

## 1. Council Tax Valuation

Almost all domestic dwellings, whether rented or owned or empty, are subject to Council Tax. The Listing Officer of HM Revenue and Customs Valuation Office Agency is responsible for property valuations and has allocated your property to one of the eight applicable valuation bands. The value is based on the amount your property might have sold for as at 1 April 1991. Your bill shows which of the following bands applies to your dwelling.

Valuation Band	Range of Values
A	Up to £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	£160,001 to £320,000
H	More than £320,000

## 2. Discounts

The full Council Tax bill assumes that there are two adults (both aged 18 or over) living in a dwelling. If there is only one adult living in a property a 25% discount will apply. If a property is in need, has undergone or is undergoing structural alteration or major repair a 25% discount for up to 12 months may be awarded.

A rented property which is unoccupied and unfurnished may receive a 100% discount for up to 1 month from the date it becomes empty.

An occupier of an annexe or self-contained flat (which forms part of a main property) will receive a 50% discount if they are a relative of the person who lives in the main dwelling.

Some groups of people will not be counted for Council Tax if they meet certain conditions, if for example they are:

- Full time students, student nurses, apprentices, youth training trainees  
or initial teacher training,
- Patients receiving long term care in hospital, care homes, nursing homes and hospices,
- Care workers on low pay, usually working for charities,
- People caring for someone with a disability who is not a spouse, partner or child under 18,
- 18 to 19 year olds who are at or have just left school,
- People who are severely mentally impaired,
- Barnsley care leavers may receive 100% discount until the age of 25,

If you have not been given a discount and think you may be entitled to one or, if you are in receipt of a discount and there has been a change in your circumstances which may affect the discount granted you can find more information online at [www.barnsley.gov.uk/council-tax](http://www.barnsley.gov.uk/council-tax) or by completing our online contact form at [www.barnsley.gov.uk/contact-benefits-taxation](http://www.barnsley.gov.uk/contact-benefits-taxation)

## 3. Long Term Empty & Second Home Premiums

A full Council Tax charge will apply to unoccupied and unfurnished properties that are not exempt and do not receive the up to 1 month 100% discount. Since April 2013 regulations have allowed local authorities to charge additional premiums for empty properties that are unoccupied and unfurnished. The empty period is calculated from the date the property first became empty and unfurnished, even if the owner has changed during that period.

From 1<sup>st</sup> April 2024 an additional 100% premium will apply to properties that have been unoccupied and unfurnished for more than one year. An additional 200% premium will apply to properties remaining empty and unfurnished for more than 5 years. An additional 300% premium will apply to properties remaining empty and unfurnished for more than 10 years.

From 1<sup>st</sup> April 2025, an additional 100% premium will apply to properties that have been unoccupied and furnished for more than one year. These properties are also known as second homes.

## 4. Reductions for Disabilities

If you or someone who lives with you (adult or child) has a room, or an extra bathroom, or a kitchen, or extra space in your home to meet special needs arising from a disability, you may be entitled to a reduced Council Tax bill. You could qualify for a reduction so you pay the amount of Council Tax charged for the valuation band immediately below the band allocated to your home, which is shown on your bill. For example if your home is in Band C you will pay the same amount of Council Tax as a home in Band B. If your home is in Band A (the lowest band), a reduction could still be applied which would be equivalent to 1/9th of a Band D charge.

If you have been granted a reduction it will be shown on your bill. You can find further information about reductions for disabilities and make an application online at [www.barnsley.gov.uk/council-tax](http://www.barnsley.gov.uk/council-tax)

## 5. Exempt Dwellings

Some dwellings are exempt from Council Tax and nothing is payable while the exemption lasts. This can include properties which are occupied and unoccupied.

Occupied exemptions can include properties occupied only if:

- Full time students, including hall of residence,
- Young people under the age of 18,
- People who are severely mentally impaired,
- Dependant relatives who live in a self-contained flat or annex which forms part of the property.

Unoccupied exemptions can include properties that are:

- Left vacant waiting for probate or letters of administration to be granted (where they may be exempt for up to 6 months after probate has been granted),
- Repossessed in possession of a mortgagee or the responsibility of a bankruptcy trustee,
- Owned and last used by a registered Charity (where exemption is limited to 6 months),
- Left vacant because the law forbids their occupation,
- Self-contained properties attached to another property which cannot be let separately,
- Left vacant by someone who has gone into hospital or a nursing or residential care home on a long term basis, or where someone has moved out of a property to provide personal care to another person,
- Left vacant because a person is serving a prison sentence (and the sentence is not related to Council Tax),
- Held vacant for a minister of religion.

The list is not a definitive list of all exemptions. You can find further information and make an application online at [www.barnsley.gov.uk/council-tax](http://www.barnsley.gov.uk/council-tax).

## 6. Council Tax Support

You could be entitled to help towards your Council Tax bill if you are on a low income, such as being in receipt of Income Support, Jobseekers Allowance, Employment & Support Allowance, Universal Credit, Pension Credit, State Retirement and /or works pension, other state benefits or a low wage.

The amount of Council Tax Support you could receive is based on a number of factors including the membership of your household, your weekly income, savings and the amount of Council Tax you pay. Support for couples is worked out using joint income and capital, whereas for joint tenancies (not couples) a claim can be made by all tenants resident in the household, and any benefit awarded will be based on each tenant's share.

You can find further information and make an application online at [www.barnsley.gov.uk/cts](http://www.barnsley.gov.uk/cts)

## 7. Second Adult Rebate (2AR)

Second Adult Rebate (2AR) may apply if you are of pension age and liable to pay Council Tax on your own but someone (one or more adults aged 18 or over) lives with you and is on a low income. This could include adult children. Second Adult Rebate cannot be granted where the other adult is your partner or a person(s) paying rent to you.

## 8. Difficulties in Paying

If you have any difficulty paying an amount in accordance with the payment instructions shown on your bill, you must contact us immediately using the contact details on the reverse of your bill, to make an alternative payment arrangement. If you fail to do so and payments are not made as required then recovery proceedings may be taken against you, see note 10 below.

## 9. Recovery Procedures

If any monthly instalment is not paid when it is due, then under Council Tax (Administration and Enforcement) legislation, you may be given written notice requiring you to pay the outstanding instalments within 7 days. If you fail to do so, you could lose the right to pay by instalments and become liable to pay the full amount that has not been paid in respect of the financial year concerned. It is really important that you pay on or before the dates shown on your bill to avoid this happening.

The Council can recover arrears by way of making an application to issue a summons for the person who has not paid, to appear in the Magistrates' Court. If a summons has been issued, and payment is not made as instructed, the Council will ask the magistrates to grant a liability order for the debt. You would have to pay the substantial costs involved in such proceedings. The granting of a liability order could lead to the Council issuing (i.) an attachment of earnings order, or (ii.) a request for deductions from Income Support, Jobseekers Allowance, Pension Credit, Employment and Support Allowance or Universal Credit, or (iii.) instructions for an Enforcement Agent to seize and sell goods to discharge the debt or (iv.) an application for committal to a prison or (v.) an application for a charging order to be put on a property or (vi.) taking insolvency proceedings against you.

## 10. Changes in Circumstances

You can tell us about changes in your circumstances for Council Tax, Council Tax Support or Second Adult Rebate by completing the relevant online form at <https://www.barnsley.gov.uk/tell-us-about-it/>

## 11. Appeals

You can appeal against your Council Tax band if you feel that your property has not been valued properly and:

- You have recently purchased your property within the last 6 months,
- The whole or part of your property has been demolished,
- The property has been converted to flats,
- Physical changes have taken place in the locality of your property which have affected the property value,
- A band change has taken place within the last 6 months.

If you consider it should be placed in a higher or lower valuation band, you should write, immediately to The Listing Officer, Manchester Valuation Officer, Manchester One, 53 Portland Street, Manchester, M1 3LD making a 'proposal' to alter the valuation list entry for your property or telephone 03000 501501. Further information about the grounds for appeal on property bandings can be obtained from the Listing Officer at the above address.

You can also appeal against the Council Tax charge if you consider that:

- You are not the liable person,
- Your dwelling should be exempt or should have been given a discount (see below for further details),
- You have been awarded the incorrect amount of support or
- The Council has made a mistake in calculating your bill.

If you wish to appeal on these grounds, you should immediately notify the Council by completing the online form at [www.barnsley.gov.uk/dispute-form](https://www.barnsley.gov.uk/dispute-form) so that the charge can be reconsidered. Making any appeal does not allow you to withhold payment and you should continue to pay in accordance with the instalments on your bill until the outcome of the appeal is announced.

## 12. Use of Council Tax Data

Barnsley Metropolitan Borough Council will process and use information collected for Council Tax and Business Rates purposes in accordance with the Data Protection Act 1998 and all other relevant legislation.

The Council has an ongoing duty to protect the public funds it administers and may use information held about you to assist in the

prevention and detection of fraud, performing our statutory enforcement duties and undertaking all other lawful purposes. We may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

The Audit Commission Act 1988 requires the Council to participate in annual National Fraud Initiative (NFI) data matching exercises and information held for Council Tax purposes will be provided for matching purposes. This will be used for cross system and cross authority comparison for the prevention and detection of fraud.

Personal information held about you will not be disclosed to third parties for marketing purposes.

You can find out how we use and look after your personal information online at [www.barnsley.gov.uk/privacy](https://www.barnsley.gov.uk/privacy)

## 13. Information Supplied with Demand Notices

Information relating to the relevant and previous financial years in regard to the gross expenditure of the local authority is available at [www.barnsley.gov.uk/your-council-tax](https://www.barnsley.gov.uk/your-council-tax).

Information relating to how your Council Tax contributes to South Yorkshire Pension Authority, police, passenger transport, fire and civil defence can be found at

[www.barnsley.gov.uk/annual-notification-of-council-tax](https://www.barnsley.gov.uk/annual-notification-of-council-tax)

## 14. Contact Us

Further information about Council Tax, Housing Benefit and Council Tax Support and Second Adult Rebate, including how to view your account and/or benefit entitlement online, can be obtained from the Council's website at [www.barnsley.gov.uk/council-tax](https://www.barnsley.gov.uk/council-tax)

You can also call our Customer Contact Centre on 01226 787787 and press option 3. Lines are open Monday to Friday 9am to 4pm.