

# Merthyr Tydfil County Borough Council

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## Information for Council Tax

Statement in support of Council Tax and Non Domestic Rate demand notices 2018/2019

**REVENUE EXPENDITURE** - The County Borough Council plans to spend £117,460,744 in 2018/2019 and has approved the following budget:

	£'000
Total Spending	117,461
Revenue Support Grant	-71,391
National Non Domestic Rates	-18,914
<b>Net Expenditure to be met by Council Tax</b>	<b>27,156</b>

### **COUNCIL TAX LEVY 2018/2019 AT BAND D**

The Council Tax Base - the Number of Band D equivalent property for 2018/2019 is 18,098.08.

Levying Authority	£
Merthyr Tydfil County Borough Council	1,500.47
The Police and Crime Commissioner for South Wales	233.52
<b>Band D Council Tax in the Merthyr Tydfil Area</b>	<b>1,733.99</b>

In addition Bedlinog Community Council has issued a precept of £22,000 which is a Band D equivalent charge of £19.16 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)	1,000.31	155.68	<b>1,155.99</b>	12.77	<b>1,168.76</b>
B (7/9)	1,167.03	181.63	<b>1,348.66</b>	14.90	<b>1,363.56</b>
C (8/9)	1,333.75	207.57	<b>1,541.32</b>	17.03	<b>1,558.35</b>
D (9/9)	1,500.47	233.52	<b>1,733.99</b>	19.16	<b>1,753.15</b>
E (11/9)	1,833.91	285.41	<b>2,119.32</b>	23.42	<b>2,142.74</b>
F (13/9)	2,167.35	337.31	<b>2,504.66</b>	27.68	<b>2,532.34</b>
G (15/9)	2,500.78	389.20	<b>2,889.98</b>	31.93	<b>2,921.91</b>
H (18/9)	3,000.94	467.04	<b>3,467.98</b>	38.32	<b>3,506.30</b>
I (21/9)	3,501.10	544.88	<b>4,045.98</b>	44.71	<b>4,090.69</b>

## 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<sup>st</sup> April 2018 financial reserves will amount to £4.60 million, with this balance maintained at 31<sup>st</sup> March 2019.

## COUNTY BOROUGH COUNCIL REVENUE ESTIMATES 2018/2019

General Fund	£000	£000
Estimated Levies to be collected on behalf of other Agencies		
Fire Service	2,773	
Coroners	98	
Glamorgan Record Office	41	
Brecon Beacons National Park	41	2,953

## Expenditure of Council Directorates

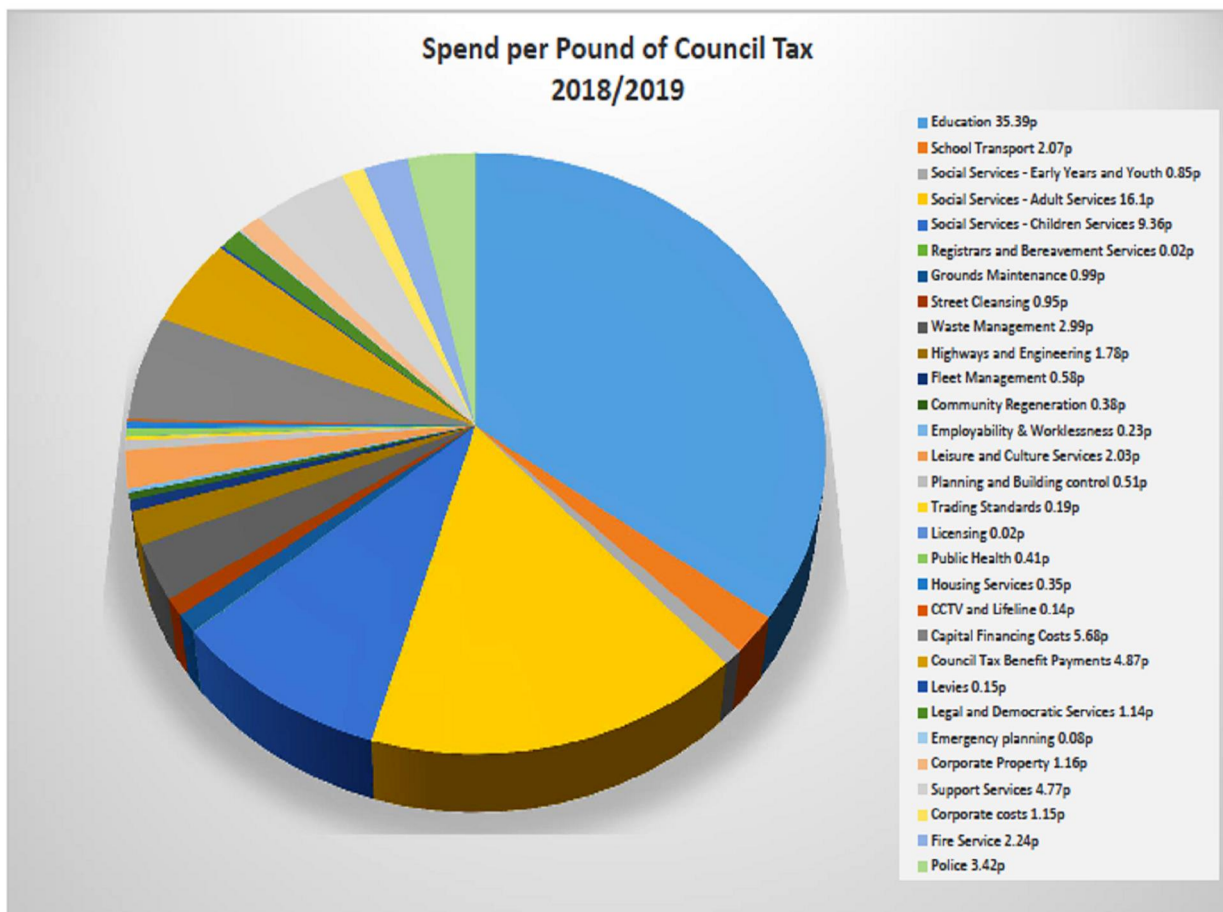
People and Performance	77,250
Place and Transformation	22,183
Corporate Costs	19,038
Less: Recharges	-2,035
Less: Earmarked Reserves	-1,928
<b>Total Spending</b>	<b>117,461</b>

## 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 2018/2019 the Prudential Indicators indicate a total capital expenditure of £10,923 million.

Details of the Police and Crime Commissioner for South Wales expenditure can be accessed at [www.Merthyr.gov.uk](http://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) 725000 or Email: [Revenues@merthyr.gov.uk](mailto:Revenues@merthyr.gov.uk). Further information on the finances of Merthyr Tydfil County Borough Council please see below.



## 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](mailto:ctwales@voa.gsi.gov.uk) or visit the Agency website at [www.voa.gov.uk/cti/](http://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.

**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.

**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 :

### **Class Summary**

- A. An unfurnished dwelling which:-
  - (a) requires or is undergoing, or has undergone major repair work to render it habitable, or
  - (b) is undergoing or has undergone structural alteration.The exemption will apply for the shorter of:-
  - A period of 12 months
  - A period starting the day the dwelling became unfurnished and ending 6 months after the major repair or structural alteration was substantially completed.
- B. An unoccupied dwelling owned by a charity (maximum 6 months)
- C. An unoccupied dwelling that is both unoccupied and unfurnished (maximum 6 months)
- D. An unoccupied dwelling that has been left unoccupied by a person currently in prison
- E. An unoccupied dwelling that has been left unoccupied by a patient who is permanently in hospital, nursing or care-home.
- F. An unoccupied dwelling left empty by a deceased person (maximum six months after Probate/Letters of Administration)
- G. A dwelling where the occupation is prohibited by law
- H. An unoccupied dwelling which is held available for a minister of religion
- I. A dwelling left unoccupied by a person receiving care elsewhere

- J. A dwelling left unoccupied by a person who is living elsewhere, to provide care for another person
- K. A dwelling left unoccupied by students
- L. An unoccupied dwelling that has been repossessed by a mortgagee or a trustee in bankrupt
- M. Halls of residence for the accommodation of students or school-leavers
- N. A dwelling occupied only by students
- O. A dwelling held for the purpose of occupation by the armed forces
- P. A dwelling occupied by a member of a visiting force
- Q. A dwelling left empty by a bankrupt
- R. An unoccupied caravan pitch or boat mooring
- S. A dwelling occupied only by persons under 18 years of age
- T. An unoccupied annex
- U. A dwelling occupied only by persons who are severely mentally impaired
- V. A dwelling occupied only by diplomats
- W. An annexe or similar self-contained section of a property occupied by an elderly or disabled relative of the residents living in the other part of the property.

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 725000.

**Disabled Persons Reduction** - You may qualify for this reduction in your council tax if there is a disabled person resident and the household has certain features which are required to meet the needs of this person. The special features may include a special room, additional bathroom or kitchen, or sufficient space to accommodate the use of a wheelchair within the property.

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
- care workers 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 725000.

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.

### 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) 725000, or by e-mail at [benefits@merthyr.gov.uk](mailto:benefits@merthyr.gov.uk) or visit our website: [www.Merthyr.gov.uk](http://www.Merthyr.gov.uk) "Advice and Benefits".

## INFORMATION FOR CUSTOMERS

### Payments may be made:

- a. In Full on or before the 1<sup>st</sup> April
- b. In Two instalments on the 1<sup>st</sup> April and 1<sup>st</sup> October
- c. By Ten or Twelve monthly instalments from 1<sup>st</sup> 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 725000 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 cashiers 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 Office / Paypoint

You can use your bar coded documentation to pay your Council Tax at any Post Office or Paypoint outlets.



### E-Payments

Pay your Council Tax online, by following the instructions in "Pay For It" on the home page of [www.merthyr.gov.uk](http://www.merthyr.gov.uk)



In addition you can also pay your Invoices, Business Rates, BIDS and Housing Benefit Overpayments through this system.

### Customer Contact



E-Billing will allow you to access your bill and recovery notices over the web, through the new secure Citizen Access digital platform using your mobile phone, tablet and computer. This new technology will be introduced shortly and you will be able to make all of your Council Tax and Benefit applications electronically for:

- Changes of address – Moving in and out of the Merthyr Tydfil area
- Make an application for Discount, Disregard and Exemption
- Change of payment method – For example Cash to Direct Debit
- Make a claim for Council Tax Reduction (Benefit)

Please note: you will also be able to submit electronic attachments in support of your application.

#### SMS – Messaging

If you wish to sign up to be communicated through SMS messaging for payment reminders and reviews then please send an email to [Revenues@Merthyr.gov.uk](mailto:Revenues@Merthyr.gov.uk) with the subject heading "SMS". Please note: you will be required to provide an up to date mobile telephone number for this service.

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 enquires.

#### Opening Hours

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