

## Council Tax Support continued...

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. Any such request must be made in writing.

### 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:

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

Occupied properties that are exempt:

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

## Save Time, Do It Online.

### Council Tax

- Set up or change a direct debit
- View and print copies of your bills and notices
- Make a payment
- Check your balance, payments and instalment due dates
- Update your contact details
- Upload evidences and documents
- Switch to paperless billing

[www.rossendale.gov.uk/council-tax/council-tax-account](http://www.rossendale.gov.uk/council-tax/council-tax-account)

### Benefits

- Apply for Council Tax Support
- Apply for Housing Benefit
- Tell us about a change in circumstances
- Universal Credit Advice
- Benefit Calculator

[www.rossendale.gov.uk/benefits-1/apply-housing-benefit](http://www.rossendale.gov.uk/benefits-1/apply-housing-benefit)

### Landlord Portal

Allows you to view details of awards and payments made for tenants where Benefit is paid directly to you.

[www.rossendale.gov.uk/council/register-landlord-portal](http://www.rossendale.gov.uk/council/register-landlord-portal)



### Garden Waste

You can subscribe to the garden waste service which runs annually from the start of March to end of November each year online at:

[www.rossendale.gov.uk/gardenwaste](http://www.rossendale.gov.uk/gardenwaste)

### Trade waste

If you are a business owner in Rossendale don't forget that the Council offers a cost-effective commercial waste & recycling service – unlike our competitors we have no hidden costs, the charges cover the cost of disposing of the waste, hiring of the bin(s) and your duty of care documentation. If you wish to get more details, please email:

[trade@rossendalebc.gov.uk](mailto:trade@rossendalebc.gov.uk)



# Council Tax Information Leaflet 2025/26



## 2025/26 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](http://www.rossendale.gov.uk)

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

The amount of Council Tax you pay depends on:

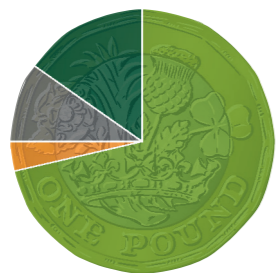
- the valuation band your home falls into;
- the area you live in; and
- whether you are entitled to any benefits or reductions. Council Tax valuation bands for each property were decided by the Valuation Office Agency in 1991.

For more information see:

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

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



**From every pound in Council Tax:**

**72p - Lancashire County Council**

**13p - Rossendale BC**

**11p - Police & Crime Commissioner**

**4p - 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

## 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.

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.

any appeal. Rossendale BC 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.

## 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).

## Council Tax Discounts

### 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.

### 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)

There are some circumstances in which long term empty property premiums will not be applied: For up to a year where - the property is for sale or let, where it is undergoing major repairs or after a grant of probate. Also no premiums will apply to job-related accommodation, annexes, seasonal homes, unoccupied boat moorings or caravan pitches. Full details are available at:

[www.rossendale.gov.uk/council-tax](http://www.rossendale.gov.uk/council-tax)

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 nondependent 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.

## 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](mailto:benefits@rossendalebc.gov.uk)

Further information on Council Tax Support can be found overleaf >

