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Introduction

The Council Tax is collected by Bracknell Forest Council for its own purposes as well as those of the Police and Crime Commissioner for Thames Valley, Berkshire Fire Authority and the local town or parish council. It is not a direct payment for services and is payable whether or not those services are actually used.

The Council Tax is a property-based tax, with a personal element. The full tax is payable where there are two or more adults resident in a property. If there is only one adult resident a discount of 25% will apply and in some circumstances a property can be exempt from Council Tax altogether.

Paying your Council Tax by monthly direct debit is an easy and efficient way of spreading your payments. Please complete the online form using the Council’s website to set up your direct debit, or alternatively call 01344 352011.

This booklet is intended to give an outline to Council Tax and is not intended as a complete guide to the law.

If you would like further information about Council Tax, please contact Revenue Services at the Council – all our details can be found on the back cover.
Council Tax Increases

2018/19 is the third year of the Government’s 4 year financial settlement for local authorities. By April 2020 the Council will receive no government grant to support its day to day services. Instead, it will be reliant on income from Council Tax and a share of the rates payable by businesses based in the local area.

As a consequence of the reducing Government support and the continuing increase in demand for the services we provide, the Council faces a potential funding shortfall of £20m over the next two years. In this context, setting the Council’s budget and Council Tax for 2018/19 and planning for the years beyond is a very challenging task.

Like many local authorities, we are facing an unprecedented increase in the number of children being taken into the Council’s care as well as the impact of an ageing population on social care services. In the last 12 months alone the costs of supporting vulnerable people – one of the Council’s most important roles – has increased by £4m.

The Government has acknowledged the impact these pressures are having on council budgets. Its response has been to give councils more flexibility to raise Council Tax to help mitigate them. Increases of up to 3% to cover general pressures and those from children’s social care are now permitted plus a further 3% specifically to help pay for the rising costs of adult social care services. The Government’s financial model anticipates all local authorities with social care responsibilities using this higher rate to help fund costs.

We have looked at other options available before considering the level of Council Tax. Our 2018/19 budget includes £6.5m of savings from our Transformation Programme. This is being achieved by taking a different approach to securing services that residents value, for example by outsourcing the management of our leisure facilities which will happen in March. We are also introducing innovative ways of supporting
the care needs of individuals, giving people appropriate short-term support sooner that will reduce the need for expensive longer-term support services.

We have also identified a further £3m of smaller scale efficiency savings and extra income. Through careful financial management, the council is also able to use £2.5m of reserves to help balance the budget and avoid the need to close any existing facilities. However, despite these measures, next year’s budget is based upon a Council Tax increase of 5.99%, which will contribute the remaining £3.2m towards the overall gap. The total increase represents £1.38 per week for an average Band D property.

The Council understands that no increase in Council Tax is welcome. We will, of course, continue to review and transform all our services for residents in order to both reduce their cost and secure a sustainable future for them.

In order to levy the adult social care precept the government has stipulated that we provide the following text along with our Council Tax information:

The Secretary of State for Communities and Local Government has 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 is the option of an adult social care authority being able to charge an additional “precept” on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this “precept” at an appropriate level in each financial year up to and including the financial year 2019-20.’
Paying your Council Tax

Council Tax is payable in monthly instalments with the payments due on the first day of each month.

We recommend that you pay by monthly direct debit. There are many advantages of this method of payment, including a choice of two payment dates.

Direct debit:

• is an easy and convenient way to pay;
• makes writing cheques unnecessary;
• saves sending payment by post or waiting in queues;
• carries a guaranteed refund in the unlikely event of error.

Also, both you and the Council will benefit because direct debit helps us keep down the costs of collecting the tax.

If you do not already pay by monthly direct debit please fill in the online form, or call 01344 352011.

Payment may also be made:

• By credit or debit card at www.bracknell-forest.gov.uk/onlinepayments or by using the 24 hour telephone payment service on 01344 352007.

• In person by cash or debit card at any Post Office. You will need to take a barcoded Council Tax notice with you.

• In person by cash at any Payzone retail outlet. You will need to take a barcoded Council Tax notice with you.
Trouble paying your bill?

Your payments are due on or before the 1st of each month. Paying at any point in the month later than your instalment date could result in you being issued with a reminder or other recovery notice if you continue to pay late.

If you are struggling to pay your bill, don’t just wait for a reminder letter, contact us on 01344 352011 as early as possible to discuss your repayment options. We may be able to offer some short term help with your payment plan.

If you are struggling to manage your finances you can obtain free debt advice from

**The Citizens Advice Bureau**
Tel: 0844 4994107
www.citizensadvice.org.uk/
Lower Ground Floor
The Columbia Centre
Market Street
Bracknell
Berkshire
RG12 1JG

**Step Change Debt Charity**
Tel: 0800 138 1111 (freephone)
www.stepchange.org

**National Debtline**
www.nationaldebtline.co.uk
Telephone: 0808 808 4000
The Council Tax payer

There will be one Council Tax bill for each domestic property. The owner-occupier or a resident tenant (including a council tenant) will usually have to pay the tax. The person who is responsible for payment will be the person with the main interest in the property, and who comes highest in the following list:

- a resident freeholder, such as an owner-occupier;
- a resident leaseholder;
- a resident statutory or secure tenant, such as a council tenant or a private tenant;
- a resident licensee;
- a resident without any legal title;
- the owner of the property where there are no residents.

A ‘resident’ is a person of 18 years or over who lives in the property as their sole or main residence. The ‘owner’ is the person with the freehold interest in the property, or who has a lease of six months or more.

People who are joint owners or joint tenants will be jointly responsible for the one Council Tax bill. Husbands and wives, civil partners, or people living together, will also be jointly responsible for paying the bill. Even though there may be joint responsibility for payment, a bill may be addressed in just one name.

If you change your address please fill in the online form to inform us of:

- The date of your move
- Your new address
- The name(s) of the new occupier(s) if known

Alternatively you can telephone, email or write to Revenue Services using the contact details on the back cover.
The Council Tax payer (continued)

There will be properties where the owner, rather than the residents, will be responsible for payment. These are:

- Houses in multiple occupation, that is where the residents do not form a single household and pay their rent separately for different parts of the property.
- Residential care or nursing homes, and some types of hostels which provide care.
- Religious communities.
- Properties which are occasionally occupied by the owner and whose domestic staff are also resident.
- Properties occupied by ministers of religion, as a residence from which the duties of office are performed.
- Properties provided to certain asylum seekers.

If you feel that you are not the person liable to pay, or that you should receive a discount or exemption, please contact the Council without delay. There is an appeal process to the independent Valuation Tribunal in the case of disagreement.
Discounts

If you live on your own, you will be entitled to a single person’s discount of 25%. You should still claim this discount even though you may be receiving an amount under the Local Council Tax Discount Scheme.

If your bill shows that a discount has been granted, you must tell the Council if you are no longer entitled, stating the date from which the discount should end and why.

Even if you do not live alone, you may still qualify for this discount. If you live with anyone who is under 18 years old, they are not included as a resident for the purposes of the Council Tax.

Adults who are not counted as residents for Council Tax purposes are:

• certain people in prison or detention;
• the severely mentally impaired;
• school pupils, school leavers and people for whom child benefit is still payable. (School leavers leaving school after April 30 will be disregarded until November 1);
• certain 18 or 19 year olds;
• certain full-time students. (The course must last for at least one academic year, take more than 24 weeks a year and involve more than 21 hours a week study);
• certain non-British spouses of full-time students;
• student nurses;
• registered foreign language assistants;
• apprentices;
• youth training trainees;
• patients resident in hospital, hotels or nursing or care homes;
• care workers;
• carers (people caring for someone with a disability who is not a spouse, partner or child);
• people with a relevant association with an International Headquarters and Defence Organisation;
• members of visiting forces;
• diplomats;
• members of religious communities such as monks and nuns.
Discounts (continued)

If there are two adults over 18 years old living in a property, and one of them is included in the list on page 7, a 25% discount still applies. However, a discount will not be granted if there are three adults, and only one of them is included in the list.

A temporary presence in a property does not make you resident there, nor does a temporary absence mean that you are no longer resident. If you go to work in another part of the country, or even abroad, you may still be considered as having your main residence here.

Second Homes (furnished properties)

A furnished property which is nobody’s sole or main residence, commonly called a second home, has not be entitled to a discount since 1 April 2013. This also applies to a furnished property owned by a landlord during periods where there is no tenancy agreement in place. A discount of 50% still applies to a second home, which is specifically job related, such as when a publican is required to live on the premises.

Unoccupied and Unfurnished Properties

Since 1 April 2016 the exemption period for properties that are unoccupied and substantially unfurnished, previously one month, has been removed meaning that any property which becomes unoccupied and unfurnished is no longer entitled to receive any discount. Full Council Tax is payable on all empty properties unless certain specific circumstances apply (please see Exempt Properties page for further details).

If a property should remain unoccupied and unfurnished for two years or more, an additional premium of 50% will be payable until such a time as the property is reoccupied.

Please note that the above applies to the property, not to the responsible person, and is regardless of any change of liability during the unoccupied period.
Exempt properties

The following classes of unoccupied properties, that is those in which no one lives, are exempt from Council Tax:

B  Properties owned by charities (for the first six months only).
D  Properties left empty by prisoners.
E  Properties left empty by patients living in a hospital, nursing or care home.
F  Properties left empty by people who have died (and for the first six months after probate has been granted).
G  Properties where occupation is prohibited by law.
H  Properties waiting for a minister of religion to occupy them.
I  Properties left empty by people living elsewhere to receive care.
J  Properties left empty by people living elsewhere to provide care to another person.
K  Properties left empty by full-time students.
L  Properties repossessed from the former mortgagors.
Q  Properties which are the responsibility of a trustee in bankruptcy.
R  Unoccupied caravan pitches and unoccupied moorings for boats.
T  Unoccupied self-contained annexes, where sub letting is prohibited.
Exempt properties (continued)

In addition, the following classes of occupied properties are exempt from Council Tax:

M Halls of residence occupied by students.
N Properties where all the residents are either full-time students, or school or college leavers who left after April 30 (in which case, exemption only applies until November 1).
O Properties owned by the Ministry of Defence for armed forces accommodation (although exempt, the Council will be reimbursed by payment direct from the Ministry).
P Properties occupied solely by members of visiting forces and their dependants.
S Properties where the sole resident is under 18, or all the residents are under 18.
U Properties where the residents are severely mentally impaired or a combination of severely mentally impaired and fulltime students.
V Properties occupied by a diplomat.
W Annexes for dependent relatives.

If your bill shows that an exemption has been granted, you must tell the Council if the property should no longer be exempt, stating the date from which the exemption should end and why.
Reductions for the disabled

If a resident of the property is disabled, a reduction may be granted to the Council Tax payer. The property must be the disabled person’s sole or main residence.

The reduction may also be claimed if the disabled person is a child. The person must be substantially and permanently disabled, whether by illness, injury, congenital deformity or otherwise.

To qualify, the property must provide one or more of the following as essential or of major importance to the well-being of the disabled person:

- a room, but not a bathroom, kitchen or lavatory, which is mainly required for meeting the disabled person’s needs and is directly linked with the disabled person’s disability, for example a room used especially for kidney dialysis treatment;
- an additional bathroom or additional kitchen for meeting the needs of the disabled person;
- sufficient floor space for a disabled person who has to use a wheelchair around the home.

If a reduction is granted, the Council Tax due for the property is charged on the basis that the property is placed one band lower, for example if the property had been placed in Band ‘D’ when it was valued, the charge would be based on a Band ‘C’ property.

Anyone living in a property that is already placed in Band ‘A’, cannot be banded any lower, so will receive a reduction of one-ninth of the amount payable for a Band ‘D’ property.

If you do not already receive this reduction and you think you may qualify, please complete the online form or contact Revenue Services using the contact information on the back cover.
Local Council Tax Discount Scheme

Local Council Tax discount is a scheme to provide assistance for people with their Council Tax. The scheme is set by the council but must follow some government set rules, including protection for pensioners.

If you are on a low income or in receipt of benefits such as Job Seekers Allowance or Employment and Support Allowance, you may have an entitlement to the Local Council Tax Discount Scheme. The maximum reduction a working age person can get will be 80% of the Council Tax liability, if you are a pensioner you could be entitled to receive support for up to 100% of your liability. The amount of reduction you are entitled to depends on certain factors such as:

- Any income or savings you may have (Not all income is disregarded in the calculation)
- The circumstances of any other people who live with you
- The amount of Council Tax you pay

You can apply for a reduction if you are a person liable for Council Tax in your household and your savings are less than £16,000.

If you are of pension age you can claim second adult rebate if you have a second adult living in your property, this will be based on their income.

If you have an entitlement to either the Local Council Tax Discount Scheme or second adult rebate, this will be paid directly to your Council Tax account and you will receive a bill for the lower amount.

You can make an application for Local Council Tax discount online at www.bracknellforest.gov.uk/benefits or for more information contact the Welfare & Housing Service on 01344 352010.
If you receive Local Council Tax discount you must tell us about any changes in your circumstances which might affect your award; for example, you have a change in your income or have a change in the number of people in your household. Your award could be affected if you fail to tell us of the change within 21 days. Any excess reduction resulting from a failure to notify changes of circumstance will be recovered. Failure to notify a change or providing incorrect information could result in prosecution or a financial penalty being imposed.

Please contact:
Welfare & Housing Service
Bracknell Forest Borough Council
PO Box 3871
Time Square
Bracknell
Berkshire RG12 1HJ
Telephone: 01344 352010
email: benefits@bracknell-forest.gov.uk
Property valuation bands

The responsibility for placing all domestic properties into one of the eight valuation bands belongs to the Valuation Officer at the Valuation Office Agency, whose address appears at the top of page 18 of this booklet. The Council is not involved in the valuation process at all. Each unit of domestic property, whether house, bungalow, flat etc. has been placed in a band, lettered between A and H.

Each band relates to a range of property sale values. The bands and the values are the same for the whole of England.

It is important to understand that the bands do not relate to the present sale value. All properties are banded according to their value on 1 April 1991.

The following table shows the different valuation bands:

<table>
<thead>
<tr>
<th>Valuation band</th>
<th>Range of values (on 1 April 1991)</th>
<th>Proportion of Band ‘D’ payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Up to £40,000</td>
<td>6/9ths</td>
</tr>
<tr>
<td>B</td>
<td>Over £40,000 to £52,000</td>
<td>7/9ths</td>
</tr>
<tr>
<td>C</td>
<td>Over £40,000 to £52,000</td>
<td>8/9ths</td>
</tr>
<tr>
<td>D</td>
<td>Over £68,000 to £88,000</td>
<td>9/9ths</td>
</tr>
<tr>
<td>E</td>
<td>Over £88,000 to £120,000</td>
<td>11/9ths</td>
</tr>
<tr>
<td>F</td>
<td>Over £120,000 to £160,000</td>
<td>13/9ths</td>
</tr>
<tr>
<td>G</td>
<td>Over £160,000 to £320,000</td>
<td>15/9ths</td>
</tr>
<tr>
<td>H</td>
<td>Over £320,000</td>
<td>18/9ths</td>
</tr>
</tbody>
</table>

The amount of Council Tax to be paid will largely depend upon the property’s valuation band. The amount payable varies between the bands. Residents of properties in Band ‘H’ will pay double the amount of those in Band ‘D’, and three times those in Band ‘A’.
Property valuation bands
Valuation Officer
Valuation Office Agency
King’s Wharf
20-30 Kings Road
Reading
Berkshire RG1 3ER
Telephone: 03000 501501
e-mail: cteast@voa.gsi.gov.uk
website: www.voa.gov.uk

Banding appeals
If you feel that your property has been placed in the wrong band, you have the right to appeal. You may also appeal if you think your property should not appear in the Valuation List at all. An appeal may be made by the resident liable to pay the tax, or the owner of the property if this is somebody different.

However, a banding appeal may only be made in the following circumstances:
• within six months of you becoming a new taxpayer of a property;
• within six months of a new property being added to the Valuation List;
• a property is split into parts, or a merger has taken place;
• within six months of the Valuation Officer informing you that the List is to be amended;
• there has been a change in the state or condition of the neighbourhood area around the property;
• all or part of the property has been demolished.

Even though you may decide to appeal or have already appealed, you must still pay the tax as billed until your appeal has been settled. If your appeal succeeds, your account would be adjusted accordingly.

The making of an appeal does not entitle you to withhold payment of the Council Tax.
For the following online forms visit the Council’s website at www.bracknell-forest.gov.uk/counciltax

- Providing details of moving into, within or out of the Borough
- Paying by direct debit
- Applying for a discount
- Applying for a reduction for the disabled
- A change to your family or household

Website: www.bracknell-forest.gov.uk

24 hour Council Tax telephone payments: 01344 352007
email: revenue.services@bracknell-forest.gov.uk
Telephone: 01344 352011

Revenue Services
Bracknell Forest Council
PO Box 3559
Bracknell
Berkshire RG12 1WY
Fax: 01344 352011

Summaries of this leaflet can be made available in large print, Braille or on audio cassette. Copies in other languages may also be obtained. Please contact customer services on 01344 352000.