

# Council Tax

## Information 2020-21



**Council Tax online services.** You can now view and manage your council tax account online. For further information please visit [www.chichester.gov.uk/myaccount](http://www.chichester.gov.uk/myaccount)

## Council Tax

### Introduction

Council tax is your contribution to local services, including refuse collection and funding for the police and schools. The district council collects council tax from approximately 58,000 properties. Council tax levels are decided annually and funds are allocated towards services provided by:-

- West Sussex County Council e.g. education, social services, fire service, libraries etc
- Chichester District Council e.g. housing, planning, environmental health, refuse collections etc
- Sussex Police and Crime Commissioner
- Parish councils.

Further information about Chichester District Council spending and Chichesters' annual report and annual statement of accounts are available on the councils' website [www.chichester.gov.uk](http://www.chichester.gov.uk).

For adult social care authorities, council tax demand notices show two percentage changes: one for the part of the overall change attributable to the adult social care precept, and one for the part attributable to general expenditure.

### Council tax valuation bands

Most dwellings are subject to 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. Each dwelling is allocated to one of eight bands according to its open market capital value as at **1st April 1991**. The bands are as follows:

Valuation band	Range of values
<b>A</b>	up to and including £40,000
<b>B</b>	£40,001 to £52,000
<b>C</b>	£52,001 to £68,000
<b>D</b>	£68,001 to £88,000
<b>E</b>	£88,001 to £120,000
<b>F</b>	£120,001 to £160,000
<b>G</b>	£160,001 to £320,000
<b>H</b>	more than £320,000

Your bill shows which band applies to your dwelling and this will depend on the valuation of your property. The banding of dwellings is a function of the Valuation Office Agency. To find out how your property has been valued, check your band, what constitutes a "dwelling" or to appeal against your banding, please use the Valuation Office website [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact) or telephone **03000 501 501**.

### Who has to pay council tax?

The person liable to pay the bill is normally the person or persons who reside in the dwelling as their main or sole home or who fits the description nearest the top of the following list:

- residents who have a freehold interest in the property, i.e. owner occupiers
- residents who have a leasehold interest in the property, i.e. lease holders
- residents who are statutory or secure tenants, i.e. rent payers
- residents who have a contractual licence to occupy the property, i.e. occupants of tied cottages
- residents with no legal interest in the property
- non resident owners

People living with a partner are jointly and severally liable, even if only one of them meets the liability rules.

In some circumstances, the owner, rather than the resident is the liable person. Examples would be:-

- properties occupied by more than one household where residents pay separate rent for their own room only
- care homes, nursing homes and night shelters
- religious communities (monasteries and convents)
- properties which are not the owners main home but are occupied by domestic staff
- homes where a minister of religion lives and works
- houses provided to asylum seekers

### Single person discount

If you are the only adult resident and the property is your main home you may be entitled to a single person discount and your bill reduced by 25%.

### If you receive single person discount please read this notice.

Checks are regularly made on council tax payers who are in receipt of single occupancy discounts and therefore have their bills reduced by 25%.

The check is part of the councils continuing measure to protect the public purse by preventing and detecting fraud, in association with the National Fraud Initiative.

Single person discount is an entitlement that the council is keen to ensure is claimed by taxpayers who are genuinely eligible. However taxpayers who claim the discount improperly place an unnecessary burden on other residents of the district. Any taxpayers currently receiving a discount which they feel may not be correct are urged to contact the council by email [taxation@chichester.gov.uk](mailto:taxation@chichester.gov.uk)

## Disregards (status discounts)

People in the groups listed below will not be counted towards the number of adults resident in the dwelling and will qualify for status discount:-

### Disregard discounts

- full time students, apprentices & youth training trainees.
- people who are permanently resident in hospital, a residential care home or a nursing home to receive personal care or treatment.
- people who are severely mentally impaired.
- people who are resident in certain hostels or night shelters.
- 18 & 19 year olds who are either still at school or have just left school.
- care workers working on a low pay, usually for a charity.
- people providing personal care to someone who is not a spouse, partner or child under 18 and who is also resident with them.
- members of visiting forces and certain international organisations.
- people in prison (except those in prison for the non-payment of council tax or a fine).
- members of certain religious communities (monks & nuns).

The Local Government Finance Act 2012 allows discretionary powers for local authorities in respect of council tax discounts (Section 13A 1c). This gives local authorities more freedom to vary discounts to take into account local circumstances (e.g. flooding) and individual circumstances. Reductions can be applied for individual cases or in exceptional circumstances the council may determine a class of tax payers.

## Disabled persons relief

If you, or someone who lives with you (adult or child) is disabled and adaptations have been made to your property to meet special needs arising from the disability, you may be entitled to a reduced bill.

Examples of adaptations include:-

- a room, other than a bathroom, kitchen or lavatory, which is used mainly by the disabled person and is required for meeting their needs (e.g. for dialysis equipment) **or**
- an additional bathroom or kitchen which is required to meet the needs of the disabled person **or**
- sufficient floor space inside the dwelling to allow for a wheelchair.

This relief tries to ensure that people with disabilities are not disadvantaged by having to pay more tax because of extra space needed.

If you qualify for disabled persons relief your bill will be reduced to that of a property in the band immediately below the band shown in the valuation list for your property.

## Exempt dwellings

Some dwellings are exempt, including certain properties that are occupied. Dwellings may qualify for exemption if they fall into one of the following classes:-

- B** Unoccupied property owned by a body established for charitable purposes and was last used in furtherance of the objects of the charity can be exempt for up to six months.
- D** Left empty by someone who is detained in prison, hospital or other place of detention.
- E** Unoccupied property previously occupied by someone who is now living in a hospital, residential care home, nursing home or hostel and remain the owner of the property or still hold the tenancy for the property.
- F** Unoccupied property following the death of the sole owner or tenant, and the executors are awaiting probate or letters of administration to be granted. The exemption ends six months after probate or letters of administration have been granted.
- G** Empty because occupation of the property is forbidden by law.
- H** Unoccupied property, which is waiting to be occupied by a minister of religion.
- I** Left empty where someone has moved into another residence (not a residential home or hospital) to receive personal care.
- J** Left empty by someone who has moved away to provide personal care for another person.
- K** Unoccupied property where the owner has left to study elsewhere and no-one other than students lived there.
- L** Repossessed property.
- M** Student halls of residence.
- N** Property occupied only by full-time students.
- O** Property owned by the Secretary of State for Defence, which is armed forces accommodation.
- P** Property occupied by visiting forces.
- Q** Unoccupied property where the person who would normally pay the council tax bill is a bankrupt's or insolvent's trustee.
- R** Empty caravan pitch or boat mooring.
- S** Only occupied by a person or persons aged under 18.
- T** An unoccupied annex that cannot be let separately without a breach of planning control.
- U** Property occupied solely by people who are severely mentally impaired.
- V** A property where the person liable is a foreign diplomat.
- W** An annex occupied by a dependant elderly relative or disabled relative.

## Local discount

The Local Government Finance Act allows the council to award a discount from 0% up to 100%. The appropriate discounts are as follows:

- All empty properties including second homes and properties undergoing or requiring major repair works which are not exempt attract a local 0% discount and will be charged the full council tax. For more information please visit [www.chichester.gov.uk/counciltax](http://www.chichester.gov.uk/counciltax)

## Reductions for annexes

From the 1 April 2014 a 50% reduction in the amount of council tax payable can be applied for people living in annexes provided they are related to the person liable to pay the council tax for the main dwelling. The reduction also applies for people living in dwellings with annexes which are unoccupied provided they are using those annexes as part of their main residence. Please note that the reduction will only apply to the council tax payable on the annexe.

## Am I entitled?

If you think you may be entitled to a discount, relief or exemption, you can apply online at [www.chichester.gov.uk/counciltax](http://www.chichester.gov.uk/counciltax) and follow the links.

## Empty homes premium

An empty homes premium, in addition to the full council tax, may be charged by the council when a property has been unoccupied and substantially unfurnished for 2 years or more. The premium will be charged at 100%\* & 200%\*\* of the full council tax if the property has been empty for over 2 years and 5 years respectively. However there are exemptions from this premium where:-

- a property would be the sole/main residence of a person, but it is empty as that person resides in accommodation provided by the Ministry of Defence, because of their employment; or
- a property is an annexe to a property and it is being used as part of the main property.

\*premium increased from 50% with effect from 1 April 2019

\*\*premium increased from 100% with effect from 1 April 2020

If a discount, exemption or premium has already been awarded or added to your account, the details are shown on your bill. If a discount, exemption or premium is shown on your bill and your circumstances change you **MUST** notify the taxation office.

**Please note: the information given in this leaflet is for guidance only. If you require further information or explanation you should contact the taxation section as detailed on page 4.**

## Council tax liability and grounds for appeal

There are a number of decisions the council has to make when deciding whether you are liable to pay council tax and the amount you are due to pay. If you believe these decisions are wrong you are entitled to appeal against them. You can appeal if:-

- you disagree with our decision that a dwelling is chargeable (i.e. you may believe it should be exempt)
- you disagree with our decision that you are liable to pay council tax on a particular dwelling (i.e. you are not the resident or the owner)
- you disagree with certain aspects of the calculation (i.e. a discount has not been applied or no reduction for disabilities has been given)

If you wish to appeal please write or email us quoting the account number on your bill and explain what you disagree with and why. Making an appeal does not allow you to withhold payment of council tax in the meantime. If your appeal is successful you will be entitled to a refund of any overpaid council tax.

## Council tax online services

View and manage your council tax online from the comfort of your own home, thanks to our online service, my council tax. Using this facility allows you to view your own council tax account, including payments, bills, notices and instalments due. You can also advise us of any changes in your circumstances, and set up a direct debit to pay your council tax. You can also opt into paperless billing using my council tax. For further information please visit: [www.chichester.gov.uk/myaccount](http://www.chichester.gov.uk/myaccount).

## Penalties

The law allows councils to charge a penalty of £70 in certain circumstances:

- when you do not reply after we have asked for information about the person liable to pay the council tax
- when you do not tell us that your property is no longer exempt
- when you do not tell us that you are no longer entitled to a discount

In all of these cases, each time we ask for the information and you do not supply it, you could be charged a further penalty of £280.

Penalties can be added on to your council tax bill, or we can send a separate bill. You can appeal against a penalty being imposed on you.

## How can I pay my council tax bill ?

Please see reverse of your bill for a list of options available.

## Paying your council tax by 12 monthly instalments

If you wish to pay your bill over 12 instalments please complete an e-form at [www.chichester.gov.uk/12monthly](http://www.chichester.gov.uk/12monthly). If you prefer you can send a written request to the council using the address at the top of your bill.

Requests to pay over 12 months must be received by the **25 March 2020** in order to start your new payment plan in April 2020 otherwise the first instalment will be payable as notified on your bill. For requests received after the 25 March 2020 the number of instalments will be 11 or the number of whole months remaining to March 2021. Please note customers already paying by 12 monthly instalments will be extended automatically and are not required to make a fresh application each year.

## IMPORTANT

Your right to pay by instalments may be withdrawn if any instalment is not received by the date shown on your bill. We may then ask for the full years balance to be paid.

## Council Tax Reduction and help with housing costs

We operate a council tax reduction scheme for low income households. The scheme offers a reduction in council tax based on the level of household income, the level of reduction is based on the level of income and savings. The council produces its reduction scheme annually and the scheme rules for 2020-2021 are available online [www.chichester.gov.uk/findoutaboutbenefit](http://www.chichester.gov.uk/findoutaboutbenefit).

You can apply for council tax reduction if;

- You are named as the liable person on the bill and;
- You are on a low income

A reduction will be applied to your council tax account if you qualify for a reduction. You cannot apply if:

- You are not liable to pay the council tax bill
- The property you pay council tax for is not your main home
- You are a full time student (unless you receive Universal Credit, Income Support, Job Seekers Allowance (income based), Employment and Support Allowance (income related) are disabled or have a responsibility for a child).

## How to apply

You can complete an online application at [www.chichester.gov.uk/applyforbenefit](http://www.chichester.gov.uk/applyforbenefit). If you are unable to access the internet or need further assistance with making a claim please call us on **01243 534509**. Universal Credit is available to assist people on low incomes and this may include a contribution towards housing costs where rent is paid to either a private landlord or housing association. To find out more about this benefit please visit [www.gov.uk/universal-credit](http://www.gov.uk/universal-credit). For customers that are not eligible to claim Universal Credit (for households that are pension credit age, in receipt of the severe disability premium or people living in temporary or supported accommodation) the Council administers the housing benefit scheme. This supports low income households by assisting them with their rent. To find out more about this please go to [www.chichester.gov.uk/applyforbenefit](http://www.chichester.gov.uk/applyforbenefit).

**Once you have applied for council tax reduction or housing benefit you must tell us if your circumstances change. It is a criminal offence to dishonestly make false statements or fail to report a change in circumstances.**

## HELP US TO PREVENT FRAUD THEY'RE STEALING FROM YOU!

Chichester District Council is committed to the detection and prevention of fraud.

To report any suspected fraud, the anti-fraud team has a totally confidential 24-hour telephone service on:

**01243 534590**

## Personal Data

Chichester District Council manages personal data in accordance with the provisions of the General Data Protection Regulations 2016 and is a public authority as defined within those regulations.

The revenues department\* related personal data will be processed for the public purpose of the exercise of duties related to the local authority functions of the revenues department, including related processing specifically financial and criminal investigations or any administrative tasks reasonably required to carry out those functions.

Revenues department data will be provided to the Cabinet Office for data matching purposes in accordance with Section 6 of the Local Audit and Accountability Act 2014 as part of the National Fraud Initiative or where otherwise provided for in law.

This data will be used for cross-system and cross-authority comparison for the prevention and detection of fraud.

For more information, please visit the council's web page on its data protection policy, which provides further guidance on your rights and access to the Cabinet Office's National Fraud Initiative web pages, or contact the revenues department on **01243 785166**.

The revenues department will share information including personal data with other departments in the council to support the effective carrying out of this work. The council will also share personal data with partner bodies where statute allows sharing information and personal data with those bodies.

The revenues department will share personal data externally where it is reasonably required to carry out elements of the revenues department's work of the council under a data processing or data sharing agreement including where that processing is required to improve our services to you. Information will also be shared when requests are received by legitimate law enforcement bodies carrying out their own public role.

\*revenues department refers to - council tax, business rates, housing benefit, council tax reduction and the collection and enforcement of the BID levy.

## Who to contact if I have a query

For all council tax billing enquiries:

Telephone **01243 534501**

E-mail [taxation@chichester.gov.uk](mailto:taxation@chichester.gov.uk)

For housing benefit and council tax reduction enquiries:

Telephone **01243 534509**

E-mail [benefits@chichester.gov.uk](mailto:benefits@chichester.gov.uk)

To make a payment:

Telephone **01243 534880** this is a fully automated secure payment line available 24 hours a day 7 days a week

Web payment [www.chichester.gov.uk/payabill](http://www.chichester.gov.uk/payabill)

For questions regarding the financial information provided with your bill, please contact the relevant authority.

### Chichester District Council

East Pallant House, 1 East Pallant, Chichester, PO19 1TY

Telephone **01243 785166**

E-mail [finance@chichester.gov.uk](mailto:finance@chichester.gov.uk)

Website [www.chichester.gov.uk](http://www.chichester.gov.uk)

### West Sussex County Council

Technical Section, County Treasurer's Section,  
County Hall, Chichester, PO19 1RG

Telephone **01243 777100**

E-mail [counciltax@westsussex.gov.uk](mailto:counciltax@westsussex.gov.uk)

Website [www.westsussex.gov.uk](http://www.westsussex.gov.uk)

### Sussex Police and Crime Commissioner

Sackville House, Brooks Close, Lewes, East Sussex BN7 2FZ

Telephone **01273 481561**

Website [www.sussex-pcc.gov.uk](http://www.sussex-pcc.gov.uk)

E-mail [spcc@sussex-pcc.gov.uk](mailto:spcc@sussex-pcc.gov.uk)

### The office opening hours at East Pallant House:

**Monday to Thursday 8.45am to 5.10pm**

**Friday 8.45 am to 5.00pm**

# Spending on Chichester District Council Services

A more detailed analysis of Chichester's spending plans for 2020-21 can be found in the Council's budget book at [www.chichester.gov.uk](http://www.chichester.gov.uk)

Planned Spending	Expenditure Estimate 2019-20			Expenditure Estimate 2020-21		
	Gross Expenditure £000	Gross Income £000	Net Cost £000	Gross Expenditure £000	Gross Income £000	Net Cost £000
<b>Cabinet Member Responsibility (reflects new structure)</b>						
Leader of the Council	1,255	-	1,255	842	-	842
Community Services and Culture	4,745	(1,793)	2,952	4,730	(1,723)	3,007
Finance, Corporate Services and Revenues	37,880	(31,660)	6,221	31,346	(24,910)	6,436
Planning Services	5,311	(1,960)	3,350	6,028	(2,166)	3,862
Housing, Communities, Licensing and Events	4,752	(2,155)	2,597	7,199	(3,833)	3,366
Environment and Contract Service	10,306	(4,737)	5,568	10,942	(4,481)	6,461
Growth, Place and Regeneration	5,283	(8,282)	(2,999)	4,850	(8,374)	(3,524)
<b>Cost of Services</b>	<b>69,531</b>	<b>(50,587)</b>	<b>18,944</b>	<b>65,937</b>	<b>(45,487)</b>	<b>20,450</b>
Parish Precepts			3,174			3,438
Investment Income and Expenditure			-2,182			(2,637)
Reversal of depreciation and other capital charges			-6,999			(7,599)
Net Contributions to/from reserves			4,067			4,022
<b>Total Budget (including Parishes)</b>			<b>17,004</b>			<b>17,674</b>
Government Grants			(-5,279)			(5,194)
Collection Fund Transfer			27			(66)
<b>Council Tax Requirement</b>			<b>11,752</b>			<b>12,414</b>

## Parish Council Precepts

Where a Parish Council precept exceeds £140,000, details of their expenditure plans must be published. The following information has been supplied by the relevant Parish Councils:

### CHICHESTER CITY COUNCIL

Expenditure	2019-20 £000	2020-21 £000
Planning	22	22
Recreation and Tourism	590	617
Environmental Health	70	60
Community Wardens	41	41
Other services	60	65
<b>Gross expenditure</b>	<b>783</b>	<b>805</b>
Income	(208)	(161)
<b>Precept</b>	<b>575</b>	<b>644</b>

### SELSEY TOWN COUNCIL

Expenditure	2019-20 £000	2020-21 £000
Recreation and Tourism	71	38
Property	123	127
Community Wardens	25	25
Other Services	276	289
<b>Gross expenditure</b>	<b>495</b>	<b>479</b>
Income	(130)	(107)
<b>Precept</b>	<b>365</b>	<b>372</b>

### MIDHURST TOWN COUNCIL

Expenditure	2019-20 £000	2020-21 £000
Recreation and Tourism	33	46
Capital Projects	42	60
Coluntary Organisation Assistance	11	11
Other Services	142	148
Contingencies	45	53
<b>Gross expenditure</b>	<b>273</b>	<b>318</b>
Income	(130)	(133)
<b>Precept</b>	<b>143</b>	<b>185</b>

### SOUTHBOURNE PARISH COUNCIL

Expenditure	2019-20 £000	2020-21 £000
Other Services	90	96
Street Lighting	20	16
Recreation Ground	19	21
Council Activities	12	13
Neighbourhood Plan	18	21
<b>Gross expenditure</b>	<b>159</b>	<b>167</b>
Income	(3)	(2)
<b>Precept</b>	<b>156</b>	<b>165</b>

## EAST WITTERING AND BRACKLESHAM

Expenditure	2019-20 £000	2020-21 £000
Admin and Governance	97	86
Community grants and Support	15	3
Parish Buildings and Lands	37	30
Public Open Spaces	43	35
CCTV, Community Warden, Events	69	57
<b>Gross expenditure</b>	<b>261</b>	<b>211</b>
Income	(72)	(32)
Reserves	(46)	(29)
<b>Precept</b>	<b>143</b>	<b>150</b>

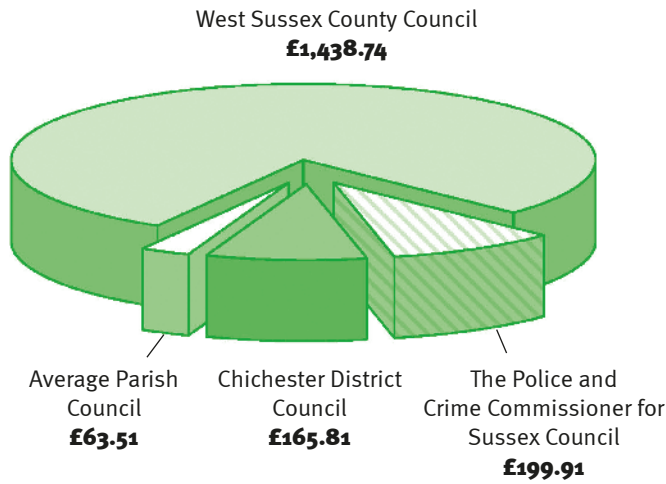
## How spending has changed

2019-20 budget £000	17,004
Budget increases	835
Budget decreases	(433)
Changes in Government grant funding	(592)
Changes in service related income	379
Other changes in the cost of services	284
Contributions to/ from reserves	(67)
Parish Precepts	264
2020-21 budget £000	17,674

### Breakdown of Band D Council Tax 2020-21

As you can see from your bill, the Council Tax is made up of charges from:

- Chichester District Council
- The Police and Crime Commissioner for Sussex ; plus
- West Sussex County Council
- Your parish/town council; (if you have one)



Your Council Tax depends on the valuation band of your property. From April 2020 the charges for the 8 bands will be:

	A £	B £	C £	D £	E £	F £	G £	H £
Chichester District Council	110.54	128.96	147.39	165.81	202.66	239.50	276.35	331.62
West Sussex County Council	959.16	1,119.02	1,278.88	1,438.74	1,758.46	2,078.18	2,397.90	2,877.48
Police & Crime Commissioner for Sussex	133.27	155.49	177.70	199.91	244.33	288.76	333.18	399.82
<b>TOTAL</b>	<b>1,202.97</b>	<b>1,403.47</b>	<b>1,603.97</b>	<b>1,804.46</b>	<b>2,205.45</b>	<b>2,606.44</b>	<b>3,007.43</b>	<b>3,608.92</b>

In addition there may also be a Parish Precept charge.



