



# Your Guide to Council Tax Discounts and Exemptions

## **This leaflet tells you:**

- what Council Tax is;
- who has to pay Council Tax;
- what Council Tax discount is;
- what a Council Tax exemption is; and
- how to pay your Council Tax.

## **What is Council Tax ?**

On 1 April 1993 the Government created Council Tax as the way in which people pay towards the cost of local services.

We have to set our Council Tax before 11 March each year and we will send you a bill in March so you can begin making payments on or before 1 April.

The Council Tax is a yearly charge which you pay over 10 months. You pay from April to January and the payment date is the first of each month.

The first payment is due on 1 April and you will pay nine further payments on or before the first of each following month until the following January. If you want to pay your Council Tax in one payment, you must pay on or before 1 June. Or, if you choose to pay by direct debit, the dates for paying this way are shown later in this leaflet.

Council Tax is due on any property that the Tayside assessor has decided should be classed as a home and is on the valuation list. The assessor has prepared a valuation list which puts each home in one of eight valuation bands.

You can check the valuation list online at

[www.saa.gov.uk/tayside](http://www.saa.gov.uk/tayside)

The band in which each house is put depends on its estimated market value on 1 April 1991.

The valuation was carried out on 1 April 1993 and considered the state of the property and the area it was in.

The valuation bands for Scotland are set out in the table below:-

<b>Ranges of values on 1 April 1991</b>	<b>Band</b>
Up to £27,000	A
Over £27,000 and up to £35,000	B
Over £35,000 and up to £45,000	C
Over £45,000 and up to £58,000	D
Over £58,000 and up to £80,000	E
Over £80,000 and up to £106,000	F
Over £106,000 and up to £212,000	G
Over £212,000	H

Council Tax is split in two with 50% for the property part and 50% for the personal part. This is based on two adults living in the home. If the home has only one adult living there or no adults living there at all, you will pay less Council Tax.

We will tell you more about this in this leaflet.

## **Who has to pay ?**

**1** We send every home a council tax bill. To help us decide who will have to pay the Council Tax for each home, we have made a 'scale of liability'.

To use this scale you should go through the list on the next page, until you find the first statement which fits a member of your family who is 18 years of age or over. That person, or people, will be legally responsible for paying the Council Tax bill. We call that person (or people) the 'liable person' or 'liable people'.

- 1 A person who lives in the home who also owns the home.
- 2 A person who lives in the home who is a tenant.
- 3 A person who lives in the home who is a subtenant of the home.
- 4 Any other person who lives in the home.
- 5 The owner of the home even if he or she does not live in the home, unless there is a tenant or subtenant who also does not live in the home but has a lease agreement which lasts for six months or more.

This means that people who own or rent their homes will normally be the people who have to pay the Council Tax. If a home is empty or if it is nobody's only or main home, the owner of the property will usually be the person who has to pay the Council Tax.

## **2 Only home or main home**

To help us decide who will pay the Council Tax and to decide how much Council Tax they will pay, we need to know where your only or main home is. This may be difficult to decide if you are responsible for more than one property (for example, if you live in another home when you are working away from home).

We will send you a form when we feel this situation applies. This will help us decide how much Council Tax you should pay and at which home.

### **3 Joint and individual liability**

If you are using the scale, you should understand that you must use the first statement in the list that fits a member of your family (for example, a tenant who lives in the home will not have to pay the Council Tax bill if the owner of the home also lives there).

If one or more members of your family fit the statement in the list, we will hold them jointly and individually liable for the Council Tax. Your partner will also be jointly liable for the Council Tax bill if they are living with you in the property and you are the liable person.

A situation where your partner is not also liable is shown below:

If your partner has a severe learning disability or a severe mental illness.

It does not matter how many liable people there are for a property, we will only send one Council Tax bill. This bill will list all the liable people in your home. It is up to the people named on the Council Tax bill to decide how to divide the bill and we cannot help you to do this.

If you want any more information about joint and individual liability, please contact any of our enquiry offices. You can find contact details at the back of this leaflet.

### **4 Owner's liability**

In some situations the person who owns the property may have to pay the Council Tax even if they have other people living there.

This may happen in the following situations:-

### **a Multiple occupation**

If your property is lived in by more than one household. This is where the people who live there pay rent separately for separate parts of the property. You, as the owner, will have to pay the Council Tax for these properties and they will be valued, banded and placed on the valuation list as one house.

### **b Residential care homes**

These are valued as domestic properties.

### **c Property only lived in by members of a religious community**

The most common type of this property would be a convent or monastery.

### **d Church manses**

Whoever pays the minister's salary will have to pay the Council Tax for the manse. The minister must use the manse as the base from which he or she works.

### **e Boarding houses or dormitories**

The person who owns the property which is mainly used as a school boarding house or school dormitory will have to pay council tax for this property.

### **f Properties lived in by staff in domestic employment**

The person who owns the property will have to pay Council Tax for a property if someone who works for them lives either alone, with their family or with other domestic staff.

## **5 Information and appeals**

We have legal power which allows us to ask you for information so we can decide who should pay Council Tax. If you get a form from us, you should fill it in and return it to us within 21 days.

If you do not do this, you may have to pay £50.

We can use existing records to decide who has to pay and, in some cases, we depend only on these records.

If we do not know who is responsible, we will send any forms or bills to 'The Council Tax Payer(s)', or a similar name.

If you are not satisfied with our decision on who should pay the Council Tax or the way we have worked out your Council Tax bill, you should put your reasons in writing to:

Council Tax Section  
Dundee City Council  
Revenues Division  
PO Box 216  
Dundee DD1 3YJ.

We have two months to provide an answer. If you are still not satisfied with our decision, or if we have not acted within the time limit, you can appeal to the Valuation Appeal Committee.

## **Appeals to the Valuation Appeal Committee**

This appeal must be made in writing to the Head of Revenues within 4 months of the first time you told us that you were not satisfied with our decision. Your letter of appeal must include the date you first wrote to the council and also give the full reasons for appealing. We will contact the Secretary of the Committee to arrange a hearing for you and you will be told at least 35 days before the hearing takes place.

You should continue to pay your original bill while we are looking into your appeal.

## **6 Appeals to the assessor**

In certain circumstances, you may ask for the valuation list, including the valuation band, to be changed.

If you want to do this, write to the office of the assessor at the address below:-

Tayside Valuation Joint Board  
Floor 6, Nethergate Centre  
Yeamans Shore  
Dundee  
DD1 4BU

You should continue to pay your original bill while the assessor is looking at your bill. Council Tax law does not allow you to delay paying while this is being dealt with.

## **7 Change of address**

We work out Council Tax on a daily basis. If you move home, you may no longer have to pay Council Tax on your old home, and may have to pay for your new home. You should contact us as soon as you move. You will find contact details at the back of this leaflet.

By telling us about any change, we can change your bill so you do not pay too much.

This is important if you move to another area outside Dundee as you may be due a refund, depending on how much you have already paid.

## **Disablement relief**

If your home has been changed to help a person who is disabled (for example, by fitting a stair lift), the assessor would have ignored this change when deciding the property's valuation band. This means that the home will not get a higher bill because it has been changed for a person who is disabled.

If your home is the main home of a person who is disabled and that person needs to use a wheelchair indoors or a room to meet special needs, for example, a treatment room, we will set the Council Tax bill at the next band lower than that shown in the valuation list. For example, we would charge a band D home, with space to meet the needs of a person who is disabled, at the band C rate. If your home is on band A, (which is the lowest Council Tax band), you will receive a reduction in your Council Tax charge.

If you feel your home fits this description, you can get a form or more information at any of our enquiry offices. You can find contact details at the back of this leaflet. Or, you can fill in the tear-off slip to ask for the form you need.

## **Discounts**

### **1 What is a discount ?**

If you have two or more adults living in your home, you will usually pay full Council Tax. If only you live in your home, we can reduce your bill by at least 25%. If we do not count everyone as living in your home you may get a discount of 25% or 50% (see 'status' discount categories).

From 1 April 2005 the Government gave local councils the opportunity to change the discount they may give to a property which is nobody's only or main home. The Government said that the discount could be changed to between 10% and 50% for a second home or a property that has been empty for a long time.

From 1 April 2011 we will change the discount we give to these types of properties. We will spend the extra money we raise on building new council houses, buying land for affordable housing or making sure we can reuse empty homes.

If you own a property which isn't your only or main home but you don't have furniture in it, we will give you a 50% discount for the first six months and 10% after that.

If you own a property which isn't your only or main home but you have furniture in it, we will give you a 10% discount.

If you have just bought a property which needs major work doing to it for it to be fit for someone to live in it, or if it needs structural alterations, and you have to pay Council Tax on it, we will give you a 50% discount for the first six months and a 10% discount after that.

**Before 1 April 2006, if a property was not your only or main home, and you have to pay council tax on it, we could give you a discount on water and sewerage charges. From 1 April 2006, we were not able to give this discount for water and sewerage charges. You can find more information about Council Tax later in this leaflet.**

## **Purpose-built holiday homes**

If you have a purpose-built holiday home, we will give you a 50% discount.

A purpose-built holiday home could be one which has a licence or planning permission for it to be used on a site, but which you can't live in all year round, or it could be a property unfit to live in all year round.

## **Job-related home**

If you live in a property because of your job, we can give you 50% discount on your 'job-related' property if you have a main home somewhere else. If your 'job related' home is your main home, then you can get a 50% discount on your other property.

A job-related home is:

one you must live in as part of your contract of employment; or

somewhere you must live for you to be able to do your job properly; or

a home for the kind of job where it is normal for a home to be provided and where you will be able to perform your job better; or

a home you live in because your security is threatened and you have a special security arrangement.

We do not count members of your family under 18 when charging Council Tax. This means that if there is one adult and a person under 18 living in your homes, we give you a 25% discount because your home is seen to be lived in by only one adult. In certain cases we may not count you or a member of your

family towards your Council Tax bill.

This is called a status discount, for example, if a member of your household is a student or listed in number two over the page, we ignore them when we work out your Council Tax charge.

### **Examples**

- if three adults are living in your home and we do not count one because they qualify for a status discount, you will still have to pay the full bill because there are still two other people living there.

- If three adults are living in your home and we do not count two because they qualify for a status discount, we will send you a bill for 75% of the full charge.

- If three adults are living in your home and we do not count all three because they qualify for a status discount, we will only charge 50% of the bill. Or, in some cases your home may be exempt from Council Tax. This means you will not have to pay any Council Tax for your home (see exemptions).

We cannot give you a discount and an exemption at the same time.

If you are the liable person in your home and we do not count you in the Council Tax charge because you qualify for a discount, you will still be the person who has to make sure the Council Tax is paid.

## **2 Status discount categories (Types of people we do not count)**

If you are one of the following, you can apply for a discount:-

- 1 If you are held in prison
- 2 If you have a severe learning disability or a severe mental illness
- 3 If you have Child Benefit paid for you
- 4 If you are a student or student nurse
- 5 If you are an apprentice
- 6 If you are on a training scheme or skillseekers programme
- 7 If you are a care worker
- 8 If you are a hospital patient (the home must be your only or main home)
- 9 If you are a patient in a care home (the home must be your only or main home)
- 10 If you live in a night shelter, hostel and so on
- 11 If you have just left school
- 12 If you are a member of international military headquarters or a defence organisation

## **3 Claiming your discount**

We have a form which you should ask for if you think you may be entitled to one of the discounts shown.

The form will ask you for any information you have to send to support your claim. If you do not give us this supporting information, we may not give you a discount.

If you need more information, please contact any of our enquiry offices. You can find contact details at the back of this leaflet. Or, fill in the tear-off slip showing which form you want.

# Exemptions

## 1 What is an exemption?

Some homes will be exempt from Council Tax altogether. This means they do not have to pay any Council Tax. We can break the exemptions down into three main categories:

- unoccupied with a time limit;
- unoccupied without a time limit; and
- homes which may be occupied.

Some of these exemptions are listed below:-

- 1** Homes which are not lived in and have no furniture. (We can give an exemption for up to six months starting from the date someone last lived in the property and it was last furnished.)
- 2** Homes not lived in which were last lived in by a charity. (We can give an exemption which lasts for up to six months starting from the date someone last lived in the property.)
- 3** New homes which have never been lived in and have no furniture. (We can give an exemption for up to six months)
- 4** Homes not lived in which were last lived in by a student, or students. (We can give an exemption for up to four months.)
- 5** Homes where the liable person has died. We will not charge the estate as long as no grant or confirmation to the estate has been made or no more than six months have passed since the grant was made. (We will give an exemption of up to six months from the date confirmation is granted.)

- 6** Homes not lived in and with no furniture which were last used for agricultural purposes.
- 7** Homes which are not able to be lived in because they are being structurally repaired, improved or rebuilt.
- 8** Homes which the law does not allow anyone to live there.
- 9** Homes owned by a housing organisation which are not lived in because there are plans to have them knocked down.
- 10** Homes which were last lived in by a person, or people, who have their only or main home somewhere else to allow them to receive personal care and attention.
- 11** Homes which were last lived in by a person, or people, who have their only or main home somewhere else to provide personal care and attention for someone else.
- 12** Homes which were last lived in by a person, or people, who have been held in prison (but not for paying fines).
- 13** Homes not lived in which have been repossessed by a mortgage lender.
- 14** Homes not lived in which are difficult to let separately as they are within the enclosed area of land next to another home (for example, granny flats).
- 15** Church manses which are not lived in and are waiting for a minister of religion to move in.
- 16** Homes not lived in which are owned or rented by students who have their only or main home somewhere else.

- 17** Homes not lived in where the only liable person is a trustee in bankruptcy.
- 18** Homes which are entirely lived in by people under the age of 18.
- 19** Student halls of residence.
- 20** Homes only lived in by students.
- 21** Homes lived in only by foreign students and their husbands or wives and their children who are not allowed to claim benefits or work in the United Kingdom.
- 22** Homes which are owned by a registered housing association which are used as 'trial flats' for the disabled or people over pensionable age.
- 23** Homes lived in only by people with a severe learning disability or a severe mental illness.
- 24** Homes owned by the Ministry of Defence which are used for the armed forces to live in.
- 25** Homes owned or rented by a member of visiting forces or a dependant of a member of visiting forces.
- 26** Garages, carports or car parking spaces used for private motor vehicles and domestic storage premises.

## **2 Claiming your exemption**

If you want more information, please contact any of our enquiry offices. You can find contact details at the back of this leaflet. Or, fill in the tear-off slip showing which form you want.

### **3 Notice**

If we give you an exemption, we will send an amended bill to you showing the exempt amount. If we give you the exemption from the start of the liability (for example, the date you move in), we will send you a notice to explain this.

If we give you an exemption but you know that this is not correct, you must tell us or you may have to pay a penalty.

### **4 If you have a complaint**

It is our policy to be polite and helpful at all times. But if you are not happy with the way we have treated you, or the way we have dealt with your claim, please tell us. Or, you can fill in a complaints and suggestion form which you can get from local libraries and centres and other Dundee City Council offices. Or, you may phone the complaints and suggestions helpline service on 01382 434800. You may also make a complaint or suggestion through our website at [www.dundee.gov.uk](http://www.dundee.gov.uk).

## **Ways to pay**

### **1 Direct debit**

Direct debit is the most efficient and cost-effective way to pay your Council Tax.

We estimate that a Direct Debit payment costs 5p to us to deal with as opposed to the average cost of 59p for the other payment methods.

You can choose when you want your Direct Debit to come out of your account; from the 1st, 10th, 18th or 25th of each month.

You can arrange to pay by Direct Debit in the following ways:-

- **By Phone** - call our trained advisors on 01382 431205, who will set up your Direct Debit immediately.
- **By internet** - set up your own Direct Debit on our website at [https://www.dundee.gov.uk/forms/ct\\_dd\\_mandate.php](https://www.dundee.gov.uk/forms/ct_dd_mandate.php)
- **By Post** - fill in a Direct Debit form (available from our offices, by downloading one from our website or by calling our Enquiry Team who will post a form to you), and return it to:

Director of Finance  
PO Box 6786  
Dundee DD1 3YP.

## **2 Online over the internet (using your debit or credit card)**

Log onto [www.dundee.gov.uk/payments](http://www.dundee.gov.uk/payments) and choose the service or charge you want to pay, for example Council Tax. You will need your Council Tax account number.

## **3 By phone (using you debit or credit card)**

A 24-hour automated payment line is available on 0845 6026943 (calls are charged at a local rate). You will need to have your Council Tax account number and credit or debit card when you call. You will be told that your payment has been authorised and you will be given an authorisation code as confirmation.

The money will come out of your bank account or credit card account within three

working days. We accept all major credit and debit cards, except American Express and JCB. If you have any questions with this service, phone 01382 431205.

#### **4 Using a council tax payment card**

You can pay using your payment card at:

- **Dundee City Council payment offices** (using cash, cheque, postal order, debit or credit card), the addresses are at the back of this leaflet;
- **Post offices** (using cash, debit card or cheque made payable to 'Post Office Ltd'); and
- **PayPoint outlets** (using cash only).

Hand your Council Tax payment card and payment to the cashier and tell them the amount due to be paid. The cashier will process your payment and give you a receipt. Please keep this safe as this is proof of your payment. You can only pay at a post office or PayPoint outlet if you use your Council Tax payment card.

#### **5 By standing order or telephone banking**

Please quote the following information to your bank:-

Sort code: 83-50-00

Account number: 00658059

Council Tax account number.

#### **6 By post**

You may pay by cheque or postal order.

Please write your Council Tax account number, name and address on the back of your cheque or postal order and send it to:

Director of Finance

PO Box 6786

Dundee DD1 3YP.

If you want to talk about any Council Tax matter, please contact us in one of the following ways:-

- **Visit** any of our enquiry offices:-

**Finance Department Office**

Dundee House

50 North Lindsay Street

Dundee

Open from 8.30am to 5.00pm

(Mondays, Tuesdays, Thursdays and Fridays),

9.30am to 5.00pm (Wednesdays)

**West District Housing Office**

3 Sinclair Street

Lochee

Dundee

Open from 9am to 4.30pm

(Mondays, Wednesdays, Thursdays and Fridays),

10am to 4.30pm (Tuesdays)

**East District Housing Office**

169 Pitkerro Road

Dundee

Open from 9am to 4.30pm

(Mondays, Wednesdays, Thursdays and Fridays),

10am to 4.30pm (Tuesdays)

- **Phone us** on our Freephone number:  
0800250025

- **Write to:** Dundee City Council  
Revenues Division  
PO Box 216  
Dundee  
DD1 3YJ.

- **E-mail** us at  
[revenues.division@dundeecity.gov.uk](mailto:revenues.division@dundeecity.gov.uk)

You can get more information about council tax from our website at ([www.dundeecity.gov.uk/finance/counciltax](http://www.dundeecity.gov.uk/finance/counciltax)).

## **Getting independent advice**

If you would like advice from someone who does not work for our Revenues Division, you can contact the organisations below:-

### **Citizens Advice**

Central Library  
The Wellgate  
Dundee  
DD1 1DB

Phone: 01382 307494

### **Dundee North Law Centre**

101 Whitfield Drive  
Dundee  
DD4 0DX

Phone: 01382 307230

### **Shelter Housing Aid Centre**

1 Courthouse Square  
Dundee  
DD1 1NH

Phone 0808 8004444

### **Welfare Rights**

Suite A  
Market Mews  
Market Street  
Dundee  
DD1 3LA

Phone: 01382 431190

The information in this leaflet is for guidance only and is not a statement of the law. We will not be responsible for any loss you may suffer as a result or relying on any information in this leaflet.

# Notes

A series of 20 horizontal dashed lines for writing notes.

## Tear-off Slip

If you an application form for liability, discount, disablement relief or exemptions, please fill in and return this slip immediately.

**Please tick:**

Liability

Discount

Disablement Relief

Exemption

### Is the exemption for:

a student property ?

a property being rebuilt ?

any other exemption ?

Name: \_\_\_\_\_

Address: \_\_\_\_\_

---

---

---

---

Your Signature: \_\_\_\_\_

Date: \_\_\_\_\_

For official use only

Date stamp

This leaflet is called Your guide to Council Tax discounts and exemptions

If you would like this leaflet in large print, in Braille, on audio tape, on CD or in another language, please phone 01382 431205.

---

如果你需要此章程的大字版，凸字版，錄音帶，  
光盤或其他語言譯本，請電 01382 431205

---

Jeżeli chcieliby Państwo tę ulotkę napisaną większą czcionką, alfabetem Braille'a, w innym języku lub nagrany na taśmę audio bądź płytę CD prosimy o kontakt pod numerem 01382 431205.

---

**"Если Вы хотели бы получить этот рекламный листок в крупном шрифте, в шрифте Брайля, в аудио записи, на компакт-диске или на другом языке, пожалуйста позвоните по телефону 01382 431205."**

---

اگر آپ یہ دستاویز بڑے پرنٹ، بریل، آڈیو ٹیپ، سی ڈی یا کسی دوسری زبان میں چاہتے ہیں تو برائے مہربانی فون نمبر 01382 431205 پر فون کریں۔

---