



Council tax guide 2019/2020

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Portsmouth City Council's guide to council tax for 2019/20 - how much you will pay and how your money is spent.

Revenue spending plans 2019/20

The total Budget Requirement for the City Council for 2019/20 is expected to be £165.0m; this represents an increase in net expenditure of £0.2m compared to the previous year of £164.8m.

	£000	Band D equivalent £ p
Budget Requirement 2019/20	<u>165,002</u>	
Financed by		
Contribution to Reserves and Balances	(43)	(0.75)
Government Grants	17,054	298.8
Collection Fund Surplus 31 March 2019	2,412	42.26
Retained Business Rates	65,863	1,153.96
Council Tax Requirement 2019/20	79,716	1,396.68
	<u>165,002</u>	<u>2,890.95</u>
Council Tax base	57,075.4	

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 2019 to March 2020

Band	Portsmouth City Council (£)	Police & Crime Commissioner for Hampshire (£)	Hampshire Fire & Rescue (£)	Total (£)
A	931.12	134.31	45.14	1,110.57
B	1,086.31	156.69	52.66	1,295.66
C	1,241.49	179.08	60.19	1,480.76
D	1,396.68	201.46	67.71	1,665.85
E	1,707.05	246.23	82.76	2,036.04
F	2,017.43	291.00	97.80	2,406.23
G	2,327.80	335.77	112.85	2,776.42
H	2,793.36	402.92	135.42	3,331.70

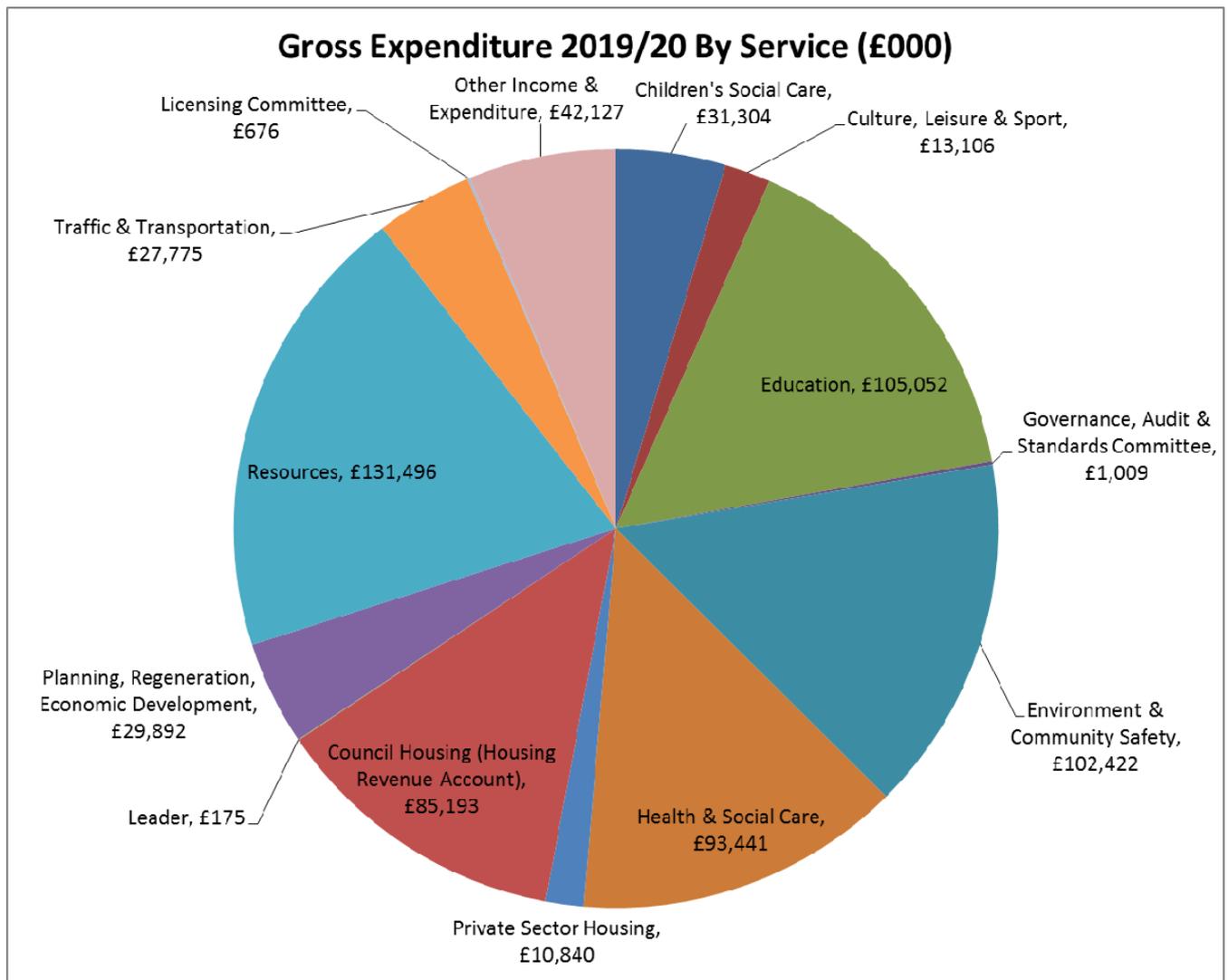
Nationally, band D properties are seen as the benchmark in terms of council tax. In Portsmouth residents will pay £1,665.85. But most Portsmouth residents are in band B, and will pay £1,295.66 or less.

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	2019/20		
	Gross Expenditure	Income	Net Expenditure
	£000	£000	£000
Children Social Care	31,304	(1,703)	29,601
Culture, Leisure & Sport	13,106	(4,189)	8,917
Education	105,052	(81,048)	24,004
Environment & Community Safety	102,422	(86,053)	16,369
Health & Social Care	93,441	(45,759)	47,682
Private Sector Housing	10,840	(2,810)	8,030
Council Housing (Housing Revenue Account)	85,193	(83,387)	1,806
Leader	175	(22)	153
Planning, Regeneration, Economic Development	29,892	(37,593)	(7,701)
Resources	131,496	(107,502)	23,994
Traffic & Transportation	27,775	(11,533)	16,242
Governance, Audit & Standards Committee	1,009	(799)	210
Licensing Committee	676	(904)	(228)
Other Income & Expenditure	42,127	(55,693)	(13,566)
	674,509	(518,996)	155,513
Add - Contingency			9,489
Budget Requirement			165,002

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

Council tax is a property-based charge with only one bill for each household. The amount payable will depend on the valuation band that the property is placed into by the Valuation Office Agency.

Discounts

The full council tax bill is due when there are two or more adults living in a property. If only one adult lives there, we will reduce the bill by 25%. This is called a single person discount.

You could get a 25% or 50% discount even when there are two or more adult residents, and an exemption may apply in some cases – see the exempt homes section below. The following people are not counted when we decide on the number of adults living in a property:

- Full-time students and some student nurses
- Apprentices and youth trainees
- Patients resident in hospital or people who are being looked after in care homes
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- 18 and 19-year-olds who are at school or who have just left school
- Care workers working for low pay (usually for charities)
- People caring for someone who is not a partner, or a child under 18
- People aged 18 or over for whom Child Benefit is paid
- Foreign language assistants who are registered with the Central Bureau
- The wife / husband /dependant of a student who is not a British citizen and who cannot take paid employment or claim benefits
- Diplomats and senior officials of international organisations and their husbands or wives
- Members of visiting forces and certain international institutions
- Members of religious communities
- People in prison (except for those in prison for non-payment of council tax or a fine).

Exempt homes

There is no charge to pay while a home is left unoccupied by:

- People in prison
- Long-stay hospital patients or residents in a care home or hostel
- People receiving or providing care
- The owner, because they are away studying
- Someone who has died but probate has not been granted or no letters of administration have been made (the property can remain exempt for up to six months after the grant has been made).

The following homes are also exempt:

- An unoccupied home owned by a charity, where the last occupation supported the charity's objectives (this is exempt for up to six months)
- A home unoccupied because the law says it must not be occupied
- An unoccupied home kept for ministers of religion
- A caravan pitch or a houseboat mooring not occupied by a caravan or boat
- An unoccupied property that forms part of another property, such as an annexe that cannot be let separately.

Homes that are left unoccupied are exempt if:

- They have been repossessed by the mortgagee
- They are the responsibility of a trustee in a bankruptcy.

Certain types of homes are exempt even though they are occupied:

- Student halls of residence
- An annexe, if it is occupied by an elderly or dependent relative
- Armed forces' accommodation owned by the Ministry of Defence
- Visiting forces' accommodation.

Some properties are exempt because they are occupied only by people who are:

- Full-time students
- Under 18
- Severely mentally impaired
- Diplomats.

For more information about claiming a discount, reduction or exemption, visit www.portsmouth.gov.uk and search for council tax discounts.

If your bill shows we have given you a discount or reduction, you must tell us within 21 days of any change of circumstances that affects your discount or reduction. If you do not, you may have to pay a penalty.

Appealing against your council tax valuation band

You can appeal to have your home put into a lower valuation band, but only in certain situations.

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

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.

Empty homes

Where homes are unoccupied and substantially unfurnished, Portsmouth City Council will apply a discount of 0%, requiring the full council tax charge to be payable.

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, 0% discount will be given after the end of that year.

For the financial year beginning on 1 April 2019 properties that have been unoccupied and substantially unfurnished for two years will be levied an empty property premium of 100%.

Homes that are empty and furnished will be charged 100% of the bill; this includes second homes.

Reductions for disabled people

You may be entitled to a reduction in your council tax if you have:

- a room (other than a bathroom, kitchen or toilet) that is needed for a disabled person
- an extra bathroom or kitchen that is needed for a disabled person
- enough floor space indoors to allow a disabled person to use a wheelchair.

Universal Credit

If you are claiming Universal Credit, you need to claim council tax support separately. Help with your council tax is not covered by Universal Credit.

Council tax support

You can get money off your council tax bill if you or your partner pay council tax and you are on a low income. This is called council tax support.

The amount of help depends on your income, the size of your family, the amount of council tax you have to pay, and whether you are pension age or working age.

Second adult rebate

If you can't get council tax support based on your income, you may still be able to get help with your council tax if you are the only person liable to pay it and you have another adult (or adults) on a low income living in your home, not including your partner, joint tenant or joint owner. We work out second adult rebate based on the income of the other adults. Your income and savings do not affect how we work it out.

Do you qualify for council tax support?

Visit www.portsmouth.gov.uk and search for 'apply for benefits'. You can claim online or contact Revenues & Benefits.

Have your circumstances changed?

If you are currently receiving council tax support and/or housing benefit and you have had a change of circumstances, please let us know.

Contact details of Revenues & Benefits

Write / visit

- Revenues & Benefits, Civic Offices, Guildhall Square, Portsmouth, PO1 2BE
- Office hours are Monday to Friday 9am to 4pm

Telephone

- Council tax billing enquiries - 023 9268 8588
- Council tax 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

Online information (including making payments online)

- www.portsmouth.gov.uk and search for 'Contact us'.