

### Why not try our online services, you can:

- Choose to receive your bill by email,
- Tell us you have moved home,
- Apply for or cancel a single person discount,
- Set up a direct debit,
- Apply for housing benefit or council tax support,
- Report a change of circumstance.

### Check your Council Tax receipt here:

[www.shropshire.gov.uk/YourBillExplained](http://www.shropshire.gov.uk/YourBillExplained)

[www.shropshire.gov.uk/council-tax](http://www.shropshire.gov.uk/council-tax)

[www.shropshire.gov.uk/business-rates](http://www.shropshire.gov.uk/business-rates)

[www.shropshire.gov.uk/benefits](http://www.shropshire.gov.uk/benefits)

You can also make payments through our automated payment line 0345 678 9009

Sign up to receive your Council Tax bill electronically here:

[www.shropshire.gov.uk/counciltaxonline](http://www.shropshire.gov.uk/counciltaxonline)

**National Benefit Fraud Hotline: 0800 854 440**

### Fair processing notice - How we use your information

The information that you provide will be processed in accordance with Data Protection and other relevant legislation. This authority has a duty to protect the public funds it administers and may use information held about you for the prevention and detection of fraud and other lawful purposes. This may include, but is not limited to, matching Council Tax data with electoral registration records. The council will also use the information for the purpose of performing any of its statutory enforcement duties. It will make any disclosures required by law and may also share this information with other bodies responsible for detecting or preventing fraud or auditing or administering public funds. We will not disclose your personal information to third parties for marketing purposes.

For further information please visit [www.shropshire.gov.uk/RBprivacynotice](http://www.shropshire.gov.uk/RBprivacynotice)

**If you can read this but know someone who can't please contact us on 0345 678 9000 so we can provide the information in a more suitable format.**

## Council Tax bill explanatory notes

### Council Tax Valuation Bands

Most dwellings are subject to Council Tax. There is one bill for each dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented.

Each dwelling has been placed into one of eight bands by the Listing Officer of the Valuation Office Agency, according to its open market value at 1st April 1991.

Valuation 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	£320,001 and above	

The valuation band for your dwelling is shown on your Council Tax bill. You may look at any property's valuation band on the Valuation Office Agency website ([www.voa.gov.uk](http://www.voa.gov.uk)).

### Appeals to the Valuation Office Agency

The Valuation Office Agency (VOA) values domestic properties for council tax. This valuation is used to set your council tax band. You might need to contact the VOA if you think your council tax band is wrong.

You can find out more about when you can challenge your band and what you need to do at <https://gov.uk/challenge-council-tax-band>. If you challenge your band, you must continue to pay council tax at your current band until your appeal is decided.

You can contact the VOA at <https://gov.uk/contact-voa>. If you are unable to use the online service you can also contact the VOA on **03000 501 501**.

### Reductions for people with disabilities

If you, or someone who lives with you, needs an extra room (which could include an extra bathroom or kitchen) or extra space in your property because of a permanent disability you may be entitled to a reduced Council Tax bill. A reduced bill will be calculated as if your property had been placed in a band immediately below the one shown in the valuation list.

People in a band A property may also be entitled to a reduced Council Tax bill.

If you think that you are entitled to a reduction and it is not shown on your bill, please visit: [www.shropshire.gov.uk/DisabledBandReductions](http://www.shropshire.gov.uk/DisabledBandReductions)

If your property has any special features which have been added for a resident with a disability which reduces the value of the property and you do not think they have been taken into account in the valuation band, you should contact the Listing Officer (see "Appeals to the Valuation Office Agency" section).



**Discounts** – A full Council Tax bill assumes that there are two or more adults living in a property. If you are the only adult living in your property you are entitled to a 25% discount. The following people will not count when calculating the number of adult residents if they meet specific criteria:

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>● Prisoners</li> <li>● Patients resident in a home</li> <li>● Care workers or carers</li> <li>● Foreign diplomats</li> <li>● Residents of hostels</li> <li>● School leavers</li> <li>● Non-British partners/dependant of a student</li> </ul> | <ul style="list-style-type: none"> <li>● Severely mentally impaired</li> <li>● Patients resident in hospital</li> <li>● Apprentices</li> <li>● Youth training trainees</li> <li>● Members of religious communities</li> <li>● Members of visiting forces</li> <li>● People for whom child benefit is payable</li> <li>● Full-time students, student nurses</li> </ul> |
|--|---|

If all the adults resident in your property are not counted, then a discount of 50% will apply. If all but one of the adults resident in your property are not counted, then a discount of 25% will apply.

#### Empty Property –

- With effect from 1 April 2025 owners of second homes will pay 100% premium (subject to certain conditions)
- No discount is awarded in respect of property undergoing or in need of major repair
- Property that is unoccupied and substantially unfurnished will receive 100% discount for 1 month, and no discount thereafter.

**Empty Homes Premium** – Property that is unoccupied and substantially unfurnished :

- for between one and five years, will pay 100% council tax premium
- for between five and ten years, will pay 200% council tax premium
- for more than ten years, will pay 300% council tax premium.

An amended bill will be issued when it becomes payable.

As this premium applies to the property, a change of ownership or tenancy will not affect the premium. If, when you purchased or leased your property, it had already been empty and unfurnished for one year or more, you will have to pay the additional council tax charge. The additional charge can only be removed by bringing your property back into use by furnishing or occupying the property for a continuous six-week period.

**Premium Exceptions** – From 1 April 2025 the government has introduced some exceptions to the second home and empty homes premium by Class of Dwelling see below.

Class	Application	Definition
Class E	Long-term empty homes and second homes	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation
Class F	Long-term empty homes and second homes	Annexes forming part of, or being treated as part of, the main dwelling
Class G	Long-term empty homes and second homes	Dwellings being actively marketed for sale (12 months limit)
Class H	Long-term empty homes and second homes	Dwellings being actively marketed for let (12 months limit)
Class I	Long-term empty homes and second homes	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)
Class J	Second homes only	Job-related dwellings
Class K	Second homes only	Occupied caravan pitches and boat moorings.
Class L	Second homes only	Seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or planning condition preventing occupancy for more than 28 days continuously
Class M	Long-term empty home only	Empty dwellings requiring or undergoing major repairs or structural alterations (12 months limit)

**Exempt Properties** – Some properties are exempt from Council Tax.

- B Unoccupied properties owned by charities (exempt for up to six months)
- D Properties left empty by prisoners
- E Properties left empty by long stay patients in hospitals and care homes
- F Properties left empty by deceased persons
- G Properties where occupation is prohibited by law
- H Empty clergy properties
- I Properties left empty by people moving to receive personal care from another
- J Properties left empty by people moving to provide personal care to another
- K Properties left empty by students
- L Repossessed properties
- M Halls of residence
- N Properties occupied by students or school leavers
- O Armed forces accommodation, i.e. barracks
- P Properties occupied by members of visiting forces
- Q Properties left empty by bankrupts
- R Unoccupied caravan pitches and houseboat moorings
- S Properties occupied only by person(s) under 18
- T Unoccupied annexes which form part of a single property and may not be let separately without a breach of planning consent
- U Properties occupied only by person(s) who are severely mentally impaired
- V Property where at least one person who would otherwise be liable is a diplomat
- W Annexes and similar accommodation occupied by an elderly or disabled relative

For further information please go to [www.shropshire.gov.uk/council-tax](http://www.shropshire.gov.uk/council-tax)

**Annexes** – With effect from 1st April 2014 a 50% discount is awarded in respect of Annexes that are either occupied by people related to the person liable to pay the council tax of the main dwelling, and for people living in dwellings with annexes which are unoccupied provided they are using those annexes as part of their main residence.

Under Section 13A(1)(c) of Local Government Finance Act 1992 the Council has the power to reduce the amount of Council Tax payable as it sees fit.  
Under Section 16 (1) of the Local Government Act 1992 a Council Tax payer has a right of appeal to the Council about their liability, or refusal to award a discount, reduction or exemption.

**Council Tax Support Scheme** – The Council Tax Support Scheme assists people with low income by reducing their Council Tax bill. Council Tax Support is not awarded to you automatically - you must claim it. To apply on line please visit [www.shropshire.gov.uk/benefits](http://www.shropshire.gov.uk/benefits)

Please note that normally benefit can only be awarded from the Monday following the date a claim is received by the Council. You must not withhold payment or part payment of the Council Tax whilst awaiting the outcome of your application. If you are in receipt of Council Tax Support you have a duty to inform Shropshire Council of any changes in circumstances that may affect your entitlement as soon as possible. This could be changes in your earnings, benefit entitlement, capital / savings, or the number of adults resident in the property.

Failure to do so may lead to your benefit being stopped and you owing the council money.