

Your guide to Council Tax

2010/2011 What you pay



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Merton Council's website is there to help you get in contact with the council and do all the things you might have to in a few simple clicks. The 'Do it online' section lets you report, pay, comment, book, find out and apply, including paying for your council tax, reporting neighbourhood issues, booking sports pitches or appointments and applying for licences. Why not look and see how doing it online could benefit you.

See www.merton.gov.uk/doitonline

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Do you want to view information about your benefit claim and council tax account at your ease without visiting or calling us?

Simply register with us at www.merton.gov.uk/mytaxandbenefits to be able to view your details at your convenience.

Did you know you can apply to receive your council tax bills by email, instead of through the post?

You can only sign up for this if you pay by direct debit.

For more information and to register for this option visit our website at www.merton.gov.uk/ebilling

Leader's letter



Dear resident

The Merton element of the council tax will be reduced by 1.4% in 2010-11. This is the first time since 1994 that council tax has been reduced and it is again in line with inflation (RPI) last September, which has been used for the last four years as a reference point.

The Government uses September RPI to increase pensions and other benefits from the following April although in 2009-10 pensioners received an increase of 5% against a council tax uplift of just 2.5%. They will still receive an increase of 2.5% on their state benefits from 1 April 2010, despite the negative RPI.

Merton continues to receive the fourth lowest level of grants from Central Government per head of population in outer London but 11 other councils now raise a higher council tax. We have taken strong measures to get a grip of our finances by beginning a transformation programme to drive out further efficiencies and deliver better value for money. Although there have been few compulsory redundancies, we have reduced headcount at the council by over 200 full time employees next year and, compared with the position at 1 April 2009, have reduced external debt by a further £7.4million.

£11.74million of savings have come in the present budget round, reflecting smarter ways of working and we still maintain estimated revenue balances of £10.26million which, set against our gross expenditure of £480million, is a prudent reflection of the risks we face.

We have recognised nevertheless a need to invest in some significant capital projects including plans for a new primary school in Wimbledon, replacement in due course for the Morden Park Pool (£10million) and investment in the street scene of more than £3.7million over the next three years. As well as promoting a number of initiatives to support the environment and reduce our carbon footprint, we have also set aside £125,000 a year for the next 3 years to plant more street trees.

The Council and its other Government agency partners, as well as those drawn from the community, e.g. the Voluntary Sector, continue to be highly regarded by the Audit Commission overall, as well as for individual services. However, we know that our primary task is to remain focused on putting you first. Our staff work hard to keep improving services and be responsive. They receive credit from service users across the vast range of Merton Council's activities and I too would like to thank them on your behalf.

A handwritten signature in black ink, appearing to read "David Williams".

Councillor David Williams, Leader of Merton Council

Merton's spending on services

The Council Tax

Council tax is made up of three parts.

The following shows the figures for Band D

	2009/10	2010/11	Increase/ Decrease
	£	£	%
Spending on Merton's Local Services	1,109.65	1,094.24	(1.4%)
Spending on Levies	9.13	8.86	(3.0%)
Subtotal	1,118.78	1,103.10	(1.4%)
GLA precept	309.82	309.82	-
Total	1,428.60	1,412.92	(1.1%)

How Merton pays for services

Three main sources provide the money we plan to spend on services in 2010/2011.

These are:

	£000's	%	£/head*
Non-Domestic Rates	59,145	39%	294.73
Revenue Support Grant	8,588	6%	42.80
Council Tax Income	84,682	55%	422.00
Total Budget Requirement	152,415	100%	759.53

*based on estimated population of 200,670 in 2010 (source: DCLG)

The change in revenue spending from 2009/10 to 2010/11

	£m
Revenue Spending 2009/10	150,112
Savings in Service Provision	(11,738)
Pay and Price Increases and Approved Growth	7,292
Other Corporate Adjustments, Capital Budgets Effects, etc.	6,749
Revenue Spending 2010/11	152,415
Contribution to General Fund Reserves	0
Net Requirement for Tax Purposes	152,415

Note: Schools expenditure of £104m in 2010/2011 is funded by Dedicated School Grant.

Non-Domestic Rates, paid by businesses, are collected by local authorities and paid into a national pool. This national pool is then shared according to the number of residents each Authority has. Government Revenue Support Grant is allocated using information on the population, social structure and other characteristics of each authority. The income raised from the council tax is used to fund the balance of expenditure.

Medium Term Financial Strategy (MTFS)

Merton has a MTFS which sets out details for the next three years. This can be viewed on Merton's website at www.merton.gov.uk/finance

Spending on services provided by Merton

Merton uses the funds that are raised from Government, businesses and the council tax to finance the costs of services we provide. The amounts we plan to spend on these services excluding schools, which are funded by dedicated Schools Grant of £104m in 2010/11 (together with comparative information for 2009/2010 is shown on page 5).

The Charge and Bands

The council tax uses the Band D charge as its basis. We work out all other bands from the Band D charge. The charges, including the GLA precept, are as follows:

Band	Property Value	Proportion of D Band Charge	Council Tax
A	up to £40,000	6/9	941.95
B	£40,001- £52,000	7/9	1,098.94
C	£52,001- £68,000	8/9	1,255.93
D	£68,001- £88,000	9/9	1,412.92
E	£88,001- £120,000	11/9	1,726.90
F	£120,001- £160,000	13/9	2,040.89
G	£160,001- £320,000	15/9	2,354.87
H	£320,001 upwards	18/9	2,825.84

Merton's spending on services

Department	2009/10			2010/11		
	Gross Expenditure £000's	Income £000's	Net Expenditure £000's	Gross Expenditure £000's	Income £000's	Net Expenditure £000's
Chief Executive's	5,851	(3,385)	2,466	5,512	(3,271)	2,241
Corporate Services	124,173	(111,963)	12,210	122,324	(109,677)	12,647
Children, Schools and Families	163,932	(130,930)	33,002	164,300	(130,404)	33,896
Environment and Regeneration	68,040	(35,953)	32,087	66,674	(35,978)	30,696
Community and Housing	90,520	(35,520)	55,000	90,087	(34,686)	55,401
Levies	927	0	927	916	0	916
Investments and Provisions	31,066	(16,646)	14,420	30,246	(13,628)	16,618
Planned Expenditure	484,509	(334,397)	150,112	480,059	(327,644)	152,415
Contribution to Reserves			0.00			0.00
Net Requirement for Tax Purposes			150,112			152,415

If you live within the area of Wimbledon and Putney Common you pay an extra £23.85 (Band D) to cover the expenses of the Commons Conservators. Including this charge, the Band D charge is £1,436.77.

Levies

Included within our spending plans are levies that we have to pay to certain bodies outside council control. These are as follows:

	2009/10	2010/11
	£000	£000
Lee Valley Regional Park	225	227
London Pensions Fund Authority	296	283
Environment Agency: Flood Defences	146	148
Wimbledon and Putney Commons Conservators	260	258
Total Levies	927	916

Borrowing

Long-term borrowing is estimated to be £157m as at 31 March 2010. The capital expenditure proposals currently show that this is expected to increase to £200m by 31 March 2011.

The interest charges arising on this amount are financed from the council tax.

People Employed

The estimated number of staff we employ (calculated on full-time basis) for 2010/2011 is 2,342. This compares with a total of 2,543 in 2009/2010, a reduction of 7.9%.

Efficiency in Merton

Merton Council - Becoming more efficient

All councils are required to measure and report the value of efficiency savings they have achieved since April 2008. An efficiency saving occurs when the cost of an activity falls but its effectiveness is not reduced. Table 1 below shows the value of efficiency savings achieved by the end of March 2009 and forecast to be achieved by the end of March 2010.

Table 1 - Efficiency savings and forecast 2009/10

	By March 2009	By March 2010
Merton Council	£5,905,000	£9,720,000
London Fire & Emergency Planning Authority	£4,724,000	£12,885,000
Metropolitan Police Authority	£147,861,000	£298,618,000

Table 2 below shows the value of gains forecast to be achieved by March 2010 for the average Band D dwelling and compares that with the average figure for similar authorities across England.

Table 2 - Value of gains forecast 2009/10

	Savings per Band D dwelling	National average for similar authorities
Merton Council	£133	£207
London Fire & Emergency Planning Authority	£4	£4
Metropolitan Police Authority	£101	£54

The Audit Commission awarded Merton Council a score of 3 in their most recent use of resources assessment showing they are 'performing well'. The council was also awarded a score of 3 for how they manage performance. The London Fire & Emergency Planning Authority (LFEPA) also received a score of 3 for its use of resources whilst the Metropolitan Police Authority (MPA) demonstrated adequate performance in their assessment.

LFEPA is delivering efficiencies in non front line services, with the time spent by fire station staff on community safety continuing to both exceed target and improve year on year. MPA is also delivering an efficient and effective police force, giving priority to public facing services and making savings wherever possible through a reduction in support service costs and overheads.

Merton Council, LFEPA and MPA have all been assessed as organisations that exceed minimum requirements and perform well, reflecting their strong performance improving services whilst also making important efficiency savings.

A Director of Transformation has been appointed to manage and lead the councils transformation programme. This is an ambitious programme of work which will help us deliver sustainable efficiency savings in the future. Work programmes include procurement, a programme of service reviews to make processes more efficient and a review of our support services functions. To date cumulative savings of £3.5m have been identified from this work.

Whistleblowing



The council is committed to the prevention, detection and investigation of all forms of fraud and corruption committed by councillors, employees, individuals and organisations associated or collaborating with the council.

Examples of fraudulent practices include:

Housing benefit fraud, bribery, corruption, theft, abuse of council assets, action that puts the health and safety of the public at risk, sexual, physical or mental abuse of clients.

How you can help

The cost of fraud gets picked up by honest council tax payers and your vigilance can help make sure this isn't the case.

If you have a concern about any fraudulent practice this can be reported over the phone or in writing.

If you want to raise the matter in confidence we will not disclose your identity without your consent, unless we are required to do so by law.

Contacts

You can contact us via the following methods in the strictest confidence.

Telephone: **020 8545 3461**

Fraud line: **020 8545 3223**

Merton Internal Audit or Benefit Investigation Section

Civic Centre

London Road

Morden

SM4 5DX

Join Merton Libraries online today

**- it's free
and easy
to do!**



Membership gives you access to:

- ⦿ eight libraries across Merton
- ⦿ a wide choice of books, films and music
- ⦿ a wealth of information resources
- ⦿ a range of fun activities and events for all ages
- ⦿ a variety of informal learning courses
- ⦿ study and community space
- ⦿ a range of online resources
- ⦿ free computers, the Internet and so much more!

Join today at

www.merton.gov.uk/libraries
and you could win a year's supply of free DVD rentals*

*Anyone joining online before 31 March 2011 can enter into a prize draw to win a year's supply of free DVD rentals. To be entered please quote the code CT1011 when you collect your membership card. DVD rentals will be limited to two per week.



Introduction

The Mayor of London's (Boris Johnson) budget continues to deliver on his priority to provide taxpayer value and for the second year running he has frozen the GLA's element of the council tax for residents of the 32 London boroughs, and has ensured that Band D households continue to pay only 38p a week for the 2012 Olympic and Paralympic Games.

In the current economic climate the public sector must do more with less. This budget delivers sustained investment in key services without any extra cost to the council tax payer. The Mayor will continue to invest in his priorities by maintaining front-line policing levels, improving public transport, investing in new local green spaces to make our city cleaner and greener, ensuring the capital emerges from the recession ready to compete and working to make London the World's Best Big City.

Council Tax and Budget Information

The GLA's take of the council tax for Band D is £309.82 or £5.96 a week. How this is made up is laid out below:

Council Tax	2009-10	Change	2010-11
GLA	29.50	+1.41	30.91
MPA (Police)	224.34	-7.51	216.83
LFEPA (Fire)	53.41	+6.16	59.57
TfL (Transport)	4.06	-0.04	4.02
Collection Funds	-1.49	-0.03	-1.52
Total Band D amount (£)	309.82	0.00	309.82

A Band D council tax payer in the City of London, which has its own police force, and therefore does not fund the Metropolitan Police, will pay £92.99.

Investing in Front Line Services

When everyone is feeling the squeeze and people are feeling less secure in their jobs it is even more important that City Hall does all it can to do more with less, while improving public services and continuing the investment London so dearly needs to come out of recession ready to compete with the world.

Restructuring City Hall and Controlling Costs

The Mayor has put value for money at the very heart of his administration and has controlled costs tightly as well as ruthlessly cutting out waste. City Hall has been streamlined to deliver

his priorities to Londoners more efficiently and effectively. There has been a net reduction of 13 per cent in the permanent staff headcount.

These back office savings release money which will fund the Mayor's key priorities: enabling three new Rape Crisis Centres to be established; improving London's parks and open spaces; delivering, at 50,000, the largest number of affordable homes in a single Mayoral term; ending entrenched rough sleeping by 2012 and delivering the largest buildings retrofit programme - making them cleaner and greener - ever attempted in London.

Policing

The Mayor's first priority is to make London safer. This budget enables the Police to continue to address youth violence as well as tackling gun and knife crime.

There is also extra funding for Operation Blunt 2 to take knives off the streets and also to tackle rape crime. The increasing problem of dangerous dogs will also be tackled more effectively.

Operation Herald, which is working to have clerical roles in police stations performed by civilians, will free up officers to go out on the beat. The budget will maintain the record numbers of uniformed crime fighters on public transport.

London's Transport System

Following the recession and the collapse of Metronet very difficult decisions on fares have had to be made to maintain vital transport investment, whilst protecting free and concessionary travel for London's elderly, young and those on low incomes. The Mayor has extended concessionary travel to the unemployed and Employment & Support Allowance claimants as well as those on income support. The Freedom Pass for older and disabled Londoners will continue to be valid 24 hours a day on TfL services. This means that forty per cent of bus passengers will be travelling for free or at a substantial concessionary rate.

The backoffice savings that have had to be made by TfL to maintain frontline investment has more than doubled from last year, with £1.9 billion of planned savings between 2009-10 and 2012-13. These savings will help secure investment in current and future transport improvements including:

- Financing the main construction works for the Crossrail project, which will increase London's rail capacity by over 10%;
- Introducing Oystercard Pay As You Go on London's National Rail network making journeys for rail users both cheaper and easier;
- Completing the East London Line extension pushing the TfL network into new parts of East and South London;
- Continuing the upgrade of the Tube and introducing air conditioned trains for the District, Circle, Hammersmith & City and Metropolitan Lines;
- Making London a genuine cycle-friendly city through completion of the first two cycle super highways and the launch of cycle hire.

2012 Olympics and Paralympics

The amount to be raised for the Games through the council tax remains at £20 - or 38p a week - for a Band D household. This delivers on the Mayor's commitment that it would not increase. The GLA will seek to ensure the benefits of the Games are seen London-wide. The budget also includes an allocation for a new City Operations programme to ensure necessary preparations are made in the run-up to and during the Games.

London Fire Brigade and Emergency Planning

The LFEPA budget is being placed on a firmer footing after several years when it has had to balance its books by using up reserves. The authority is building on its recent successes in reducing fires, fire deaths and arson attacks as well as hoax calls.

The budget provides for four bulk extinguishing materials centres strategically located across London. LFEPA will also work with local communities to inform and educate about how to reduce the risk of fires and other emergencies, targeting those most at risk.

Summary of GLA Group Budget

The tables below provide information on the key funding sources for the GLA, including council tax and the reasons for the changes in the overall budget.

How the budget is funded	£m
Gross Expenditure	13,969
Fares, charges and other income	-5,557
Government grants for specific purposes	-4,648
General Government grants and redistributed business rates	-2,336
Paid out of reserves (TfL)	-489
Paid out of reserves (other bodies)	-11
Surplus in the council tax collection fund	-5
Amount met by council tax payers	923

Changes in spending	£m
2009-10 Budget requirement	3,203.8
Inflation	286.7
Efficiencies and other savings	-110.0
Growth for existing services and new initiatives	332.4
Other changes (including income growth)	-213.3
Planned movements in reserves, working capital and borrowings	-236.6
2010-11 Budget requirement	3,263.0

GREATER LONDON AUTHORITY

The table below compares the GLA group's expenditure by functional body in 2010-11 with the previous year. Overall the budget requirement (funded from general grants and council tax) will increase by 1.8% - a reduction in real terms based on expected retail price inflation levels in 2010-11.

More information on the budget is available on the GLA website at www.london.gov.uk (tel: 020 7983 4000).

£m	MPA		LFEPA		TfL		LDA		GLA		Total	
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
Gross expenditure	3,603.1	3,645.0	463.4	469.2	7,594.0	9,160.0	431.3	338.3	139.9	356.4	12,231.7	13,968.9
Specific government grants	-564.6	-606.6	-10.5	-10.8	-3,036.0	-3,711.0	-405.1	-319.7	-	-	-4,016.2	-4,648.1
Other income (incl. fares and charges)	-398.2	-360.9	-21.1	-21.1	-3,741.0	-4,948.0	-26.2	0.0	-12.8	-227.5	-4,199.3	-5,557.5
Net expenditure	2,640.3	2,677.5	431.8	437.3	817.0	501.0	0.0	18.6	127.1	128.9	4,016.2	3,763.3
Change to Level of Reserves	-	-4.2	-15.6	0.0	-805.0	-489.0	-	-18.6	8.2	11.5	-812.4	-500.3
Budget requirement	2,640.3	2,673.3	416.2	437.3	12.0	12.0	Nil	Nil	135.3	140.4	3,203.8	3,263.0

Up to 100% off your council tax or rent

You have never had so much choice in the way you can claim help with your council tax or rent. To make a claim for council tax benefit or housing benefit:

- 'Do it on-line' yourself by going to www.merton.gov.uk/apply-for-it or
- Phone us on 020 8274 4903 and follow the instructions to make a claim for benefit; or
- Pick up a claim form at the ground floor of Merton Civic Centre, London Road, Morden SM4 5DX; or
- Download and print a form from www.merton.gov.uk/benefitforms

www.merton.gov.uk/benefit



Did you know that 9 out of 10 families in the UK can get money through tax credits?

Are you missing out?

Child tax credit is for families with incomes of up to around £60,000 a year before tax. You can get money for each child you have and the amount paid is higher for a child under one year old. If you have a child with a disability, you may also be able to get more.

Working tax credit is for families and individuals on low incomes.

If you claim working tax credit and are responsible for a child or children, you may also be able to get help with childcare costs while you are at work. Up to 80% of your childcare costs could be paid for.

For more information:

Call **Merton Family Information Service on 020 8545 3800**

Email fis@merton.gov.uk

Visit www.hmrc.gov.uk/taxcredits

This website includes a calculator to help you work out which tax credits you could get.

www.merton.gov.uk



Max Your Money with Tax Credits!





Lee Valley regional Park is a unique leisure, sports and environmental destination for all residents of London, Essex and Herefordshire. The 26 mile long, 10,000 acre park, much of it formerly derelict land, is partly funded by a levy on the council tax. This year there has been no increase in the levy. Find out more about hundreds of great days out, world class sports venues and award winning parklands at www.leevalleypark.org.uk

Budget/Levy Changes - 2009/2010 to 2010/2011 (£'000)

	2009/2010	2010/2011
	£m	£m
Gross Operating Expenditure	14.7	15.0
Gross Operating Income	-5.6	-5.8
Net Service Operating Costs	9.1	9.2
Financing Costs		
- Debt servicing/repayments	0.7	0.7
- New capital investment	2.4	2.3
Total Net Expenditure	12.2	12.2

Further details on how this budget is spent and the amount each council contributes can be found at www.leevalleypark.org.uk



Environment Agency

The Council Tax (Demand Notices) (England) Regulations 2009.

The Environment Agency, as a levying body for its Flood Defence functions, under the above regulations, provides the following information:

The Environment Agency has powers in respect of flood defence for 5200 kilometers of main river and along tidal and sea defences, in the area of the Thames Regional Flood Defence Committee. Flood defence money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system. The financial details are:

Thames Regional Flood Defence Committee			
	2009/10	2010/11	
	£'000s	£'000s	
Gross Expenditure	96,798	113,089	
Net Expenditure	86,798	103,089	
Levies Raised	10,000	10,000	
Total Council Tax Base	4,988	5,027	

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, where there are schemes, which do not attract central funding the Agency may seek funding from County and Metropolitan Councils, Unitary Authorities and London Boroughs in the form of a Local Levy. The Local Levy is shared on the basis of Band D Equivalents between all contributing bodies within the Committee Area.

The Levy is being kept at the same level as balances are being used to fund the increased expenditure on flood defence projects.

Council tax reductions

Valuation of properties: If you have a query about your property contact the Listing Officer of the Valuation Office at:

**2nd Floor, 1 Francis Grove, Wimbledon
London SW19 4DT. Telephone 020 8276 8600.**

A new process for handling council tax proposals and appeals in England was introduced on 1 April 2008 giving taxpayers the option of deciding whether they want a valuation tribunal to look at the case after the Valuation Office Agency (VOA) has reviewed the banding.

The new process means the VOA will review a banding and give a formal written decision. You then have up to three months to consider and can, if you so choose, appeal direct to the valuation tribunal. Some of the reasons you can challenge the banding of your property include:

- There has been a "material reduction" in value such as physical adaption for a disabled person or if part of the property is demolished or changes to the physical area.
- Property converted into flats.
- Separately banded properties have been merged (e.g flats merged into one house).
- If you have bought a property, or been granted a lease for seven years or more, and the property's value has increased because it was extended by the previous occupier. If your property becomes, or ceases to be, a "composite" property, (property containing both domestic and non-domestic parts), such as a shop or public house with living accommodation.
- If the balance between domestic and non-domestic use within the property changes.
- If you are a new taxpayer you have six months within which to challenge the valuation band of your property as long as the Valuation Tribunal or High Court has not previously considered a challenge by a previous occupier on the same basis.
- If the Listing Officer advises you that they have altered the entry for your property in the Council Tax Valuation List, you have six months to appeal if you do not agree with the change.
- If the Valuation Tribunal or High Court has made a decision relevant to your property, you may appeal within six months of the date of that decision, if the Listing Officer has not reflected that decision in your valuation band.

Reduction for the disabled

If anyone needs special facilities to meet needs related to a disability, you might be entitled to a reduced bill. We may reduce the bill to that of a property in the band below.

You can only apply for a discount or relief (reduction) on your bill if you do not already have one.

Please send any claims to:
**Corporate Services Department, Merton Civic Centre,
London Road, Morden SM4 5DX.**

Alternatively, telephone the number on your bill. If your bill shows that we have given you a discount or relief and your circumstances change, you must tell us immediately. If you do not, you may face a penalty charge.

Other reductions are available through discounts, exemptions and Council Tax Benefit as shown on the pages that follow.

Appeals

You can appeal against your council tax if you think your property is exempt, or there has been a mistake calculating your bill. If you want to appeal you must tell us in writing, stating the reasons. You must continue to pay your bill while we deal with your claim. We will refund you any money you have overpaid if your appeal is successful.

If unsuccessful we will give you details of an independent tribunal, which you can refer your appeal to.

Discounts

You may be entitled to a 25% discount off your council tax bill if you are the only person (aged 18 or over) living in a property. Council tax is worked out by assuming that at least two adults are living in the property. However, there are some people we don't include when working out how many adults live in the property, they are known as disregarded persons. In these cases it may allow you to receive a discount even if you do not live alone.

Disregarded persons include:

- Full-time students, student nurses, apprentices and youth training trainees;
- 18 and 19 year olds who are at, or who have just left, school or college;
- patients in hospital;
- people being looked after in care homes;
- people staying in certain hostels or night shelters;
- care workers on low pay (usually for charities);
- people who care for someone with a disability who is not their husband, wife, partner, or a child under 18;
- members of visiting Armed Forces and certain international institutions;
- foreign diplomats;

Council tax reductions

- members of religious communities (such as monks and nuns);
- people in detention; and
- the severely mentally impaired.
- If all residents living in a property fall under one or more of the discount categories, we treat the property as being empty and give a 50% discount.

For the purpose of council tax, a 'resident' means a person aged 18 or over who has their only or main residence in the property concerned.

Therefore we do not consider people under 18 and people in any of the discount categories when we decide how much tax you should pay.

You may be entitled to a 10% discount if your property is empty and furnished. We will need to know your main residence before giving you your discount. Please note that the level of discount varies across the country as each local authority sets its own discount amount.

Exemptions

Certain categories of homes are exempt from council tax. These are:

Class A: An uninhabitable property requiring or undergoing major repairs or structural alterations. Exemption can be allowed for a maximum of 12 months and the property must be unoccupied and unfurnished.

Class B: Empty property owned by a registered charity. Exemption can be allowed for up to six months.

Class C: Empty and unfurnished for six months or less. Exemption can be allowed for up to six months.

Class D: Empty property where liable person being in prison or detained in hospital.

Class E: Empty property previously occupied by a person now residing in a care home, hospital or hostel.

Class F: Empty property where the liable person has died or where less than six months has passed since probate.

Class G: Occupation prohibited by law.

Class H: Empty property held for a minister of religion.

Class I: Empty property where liable person is living elsewhere to receive personal care.

Class J: Empty property where liable person living elsewhere to provide personal care.

Class K: Dwellings left empty by a student.

Class L: Empty property where mortgagee in possession.

Class M: Students' halls of residence.

Class N: Occupied only by students or students and their non-British spouses, civil partners or dependants.

Class O: UK armed forces accommodation.

Class P: Person liable is a member (or dependant of a member) of visiting forces accommodation.

Class Q: Empty property where the liable person is in bankruptcy.

Class R: Empty caravan pitch or boat mooring.

Class S: Occupied by under eighteen year olds only.

Class T: Empty annexe to an occupied property commonly known as "granny annexe".

Class U: Occupied by severely mentally impaired persons only.

Class V: Property that is the main residence of a person with diplomatic privilege or immunity.

Class W: Annexe occupied by dependant relative.

Discount/exemption Warning

It is an offence to accept a discount/exemption on your bill that you are not entitled to. You are required by law to tell us within 21 days of a change, if you are no longer entitled to a discount or exemption. If you do not tell us and have no reasonable excuse it may result in a penalty of £50.00 being issued against you. If therefore your bill shows a reduction that you believe you are not entitled to, please contact us straight away.

Council tax benefit

If you are on a low income or income support you may be entitled to Council Tax Benefit. The amount of benefit you get depends on:

- how much money you have coming in;
- the amount of savings you have;
- your personal circumstances; and
- how much council tax you pay.

If you want to apply for benefit contact the Benefit Service at the Civic Centre or phone **020 8274 4901**.

2nd Adult Rebate

If you do not qualify for Council Tax Benefit (or do not wish to claim) you may get help if other adults (not a partner or lodger) residing in your household are on a low income, by means of a 2nd Adult Rebate.

Data Protection

Your personal information will be held and used in accordance with the requirements of the Data Protection Act 1998. We are under a duty to protect the public funds that we administer and, to this end, may use any information we hold in relation to council tax for the prevention and detection of fraud. We may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

