



Office of the  
Deputy Prime Minister

Creating sustainable communities

# *Council Tax*

A guide to your bill



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## Introduction

The council tax is a local tax set by local councils to help pay for local services.

This booklet is a guide to how the council tax works and how you can make sure your bill is correct. It explains who is responsible for paying the council tax, who may be entitled to a discount, and which types of dwelling are exempt from the tax. It also explains the special reductions for people with disabilities and gives details on how you can pay and what can happen if you don't. This booklet is intended as a brief and simple guide for the layperson; it should not be regarded as a definitive statement of or complete guide to the law.

## WHO PAYS THE BILL

### 1. Who has to pay the council tax?

There is one council tax bill for each dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented. To work out who has to pay for your home (or "dwelling"), look down the list in the box below. As soon as you reach a description which applies to someone in your home, they will be responsible for the bill (and will be the "liable person").

- a. A resident freeholder (so for owner-occupied property the owner is liable);
- b. A resident leaseholder (this includes assured tenants under the Housing Act 1988);
- c. A resident statutory or secure tenant;
- d. A resident licensee;
- e. A resident;
- f. The owner (this applies where the dwelling has no residents).

*A "resident" is a person of 18 years or over who lives in the dwelling as their only or main home.*

This means that owner-occupiers or resident tenants (including council tenants) usually have to pay the tax. If the property is empty, or it is no-one's main home, the owner is responsible for the bill.

Whether a property is treated as your main home will depend on a number of factors, such as how much time you spend there and whether it is your family home. You cannot have more than one main home for council tax purposes.

## **2. Are the residents always liable?**

In some special cases the owner, not the residents, has to pay the council tax. These are:-

- dwellings occupied by more than one household, where the residents pay rent separately for different parts of the dwelling and where the households perhaps share cooking or washing facilities, for example, some hostels, nurses' homes or groups of bed-sits;
- residential care homes, nursing homes (such as hospices), mental nursing homes or certain types of hostel providing a high level of care;
- religious communities such as monasteries or convents;
- dwellings which are not the owner's main home, but which are the main home of someone whom the owner employs in domestic service;
- vicarages and other dwellings where a minister of religion lives and works. (Where the owner-occupier is a Church of England minister of religion, the Church is responsible for the bill.)
- accommodations provided to asylum seekers under Section 95 of the Immigration and Asylum Act 1999.

If you live in such a dwelling, where the owner is liable, you do not have to pay council tax. If your landlord is the liable person, they might be able to ask you to pay something towards the bill, depending on the terms of your agreement with them.

### **3. Does only one person have to pay in each dwelling?**

In some cases, more than one person is responsible for seeing that the bill is paid. People who are joint owners or joint tenants are jointly liable. Generally, spouses and partners of people who are liable are jointly responsible for paying the bill if they live in the same dwelling.

Students and people who are severely mentally impaired are not jointly liable.

### **4. Does each liable person get their own bill?**

Your council may send the bill to just one of the liable people, to some of them, or to all of the liable people. If you are jointly liable you should ensure that the whole bill is being paid. Even if you have paid your 'own share' of the bill, the council may still seek to enforce payment of any balance outstanding from you.

### **5. How do councils know who is liable?**

Councils may send out forms asking for information so that they can tell who should pay. If your council sends you a form, you should complete it and return it to the council. If you don't return the form, you may face a penalty of £50.

## 6. What if I disagree with the council's decision on who is liable?

If you disagree with the council's decision about your liability, you should write to them, explaining what you object to and why. The council has two months to provide an answer. If you still disagree with the council, or if they have not acted within the two month period, you can appeal to a Valuation Tribunal. How to appeal is explained on pages 20–22. **You should continue to pay your original bill whilst your appeal is outstanding.**

## 7. What happens if I move?

The council tax is worked out on a daily basis. If you move home you may stop being the liable person for your old home, and may become the liable person for your new home. You should inform the council about your move so that they can make adjustments to your bill. This is especially important if you move to a new council area as you may be due a refund, depending on the method you used to pay the council tax and how much has already been paid.

## HOW MUCH WILL THE BILL BE?

## 8. How much will I pay?

The council tax is set by your local council. The amount set depends on how much it and certain other public bodies in your area spend and how much money they get from elsewhere. The amount you have to pay (before any reductions) also depends on which valuation band your home is in. The lower the value of your home is the less you will pay. There is a separate leaflet which explains how properties are valued and what this means for your council tax bill.

## 9. Can bills be reduced?

Bills can be reduced by:

- *discounts* – for example, for homes in which there is only one adult (see pages 6–12);
- *council tax benefit* – for people on low incomes (a booklet explaining council tax benefit is available from post offices, Jobcentre Plus and social security offices);
- *reductions for disabilities* – for homes adapted for a person with a disability see pages 16–18;

One or more of these reductions may apply to your home.

### DISCOUNTS

## 10. How do discounts work?

The full council tax bill assumes there are two adults living in a dwelling. If only one adult lives in a dwelling (as their main home) a *single person's discount* will apply and the council tax is reduced by a quarter (25%). The bill does not increase if there are more than two adults in the dwelling.

If the dwelling is no-one's main home, then a discount may apply.

For furnished second or holiday homes, councils must offer a *second homes' discount* of between 50% and 10%. If you have a second home because of the nature of your job, for example because you are a tenant publican or a member of the clergy and are provided with accommodation as part of your work, then the council must give you a 50% discount on your second home.

Councils can offer an *empty homes discount* of up to 50% for dwellings which have been empty and unfurnished for longer than six months.

Councils also have powers to award discounts in specific circumstances, for example in cases of extreme hardship. It is entirely up to the council to determine whether any *local discounts* should be awarded and if so on what grounds. You should contact your council to find out whether it offers local discounts and in what circumstances.

Certain people are not counted when looking at the number of adults resident in a dwelling to see whether a discount should apply. For example, if there are two adults in a dwelling, and one of them is in one of the special groups set out in section 12 below, the bill is worked out as if only one adult lives there and is reduced by a quarter. The boxes on pages 7–11 set out the main conditions for each group.

To find out if a discount may apply to your home, you should count the number of adults who live there as their main home, but who are not in one of the special groups. If you are left with two or more people, there will be no discount. If there is one person, your bill will be reduced by a quarter. If you are left with no-one, your bill will usually be reduced by a half.

## **11. Am I still liable if I am not counted for the bill?**

If you are the liable person and you get a discount or are not counted, your bill may be reduced. But you will still be responsible for paying the smaller amount.

## **12. Who is not counted?**

### **APPRENTICES**

You will not be counted if you are an apprentice employed to learn a job, and, as part of that learning, are undertaking training leading to a qualification recognised by the Qualification and Curriculum Authority (QCA). You must not be earning more than £160 per week (before tax) and expect to earn substantially more when you qualify.

## GOVERNMENT SUPPORTED TRAINEES

You will not be counted if you are under 25 and are receiving training funded by the Learning and Skills Council.

## FULL TIME STUDENTS

You will not be counted if you are a student (or an overseas student) on a full-time or qualifying course of education.

You are a *full time* student if you are:

- attending a university or college course which lasts for at least an academic year, takes at least 24 weeks a year and involves at least 21 hours of study per week during term-time; or
- under the age of 20, and studying for more than three months and at least 12 hours per week for any qualification up to A level or equivalent standard. Correspondence courses, evening classes, or courses taken in connection with a person's job, such as on day-release, are not included.

Student nurses studying academic courses at universities are classed as students for council tax purposes.

Foreign language assistants registered with the British Councils UK Central Bureau for Educational Visits and UK Central Exchanges are also treated as students.

You will not be counted if you are the spouse, civil partner or dependant of a student, are not a British Citizen, and are prevented by the terms of your permission to be in the UK either from taking paid employment or from claiming benefits.

## **STUDENT NURSES**

You will not be counted if you are a student nurse on a course leading to registration under the nurses' part or midwives' part of the Register. Only student nurses studying for their first inclusion on the Register are not counted. Nurses who are already on the Register but are taking further courses are counted. Student nurses studying academic courses at universities are excluded from this definition as they are considered as students.

## **RESIDENT HOSPITAL PATIENTS**

You will not be counted if you are a patient in a hospital which is your only or main home. If you are in hospital for a short time and you have a home elsewhere, you will carry on paying council tax at your home.

## **PEOPLE LIVING IN CARE HOMES, INDEPENDENT HOSPITALS AND HOSTELS PROVIDING A HIGH LEVEL OF CARE**

You will not be counted if you live, and are receiving care, in one of these places, as your only or main home.

## **PEOPLE WHO ARE SEVERELY MENTALLY IMPAIRED**

People who are severely mentally impaired are not counted. For council tax purposes, a person is regarded as severely mentally impaired if he or she suffers, for whatever reason, from severe impairment of intelligence and social functioning which appears to be permanent.

In order not to be counted, a person will need a certificate from his or her doctor to say that he or she is severely mentally impaired. The person must also be entitled to one of a number of benefits including certain incapacity benefits, disability allowances, unemployment allowances or attendance allowances.

## **PEOPLE STAYING IN CERTAIN HOSTELS OR NIGHT SHELTERS**

A person whose main or only residence is in a dwelling such as a short stay hostel or night shelter providing communal accommodation for people who have no fixed abode and no settled way of life is not counted.

## **MONKS AND NUNS**

You will not be counted if you are a member of a religious community, provided that you depend on the community for your material needs and have no personal income or capital. (This will still apply if you receive income from a pension or pensions from a former job.)

Only members of religious communities whose main work is prayer, contemplation, the relief of suffering, education or any combination of these are not counted.

## **18 AND 19 YEAR OLDS**

You will not be counted if you are 18 or 19 years old and are in full-time education (other than higher education). This includes people of that age who are at school or college and are on courses up to, and including, A level standard.

You will also not be counted if you are at least 18 years old and someone is entitled to child benefit in respect of you, or would be if you were not in local authority care.

If you are an 18 or 19 year old who left school after 30 April you will not be counted until 1 November of the same year. (You may continue to get a discount as a student if you go on to further or higher education.)

## CARERS

You will not be counted if you live with, and care for, a person with a disability who is receiving one of certain allowances or disablement pensions. You must be providing care for at least 35 hours a week on average. But you will be counted if you are caring for your husband or wife (or partner with whom you live as husband or wife), or your child under 18 years old.

Someone who cares for an elderly person or a person with a disability in return for payment of up to £36 a week will not be counted. Such a person will usually belong to an organisation like Community Service Volunteers, but could be employed by a public body or (in certain circumstances) by the person for whom they care.

## PEOPLE IN PRISON

Prisoners who are on remand or in prison are not counted. However, people who are imprisoned for not paying a fine or the council tax are counted.

## MEMBERS OF VISITING FORCES, INTERNATIONAL HEADQUARTERS AND DEFENCE ORGANISATIONS

You will be not be counted if you are a member of a visiting force, or a member (or dependant of a member) of certain International Headquarters and Defence Organisations or have diplomatic privileges and immunities.

## 13. How will councils know when to apply a discount?

Councils are required to make sure that discounts are being granted to the right households in their area. They may do this by sending out forms asking for information. If you get a form asking about discounts, you do not have to return it but, if you think you are eligible, returning the form may speed up the award of a discount.

When it sends out its bills, your council will have decided whether it thinks a discount applies to your home. If there is no discount and you think you should get one, you should write to your council explaining why. Your council will tell you what evidence you will need to provide in support of a claim. The council has two months to make a decision. If you still disagree with the council, or if it has not acted within the two month period, you will be able to appeal to a Valuation Tribunal. How to appeal is explained on pages 22–24. **You should continue to pay your original bill whilst your appeal is outstanding.**

If the council has given you a discount but you are not entitled to one, or are no longer entitled to one, you must write to say so or you may face a penalty.

## EXEMPTIONS

### 14. What sort of dwellings are exempt?

Some dwellings are exempt from the council tax.

Pages 12 to 14 broadly explain which types of dwelling may be exempt and where they will be exempt only for a specified length of time.

## EXEMPTIONS

Dwellings are exempt if they are:

- occupied entirely by full time students, or by students as term time accommodation, or are a student hall of residence. However, dwellings occupied by a mixture of full time students and people who are not full time students will receive a bill. It will be for the members of the household to decide how to apportion the bill but the full time students will not be liable for the council tax;
- occupied only by people under the age of 18;
- armed forces accommodation or dwellings where a member of a visiting force would otherwise be liable to pay;

- an annex, occupied as their main residence, by a dependent relative of someone who is a resident in the main dwelling;
- occupied only by people who are severely mentally impaired who would otherwise be liable to pay the council tax. Such dwellings where the landlord or carehome owner is liable are not exempt;
- the main residence of someone with diplomatic privilege or immunity.

Dwellings are exempt for a limited period if they are:

- dwellings which have been unoccupied and (except in the case of dwellings owned and last occupied by a charity) unfurnished, *for up to six months*;
- unoccupied dwellings undergoing major repair work to render them habitable or undergoing structural alteration, for up to twelve months. The exemption will continue for up to six months from the date the work is substantially completed, provided that this does not take the total period of exemption to more than twelve months;
- unoccupied dwellings which form part of the estate of a person who has died, *for up to six months* after the grant of probate or letters of administration.

The following dwellings are exempt while they remain unoccupied:

- dwellings where the owner is a student who last lived in the dwelling as their main home;
- dwellings left unoccupied by people who are in prison (except for non-payment of a fine or council tax). The dwelling must have been their main home immediately before they went into prison;

- dwellings left unoccupied by people who have moved to receive personal care, whether in a hospital or home or elsewhere. They must have been away for this reason since they left;
- dwellings left unoccupied by people who have moved to provide personal care to another person. They must have been away for this reason since they left;
- annexes which cannot be let separately from the main dwelling without breaching planning conditions;
- dwellings where the liable person is a trustee in bankruptcy;
- repossessed dwellings;
- dwellings whose occupation is forbidden by law, or which are kept unoccupied because of impending compulsory purchase;
- vicarages and similar dwellings which are awaiting occupation by ministers of religion, from where they will perform their duties;
- dwellings which have been taken into possession by a mortgage lender.

## 15. Will I get a bill for an exempt dwelling?

If you own one of these types of dwelling you should not receive a council tax bill for it, but the council will send you information to let you know which valuation band the property has been placed in and what the council tax would be if it were not exempt.

If the council writes to tell you that it believes your property is exempt, but you realise that it should not be, you must write and tell the council or you may face a penalty.

## 16. What can I do if the council says my property is not exempt?

If the council decides your dwelling is not exempt and you disagree, you should write to the council saying why you think your property should be exempt. The council has two months to provide an answer. If you still disagree with the council, or if it has not acted within the two month period, you can appeal to a Valuation Tribunal. How to appeal is explained on pages 22–24. **You should continue to pay your original bill whilst your appeal is outstanding.**

## 17. What if a discount or exemption has been awarded in error?

If the council has given you a discount or an exemption but you are not entitled to one, you must let the council know or you may face a penalty. If you have been receiving a discount or exemption when you should not have been and this comes to light, the additional liability can be backdated to cover the period where it can be shown that the same circumstances have applied. Where a person claims a discount or exemption to which they know that they are not entitled, then they may also be subject to prosecution under the Theft Act 1968.

## REDUCTION FOR DISABILITIES SCHEME

## 18. What is the reduction for disabilities scheme?

Your bill may be reduced if your home has certain features which are essential, or of major importance, to the well-being of a person with a disability, whether an adult or child, who is resident in the dwelling. These features are:

- a room (other than a bathroom, kitchen or toilet) required for meeting the needs of the person with a disability. For example, you might get a reduction if you have an extension or extra room used for storing dialysis equipment or wheelchairs;

- an additional bathroom or kitchen for the use of the person with the disability;
- extra space inside the dwelling to allow for the use of a wheelchair.

When considering whether a reduction should apply, councils have to decide whether the person with the disability would find it impossible or extremely difficult to live in the dwelling, or whether their health would suffer, or the disability become more severe, if the extra feature were not available in the dwelling. To qualify for a reduction, the extra room need not be specially built, but can be an existing room provided that the link between its use and the person's disability is sufficiently strong.

The scheme is designed to help disabled people who live in larger houses than they would have needed if they were not disabled. The scheme is therefore not available generally to all disabled people.

## **19. By how much will my bill be reduced?**

So that households do not face higher council tax bills than would otherwise be the case because of the special needs of a person with a disability, there is a one band reduction in their bills. If your home is eligible, your bill will be reduced to that of a property in the valuation band immediately below the band shown on the valuation list. For example, if your home is in band D, your bill will be reduced to that for a band C dwelling. This will not, however, affect the value of your home or its banding on the valuation list. In this example, it would still be shown as band D on the valuation list.

If your home is in band A, there is not a lower band your dwelling can be reduced to. However, you will receive a reduction which will be the same in cash terms as the reductions for homes in bands B, C and D.

## 20. How will councils know where reductions should apply?

You should write to your council if you think you may be entitled to a reduction for a person with a disability in your home. The council will send you an application form and may ask for other information to support your claim. For example, you may need to provide a letter from your doctor, or someone like an occupational therapist or social worker, saying that the person with the disability needs the extra space or room because of it.

## 21. What can I do if the council won't give me a reduction?

Once the council has made a calculation of your council tax, you should write to your council giving the reasons why you think you should get a reduction for a person with a disability. The council has two months to make a decision. If you still disagree with the council, or if it has not acted within the two month period, you will be able to appeal to a Valuation Tribunal. How to appeal is explained on pages 20–22. **You should continue to pay your original bill whilst your appeal is outstanding.**

### PAYING YOUR BILL

## 22. When will I get my bill and when will I have to pay?

You will normally receive your council tax bill in March or April. Bills are normally sent by post but some councils offer to send it electronically if you give your council an e-mail address for this purpose. The bill will tell you the amount you have to pay and how that amount has been worked out. The bill will also set out the amount of each instalment and the dates on which each one should be paid. Normally, you will be offered ten instalments, although that number will be reduced if the bill is issued after the end of April. The council can allow payment over a different period such as 12 months or 52 weeks, but will normally only do so in exceptional circumstances, such as cases of hardship.

## 23. What if the bill is wrong?

If you think the bill is wrong in any way you should tell the council immediately. Unless you make other arrangements with the council, you must continue to pay the amounts set out in your original bill until you are sent a revised bill.

## 24. What if the amount I have to pay changes during the year?

If the amount of council tax you have to pay changes during the year, perhaps because your entitlement to a discount or benefit changes, you will get a new bill. This will tell you what the new amount for the year is, and what instalments you now have to pay.

## 25. What if I have trouble paying the bill?

As soon as you realise you have a problem paying your bill you should talk to your council; you may be entitled to a reduction in your bill, for example, through council tax benefit. The council may also be able to help you by rescheduling your payments. But do not ignore the bill completely; if you do not pay it and fail to agree in writing any other arrangement with the council, they may take recovery action which could increase considerably the amount you have to pay.

## 26. What if I don't pay?

If you miss a council tax instalment you will get a reminder notice giving you seven days to bring your council tax payments up to date. If you do not do so within the time allowed, or if after a second reminder you fall behind with your payments again, you will have to pay the outstanding balance of your council tax bill (ie. the full amount for the rest of the year). **If the balance is not paid, the council will probably start recovery action.**

## **27. What action can the council take?**

The council can apply to the magistrates' court for a liability order. You will be sent a summons telling you when the court will consider the application and the amount the council is seeking to recover. This will be both the outstanding amount of council tax plus the cost to the council of making the application. You have the right to attend the court and offer evidence as to why the order should not be made.

Even if you decide not to attend court, you should speak to the council or, if you prefer, your local Citizens Advice Bureau. The council will try to come to a reasonable arrangement with you for payment but they cannot do that unless you contact them. If you make an arrangement and stick to it, you will avoid any further recovery costs.

## **28. What powers does the liability order give the council?**

If a liability order is granted by the court, the council can demand certain information from you about your employment and earnings to help them decide how to recover the debt. You are legally required to give the council this information and it may help you pay the bill. The main options for recovery are as follows:

### **Attachment of earnings orders**

The council can order your employer to recover the amount direct from your wages or salary and pay it straight to the council. The amount will be a set proportion of your pay after certain other deductions (such as income tax and national insurance) – your employer may also deduct a further £1 towards their costs in making each deduction and sending it to the council.

### **Deductions from benefits**

If you are receiving Jobseekers' Allowance, Income Support or Pension Credit the council may be able to apply for deductions.

## Distress

The council can employ bailiffs to recover the debt – this process is known as the levy of distress. The charges involved are set out in legislation – they can be quite considerable and you will be held liable for them. It is advisable to avoid matters reaching this stage if you can.

If you are unable to pay the outstanding debt in full the bailiff has three options:

- he can agree a **walking possession agreement** with you. Your goods will not be removed so long as you meet the payment arrangements agreed with the bailiff;
- he can take **close possession** of your goods by staying on the premises until payment is made or the goods are removed for sale;
- or he can **remove the goods** with a view to their sale.

Other options for enforcement action include bankruptcy proceedings for debts of £750 or more and charging orders for debts of £1,000 or more. Under both routes your property may finally be sold in order to pay off the debt and recover additional costs incurred, which may be substantial.

## 29. What if I still do not pay?

The council may apply to the magistrates' court for a warrant committing you to prison. The council will only take this step when other efforts have failed and when it has already unsuccessfully tried to levy distress.

Before issuing a warrant of commitment the court must hold a means enquiry with you present. A warrant will only be issued if the court is satisfied that the failure to pay is the result of wilful refusal or culpable neglect. **The maximum period of imprisonment is three months.** The court may decide to postpone the period of imprisonment on certain conditions, normally relating to payment of the debt over a period of time. The court also has the power to remit all or part of the debt.

## APPEALS

### 30. What if I think my bill is wrong?

You may appeal against any decision your council has taken. **However, you should continue to pay your original council tax bill whilst your appeal is outstanding.**

### 31. What can I appeal against?

You can appeal if you think:

- you are being sent council tax bills but are not the liable person;
- your home should be an exempt dwelling;
- the amount of the bill is incorrect, for example if you think a discount should apply or if the council has not reduced the bill for a disability.

You should first write to your council giving reasons for your complaint. The council has two months to make a decision. If you disagree with the council's decision, or it has not acted within the two months, you can appeal to a Valuation Tribunal.

### 32. How do I appeal?

Before making an appeal you must first make representations to your council.

#### STAGE 1: Representations

You must first write to your council (the one which sent your bill or notification of exemption), to make your representations known. You should state who you are and where you live. You should say which decision you are unhappy with and why you are unhappy with it. The council may ask for further information.

The council has two months in which to consider your representations. You will not have to attend a hearing at this stage. If the council rejects your arguments, or it acts on your complaint but you are still not satisfied, or at the end of two months you have not heard from your council, you will be able to appeal to the Valuation Tribunal. You must do this within *two months* of the date when the council notified you of its decision, or if you hear nothing, within four months of the date when you wrote to the council with your representations.

## **STAGE 2: Appeal to a Valuation Tribunal**

Your council can give you the address of your local Tribunal or you can obtain this from the Valuation Tribunal website.

The Tribunal will ask you to make your appeal in writing, stating which decision you are appealing against, why you disagree with it, or, as the case may be, that the council did not reach a decision. If you and the other parties agree, your case may be dealt with by an exchange of written representations. Otherwise, the Tribunal will get in touch with you to make arrangements for a hearing and will send you a leaflet explaining its procedures in detail. Hearings usually last no more than a day. A Tribunal hearing *will not cost you anything* unless you choose to employ a solicitor or other person to present your case.

If the Tribunal decides in your favour, your council will revise your bill and adjust your payments, if necessary.

## **PENALTY APPEALS**

### **33. When can a penalty be imposed on me?**

Councils have powers to impose penalties where a person is required by law to provide information (for example, to enable councils to work out who should pay council tax) and either fails to do so, or supplies information which the person knows is false.

## 34. What if I disagree with a penalty?

If you disagree with a penalty imposed on you, you may first wish to discuss it with your council. Alternatively, you may appeal direct to the Valuation Tribunal. You will normally have two months in which to appeal after a penalty is imposed. Your council should provide you with information about how to appeal and the date by which any appeal should be made. If you do appeal, you do not have to pay your penalty until your appeal is decided.

### FURTHER INFORMATION

A booklet explaining how properties in England are valued and how you can appeal against your valuation is available free from ODPM Publications, PO Box 236, Wetherby, West Yorkshire LS23 7NB;  
Tel: 0870 1226236; Text Phone: 0870 1207405;  
e-mail: [ODPM@twoten.press.net](mailto:ODPM@twoten.press.net); or electronically on the ODPM website.

A booklet explaining Council Tax Benefit is available from post offices, Jobcentre Plus or social security offices.

If you have further questions, you should contact your local council or Citizens' Advice Bureau or you can write to the Council Tax Policy Team at the Office of the Deputy Prime Minister, Eland House, Bressenden Place, London SW1E 5DU. or e-mail the Council Tax Policy Team at [council.tax@odpm.gsi.gov.uk](mailto:council.tax@odpm.gsi.gov.uk)

The following websites may also be useful:

[www.odpm.gov.uk](http://www.odpm.gov.uk) – the Office of the Deputy Prime Minister's website has more information about local councils, including funding.

[www.voa.gov.uk](http://www.voa.gov.uk) – you can check the council tax band of your property on this site

[www.valuation-tribunals.gov.uk](http://www.valuation-tribunals.gov.uk) – you can find out more about appeals on this site.

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