
- » the circumstances of the people living with you.

To claim Council Tax Support, you will need to fill in a form and provide proof of your identity, income and savings, and details of anyone who lives with you. For working age claimants, the maximum level of support is 80% of the Council Tax. Those of pension age can receive up to 100%. Universal Credit Claims do not include Council Tax support and a separate claim must be completed. Information is available on our website.

Alternative Maximum Council Tax Support

If you share your home with another adult who is not your partner and who is on a low income, you may be able to claim Second Adult Rebate. This discount is based on the income of the other adult, not on your income. It provides a reduction of up to 25% on your Council Tax bill. For further details phone **01706 217777** or email **benefits@rossendalebc.gov.uk**

We can also consider making a reduction in Council Tax if you have been affected by unusual or exceptional circumstances and do not qualify for other discounts exemptions or support schemes.

Change in Circumstance

You are required to let us know about any changes in your home circumstances within 21 days. This is particularly important if you are claiming Council Tax Support, discounts or exemption for your property. If you do not, or the information you provide is not correct, you will have to pay us the difference between the amount of Council Tax you have paid and the amount you should have paid following the change in circumstances. You may also have to pay an additional penalty of either £70 or £280.

Fraud prevention

Rossendale Borough Council is committed to protecting public money. It employs a team dedicated to tackling fraud, which includes investigating Council Tax Support, Single Person Discount, Exemption & Business Rates related frauds. The Council may issue a financial penalty or take prosecution action against those found to be committing/assisting others to commit fraud. The Council uses the data it holds to prevent and detect fraud and error by taking part in data matching exercises. This includes the National Fraud Initiative [NFI] which matches our records with other Local Authorities, the Department for Work and Pensions and other organisations, any matches identified are investigated.

Appeals

You can appeal against your Council Tax liability, for example if you believe you should be entitled to a discount or exemption or that you should not be the person responsible for the tax. If you decide to appeal, you must continue paying your Council Tax. If you do not pay in these circumstances, the Council may take action to enforce payment. There is no right in law to withhold payment and the Courts will not accept an outstanding appeal as a valid defence against recovery action. We will adjust your future payments or refund any amounts you have overpaid if your appeal is successful.

Exemptions from Council Tax

Some properties can be exempt from paying Council Tax. These are empty properties that are exempt:

| | |
|----------------|------------------------------------------------------------------|
| Class B | Owned by a Charity (exempt up to 6 months) |
| Class D | Taxpayer has gone to prison |
| Class E | Taxpayer has moved into residential care |
| Class F | Taxpayer is deceased (for up to 6 months after grant of probate) |
| Class G | Occupation is prohibited by Law |
| Class H | Awaiting occupation by a Minister of Religion |
| Class I | Left empty by taxpayer now receiving care elsewhere |
| Class J | Left empty by taxpayer now providing care elsewhere |
| Class K | Owned and last occupied by a student |
| Class L | Empty having been repossessed |
| Class Q | Liable person is a trustee in bankruptcy |
| Class R | Empty boat mooring or caravan pitch |
| Class T | Empty annexe or 'granny flat' |

Occupied properties that are exempt:

| | |
|----------------|-----------------------------------------------------------------------------------------------------------------|
| Class M | Student halls of residence |
| Class N | All occupiers are students |
| Class O | Held available for use by armed forces |
| Class P | At least one occupier is a member of a visiting force |
| Class S | All residents are under 18 years of age |
| Class U | All residents are severely mentally impaired, or a combination of those severely mentally impaired and students |
| Class V | At least one occupier is a visiting foreign diplomat |
| Class W | Annexe ('granny flat') occupied by a dependant relative |

Council Tax Information Leaflet 2023/24

Rossendale
BOROUGH COUNCIL



This Council Tax leaflet explains how your Council Tax is spent. It's never easy setting the Council's budget, difficult decisions have to be made and we always wish we could do more. The current cost-of-living crisis impacts not only you, our residents, it also puts restraints on your Council as well.

At a time when we want to be there most for our residents, we've had to make tough decisions on how best we spend our resources.

We made the difficult decision this year to increase the Council Tax by 2.99% in order to be able to deliver essential services and improvement projects effectively. This translates to an additional £8.69 per annum on a band D property, that's around 72p a month.

Only around 13p out of every £1 of Council Tax collected is kept by Rossendale Borough Council. This pays for things like emptying your bin, tackling fly tipping, making our parks better, improving housing, helping local businesses, dealing with planning issues, environmental health and a wide range of projects in local communities. The remainder funds Lancashire County Council, Police and Fire Services in the county.

Rossendale Council is committed to improving our beautiful valley and to making a positive impact for those of us that live and work here and as ever we will continue to fight hard for funding and investment for projects and services that Rossendale deserves for your benefit.

All of these make a real difference to the place where we live.

Make life easier

Check out our online services

- Set up a new direct debit instruction
- Make a payment
- Tell us when you have moved
- Make a claim for Council Tax Support
- Complete a Discount form
- Find Council Tax bands & charges
- Find Council Tax information



www.rossendale.gov.uk/counciltax



Alyson Barnes,
Leader of Rossendale
Borough Council

After more than a decade of austerity measures and chronic underfunding from central government, we've still delivered good services and projects that have made improvements across the borough. From attracting £2.9 million investment into our town centres and open spaces through the Shared Prosperity Fund, to planting over 8,000 trees honouring our pledge to plant a tree for every child in the borough over the next three years. As well as emptying 3 million bins and clearing over 1500 fly tips.

ACHIEVEMENTS IN 2022

- 1** Attracted **£2.9 million investment** into our town centres and open spaces through the Shared Prosperity Fund
- 2** We paid out **£12.5 million in housing benefit** and **£4.8 million in council tax support**, with **192,000 benefit transactions processed**
- 3** Distributed the Energy Rebate to 27,966 Rossendale households worth £4.3 million.
- 4** Supported **348 people looking for work** and helped 94 of these into full time employment
- 5** Reduced the carbon emissions from our bin wagons by nearly 90% by converting to Hydrogenated Vegetable Oil and planted 8250 trees at 16 different sites
- 6** Emptied approximately 3 million bins and cleared over 1500 fly tips and we have fined those that do fly tip
- 7** Prevented 348 families from becoming homeless
- 8** Processed over 700 planning applications
- 9** Agreed a new Leisure and Wellbeing Facilities Vision with our partners and secured external funding for outdoor facilities
- 10** Supported 87 community events and helped 75 Ukrainian families to settle in Rossendale

2023/24 About your Council Tax Bill

The following information is intended as guidance only and is not a full statement of the law.

If you need more information on any of the subjects mentioned below, please phone 01706 217777 (Option 1) or check: www.rossendale.gov.uk

Council Tax is charged on most homes, whether owned or rented.

The amount of Council Tax you pay depends on:

- the valuation band your home falls into;
- the area you live in; and
- whether you are entitled to any benefits or reductions. Council Tax valuation bands for each property were decided by the Valuation Office Agency in 1991

For more information see www.vo.gov.uk

There are eight bands, from A to H. Properties are still banded on their 1991 values. New properties are placed in a band according to the open market value they would have had in 1991.

| | |
|---------------|---------------------|
| Band A | Up to £40,000 |
| Band B | £40,000 - £52,000 |
| Band C | £52,000 - £68,000 |
| Band D | £68,000 - £88,000 |
| Band E | £88,000 - £120,000 |
| Band F | £120,000 - £160,000 |
| Band G | £160,000 - £320,000 |
| Band H | More than £320,000 |



From every pound in Council Tax:
71.5p - Lancashire County Council
13.6p - Rossendale BC
11.2p - Police & Crime Commissioner
3.7p - Combined Fire Authority

You can appeal against your valuation band if you have moved into your home in the last six months, the building has been altered since the 1991 valuation; or the area where you live has changed in a way which could affect the value of your home.

There is no charge for making an appeal. If you choose to employ a company to appeal on your behalf, you should take great care that you understand their fees and charges. (Please note that bandings can go up as well as down).

You should continue to pay your Council Tax bill whilst awaiting the outcome of any appeal.

Rossendale Borough Council collects Council Tax on behalf of a number of charging bodies (preceptors). The tax is then divided as a contribution towards the budgets of each preceptor.

Full budget information is also available on the Council's website (including Lancashire County Council, Fire and Police) by following the links on the back of your bill.

Lancashire County Council Social Care

The Secretary of State made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely County Councils in England, District Councils for an area in England for which there is no County Council, London Borough Councils, the Common Council of the City of London and the Council of the Isles of Scilly.) The offer was the option of an adult social care authority being able to charge an additional "precept" on its Council Tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016- 17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons. An Adult Social Care 'precept' has been approved for 2023-24 and is included in your Council Tax Demand.

Budget Information

Payments

You are required to pay your Council Tax on time as shown on your bill. If you fail to pay an instalment, you will receive a reminder. If you bring your account up to date and then miss a further instalment, you will receive a second reminder. If you bring your account up to date again, any further missed instalments will result in us asking you to pay the full balance for the year at once. If you do not, we may take legal action against you and you will also have to pay court costs.

For methods of payment visit: www.rossendale.gov.uk/payyourcounciltax

You can use any of the following:

- **Direct Debit** (on the 1st, 8th, 15th or 22nd of the month)
- **Online** via the Council's website: www.rossendale.gov.uk
- **Telephone** 01706 217777 (Option 2)
- **In cash at post offices** and other outlets you will need the barcode on your bill)

You can request to pay Council Tax in 12 instalments, instead of the normal 10, by writing to the Council Tax Office before April 15th. You can still request extra instalments after April 15th, and we will spread the charge over the maximum number of months still available.

Voter ID

From May 2023 you will need to show photographic ID to vote in elections. There are numerous forms of ID which you may already have that are acceptable. You can find out what ID is acceptable here <https://bit.ly/acceptedvoterid>

If you do not have any of the accepted forms of photo ID you can apply for your FREE voter ID here <https://bit.ly/voteridcertificate>

If you are not registered to vote you can do it here <https://bit.ly/registertrbc>