

Council tax guide 2020-21

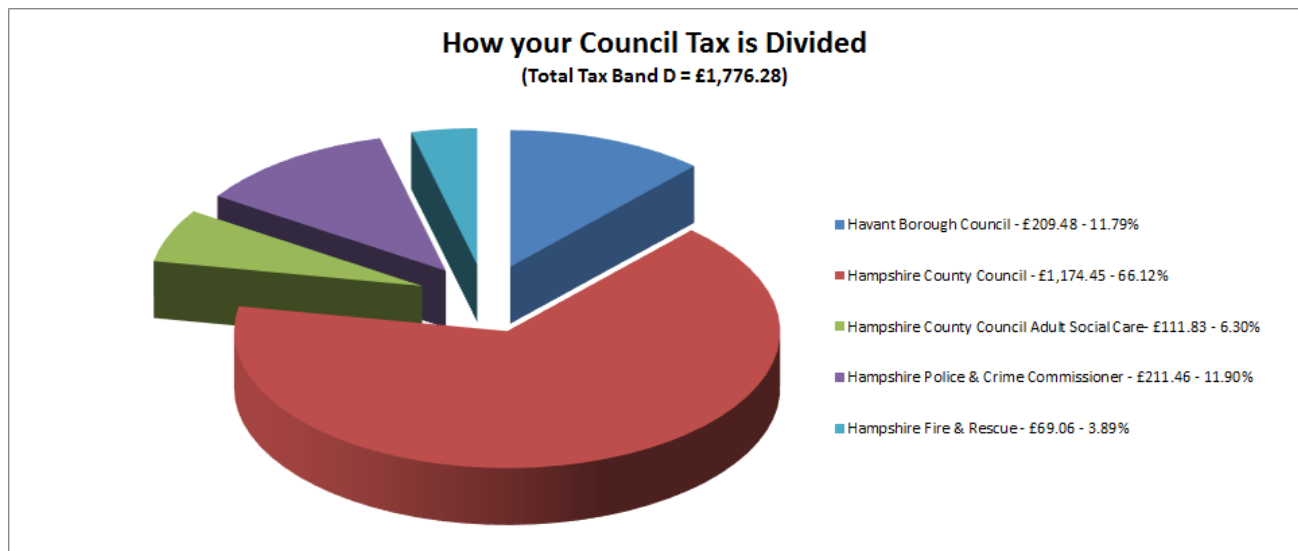
Welcome to your council tax guide 2020-21

Council budget and financial information

The table below shows the council tax payable in each council tax band. 11.79% of the council tax you pay is for Havant Borough Council's services.

Band	Band AR*	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£	£
Borough Charge	116.38	139.65	162.93	186.20	209.48	256.03	302.58	349.13	418.96
County Charge	652.47	782.97	913.46	1,043.96	1,174.45	1,435.44	1,696.43	1,957.42	2,348.90
Adult Social Care Charge	62.13	74.55	86.98	99.40	111.83	136.68	161.53	186.38	223.66
Police Authority Charge	117.48	140.97	164.47	187.96	211.46	258.45	305.44	352.43	422.92
Fire & Rescue Authority Charge	38.37	46.04	53.71	61.39	69.06	84.41	99.75	115.10	138.12
Total Charge	986.83	1,184.18	1,381.55	1,578.91	1,776.28	2,171.01	2,565.73	2,960.46	3,552.56

*AR – If you qualify for disabled persons relief and live in a Band A property, your council tax will be charged at the AR level.



Havant Borough Councils' net budget for 2020-21 is £14.591m.

The table below shows the cost of the various services provided by Havant Borough Council.

**Havant Brough Council
Budget Summary 2020-21**

	2020-21 Budget £M
Director of Corporate Services	
5 Councils Staff and Contract	0.629
Head of Legal	0.392
Head of Organisational Development	1.312
Head of Programmes Redesign	2.990
Head of Customer Services	3.290
Head of Strategic Commissioning	4.231
Head of Finance	1.066
Head of Commercial Development	0.019
Director of Regeneration and Planning	
Head of Coastal Partnerships	0.135
Head of Neighbourhood Support	(0.302)
Head of Housing	0.352
Head of Planning	1.077
Head of Community Engagement	0.847
Head of Property	(1.439)
Head of Regeneration (South)	0.455
Other operating I&E	0.853
Depreciation (paid at service budget level)	(1.104)
Contribution (surplus)/deficit	14.803
Regeneration investments	(0.339)
Capital expenditure charged to revenue	0.127
Total net expenditure	14.591
Business rates retention	(5.605)
Council tax demand on the collection fund	(8.642)
General grants	
New homes bonus grant	(0.902)
Other financing	
Collection fund (surplus)/deficit	0.077
Contributions to/(from) earmarked reserves	0.481
Contributions to/(from) general fund balance	
Total funding	(14.591)
Budget (surplus)/deficit	0.000

Council tax information

Council tax valuation bands

Most domestic dwellings (including flats, residential caravans and houseboats) whether rented or owned and whether lived in or not are subject to the council tax.

Each dwelling is allocated to one of eight bands according to their open market value at 1st April 1991:

BAND	RANGE OF VALUES
A	Up to and including £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

Exempt dwellings

Certain types of property are exempt from payment of council tax, for example:

Occupied

- Self-contained annexe occupied by a dependant relative
- Student accommodation/halls of residence
- Owned by the Ministry of Defence
- Solely by persons under 18 years
- Solely by severely mentally impaired persons

Unoccupied

- Home owned by student
- Empty caravans/pitches/boat moorings
- 'Granny annexes' which cannot be separately let
- Vicarages etc.
- Owner in prison
- Moved to receive/provide personal care
- Occupation prohibited by law
- Trustee in bankruptcy
- Properties repossessed

Unoccupied up to 6 months

- Owned by a charity
- After grant of probate/letters of administration granted

Empty properties

There have been some changes to the council tax charges for empty properties and second homes that took effect from 1 April 2013 as follows;

Second homes

These are properties which are furnished but are no-one's main home. From 1 April 2013, the 10% council tax discount for these properties was reduced to 0% so that owners are now required to pay the full charge.

Properties which are unoccupied and substantially unfurnished

Prior to 1 April 2013, these properties were referred to as Class C exemptions and received a 100% discount for a maximum period of 6 months. From 1 April 2013, these properties no longer receive a discount and the full council tax charge is payable.

Properties which are unoccupied and substantially unfurnished and require or are undergoing major repairs/structural alterations

Prior to 1 April 2013, these properties were referred to as Class A exemptions and received a 100% discount for a maximum period of 12 months. From 1 April 2013, these properties no longer receive a discount and the full council tax charge is payable.

Properties that have been unoccupied and substantially unfurnished for a long time

With effect from 1 April 2020, properties that have been unoccupied and substantially unfurnished for a period of 2 years or more are charged an additional premium of 100% of the council tax charge so that 200% of the charge is payable.

If you think your property may be exempt, please contact Havant Borough Council at the address at the end of this guide.

Discounts

A 25% discount applies where there is only one adult occupier and discounts of 10% or 50% may be allowed in certain circumstances.

Please go to our web page <https://www.havant.gov.uk/council-tax-discounts> for more information.

New discount for annexes

From 1 April 2014, some annexes may qualify for a 50% discount. This is where the annexe is being used by the owner or tenant as part of their main residence or where the annexe is occupied by a relative of the person who is liable to pay the council tax on the main residence.

Disabled relief

If you, or someone who lives with you, need a room (which could include an extra bathroom or kitchen) or extra space in your property because of a disability, you may be entitled to a reduced council tax bill.

This reduction would take the form of calculating your bill as if the property had been placed in the band immediately below the one shown in the valuation list. Council tax bills for

eligible properties in the lowest band (A) will be reduced by the same proportion of the bill as in the case of properties in bands B to D.

Council tax support scheme

If you are on a low income you may be able to claim council tax support. This is a means tested reduction to the amount of council tax that you must pay. For more information on claiming council tax support contact the Benefits Office on 023 9244 6382 or visit www.havant.gov.uk

Benefits appointments

Benefits provide an appointment-based service. If you would like your claim assessed while you wait, please contact us on our appointment-based line 023 9244 6371.

Changes of residence

If you change your address you should notify the council within 21 days. Failure to do so could result in a penalty being imposed upon you.

Benefit fraud hotline

If you think you know someone who is committing housing benefit or council tax support fraud, please report it to Havant Borough Council.

You can do this by either,

- calling the fraud hotline number 023 9244 6371
- emailing havant.benefits@secure.capita.co.uk.

All information is treated in confidence.

Appeals

The grounds for appeal about banding are restricted to the following cases

- where you believe that the banding should be changed because there has been a material increase or reduction (this is explained below) in the dwelling's value
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes
- where the Listing Officer has altered a list without a proposal having been made by a taxpayer
- where you become the taxpayer in respect of a dwelling for the first time. (Your appeal must be made within six months, but if the same appeal has already been considered and determined by a Valuation Tribunal it cannot be made again)

A material increase in value may result from building, engineering, or other work carried out on the dwelling. In these cases, revaluation does not take place until after a sale - so the person appealing would usually be the new owner or resident.

A material reduction in value may result from the demolition of any part of the

dwelling, any change in the physical state of the local area or an adaptation to make the dwelling suitable for use by someone with a physical disability. In these cases, revaluation should take place as soon as possible.

You may also appeal if you consider that you are not liable to pay council tax, for example because you are not the resident or owner, or because your property is exempt, or that the council has made a mistake in calculating your bill.

If you wish to appeal on these grounds you should first notify the council in writing so that the case can be considered. Making an appeal does not allow you to withhold payment of tax owing in the meantime.

If your appeal is successful you will be entitled to a refund of any overpaid tax. If you wish to appeal against your banding, please use the contact form on the Valuation Office's website (www.voa.gov.uk).

How to contact Havant Borough Council

Council tax and benefits correspondence only
Revenues and Benefits Services
PO Box 75
Havant
Hampshire PO9 2ER

Postal payments and accompanying correspondence Havant Borough Council
Remittances
PO Box 209
Havant
Hampshire PO9 9BS

All other correspondence Havant Borough Council
Public Service Plaza
Civic Centre Road
Havant
Hampshire PO9 2AX

Telephone
All general enquiries 023 9244 6019
Council tax 023 9244 6317
Non-domestic rates 0845 0702081
Benefits 023 9244 6382
Benefits fraud hotline 023 9244 6371

Website www.havant.gov.uk

Email

havant.counciltax@secure.capita.co.uk (for council tax queries)

havant.businessrates@secure.capita.co.uk (for non-domestic rate queries)

havant.benefits@secure.capita.co.uk (for housing benefit and council tax support)