

Information about Council Tax 2017/2018



How much is the Council Tax

We charge Council Tax on most properties. Each property was put into one of eight bands based on the amount the property would have sold for on 1 April 1991. Your band is shown on your Council Tax bill. Your Council Tax includes contributions to the Greater Manchester's Police & Crime Commissioner, the Fire & Rescue Authority and the adult social care precept.

Council Tax Band	Value of property in April 1991	GM Police & Crime Commissioner	GM Fire & Rescue Authority	Adult social care precept	Bury Council	Full Council Tax charge
A	up to and including £40,000	£108.20	£39.96	£44.49	£903.61	£1096.26
B	£40,001 – £52,000	£126.23	£46.62	£51.91	£1054.22	£1278.98
C	£52,001 – £68,000	£144.27	£53.28	£59.32	£1204.82	£1461.69
D	£68,001 – £88,000	£162.30	£59.95	£66.74	£1355.42	£1644.41
E	£88,001 – £120,000	£198.37	£73.27	£81.57	£1656.63	£2009.83
F	£120,001 – £160,000	£234.43	£86.59	£96.40	£1957.83	£2375.26
G	£160,001 – £320,000	£270.50	£99.91	£111.23	£2259.04	£2740.67
H	£320,001 – and above	£324.60	£119.90	£133.47	£2710.84	£3288.81

The Council Tax amounts were set at a Council meeting on 22 February 2017.

Who pays Council Tax

The person responsible for paying Council Tax will be whoever ranks the highest on the following list:

1. a person who lives in the property and owns the freehold
2. a person who lives in the property and is a leaseholder
3. a person who lives in the property and is a statutory or secure tenant
4. a person who lives in the property and has a contract to live in it
5. a person who lives in the property
6. the owner of the property

A property owner will be responsible for Council Tax for care/nursing homes, religious communities/ ministers, houses in multiple occupation, asylum seekers and domestic servants.

Discounts

The full Council Tax bill assumes that there are two adults living in a property. If only one adult lives in the property (as their main home), we will reduce your bill by 25%.

We will not count the following people when we are looking at the number of adults living in a property:

- full-time students, student nurses, apprentices and people on youth training schemes
- patients who live in hospital
- people who are being looked after in care homes
- people staying in hostels for the homeless or night shelters
- 18 and 19 year-olds who are still at home or have just left school
- care workers on low pay
- people caring for someone with a disability who is not their husband, wife, partner or child under 18
- member of visiting forces
- members of religious communities (including monks and nuns)
- people in prison (except for those in prison for not paying their Council Tax or a fine)

You may also be eligible for a reduced bill if you, or someone who lives with you, is disabled and needs:

- a room of their own
- an extra bathroom or kitchen
- extra space in your property

- **Visit our website at www.bury.gov.uk/helpwithcounciltax if you think you may be entitled to a discount.**

If your bill shows that we have given you a discount, we need you to tell us of any changes in circumstances which may affect your discount. If you do not tell us within 21 days, you may have to pay a penalty of £50.

Empty property discounts and exemptions

Some properties are exempt from Council Tax or qualify for a discount whilst they are empty. Some of our empty discounts include:

- 100% discount – empty and unfurnished for up to 1 month
- 25% discount – empty and unfurnished for up to 2 years
- 25% discount – empty and furnished
- 50% discount – empty and uninhabitable

We charge extra Council Tax when a property has been empty and unfurnished for more than 2 years. The Empty Property Premium is set at 150% of the full Council Tax amount.

- **Do you own a house that's been empty for longer than 6 months? For more information about bringing it back into use see our website at www.bury.gov.uk/emptypropertyadvice.**

The classes of exemption are:

- Class B – Unoccupied and owned by a charity (exempt for up to six months)
- Class D – Left empty by prisoners
- Class E – Left empty by long stay patients in care homes and hospitals
- Class F – Left empty following the death of the taxpayer
- Class G – Occupation is prohibited by Law
- Class H – Empty and awaiting occupation by a minister of religion
- Class I – Left empty by someone who has moved in order to receive personal care from another person
- Class J – Left empty by someone who has moved in order to provide personal care for another person
- Class K – Left empty by students
- Class L – Repossessed by the mortgagee
- Class M – Halls of Residence
- Class N – Occupied by students or school leavers
- Class O – Armed Forces accommodation such as barracks
- Class P – Occupied by members of visiting forces
- Class Q – Left empty by bankrupts
- Class R – Unoccupied caravan pitches and boat moorings
- Class S – Occupied by persons under 18
- Class T – Unoccupied annexes which form part of a single property and may not be let separately without a breach of planning consent
- Class U – Properties occupied by persons who are severely mentally impaired
- Class V – Properties where at least one person, who would otherwise be liable, is a diplomat
- Class W – Annexes and similar accommodation occupied by an elderly or disabled relative

Evidence will be required to support a claim for exemption.

- **For more information regarding our empty property discounts and exemptions, please visit www.bury.gov.uk/helpwithcounciltax.**

Council Tax Support

The Council operates a scheme to help those on a low income to reduce the amount they pay towards their Council Tax.

- **For further information about Council Tax Support visit www.bury.gov.uk/counciltaxsupport.**

Appeals

When the Council Tax was introduced on 1 April 1993, everyone could appeal against the banding of their property until 30 November 1993. Since 1 December 1993 there are only a few reasons why you can appeal against the band your property is in. These are:

- if your property is demolished
- if your house is changed into flats
- if there are changes to your local area which would affect the value of your property

You can also appeal up to six months after:

- the Listing Officer or the court changes the band of your property
- you become a new taxpayer at the property

- **If you want to appeal for any reasons listed above, please write to the Listing Officer, Valuation Office Agency, Manchester Group Office, Portland Tower, Portland Street, Manchester M1 3LD or phone 0300 050 3600.**

The Listing Officer may reject your appeal if he or she has already considered the same appeal from a previous Council Tax payer.

You can also appeal if you think that you should not be responsible for paying Council Tax. For example, this could be if you do not live in the property, your property is exempt, or we have made a mistake on your bill.

- **If you want to appeal because you think you should not be responsible for paying the Council please either email counciltax@bury.gov.uk, or write to Council Tax, 7 Whittaker Street, Radcliffe, Manchester, M26 2DT.**

You must still pay your Council Tax while your appeal is being looked at. If your appeal is successful, and you have paid too much Council Tax, we will give you a refund.

Adult social care precept

April 2016 saw the introduction of an adult social care precept. This is part of your Council Tax which is earmarked for the social care services we provide for adults in the borough.

The adult social care precept in 2017-18 is made up of two amounts:

- the adult social care precept for 2016-17; plus
- 3% of Bury Council's portion of the 2016-17 Council Tax

Council Tax Band	Bury Council element of Council Tax 2016-17	Increase in adult social care precept (3% of Bury Council element of Council Tax 2016-17)	Adult social care precept in 2016-17	Total adult social care precept in 2017-18
A	£903.47	£27.11	£17.38	£44.49
B	£1054.05	£31.63	£20.28	£51.91
C	£1204.63	£36.14	£23.18	£59.32
D	£1355.21	£40.66	£26.08	£66.74
E	£1656.37	£49.70	£31.87	£81.57
F	£1957.53	£58.73	£37.67	£96.40
G	£2258.68	£67.77	£43.46	£111.23
H	£2710.42	£81.32	£52.15	£133.47

- **To find out the types of social care services we provide see our website at www.bury.gov.uk/adults.**