

Council Tax



Your Council Tax Guide 2018/19

This leaflet forms part
of your Council Tax bill



West Berkshire
COUNCIL

Dear Householder

Over the past five years we have faced increasing demands for our core services, coupled with reduced funding. In 2013/14 our grant from central government was almost £24m and is now virtually zero. Growth in other income streams has helped to mitigate this but, taking inflation into account, we have had to find over £40m in savings to balance the books.

A major issue is the spiralling cost of adult social care, which represents 35% of our net budget, with the number of elderly people in West Berkshire growing faster than in many other areas of the country (it has been estimated that in twenty years' time there will be one retired adult for every two of working age). Caring for our most vulnerable residents is one of the most important things we do - and we do it well - but it costs a lot of money.

So, as many other councils in Berkshire and beyond have done, we have decided to charge the 3% adult social care precept on top of a council tax rise of 2.99%.

This leaflet explains more about the calculations, payment options, and the discounts and exemptions that may be available to you to offset your council tax bill.

Graham Jones – *Leader of the Council*

A) How we calculate your bill

The valuation office has placed every property into one of eight valuation bands A to H. The calculation of Council Tax is based upon the average band D property

Band	A	B	C	D	E	F	G	H
Ratio	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9

West Berkshire's element of the 2018/19 bill has increased by 3% charge (or precept) for Adult Social Care and by 2.99% for all other expenditure.

The Adult Social Care precept is explained further below.

On top of the West Berkshire element of your Council Tax bill, there are precepts that we collect on behalf of the Fire and Police Services, plus those for the Town and Parish Councils. In addition there may be some specific 'Parish Special Expenses' in a limited number of areas.

All of these amounts together produce your final Council Tax total.

B) Funding for Adult Social Care

The Secretary of State for Housing, Communities and Local Government has made an offer to Adult Social Care Authorities (these are local authorities, including West Berkshire Council, which have functions under Part 1 of the Care Act 2014).

The offer is the option to charge an additional precept on Council Tax (for the financial years beginning in 2016), without having to hold a referendum, so as to assist the authority in meeting expenditure (only) on Adult Social Care. Subject to the annual approval of the House of Commons, the Secretary of State has offered the option of charging this precept at an appropriate level in each financial year up to and including the financial year 2019-20.

West Berkshire Council has chosen to charge the additional 3% precept in 2018/19 to raise £2.6m which will be directly invested in providing social care in the district.

The table below for a band D property shows the total amount to date that has been ring-fenced for Adult Social Care i.e. £106.06. It will be this amount shown on your bill

Year	Opening Band D	Council Tax Increase		ASC Precept		Closing Band D
2016/17	£1,263.44	£25.14	1.99%	£25.27	2%	£1,313.85
2017/18	£1,313.85	£25.64	1.95%	£39.42	3%	£1,378.91
2018/19	£1,378.91	£41.23	2.99%	£41.37	3%	£1,461.51
Total		£92.01		£106.06		

The closing band D charge of £1,461.51 is shown on the Council Tax bill as £1,355.45 for West Berkshire Council and £106.06 for the Adult Social Care precept.

How we show these figures on the bill is largely determined by legislation and we cannot change them.

C) Help towards housing costs

If you are living in rented accommodation you may be able to get help towards paying your rent by applying for Universal Credit.

The amount of Universal Credit you may be entitled to will depend upon your circumstances and for further information please visit www.gov.uk/universal-credit

You can make a claim by completing an on line application at www.gov.uk/universal-credit/how-to-claim

However if you have three children or more, or if you are a pensioner, then at the present time you will be unable to claim Universal Credit. In order for you to get help with your housing costs you can instead claim Housing Benefit by filling in a claim form, which can be downloaded from www.westberks.gov.uk/housingbenefit or obtained by contacting us (see back page)

Once you have completed the form please return it as soon as possible. If you delay in sending back the form then you may lose some benefit.

D) Council Tax Reduction

Council Tax Reduction can help towards your Council Tax bill.

Anyone on a low income who is liable to pay Council Tax may be entitled to this help - the amount of help available will depend upon your own individual circumstances. We will assess the income of you and your partner, and the level of your savings. We will also take into account your age, any capital you have and whether anyone lives with you. We can then see if you qualify for help.

If you have capital of £16,000 or more we will be unable to help (unless you are in receipt of guaranteed pension credit). This capital threshold reduces to £6,000 if you are of working age and do not fall into a protected category (protection from local scheme changes generally applies where you, your partner or any dependent children are currently in receipt of a relevant disability related benefit - for more information please visit www.westberks.gov.uk/counciltaxreduction)

The maximum amount of help we can provide is limited and you will have to pay at least 30% of your normal Council Tax bill unless you are a pensioner or a protected claimant. For working age claimants who are not in the protected group, and who live in properties at Council Tax Band D and above, the amount of support is capped at the amount which would apply to a property in Council Tax Band C. A minimum entitlement of £10 per week now applies - no Council Tax Reduction can be awarded unless the calculated entitlement exceeds £10 per week.

If you disagree with the amount of Council Tax Reduction stated upon your Council Tax bill, you should contact us in writing within one month to ask for further explanation or to state your reasons for disagreeing.

If you think you may be entitled to help towards your Council Tax payments you should claim without delay. If you think you are due a reduction which is not shown on your bill please contact the Council by email at benefits@westberks.gov.uk or write to us at Benefits & Exchequer, West Berkshire Council, Market Street, Newbury, RG14 5LD.

E) Instalment payments

All Council Tax payers have a right to make payment by 12 monthly instalments rather than 10. Please let us know if you wish to exercise that right as we will need to update our records to prevent issuing any unnecessary reminder notices to you. We are required to give you notice of the date and amount of instalments due. This may mean that we have to vary the dates from those on which you normally pay.

F) Exemptions and unoccupied charges

The following categories of property are NOT eligible for an exemption or reduction:

- Vacant property unless included in the exemptions below
- Second home
- Landlord un-occupied/furnished property
- Property newly constructed or subject to repair

Unless a vacant property falls within an exemption type listed below, an additional 50% premium charge will be applied where it has been empty for a period in excess of two years. Please note that the calculation of the two year period runs from the date of initial vacation not subsequent purchase.

Properties exempt from Council Tax are those:

- unoccupied and owned by a charity*
- left empty by prisoners
- unoccupied due to the person having gone to live in a care home
- the former home of a deceased tax payer*
- prohibited by law from being occupied
- held for minister of religion
- left empty because the liable person is providing care elsewhere
- left empty by students
- repossessed properties
- student halls of residence
- only occupied by students
- UK armed forces accommodation
- visiting forces accommodation
- left empty by a bankrupt person
- unoccupied caravan pitches or boat moorings
- occupied solely by persons under the age of 18
- unoccupied annexes which are unable to be let due to planning restrictions
- occupied solely by severely mentally impaired persons

- diplomatic residences
- a self-contained annexe occupied by a relation of the person liable to pay Council Tax on the main dwelling who are aged over 65, disabled or mentally impaired (*time-limited)

It may be necessary for an inspection of the property to confirm entitlement. Therefore when making a claim for an exemption please ensure that full contact details are provided. The Council does not make a charge for any inspection, nor does it pay a fee to be able to inspect the property.

G) Disabled Reduction

A Disabled Reduction may apply where the home is the sole or main residence of a disabled person. To qualify, there must be at least one such person and the property itself must provide one of the following:

- a room which is not a bathroom, a kitchen or a lavatory and which is predominantly used (whether for providing therapy or otherwise) by, and is required for meeting the needs of, a qualifying individual resident; or
- a bathroom or kitchen which is not the only bathroom or kitchen in the home and which is required for meeting the needs of a qualifying individual resident; or
- sufficient floor space to permit the use of a wheelchair required for meeting the needs of any qualifying individual resident (for the purpose of the regulations which govern the scheme, a 'qualifying individual resident' is a person who is substantially and permanently disabled whether by illness, injury, congenital deformity or otherwise).

H) Other discounts

The person who must pay the Council Tax bill is generally the resident who has the greatest legal interest in the home. In some cases, the owner rather than the resident will be liable for payment. These cases include:

- residential care homes
- houses in multiple occupation
- religious communities
- certain houses with resident domestic staff
- certain accommodation for ministers of religion
- homes owned by the Ministry of Defence
- properties occupied by asylum seekers

If a home is occupied by only one person and it is their main residence, Council Tax is reduced by 25%. This discount can still apply where there are other adults in the household. These adults can be:

- full time students
- student nurses
- apprentices
- youth training trainees
- permanent hospital patients
- residents of certain homes and hostels
- severely mentally impaired people
- residents of certain hostels and night shelters
- members of certain religious communities
- certain 18 and 19 year olds
- carers and care workers
- persons held in prison or legal detention
- members of international headquarters or defence organisations
- members of visiting forces
- non-British spouses of students.
- residents of a self-contained annexe occupied by a relation of the person liable to pay Council Tax on the main dwelling (50% discount)

How to apply for a discount or exemption

Please contact the Council Tax section for an application form.

In most cases you will be required to supply documentary evidence in order to confirm entitlement to the requested reduction. In some cases an inspection of a property maybe required

Your responsibility to let us know

If the amounts shown on your bill include a discount or other reduction that you are not entitled to, or your situation subsequently changes, you must tell us without delay in order that a correct bill can be issued.

The Council has the right to impose a £70 penalty charge if you fail to notify us promptly of a change affecting your entitlement within 21 days of the change.

Financial information

Your Council Tax bill also includes amounts for the Fire Service and Police. Details of the charges and for certain parish/town Council charges can be found at www.westberks.gov.uk/counciltax

Further details about West Berkshire's budget, where the money comes from and how it's spent, can be found at www.westberks.gov.uk/councilspending

How to contact West Berkshire Council

Council Tax www.westberks.gov.uk/counciltax	(01635) 519520
Council Tax automated payment line	0300 333 6532
Universal Credit, Housing Benefit and Council Tax Reduction www.westberks.gov.uk/universalcredit www.westberks.gov.uk/housingbenefit www.westberks.gov.uk/counciltaxreduction	(01635) 519258
Customer Services (Streetcare) www.westberks.gov.uk/customer	(01635) 519080
Emergency Social Services out of hours www.westberks.gov.uk/communitycare	(01344) 786543
Emergency out of hours	(01635) 42161

www.westberks.gov.uk
Or phone **(01635) 551111**

Community Engagement

If you'd like to take part in any of our consultations, including those that affect how we plan, prioritise and deliver services across the district, please visit

www.westberks.gov.uk/communityengagement
or call 01635 503043

We are committed to being accessible to everyone. If you require this document in an alternative format or translation, please call the Public Relations Manager on Telephone: (01635) 519125.