

## Discounts

The full Council Tax bill assumes that there are two adults living in a property but there are other reductions, including;

- A 25% discount can be granted if only one adult resides in a property.
- If you, or another resident, need a room, an extra bathroom or kitchen or use a wheelchair in your property because of a disability.

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, people on youth training schemes and 18 and 19 year-olds at school (or have just left).
- Patients who live permanently in hospital, in care homes, in hostels for the homeless or night shelters.
- Severely mentally impaired persons who are in receipt of certain qualifying state benefits.
- Carers on low pay and carers for someone with a disability who is not their husband, wife, partner, or child under 18.
- Members of visiting forces and 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).
- Extended families who occupy an annex.

## Empty Property Discounts

- Full Council Tax is charged on second homes (furnished properties where no-one lives or the owner lives elsewhere).
- A discount of 100% is allowed for three months from the date a property becomes substantially unfurnished and unoccupied.
- A charge of 100% Council Tax is payable after three months, including properties undergoing or requiring major or structural repair.
- Properties that have been vacant for more than 2 years are charged an additional premium of 50%, unless the dwelling is the sole or main residence of a member of the armed forces, who is absent from the property as a result of such service, or an annex deemed unoccupied because it is being treated by the occupier of the main dwelling, as part of that main dwelling.
- Job Related Dwellings will receive a 50% discount, for example, where a Council Tax payer has two homes, one of which is a job-related dwelling, as defined in the regulations.
- Occupied/furnished periods of less than 42 days are disregarded when considering a discount for a vacant dwelling.

## MyErewash - online services

The council is now offering easy to use online services for Council Tax and Business Rates. You can access the details of your accounts, notify us of changes and apply for discounts/exemptions, refunds and set up a Direct Debit. Please visit the council's website at [www.erewash.gov.uk](http://www.erewash.gov.uk)

## Payment

Payment must be made as shown on your bill. You can ask the council to change this and you should make contact immediately if you have difficulty paying your bill or have any other enquiry.

Your payment method is shown on your bill and alternative methods of payment are shown on the back of the bill.

## How do I change to direct debit?

Direct Debit is the most efficient and trouble free way to pay, giving added peace of mind by ensuring:

- Payments are always made on time.
- You have the choice of 3 payment dates of the 1st, 15th or 25th of the month.
- Once set up all the work is done by the council.
- You are protected by the Direct Debit Guarantee in the unlikely event that a mistake is made on your account.
- Your own bank will immediately make good the error and deal with the council if necessary.



To set up a Direct Debit visit our website at [www.erewash.gov.uk](http://www.erewash.gov.uk) or telephone the direct line 0115 907 1000

Full details of the 2019/20 Erewash Borough Council budget and Council Tax can be found on our website.

If you require this publication in an alternative format and/or language please contact the council to discuss your needs. Information on the council's services including a language translation option can be found on our website [www.erewash.gov.uk](http://www.erewash.gov.uk) or email your request to [enquiries@erewash.gov.uk](mailto:enquiries@erewash.gov.uk) or call 0115 907 2244.

[www.erewash.gov.uk](http://www.erewash.gov.uk) EREWASH



**My Erewash**  
Save time...  
do it online

Register for a My Erewash account

### Sign-In

Using the email you previously signed up with

Enter your email address

Fill in your password

Sign-in

Don't have an account yet? Create one here

Forgot password?

Or it's quickest to sign up using these:

Sign in with Microsoft

Sign in with Facebook

Sign in with Google

## Council Tax Information 2019/20

Revenues, Town Hall, Wharncliffe Road,  
Ilkeston, Derbyshire, DE7 5RP.

/erewashbc

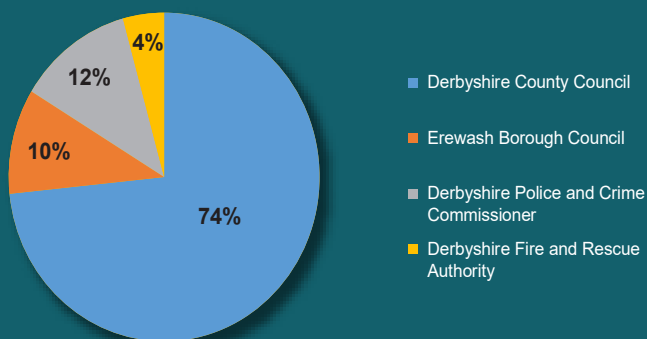
@erewashbc

## Council Tax

The element of Council Tax that Erewash Borough Council collects as a 'Billing' Authority on behalf of Derbyshire County Council, Derbyshire Police and Crime Commissioner, Derbyshire Fire & Rescue Authority and Parish Councils can be found in the Derbyshire County Council leaflet or by going online to the following websites:

[www.erewash.gov.uk](http://www.erewash.gov.uk)      [www.derbyshire.gov.uk](http://www.derbyshire.gov.uk)  
[www.derbyshire-pcc.gov.uk](http://www.derbyshire-pcc.gov.uk)      [www.derbys-fire.gov.uk](http://www.derbys-fire.gov.uk)

### % of total bill



## Council Tax Valuation Bands

Council Tax is charged on most properties and there is one band for each property, whether it is a house, bungalow, flat or caravan. Each property was put into one of eight bands based on the amount the property would have sold for on 1 April 1991.

## Who pays Council Tax?

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

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

The person who owns a property will be responsible for Council Tax in the following circumstances: care/nursing homes, religious communities/ministers, houses in multiple occupation, asylum seekers and domestic servants.

## 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 visit [www.erewash.gov.uk](http://www.erewash.gov.uk)

The council also has the power to grant Local Discretionary Relief on a case by case basis.

## Appeals to the Valuation Tribunal

In disputes regarding liability for Council Tax you have the right to appeal to the Valuation Tribunal. You must firstly send written details of your grounds for appeal to the council who must respond within two months. If you are not satisfied with the response you must submit your appeal to the Valuation Tribunal within two months of the council's decision being sent to you. If the council fails to respond you must appeal to the Valuation Tribunal within four months of your original appeal to the council.

## Have you told us about your changes?

It is your responsibility to tell us straight away about any changes which affect:

- Any Council Tax discount or exemption you may be receiving.
- Your Council Tax Reduction.

This could include changes in your income or capital or that of others in your household, moving home or someone moving into or out of your household.



## Appeals against the Band

If your enquiry is about the Council Tax Band given to your property, you need to contact the Valuation Office Agency at [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact)

## Exempt Properties

Some dwellings are exempt from Council Tax. The classes of exemption are summarised below:

**Class B** - Unoccupied and owned by a registered charity (up to six months)

**Class D** - Left unoccupied by a prisoner

**Class E** - Left unoccupied as liable person permanently in care home/nursing home/hospital

**Class F** - Unoccupied following the death of the taxpayer (up to six months after probate granted)

**Class G** - Occupation is prohibited by law

**Class H** - Unoccupied and awaiting occupation by a minister of religion

**Class I** - Unoccupied as moved to receive personal care

**Class J** - Unoccupied as moved to provide care

**Class K** - Left unoccupied by student

**Class L** - Repossessed by the mortgagee

**Class M** - Student hall 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 unoccupied as bankrupt

**Class R** - Unoccupied caravan pitches and boat moorings

**Class S** - Occupied solely by persons under 18

**Class T** - Unoccupied annexes, part of a single property, and may not be let separately without a breach of planning consent

**Class U** - Occupied solely by person(s) who are severely mentally impaired

**Class V** - Properties where at least one person is a diplomat

**Class W** - Annexes and similar accommodation occupied by an elderly or disabled relative