

2023/24

# Your Council Tax

What's in it for you?



**BRENTWOOD  
BOROUGH COUNCIL**



**Essex County Council**

Working together

## Contents

## Page

What is Council Tax? 3

Who has to pay Council Tax? 4

Discounts 4

Exemptions 5

Benefits 5

People with disabilities 5

How to appeal 6

How to contact us 8

## More information

We can provide this information in other formats, for example large print, Braille or another language, free of charge.

For more information please call 01277 312500.

Cover image: King George's Playing Fields.

## Paying made easy

### Sign up for Direct Debit



Direct Debit is the most effective and efficient way to pay your Council Tax. To set up a Direct Debit, visit [www.brentwood.gov.uk/counciltax](http://www.brentwood.gov.uk/counciltax). Please have your Council Tax account number and bank details ready. You can choose to pay over a maximum of 12 instalments on either the 1st, 7th, 14th, 21st or 28th of each month.

### Paying online

To make a payment online, please go to the following link on our website: [www.brentwood.gov.uk/payments](http://www.brentwood.gov.uk/payments)

### Electronic/ Bank Payments

You must quote your Council Tax account number and the following details:

Account Name: Brentwood Borough Council  
Account Number: 01731291  
Sort Code: 30-91-17

### 24 Hour Telephone Payments

To make a payment by phone, please call 0345 200 1173 or 01277 312 500 from mobiles. Calls cost no more than calls to geographic numbers (01 or 02). Costs can vary from between 3p to 40p per minute depending on your network provider.

### Electronic Billing

Would you like to receive your Council Tax Notice by email? Sending your notice by email is fast and secure and helps reduce costs. If you are interested in receiving future Council Tax Notices by email, please email your details (including your Council Tax account number) to [revenue@brentwood.gov.uk](mailto:revenue@brentwood.gov.uk)





# Working together for you

Brentwood Council have produced this booklet incorporating Essex County Council, Police Fire & Crime Commissioner for Essex and Essex Police, Fire and Crime Commissioner Fire and Rescue Authority information, to make it quicker and easier to explain how we work out your Council Tax and how we use it.

## What is Council Tax?

Council Tax is a tax local authorities charge to raise money to pay for their services.

Almost every household has to pay Council Tax, whether your home is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether you own or rent it.

Each property is put into one of eight bands, depending on how much it was worth on 1 April 1991.

Your Council Tax bill shows the band your home is in.

Valuation band	Value of property on 1 April 1991
Band A	Less than £40,001
Band B	£40,001 to £52,000
Band C	£52,001 to £68,000
Band D	£68,001 to £88,000
Band E	£88,001 to £120,000
Band F	£120,001 to £160,000
Band G	£160,001 to £320,000
Band H	More than £320,000

We (Brentwood Borough Council) collect your Council Tax and put it into a separate fund called the collection fund. We share this fund with Essex County Council, Police Fire & Crime Commissioner for Essex, Essex Police, Fire and Crime Commissioner Fire and Rescue Authority and the parish and town councils.

This year we need to collect £7,610,284 in Council Tax which includes Parish Precepts. Every £1 of Council Tax is shared in the following way.



- Essex County Council use Council Tax to pay for services such as social services, highways and libraries.
- We use Council Tax to help pay for services such as refuse collection, planning, leisure services and improving facilities for our community.

## Who has to pay Council Tax?

At least one person in each household is responsible for paying Council Tax.

In most cases the person (or people) aged 18 or over nearest the top of the following list will be responsible for paying Council Tax:

- Owner-occupiers
- Leaseholders
- People who pay rent
- People who have a licence to occupy, such as people who live in tied cottages (housing related to their work)
- People such as squatters, who live in the property but have no legal interest in it (that is, they don't own or rent it)
- People who own the property but don't live in it.

People such as tenants, married people or civil partners can be jointly or separately responsible for all the Council Tax for their property.

## Single Person Discount

A full Council Tax bill assumes that there are two adults living in the property. An adult for Council Tax purposes is a person aged 18 years or over. If only one adult lives in the dwelling as their main home, the Council Tax bill **may** be reduced by 25%.

You can apply for a single resident discount on our website at [www.brentwood.gov.uk](http://www.brentwood.gov.uk)

## Other Discounts

Properties in need of major repairs to make them habitable, or undergoing structural alteration may receive a 25% discount. After the discount period, full Council Tax will be due.

A discount of up to 50% may be awarded depending on the number of disregarded people who live in the property. When we look at the number of adults living in a property, we do not count:

- full-time students, student nurses, apprentices, youth trainees and foreign-language assistants.
- if you are an apprentice see additional information about Council Tax Reduction for apprentices.
- people who live in hospital
- people who are being looked after in care homes
- people who are severely mentally impaired
- people staying in hostels for the homeless or night shelters
- 18 and 19 year-olds who are at school or who have just left school, or if someone is still receiving child benefit for them
- care workers working for low pay (usually for a charity) people caring for someone with a disability, who is not their partner or their child (a child is someone under 18)
- members of visiting forces, international institutions and diplomats members of religious communities
- people in detention (except people in prison for not paying their Council Tax or a fine relating to their Council Tax) the foreign spouse of a student prevented from working by their immigration status.

## Exempt properties

You don't have to pay Council Tax for some properties. These are known as 'exempt properties'. If no-one lives in a property, it is exempt if the property:

- is owned by a charity (exempt for up to six months)
- is left empty and the owner or tenant who was living there is in prison
- is left empty by someone who has moved to receive personal care in a hospital, a care home, or somewhere else
- is waiting for probate or letters of administration to be granted (after someone has died) and for up to six months after the probate or letters are granted
- is empty because it is against the law for anyone to live in it
- is waiting to be lived in by a minister of religion
- is empty because the owner or tenant who was living there has moved away to care for someone
- is owned by a student and they were the last person to live there
- has been repossessed and is still empty
- is the responsibility of a trustee for someone who has been made bankrupt
- is a pitch for a caravan or mobile home, or a mooring for a houseboat
- is part of a property that also includes another home and cannot be let separately

Homes are also exempt if the following people live there:

- Only students
- Only people under 18 years old
- Only people who have a severe mental impairment and who would otherwise have to pay Council Tax.
- A diplomat or member of international organisations

- An elderly or disabled person living in part of a home (an annexe) and their relative lives in the other part of the home

Please contact us if you think your property should be exempt from Council Tax or you should pay a reduced rate.

You must tell us within 21 days about anything that could affect an exemption or discount you receive.

## People with disabilities

If you are entitled to receive Council Tax Reduction and a member of the household is disabled and in receipt of a disability benefit, the household will receive the maximum 100% Council Tax Reduction.

You may be entitled to pay less Council Tax if you, or someone who lives with you, has a room or extra space, or an extra bathroom or kitchen, or uses a wheelchair in your property, to meet special needs relating to a disability.

This means that people with disabilities don't have to pay more Council Tax for the extra space they need.

You can apply by completing our online form @ [www.brentwood.gov.uk](http://www.brentwood.gov.uk)

## Fraud and Penalties

Failure to tell the Council Tax office within 2 months of any change that could affect your Council Tax liability or any of the reductions you receive, including Single Person Discount, can lead to a penalty of up to £280.

## All Council Tax reductions and discounts will be reviewed

We will be checking every claim periodically so it is important you are aware we carry out data matching and work with the Audit

Commission's National Fraud Initiative. This means we may use the information you have provided, and also share this with the Audit Commission and credit reference agencies for the purpose of the prevention and detection of fraud. Anyone who believes that they may no longer be entitled to a Council Tax discount or reduction should contact the Council Tax office.

## How do I appeal?

### Valuation appeals

If you think your home should be in a different valuation band please contact the Valuation Office Agency by visiting [www.gov.uk/council-tax-bands](http://www.gov.uk/council-tax-bands) or telephone 03000 501 501. They will tell you your rights and how to appeal, if you are entitled to do so.

### Other appeals

You can appeal to us if:

- you think you should not have to pay Council Tax at all because you do not live in or own the property
- you feel the property should be exempt from Council Tax
- you believe we have made a mistake working out your bill
- we have not given you a discount,
- we have not reduced your bill because you or someone you live with has a disability.

If you want to appeal, you must notify the Council Tax office in writing. We will then review your case. If you disagree with our decision, you have two months to appeal to a Valuation Tribunal.

If you appeal, you must continue to pay your Council Tax until your appeal is decided. If your appeal succeeds, we will repay any Council Tax you have overpaid.

## Having difficulty paying your Council Tax...

Please contact us as soon as possible.

The instalment payments are due on or before the date shown on your bill. If your payment is late recovery action on your bill will start. This could involve a reminder notice, a summons being issued and a magistrate's court application which means you will be liable for further costs on top of your original Council Tax charge.

Once the Liability Order is granted an arrangement can be made, if this does not happen we can use various recovery methods to collect this debt. This may include the use of enforcement agents (bailiffs) to recover your debt.

If the enforcement agent believes that there are insufficient items to clear the debt, we will then consider other recovery options such as Committal action, bankruptcy/insolvency, imprisonment or a charging order against your property.

Please see our website for further details, or contact the following teams who will be able to advise and help you:

Brentwood Council Revenues Recovery Team  
Citizens Advice  
Step Change

## Council Tax Fraud

If you suspect that someone is fraudulently claiming a Council Tax discount or exemption go to [www.brentwood.gov.uk](http://www.brentwood.gov.uk)

## Council Tax Reduction

We have a Council Tax Reduction scheme for persons of working age. The scheme is based on a comparison of household income with household size. At the point of applying for Council Tax Reduction you will receive an instant decision about whether you are entitled and the percentage of reduction that you will be awarded, either 100%, 75%, 50% or 25%. There is no entitlement to Council Tax Reduction where total savings are more than £6000. Where a member of the household is disabled and in receipt of a disability benefit, the household will receive the maximum 100% Council Tax Reduction. We also have a Council Tax Reduction scheme for apprentices where if an apprentice earns more than £195.01 but less than £300 per week and they are the only other adult in a property, they can be disregarded for Council Tax purposes for the term of their apprenticeship. Pension age customers will continue to receive Local Council Tax Support as at present. You can apply online at [www.brentwood.gov.uk/ctr](http://www.brentwood.gov.uk/ctr)



## 12 Monthly Instalments

It is now possible for you to pay your Council Tax in monthly instalments up to the end of the financial year. If you wish to spread your payments in this way, please complete the online form on our website at [www.brentwood.gov.uk/counciltax](http://www.brentwood.gov.uk/counciltax)



### Do it with a debit

**Pay the easy way and sign up for direct debit over the phone.**



Choose whichever suits you best out of the following dates each month.



**Do it online at  
[www.brentwood.gov.uk](http://www.brentwood.gov.uk)**

Have your Council Tax account number and bank details ready.

## More information

### Want to know more about our services?



Write to:  
**Revenues Services,  
Town Hall, Ingrave Road,  
Brentwood,  
Essex CM15 8AY.**

#### **Council Tax, Council Tax Support and Housing Benefit**

Phone: **01277 312500.**

Email: **benefit@brentwood.gov.uk** or **revenue@brentwood.gov.uk**

[www.brentwood.gov.uk](http://www.brentwood.gov.uk)



Write to:  
**Essex County Council  
Freepost CL3636  
Chelmsford CM1 1QH.**

Contact us:

**[www.essex.gov.uk/contact-general-enquiries](http://www.essex.gov.uk/contact-general-enquiries)**


Phone:

■ **0345 743 0430**

Our main office is at:

County Hall, Market Road, Chelmsford CM1 1QH.

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

For more about our services visit our website.



[www.essex.gov.uk](http://www.essex.gov.uk)

## Adult Social Care Precept

The Secretary of State made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.