

## About Your Council Tax

Council Tax is charged on most homes, and there is one bill per home. Each home is placed in a valuation band from A to H, based on the amount it would have sold for on 1st April 1991. For further information on Council Tax go to [www.lancaster.gov.uk/council-tax](http://www.lancaster.gov.uk/council-tax). The Valuation Office Agency, not the Council, gives a valuation band to every home. You may be able to appeal against the valuation band in certain circumstances. For more information please visit [www.voa.gov.uk](http://www.voa.gov.uk), telephone **(03000) 501501**.

By law, you must continue to pay your Council Tax until a decision has been reached on any valuation appeal.

## View your Housing Benefit, Council Tax Support, Business Rates or Council Tax account online

Visit [www.lancaster.gov.uk/selfserve](http://www.lancaster.gov.uk/selfserve) to access a service that lets you securely view your Benefit, Business Rates or Council Tax account. Landlords can also check details of payments of benefits to their tenants. We can also offer Council Tax bills and Benefit letters via email. You will first need to register with us using your email address. You will be asked some security questions and to enter the reference numbers of the accounts you want to see. You will find your account reference number on your benefit award letter or Council Tax or Business Rates bill.

If you would like to receive your bills and letters by secure e-mail please contact us at [paperless@preston.gov.uk](mailto:paperless@preston.gov.uk).

## Discounts

Full Council Tax is payable where two or more adults live in a property. If you live alone, you are entitled to a 25% single person discount. However, you may still be entitled to a discount if someone in your household is:

- A student or student nurse;
- An apprentice or youth training trainee;
- An 18 or 19 year old who is at or has just left full time education;
- A long-term hospital patient;
- A permanent resident of a care home, nursing home or hostel;
- Severely mentally impaired;
- A care worker on low pay (usually working for charities);
- A carer for someone with a disability who is not their husband, wife, partner or child under 18;
- A member of a religious community;
- In prison; or
- A member of visiting forces.

## Other Discounts/Reductions

If someone in your home is disabled and the property has facilities designed to meet their needs as set out below, you may be entitled to pay less Council Tax:

- A room other than a bathroom, kitchen or toilet, needed by the disabled person;
- A second bathroom or kitchen for the disabled person; or
- Enough space to use a wheelchair indoors - i.e doorways have been widened to allow this.

Annexes that meet certain conditions will qualify for a 50% discount. The Council can also award a discount, subject to application, if special circumstances apply.

## Second Homes

Second homes are charged at the full Council Tax level. These are furnished homes, where no-one lives. If your second home is job-related, i.e. it is empty because you have to live somewhere else in a property provided for you due to your employment, you will be charged at 50% of the full Council Tax.

## Properties that don't have to pay Council Tax

### **Council Tax is not charged on homes which:**

- Only full time students live in;
- Only people under 18 live in;
- Only people who are severely mentally impaired live in;
- Dependent relatives live in as an annexe to the main property (granny flats); or

### **Council Tax is not charged on empty homes which:**

- A charity owns (exempt for up to 6 months);
- The person who lived there is in prison, hospital or a residential home;
- The person who lived there has gone to live with someone else to receive care, or has moved to care for someone else;
- The trustee is waiting for probate or letters of administration to be granted;
- Is subject to repossession proceedings;
- A student owns it and was the last person to live there;
- A trustee in bankruptcy is responsible;
- Nobody can live in by law; or
- A minister of religion is waiting to occupy.

## Discounts for Empty Dwellings

- Empty and unfurnished properties: 100% discount for one month, then full Council Tax. The available discount applies to the property from the date it becomes empty and is awarded to the liable person from that initial date. If liability changes to someone else, it doesn't trigger a new discount period. If you become responsible for a property that is already empty, check with us to see whether you will be liable for Council Tax and at what rate.

Further details can be found at [www.lancaster.gov.uk/ct-reductions](http://www.lancaster.gov.uk/ct-reductions)

- Empty and unfurnished properties, which need major repairs or structural alterations that means no one can live in them: 50% discount for a maximum of 12 months.

## Empty Property Premium

The Council is trying to reduce the number of empty homes in Lancaster. To help achieve this, we can charge full Council Tax plus 100% (two times the normal amount) on any property that has been empty and unfurnished for more than one year from 1st April 2024.

Properties empty more than five years will be charged at full Council Tax plus 200% (three times normal Council Tax) and any property that has remained unoccupied and unfurnished for more than ten years will be charged at full Council Tax plus 300% (four times normal Council Tax).

Empty annexes and property left empty by service personnel can be exempt from this.

## Financial Information

Information on Lancaster City Council's spending and the requirements as the Council Tax Billing Authority are available at [www.lancaster.gov.uk/budget](http://www.lancaster.gov.uk/budget). Information about Lancashire County Council can be found at [www.lancashire.gov.uk](http://www.lancashire.gov.uk) and search for council tax. Financial information for Lancashire Police and Crime Commissioner can be found on [www.lancashire-pcc.gov.uk](http://www.lancashire-pcc.gov.uk) and for Lancashire Combined Fire Authority at [www.lancsfirerescue.org.uk](http://www.lancsfirerescue.org.uk)

## Paying by Direct Debit

Direct debit is the simplest and safest way to make payments. It is also the best and cheapest way for us to collect your Council Tax and Business Rates.

If you want to pay using this method you can set up a direct debit at [www.lancaster.gov.uk/ct-payments](http://www.lancaster.gov.uk/ct-payments) call us on **01524 582900**; or complete and return the direct debit instruction on the back of your bill.

## Paying your Council Tax

Bills issued from 1st April (the start of the financial year) will show payments in 10 monthly instalments. If you wish to pay over 12 months, please contact us in writing. We can only extend the number of instalments until March.

## If you think we have got it wrong

If our assumption about the Council Tax liability is wrong, or you think you may be entitled to any discount, exemption or relief, please contact us.

If you are no longer entitled to a discount, exemption or relief, or a smaller discount should apply; you must notify us within 21 days or may face a penalty of £70. This penalty may also apply if your property is subject to a premium and you fail to notify us that it should not apply, or the amount is incorrect.

## Appeals

If you have been refused a discount, exemption or relief or do not think you should be responsible for paying Council Tax, you can appeal to us in writing telling us why you think we have got it wrong. Our contact details are:

**Revenues Services, Town Hall, Dalton Square, Lancaster LA1 1PJ**

Email: [lancasterctax@preston.gov.uk](mailto:lancasterctax@preston.gov.uk)

We will look at your case again and might ask for more information. If we don't change our decision and you still don't agree, you can appeal to the Valuation Tribunal. See [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).

## What if I don't pay on time?

**REMEMBER, IF YOU HAVE ANY DIFFICULTY IN PAYING YOUR BILL, IT IS IMPORTANT TO CONTACT US. WE MAY BE ABLE TO HELP YOU.**

If you don't pay your instalments on time we will send you a reminder. This will ask you to bring your payments up to date within seven days. If you can't bring your payments up to date then please contact us and we will try to help you.

If you don't bring your account up to date or contact us we will send you a Court summons and costs will be added on. If you do not pay the amount shown on the summons in full (plus the costs) before the Court hearing then we will ask the Court to make a Liability Order against you. This will also mean that more costs will be added on to the amount that you owe and gives us powers to take further action to recover the outstanding balance.

If you have received a reminder or a final notice you can set up your own payment arrangement at [www.lancaster.gov.uk/selfserve](http://www.lancaster.gov.uk/selfserve). You will need to register for an account if you don't already have one. If you offer to pay instalments that are deemed insufficient to clear your outstanding balance within a reasonable time, your arrangement will be rejected.

**Further information about how we may be able to help if you are struggling with rising living costs can found on our website:**

**[www.lancaster.gov.uk/support](http://www.lancaster.gov.uk/support)**

If you are having difficulties paying your bills and need independent advice you can contact the Citizens Advice Bureau [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk) • **01524 481 508**  
Lancashire Welfare Rights Service [www.lancashire.gov.uk](http://www.lancashire.gov.uk)  
or the Money Helper service [www.moneyhelper.org.uk](http://www.moneyhelper.org.uk)

# Do you need help with **Council Tax** payments

**Council Tax Support**  
could help lower your bill



On a low income? You don't have to be on DWP benefits



If your name is on the bill, you can claim!



On Universal Credit? Council Tax support requires a separate application

*Apply now!*

[www.lancaster.gov.uk/ct-support](http://www.lancaster.gov.uk/ct-support)

Request paper form: **01524 582965**

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Department  
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Pensions