



**Portsmouth**  
CITY COUNCIL

# **Council tax guide 2018/2019**

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Portsmouth City Council's guide to council tax for 2018/19 - how much you will pay and how your money is spent.

### Revenue spending plans 2018/19

The total Budget Requirement for the City Council for 2018/19 is expected to be £164.8m; this represents an increase in net expenditure of £3.2m compared to the previous year of £161.6m.

	£000	Band D equivalent £ p
<b>Budget Requirement 2018/19</b>	<u>164,776</u>	
<b>Financed by</b>		
Contribution to Reserves and Balances	(304)	(5.44)
Government Grants	15,827	283.35
Collection Fund Surplus 31 March 2018	1,572	28.14
Retained Business Rates	73,021	1,307.28
Council Tax Requirement 2018/19	74,660	1,336.62
	<u>164,776</u>	<u>2,949.94</u>
<b>Council Tax base</b>	55,857.4	

## How much do you pay?

Your council tax is calculated according to the valuation of the property you live in. There are eight valuation bands, and these are calculated according to your property's market value on 1 April 1991.

### Council tax bands for April 2018 to March 2019

Band	Portsmouth City Council (£)	Hampshire Police Authority (£)	Combined Fire Authority (£)	Total (£)
A	891.07	118.31	43.83	1,053.21
B	1,039.59	138.02	51.13	1,228.74
C	1,188.10	157.74	58.44	1,404.28
D	1,336.61	177.46	65.74	1,579.81
E	1,633.63	216.90	80.35	1,930.88
F	1,930.66	256.33	94.96	2,281.95
G	2,227.68	295.77	109.57	2,633.02
H	2,673.22	354.92	131.48	3,159.62

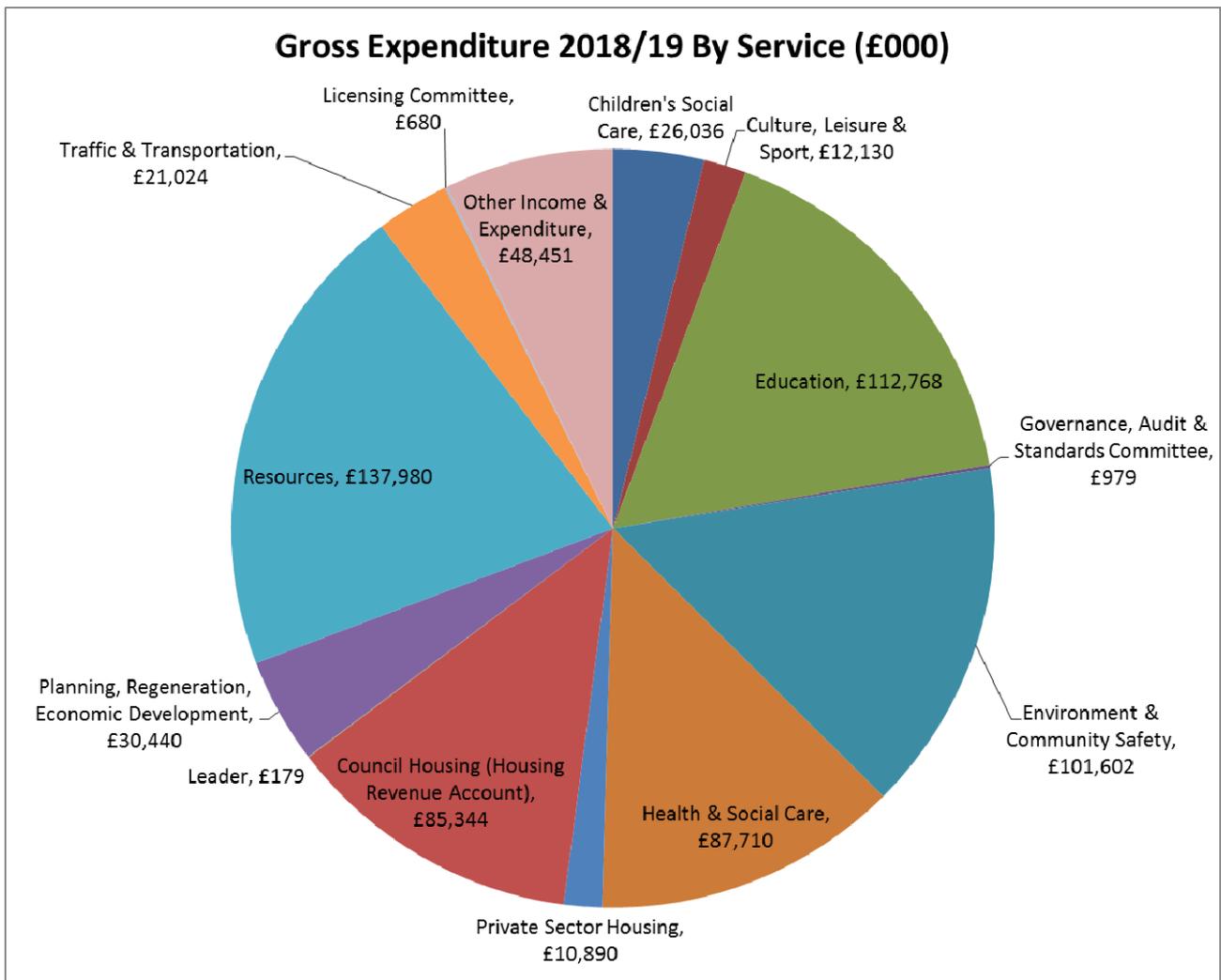
Nationally, band D properties are seen as the benchmark in terms of council tax. In Portsmouth residents will pay £1,579.81. But most Portsmouth residents are in band B, and will pay £1,228.74 or less.

We don't want you to struggle paying for council tax, and there are discounts available for some households. If you are on a low income it is also worth asking if you qualify for council tax support.

## How your council tax is divided across services

Comparatives	2018/19		
	Gross Expenditure	Income	Net Expenditure
	£000	£000	£000
Children Social Care	26,036	(1,131)	24,905
Culture, Leisure & Sport	12,130	(3,137)	8,993
Education	112,768	(88,474)	24,294
Environment & Community Safety	101,602	(85,448)	16,154
Health & Social Care	87,710	(42,657)	45,053
Private Sector Housing	10,890	(2,607)	8,283
Council Housing (Housing Revenue Account)	85,344	(83,341)	2,003
Leader	179	(20)	159
Planning, Regeneration, Economic Development	30,440	(34,930)	(4,490)
Resources	137,980	(115,691)	22,289
Traffic & Transportation	21,024	(4,580)	16,444
Governance, Audit & Standards Committee	979	(780)	199
Licensing Committee	680	(903)	(223)
Other Income & Expenditure	48,451	(54,123)	(5,671)
	<b>676,213</b>	<b>(517,819)</b>	<b>158,394</b>
Add - Contingency			6,384
<b>Total Net Expenditure</b>			<b>164,776</b>
<b>Budget Requirement</b>			<b>164,776</b>
Surplus/(deficit) on Collection Fund at 31 March			1,572
<b>Amount to be met from Government Grants, Retained Business Rates and Council Tax</b>			<b>163,204</b>

## Gross Expenditure By Service (£000)



Police & Crime Commissioner for Hampshire council tax and Hampshire Fire & Rescue council tax - Please contact for more information

Website information

<https://www.hampshire-pcc.gov.uk/transparency/council-tax>

<http://www.hantsfire.gov.uk/how-we-are-performing/our-performance/council-tax-information/>

## **Council tax exemptions**

Some properties are 'exempt' from council tax. This means that you will not have to pay any council tax.

There are several classes of exemption, some of which only apply for a specified length of time.

### **Council tax exemption - occupied properties**

A property may be exempt from council tax in the following circumstances:

- It is a hall of residence for students.
- It is occupied solely by full time students.
- It is occupied only by a person or persons aged under 18.
- It is armed forces or visiting forces accommodation.
- It is occupied only by a person or persons who is, or are, severely mentally impaired.
- It forms part of a single property including at least one other dwelling and is occupied by an elderly (aged 65 or more), severely mentally impaired or substantially and permanently disabled dependent relative of a person who lives in the other part of the property, for example, a 'granny annexe'.
- It is occupied by diplomats, persons who have diplomatic immunity and certain members of their household.

### **Council tax exemption - unoccupied properties**

An unoccupied property may be exempt from council tax in the following circumstances:

- It is unoccupied, whether furnished or not, owned by a charity and last used for charitable purposes. This exemption is limited to a six-month period.
- It is unoccupied because the person responsible for council tax is a student living elsewhere to study.
- It is unoccupied because the resident has gone to live elsewhere in order to receive care or provide care to a person, because of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disablement.
- It is unoccupied because the former resident is a patient in a hospital or residential care home, nursing home or hostel in which they are receiving care or treatment.
- It is unoccupied because the person who was liable has died and the property has remained unoccupied since the date of death. The exemption will cease six months after probate or letters of administration have been granted, or sooner if the property becomes occupied or has been sold.
- It is unoccupied because occupation is prohibited by law.
- It is being held unoccupied for a minister of religion as a residence from which to perform the duties of their office.
- It is unoccupied because the occupant is detained elsewhere, for example in prison or in hospital by order of the court.
- It is unoccupied because the mortgage provider has repossessed it. The exemption continues until the property is sold or possession is relinquished by the mortgage provider.
- It is unoccupied and the liable council tax payer has been made bankrupt and the property is in the possession of the trustee in bankruptcy.
- It is a dwelling consisting of a pitch or a mooring which is not occupied by a caravan, or a boat.

- It is unoccupied and is an annexe to, or within the grounds of, the main dwelling and may not be let separately from the main property without contravening planning consent, for example, a 'granny annexe'.

With all exemptions, a number of conditions may need to be met before the exemption is granted.

### **How to apply for an exemption**

If you want to apply for an exemption, please contact the local taxation office providing full details of the exemption that you wish to apply for and how your circumstances fit the criteria. We may need to ask some further questions or ask you to complete an application form in order to assess your eligibility.

If you have received a council tax bill, you should continue to make any payments required until we confirm our decision to you, either in writing or by sending you an amended bill.

### **Qualifying for council tax discount**

The amount of council tax you have to pay depends on:

- the valuation band of your property; **and**
- the number of adults (people aged 18 or over) living in your property.

When we work out council tax we assume that two people; aged 18 or over, live in the property. More than two people will not increase the charge.

### **Single adult resident discount**

If only one person aged 18 or over, lives in your property, we can give you a single adult resident's discount of 25% (one quarter).

### **Second home discount**

There is no discount generally available on second homes, however if you are required to live in a specific property by your employer for the purposes of your work you may be eligible for a 50% discount.

### **Qualifying for disabled resident reduction**

If you or someone who lives with you has a room, an extra bathroom or kitchen, or extra space in your property to meet the special needs arising from a disability, you may be entitled to a reduced council tax bill, for example, extra space inside the property so that a disabled person can use a wheelchair indoors. To qualify, the disabled person must need to use the wheelchair indoors.

If we give you a disabled person's reduction, we will charge your council tax at one band lower than your actual valuation band. If your property is in band A, a reduction of one-ninth of the charge for band D is available to properties in band A that qualify.

## **Empty home discount**

An empty property may be subject to a discount for council tax if the following circumstances apply:

### **Where a dwelling is unoccupied and unfurnished \* (see below)**

If a dwelling becomes unoccupied and substantially unfurnished the City Council will apply a discount of 0%, requiring the full council tax charge to be payable.

### **Where a dwelling is unoccupied and substantially unfurnished, requiring or undergoing structural alterations or major repair works to make it habitable**

- (a) If a dwelling is unoccupied and substantially unfurnished, requiring or undergoing structural alterations or major repair works to make it habitable, a discount of 40% will be granted for any period up to one year so long as it remains so;
- (b) If a dwelling in (a) above remains unoccupied and substantially unfurnished for a period of greater than one year, 0% discount will be given after the end of that year.

### **Where a dwelling remains unoccupied and substantially unfurnished for a period of two years or more**

Where a dwelling remains unoccupied and substantially unfurnished for a period of two years or more, the City Council has resolved to charge an empty homes premium of 50% in addition to the full council tax charge, as allowed within Section 11b of the Local Government Finance Act 1992, inserted by the Local Government Finance Act 2012.

\*Unfurnished properties should have sufficient furniture removed to leave the property incapable of occupation. Therefore all beds, chairs, tables, cabinets, televisions, moveable fridges/freezers and personal effects should be removed. Items such as carpets and curtains may be left in order for the property to look occupied thereby discouraging vandals.

## **How to apply for a discount**

If you want to apply for a discount or disabled band reduction, please contact the local taxation office providing full details of the discount that you wish to apply for and how your circumstances fit the criteria. We may need to ask some further questions or one of our property inspectors may need to visit your property in order to assess your eligibility.

## **Single person discount**

If you are the only adult resident you may be entitled to a discount of 25%. Please search 'single person discount' at [www.portsmouth.gov.uk](http://www.portsmouth.gov.uk) for an online application or contact the local taxation office for more information.

If you have received a council tax bill, you should continue to make any payments required until we confirm our decision to you, either in writing or by sending you an amended bill.

## **Council tax support - help to pay your council tax**

If you are liable to pay council tax and your household has a low income you may be eligible for some help to pay your council tax.

### **How council tax support is calculated**

The amount of help you receive depends on how much money you have coming in, your personal circumstances, your savings and the amount of council tax you have to pay. If you have a partner, your combined income and savings will be looked at to see what help you and your partner can receive.

If you are of working age council tax support will be based on a maximum of 80% of your net council tax charge less any excess income and non-dependant deduction. This means you will have to pay a minimum of 20% towards your council tax charge.

If you are classed as a pensioner, council tax support will be based on a maximum of 100% of your net council tax charge less any excess income and non-dependant deduction.

### **How to claim council tax support**

To claim council tax support, you'll need to complete and sign an application form and provide supporting evidence. If you wish to claim housing benefit and council tax support / second adult rebate you will not need to complete separate applications for each.

The sooner you let us know of your intention to claim council tax support, the earlier we will be able to start your claim, please therefore contact the Revenues & Benefits service immediately on 023 9283 4556 to make an intention to claim or complete an application online via Portsmouth City Council - search Benefits - Apply for benefits.

If you wish to discuss the best way to make a claim, or for more information, please contact us direct. Any delays in making your claim can result in a loss of council tax support.

### **Need help with the form?**

Please visit any Revenues & Benefits office. You can email us at [HBSupportTeam@portsmouthcc.gov.uk](mailto:HBSupportTeam@portsmouthcc.gov.uk).

### **How council tax support is paid**

If awarded, council tax support is paid directly to your council tax account.

## **If your circumstances change**

Whilst you are receiving council tax support you must tell the Revenues & Benefits service immediately, in writing, about any changes in your circumstances which might affect your right to or the amount of council tax support you are awarded.

This will include:

- You, or anyone who lives with you, starts or leaves a job;
- Your income, or the income of anyone living with you changes: this includes wages, all benefits, all pensions and tax credit changes etc.;
- Any of your children leave full time education;
- Anyone moves into or out of your home (including children, other adult family or friends, lodgers, sub tenants and if a baby is born etc.);
- You or anyone who lives with you, cease to be entitled to income support, jobseekers allowance, pension credit, employment and support allowance or universal credit;
- You or your partner's capital, savings or investments change;
- You or anyone living with you, becomes a student, goes on a youth training scheme, goes into hospital, a nursing home or goes into prison;
- You move from your address;
- You or your partner are going to be away from home for more than a month;
- You receive any decision from the Home Office about your immigration status;
- Any changes to the level of child care costs you pay;
- If there is any other change in your circumstances which may affect your right to or the amount of council tax support you are awarded.

Any excess council tax support will be debited from your council tax account. You are responsible for informing us about changes to your circumstances.

## **Second adult rebate**

You may be able to claim second adult rebate if you have to pay council tax and you live with someone else, other than your partner or dependent child. The other person must be 18 or over, not paying rent, not responsible to pay council tax, and have gross weekly income below £252.50. The other person cannot be someone who is 'disregarded' when the local authority work out whether you can get a discount in the amount of council tax that you pay.

To claim second adult rebate, you have to give information about the income of the adult (or adults as there may be more than one) living with you. Your own income and capital are not taken into account for second adult rebate.

Whilst you are receiving second adult rebate you must tell the Revenues & Benefits service immediately, in writing, if a partner/spouse move in with you or if the adult(s) for whom you are claiming second adult rebate for has a change in income or vacates.

## **Council tax penalties**

**There were important changes to council tax charges from 1 April 2017, so make sure you understand what these are and how you might be affected.**

If you don't let the council know about changes to your circumstances, which affect your council tax, then you could be fined £70. Please tell us within 21 days of the change taking place.

## **Council tax appeals**

Appeals to Portsmouth City Council

You may appeal to us if:

- you think that your property should be exempt
- you think your bill should include a discount or a reduction for people with a disability
- you have received a bill but consider that you are not the person who is liable to pay for it

You need to put your reasons in writing to Local Taxation, Revenues & Benefits, Civic Offices, Guildhall Square, Portsmouth, PO1 2BE.

We will consider your appeal and may ask you for more information to help us make a decision. We have two months to make that decision.

You can appeal to the Valuation Tribunal Service if at the end of two months:

- we have not made a decision
- you do not agree with our decision

If you do not agree with our decision, you have to appeal to the Valuation Tribunal within two months of the date of our decision.

## **Successful appeals**

If you appeal to:

- the Local Taxation section
- the Valuation Office Agency
- the Valuation Tribunal Service

and your reasons for your appeal are valid; Portsmouth City Council will make the necessary change and confirm this in writing or by issuing an amended council tax bill.

## Appealing against property valuation

### How is my property valued?

Every domestic property has been valued by the Listing Officer who is an officer of the Valuation Office Agency. The value is based on the open market value of the property as at 1st April, 1991. Once it has been valued, it is placed into one of eight broad valuation bands.

The table below shows the values which have been used:

Valuation Band	Open market value as at 1st April 1991
A	Not more than £40,000
B	£40,001 to £52,000
C	£52,001 to £68,000
D	£68,001 to £88,000
E	£88,001 to £120,000
F	£120,001 to £160,000
G	£160,000 to £320,000
H	More than £320,000

### Can I appeal against the valuation?

There are limited circumstances when you can challenge your banding:

- where you believe that the banding should be changed because there has been a material increase or material reduction in the property's value (these terms are explained below)
- where you start or stop using part of your property to carry out a business, or the balance between domestic and business use changes
- where, following either of the above, the listing officer has altered a valuation list without a proposal having been made by the council taxpayer.

A material increase in value may result from building, engineering or other work carried out on the property. In these cases revaluation does not take place until after a sale - so that the person appealing would normally be the new owner or resident.

A material decrease in value may result from the demolition of any part of the property, any change in the physical state of the local area or an adaptation to make the property suitable for use by someone with a physical disability. In these cases revaluation should take place as soon as possible.

In addition, a challenge can be made within six months of:

- a band change to your property made by the listing officer
- a band change to a similar property to yours made by the Valuation Tribunal
- becoming a new taxpayer (e.g. if you have just moved into a property).

Please note that council tax bands are based on property values as at 1 April 1991. Recent purchase prices therefore are not necessarily the best evidence. Rebanding will not take place if the increase or reduction in value is relatively small and is not enough to move the dwelling to another band.

If you wish to make an appeal you should write to the Valuation Office Agency, not to Portsmouth City Council. The address is as follows:

Listing Officer Council Tax West  
Valuation Office Agency  
Overline House  
Central Station  
Blechynden Terrace  
Southampton  
SO15 1GW

You can also email the Valuation Office Agency at [ctwest@voa.gsi.gov.uk](mailto:ctwest@voa.gsi.gov.uk)

If you do decide to appeal against the valuation band of your property, please remember that you must keep your council tax paid up to date.

### **Contact details of the Local taxation office**

Enquiries can be made as follows:

#### **Write or visit**

Local taxation section, Civic Offices, Guildhall Square, Portsmouth, PO1 2BE

Office hours are Monday to Friday 9am to 4pm

#### **Telephone**

Billing enquiries - 023 9268 8588

Recovery enquiries (if you have had court action on your account) - 023 9284 1447

Debit card payments by telephone (24 hour service) - 0800 876 6576

#### **Payments online**

You may now make a payment for your council tax on this website. Go to the 'Pay' link at the top of this page. Please ensure that you have your card details and taxpayer's reference number (shown on your bill) to hand when you use this facility. Please note that payment(s) made by credit card will incur a fee.

*March 2018*