

COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES

These notes form part of your Council Tax Demand

Council Tax Valuation Bands

Most dwellings will be subject to Council Tax. There will be one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home, or houseboat, and whether it is owned or rented. Each dwelling has been allocated to one of eight bands according to its open market value at 1 April 1991. These are:

Valuation Band	Range of Values	Valuation Band	Range of Values
A	Up to & including £40,000	E	£ 88,001 - £120,000
B	£ 40,001 - £ 52,000	F	£120,001 - £160,000
C	£ 52,001 - £ 68,000	G	£160,001 - £320,000
D	£ 68,001 - £ 88,000	H	More than £320,000

Finding out more about your Council Tax band

The Valuation Office Agency (VOA) maintains the Council Tax Valuation List. This includes placing new properties within a Council Tax band and changing bands for properties when necessary. To understand why your property is in a certain band, please go to GOV.UK and search: '**How domestic properties are assessed for Council Tax bands**'.

Exemptions, Premiums and Discounts

To find out more about Council Tax exemptions, premiums and discounts and how to apply go to www.milton-keynes.gov.uk/council-tax.

Exempt dwellings - Some dwellings are exempt, including those occupied only by students, persons under 18, persons who are severely mentally impaired, members of a visiting force, diplomats and members of international organisations, 'granny annexes' occupied by elderly or disabled family members and certain vacant dwellings.

Discounts for unoccupied and unfurnished dwellings - Dwellings that are unoccupied and unfurnished will receive a 100% discount for a maximum of 14 days, except those that require or are undergoing major structural repair, where a 50% discount will apply for a maximum of 12 months. In both cases, once the period of discount has ended, full Council Tax will be payable. The period of discount is not re-started by a change in ownership or liability.

Long-term empty and second home premium - MKCC will charge a premium on empty properties. If a property is empty and unfurnished for over one year, a 100% premium applies. This increases to 200% after five years, and 300% after ten years. For empty but furnished properties not used as a main home, a 100% premium applies. These premiums are in addition to full Council Tax.

Discounts for occupied dwellings - The full Council Tax bill assumes that there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home), a 25% discount will be applied to the Council Tax bill. If none of the adult occupiers count towards the number of adult's resident a 50% discount will apply. A full list of people who do not count as occupiers can be found at www.milton-keynes.gov.uk/council-tax.

Exemptions, Premiums and Discounts (Continued)

Annexe discounts - If you live in an annexe and the main property is occupied by your immediate family, you may be entitled to a 50% reduction in your Council Tax.

People with disabilities - If you or someone who lives with you needs a room or an extra bathroom or kitchen or uses a wheelchair within your dwelling to meet special needs arising from a disability, you may be entitled to a reduced Council Tax bill. The bill may be reduced to that of a property in the band immediately below the band shown on the valuation list, or in the case of a Band A home, 1/9th of a Band D property. These reductions ensure that disabled people do not pay more tax on account of space needed because of a disability.

If your bill indicates that a discount or exemption has been allowed, you must tell the Council Tax department of any change of circumstances which might affect your entitlement to that discount or exemption. If you fail to do so you may be required to pay a penalty and/or be subject to prosecution.

Council Tax Reduction Scheme

If you are on a low income, or in receipt of State Benefits such as Income Support or Universal Credit, you may be entitled to Council Tax Reduction, which could reduce your Council Tax. To find out if you are able to get any help visit www.milton-keynes.gov.uk/benefits

If you are already in receipt of Council Tax reduction and you have a change of circumstances which may affect the amount of reduction you get you must tell us straight away. If you do not tell us within 21 days of the change occurring, you could be prosecuted for fraud.

To **make a claim**, tell us about a **change in your circumstances** and see **how your Council Tax Reduction has been calculated** you can use the links on www.milton-keynes.gov.uk/benefits

We also have powers to reduce or remit the amount of Council Tax payable to such extent as we see fit. This is a discretionary power we have, and we will determine under which circumstances we consider a reduction in Council Tax will be appropriate. You can find out more and apply for a discretionary award at www.milton-keynes.gov.uk/benefits/cost-living-support.

Council Tax Appeals

You may appeal to Milton Keynes City Council if you believe you are not liable to pay Council Tax, for example: because you are not a resident or owner; your dwelling is exempt; if you believe we have made a mistake in calculating your bill; or any Council Tax Reduction scheme entitlement has not been calculated correctly. **Making an appeal does not allow you to withhold payment of Council Tax owing in the meantime. If your appeal is successful, you will be entitled to a refund of any overpaid Council Tax.**

Paying Council Tax

Instalments - Council Tax is usually paid in 10 instalments from April to January but if you wish to pay in 12 instalments (April to March) please contact us at counciltax@milton-keynes.gov.uk.

What happens if I can't pay? - It is important that you pay your instalments on time otherwise it could lead to a summons being issued for proceedings in the Magistrates' Court, and costs being added to your account. If you have difficulty in paying any instalment, please contact us before you fall into arrears. It may be possible to make a different arrangement for payment that you can afford. Further information on the recovery process can be found at www.milton-keynes.gov.uk/council-tax-recovery.

Additional financial help - If you are worried about your finances, details of help that is available can be found at www.milton-keynes.gov.uk/benefits/cost-living-support.

Further Information

Manage your Council Tax online – Register now for an online account to view your account details, apply to pay by Direct Debit, apply for the Single Occupancy discount, tell us you are moving and set up paperless billing. Go to www.milton-keynes.gov.uk/council-tax-online . All you will need is your Council Tax reference number and your Online Key, as shown on your bill.

If you are unable to find the information you need at www.milton-keynes.gov.uk/council-tax, or by using your online Council Tax account you can contact us at:

Council Tax Email: counciltax@milton-keynes.gov.uk Tel: **01908 253794**

Benefits Service Email: benefits@milton-keynes.gov.uk Tel: **01908 253100**

Or write to us at: PO Box 5327, Civic, 1 Saxon Gate East, Milton Keynes, MK9 3EJ

Financial information detailing how the amount of Council Tax has been calculated can be found at www.milton-keynes.gov.uk/council-tax/council-tax-information-and-bands.

Information regarding the other major preceptors' budgets can also be found on this webpage.

You can request a paper copy free of charge by writing to
Corporate Finance, Civic, 1 Saxon Gate East, Milton Keynes, MK9 3EJ
or you can email corporatefinance@milton-keynes.gov.uk