

Your guide to COUNCIL TAX

2016 / 2017



MERTHYR TYDFIL

County Borough Council

Cyngor Bwrdeistref Sirol

MERTHYR TUDFUL

MERTHYR TYDFIL COUNTY BOROUGH COUNCIL

Statement in support of Council Tax and Non Domestic Rate demand notices 2016/2017

REVENUE EXPENDITURE - The County Borough Council plans to spend £114,244,700 in 2016/2017 and has approved the following budget:

	£'000
Total Spending	114,245
Revenue Support Grant	-71,629
National Non Domestic Rates	-17,560
Net Expenditure to be met by Council Tax	25,056

COUNCIL TAX LEVY 2016/2017 AT BAND D

The Council Tax Base - the Number of Band D equivalent property for 2016/2017 is 17,896.23.

Levying Authority	£
Merthyr Tydfil County Borough Council	1,400.07
The Police and Crime Commissioner for South Wales	207.85
Band D Council Tax in the Merthyr Tydfil Area	1,607.92

In addition Bedlinog Community Council has issued a precept of £20,500 which is a Band D equivalent charge of £19.05 in the Community Council Area.

Individual amounts of Council Tax are calculated as a multiplier of the Band D charge. The amounts for each valuation band are as follows:

Council Tax Valuation Band	Merthyr Tydfil County Borough Council	The Police & Crime Commissioner for South Wales	Total Merthyr Tydfil Area	Bedlinog Community Council	Total Bedlinog Area
A (6/9)	933.38	138.57	1,071.95	12.70	1,084.65
B (7/9)	1,088.94	161.66	1,250.60	14.82	1,265.42
C (8/9)	1,244.51	184.76	1,429.27	16.93	1,446.20
D (9/9)	1,400.07	207.85	1,607.92	19.05	1,626.97
E (11/9)	1,711.20	254.04	1,965.24	23.28	1,988.52
F (13/9)	2,022.32	300.23	2,322.55	27.52	2,350.07
G (15/9)	2,333.45	346.42	2,679.87	31.75	2,711.62
H (18/9)	2,800.14	415.70	3,215.84	38.10	3,253.94
I (21/9)	3,266.83	484.99	3,751.82	44.45	3,796.27

FINANCIAL RESERVES

The County Borough Council has to maintain financial reserves as a contingency against unforeseen expenditure and to minimise the need to borrow money temporarily during the year. It is estimated that at the 1 April 2016 financial reserves will amount to £4.739 million, with this balance maintained at 31 March 2017.

COUNTY BOROUGH COUNCIL REVENUE ESTIMATES 2016/2017

General Fund	£000	£000
Estimated Levies to be collected on behalf of other Agencies		
Fire Service	2,748	
Coroners	98	
Glamorgan Record Office	41	
Brecon Beacons National Park	41	2,928

Expenditure of Council Directorates

People and Performance	73,861
Place and Transformation	21,951
Corporate Costs	20,760
Less: Recharges	-5,255
Total Spending	114,245

CAPITAL EXPENDITURE

The introduction of the Local Government Act 2003 results in a change in the method by which local authorities calculate the amount of capital expenditure it can support. A set of indicators, known as Prudential Indicators, are used to calculate this amount.

For 2016/2017 the Prudential Indicators indicate a total capital expenditure of £50 million.

Details of the Police and Crime Commissioner for South Wales expenditure can be accessed at www.Merthyr.gov.uk under the Council Tax – Annual Notification web page. Should you wish to receive a hard copy of this information please contact the Revenues Section on (01685) 724555 or Email: Revenues@merthyr.gov.uk. Further information on the finances of Merthyr Tydfil County Borough Council can be obtained from the Finance Department, Civic Centre, Castle Street, Merthyr Tydfil, CF47 8AN.

COUNCIL TAX EXPLANATORY NOTES

Council Tax Valuation Bands - Most dwellings are subject to the Council Tax. There is one bill per dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented.

Council Tax bands are set by the Valuation Office Agency. You can appeal if you think your property is in an incorrect band, but there are limitations on when you can appeal.

For further information please contact the Valuation Office Agency at:- Listing Officer, Council Tax Wales, Valuation Office Agency, Tŷ Glyder, 339 High Street, Bangor, North Wales LL57 1EP. Telephone Number: 03000 505505.

E-mail: ctwales@voa.gsi.gov.uk or visit the Agency website at www.voa.gov.uk/cti/

Each dwelling has been allocated to one of nine bands according to its open market capital value at 1 April 2003.

Valuation Band	Range of Values
A	Not exceeding £44,000
B	Over £44,000 but not exceeding £65,000
C	Over £65,000 but not exceeding £91,000
D	Over £91,000 but not exceeding £123,000
E	Over £123,000 but not exceeding £162,000
F	Over £162,000 but not exceeding £223,000
G	Over £223,000 but not exceeding £324,000
H	Over £324,000 but not exceeding £424,000
I	Over £424,000.

Your council tax bill states which band applies to your dwelling.

Appeals - The grounds for appealing against your band are restricted to the following cases:

- where you believe that the banding should be changed because there has been a material increase or material reduction (this is explained below) in the dwellings value;
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes;
- where the Listing Officer has altered a list without a proposal having been made to a taxpayer;
- where you become the taxpayer in respect of a dwelling for the first time. (Your appeal must be made within six months, but if the same appeal has already been considered and determined by a valuation tribunal, it cannot be made again).
- appeals on revaluation

A material increase in value may result from building, engineering, or other work carried out on the dwelling.

In these cases revaluation does not take place until after a sale - so the person appealing would usually be the new owner or resident. However, where 2 or more properties are merged the material increase will be effective immediately.

A material reduction in value may result from the demolition of any part of the dwelling, or change in the physical state of the local area. In these cases revaluation should take place as soon as possible.

Council Tax (Alteration of Lists & Appeals) (Amendment) Regulations 2010 – where there has been an alteration to the valuation list to correct an inaccuracy in which the original valuation band was shown as being too high, then the alteration has effect from a maximum of six years earlier than the date when the alteration to the list was made (or since the actual change occurred if less than 6 years).

As such, Local Authorities will be limited to reimburse the overpaid Council Tax to the date to a maximum of six years from the date of the band alteration (or since the actual change occurred which caused the property to move bands if less than 6 years previous).

You may also appeal if you consider that you are not liable to pay Council Tax, for example, because you are not the resident or owner, or because your property is exempt, or that your billing authority has made a mistake in calculating your bill. If you wish to appeal on these grounds you must first notify your billing authority in writing so that they have the opportunity to reconsider the case.

Making an appeal does not allow you to withhold payment of tax owing in the meantime.

If your appeal is successful you will be entitled to a refund of any overpaid tax. Further details of the appeal procedures (including the role of valuation tribunals) may be obtained from your billing authority.

Exempt dwellings - Some dwellings are exempt, including properties occupied only by students, annexes occupied by a dependent relative, and dwellings occupied only by under 18 year olds and vacant properties which :

- are unfurnished (exempt for up to six months)
- are owned by a charity (exempt for up to six months)
- unfurnished dwellings that require or are undergoing major repair (exempt for up to one year)
- are left unoccupied by someone who has gone into prison, a hospital or care home, or has moved to provide/receive personal care to/from another person
- are left empty by students
- are waiting for probate or letters of administration to be granted (and for up to six months after)
- have been repossessed

- are the responsibility of a bankrupt's trustee
- are empty because their occupation is forbidden by law
- are waiting to be occupied by a minister of religion
- unoccupied caravan pitches
- unoccupied annexes

Forces barracks and married quarters are also exempt, but their occupants will contribute to the cost of local services through a special arrangement.

If you think your property qualifies for an exemption, you should contact us on 01685 724555.

People with disabilities - If you, or someone who lives with you needs a room, or an extra bathroom or kitchen, or extra space to accommodate the use of a wheelchair within the property you may be entitled to a reduced Council Tax Demand Notice.

The Demand Notice may be reduced to that of a property in the band immediately below the band shown on the valuation list. The proportional reduction also applies to those properties in band A. These reductions ensure that disabled people do not pay more tax due to space needed because of a disability.

Further details can be obtained by contacting the Council on 01685 725304.

Discounts - If only one adult lives in a property, there is a discount of 25 per cent. People in the following groups do not count towards the number of adults resident in a dwelling:

- full-time students, student nurses, apprentices and Youth Training trainees
- patients resident in hospital
- 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 or have just left school
- careworkers working for low pay, usually for charities
- people caring for someone with a disability who is not a spouse, partner, or child under 18
- members of visiting forces and certain international institutions
- members of religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of Council Tax or a fine)
- Armed service personnel who are required to live in accommodation provided by the Ministry of Defence to perform the duties of their office and are liable to Council Tax

on a second home are entitled to a 50% reduction as long as the property remains vacant.

If you think you qualify for a discount or reduction, you should contact us on 01685 724555.

If your Demand Notice indicates that a discount or reduction has been allowed, you must tell your billing authority of any change of circumstances which affects your entitlement.

If you fail to do so you may be required to pay a penalty.

Empty properties and second homes - Some empty dwellings are exempt. Other empty dwellings may receive a discount of up to 50% as determined by the Billing Authority. The defined classes refer to unoccupied and furnished dwellings, such as second homes, and unoccupied and unfurnished homes. The decision applies to all dwellings within each class; it is not made on an individual basis.

Council Tax Reduction Scheme

If you are on low income, Council Tax Reduction Scheme could help towards some or all of your Council Tax. The Benefit Section will work out if you qualify, based on your individual circumstances.

If you would like to apply, or receive more information on Council Tax Reduction Scheme please contact the Benefit section on (01685) 725116 / 725371, or by e-mail at benefits@merthyr.gov.uk or visit our website: www.Merthyr.gov.uk "Advice and Benefits".

INFORMATION FOR CUSTOMERS

Payments may be made:

- a. In Full on or before the 1st April
- b. In Two instalments on the 1st April and 1st October
- c. By Ten or Twelve monthly instalments from 1st April.

Payment Methods

Direct Debit

You can pay your Council Tax by Direct Debit on the 1st, 10th or 20th of the month; you can choose to pay your annual Demand Notice by 10 or 12 instalments. To pay through this method contact the Revenues Department on 01685 724555 and we will take your details and set up the mandate for you.

Civic Centre

The Council has now introduced Cash & Card payment kiosks within the reception area of the Civic Centre; these have replaced the current cashiering service.

As an alternative to paying at the Civic Centre you can also make payments through the following methods:

Telephone

Pay over the telephone by calling the Automated Payment Line, which is available on (01685) 725115, 24 hours a day, 7 days a week. You will need to give your card details, your account number, and the amount you wish to pay.

Payment of Invoices and Business Rates can also be made through this system.

Post Offices, Paypoint and Payzone outlets

You can use your Plastic Swipe card or bar coded documentation to pay your Council Tax at any Post Office or Paypoint outlets. A list of all outlets that will accept your card are available by following the Council Tax link at www.merthyr.gov.uk

E-Payments

Pay your Council Tax online, by following the instructions in “Do It Online” on the home page of www.merthyr.gov.uk

More details on all payment methods are available from the Revenue Office on 01685 724555, by e-mail at revenues@merthyr.gov.uk or by following the Council Tax link at www.merthyr.gov.uk

In addition you can also pay your Invoices, Business Rates, BIDS and Housing Benefit Overpayments through any of the above methods.

Customers making payments through Credit Card may also be required to pay an additional payment surcharge.

Contact Centre

The new Contact Centre within the Civic Centre is available for customers to call in and see a member of staff during normal opening hours (see below) and discuss matters relating Council Tax, Council Tax Reduction Scheme, Business Rates or Sundry Debt enquiry.

Opening Hours

BENEFITS & COUNCIL TAX

Monday:	8:30 – 4:45
Tuesday:	8:30 – 4:45
Wednesday:	8:30 – 4:45
Thursday:	8:30 – 4:45
Friday:	8:30 – 4:15