

Factsheet 21

Council Tax

May 2020

About this factsheet

This factsheet aims to help you understand

- Council Tax liability and payment
- Eligibility for Council Tax Support schemes
- Other ways of reducing your Council Tax bill

The information in this factsheet is applicable to England. Please contact Age Cymru, Age Scotland or Age NI for their version of this factsheet. Contact details can be found at the end.

If you need more detailed advice or representation, it is often best to find a local service. This is sometimes suggested in the text. Age UK Advice can give you contact details for a local Age UK.

For contact details of any organisation mentioned in this factsheet, see the *Useful organisations* section.

Contents

1	What is Council Tax?	3
2	Your Council Tax bill	3
3	Who has to pay Council Tax	4
4	If you do not pay your Council Tax	5
5	Reducing your Council Tax bill	5
6	Are you in the right Council Tax band?	6
6.1	Making a proposal	7
7	Council Tax exemptions	8
7.1	Occupied dwelling exemptions	8
7.2	Unoccupied dwelling exemptions	9
7.3	Applying for an exemption	9
8	Disability reduction scheme	10
8.1	Applying for the disability reduction scheme	10
9	Discounts	10
9.1	How many people count for Council Tax?	11
9.2	The amount of discount	11
9.3	Reduced discounts	12
9.4	Other discretionary discounts	12
9.5	Applying for a discount	12
10	Council Tax Support (CTS)	13
10.1	CTS for pensioners	13
10.2	Non-dependant deductions	13
10.3	Second Adult Rebate (SAR)	15
11	Appeals and changes of circumstances	15
12	DWP Guidance	16
	Useful organisations	17
	Age UK	19
	Support our work	19

Glossary

AA – Attendance Allowance	HMRC – HM Revenue and Customs
CTS – Council Tax Support	PC – Pension Credit
DLA – Disability Living Allowance	PIP – Personal Independence Payment
DWP – Department for Work and Pensions	SAR – Second Adult Rebate
ESA – Employment and Support Allowance	VOA – Valuation Office Agency

1 What is Council Tax?

Council Tax is a property-based tax paid to local authorities. It is charged on domestic, self-contained dwellings such as houses, flats, bungalows, houseboats and mobile homes, whether owned or rented. Every dwelling receives one Council Tax bill. If a property contains non-self-contained units (for example, a house divided into bedsits with a shared bathroom and kitchen) the property is one dwelling and gets one bill.

Every domestic dwelling is placed in one of eight Council Tax bands, depending on its value in 1991. A is the lowest band and H is the highest. The amount payable in each band is determined by each local authority setting an overall amount each year.

2 Your Council Tax bill

Local authorities should send out one Council Tax bill every year to every dwelling that is not exempt, regardless of how many people live there or are liable. Bills are usually sent out in March with the first payment due in April. The people in a household can decide how, or if, to share the bill between them, but the liable person or people remain responsible in law.

If you were liable for Council Tax in the past but were not billed, a bill can often be backdated. There is no time limit but local authorities should send your bill without unreasonable delays. If there has been a delay of several years sending out your bill, the local authority may not be able to enforce payment. Seek advice in this situation.

Your Council Tax bill should show the full amount of Council Tax for the dwelling according to its valuation band for the whole year, and show any disability reduction, discount, discretionary reduction, and Council Tax Support (CTS). The local authority assume you remain eligible for any reductions, CTS, or discounts for the whole of the financial year.

The bill may show any credits due from past periods, penalties, and repayments of overpaid CTS and has the '*chargeable amount*' for the year – which is the amount you are required to pay. Most people have the right to pay in instalments. The usual arrangement is 10 monthly instalments but there can be different arrangements. You should be sent a new bill if your chargeable amount changes, for example if you become entitled to a discount or a different amount of CTS.

3 Who has to pay Council Tax

An adult resident of a dwelling is normally liable for the Council Tax. For Council Tax purposes, you are '*resident*' in a dwelling if it is your sole or main residence and you can only be resident in one dwelling at a time.

Where you are resident is usually straightforward; if not, your sole or main residence should be the dwelling that a '*reasonable onlooker*' with knowledge of the facts would decide was your home at the time.

Factors such as how much time you spend at different addresses and your security of tenure in them and where you are registered for voting and medical treatment may be relevant.

For the dwelling in which you live, the rules on liability are:

- If you own your home, you are liable for Council Tax. If a partner lives with you, they are jointly liable, whether or not they are joint owners. A partner is a spouse, civil partner or someone you live with as if married or civil partners. Any resident joint owners resident are jointly liable
- If you rent your home from a non-resident landlord, you are liable for Council Tax. If a partner lives with you, they are jointly liable even if not mentioned on the tenancy agreement, as are any joint tenants
- If you rent your home from a resident landlord, your landlord is liable
- If you are a tenant or licensee in a house in multiple occupation (for example, a bedsit, hostel or non-self-contained accommodation), the landlord/owner is liable, whether resident or not
- If you live in a care home, hostel, or religious community, the owner of the property is liable, whether resident or not
- If you are an asylum seeker, the owner may be liable whether resident or not – seek advice if this applies to you.

Examples

Anna lives with her son in a private rented house. The tenancy is in her son's name so he is solely liable for Council Tax, although Anna may agree to help with the bill. If they were joint tenants, they would both be liable.

Sam and his wife Paula own their house. Their daughter lives with them and pays them rent. Sam and Paula are jointly liable for the Council Tax. They may ask their daughter to contribute towards the Council Tax or increase her rent to cover some of the bill.

The local authority has the right to ask residents and property owners for information to help decide who is resident and liable for Council Tax and can impose penalties if you do not respond. You can appeal against a penalty or decision about where you are resident and who is liable for Council Tax. See section 11 for more information.

4 If you do not pay your Council Tax

If you are liable for Council Tax, it is important to make it a priority for payment because non-payment can have serious consequences. If you do not pay a Council Tax instalment on time, you should receive a reminder requiring payment within seven days.

If you still fail to pay, the Council can demand you pay the full amount for the year and apply to a Magistrates' Court for a liability order. If this happens, you may also become liable for costs. There are different ways of enforcing a liability order, such as a direct deduction from wages or benefits, or seizure of your possessions by bailiffs.

Action

If you fall behind with your Council Tax bill, seek advice from an independent agency as soon as possible. Phone Age UK Advice for details of your local Age UK or approach another advice agency such as Citizens Advice.

5 Reducing your Council Tax bill

There are various ways to reduce your Council Tax bill:

- are you in the correct Council Tax band and, if not, can you get the band changed? – see section 6
- is your property exempt – do any of the criteria in section 7 apply? No Council Tax is payable on exempt properties.
- do you qualify for the disability reduction scheme – the property may be placed in a lower band if it has certain features for a disabled person living there, such as extra space for a wheelchair – see section 8
- do you qualify for a discount – your bill may be discounted by one quarter or one half: for example, if you live alone or count as living alone, you are entitled to a 25 per cent discount – see section 9
- apply for a discretionary reduction in your Council Tax – see section 9.4
- do you qualify for Council Tax Support (CTS) – a benefit if you and/or people you live with have a low income - see section 10
- are there discounts for paying by direct debit or one lump sum.

You might qualify for more than one type of reduction, in which case the reductions are applied in the same order as listed above.

Example

Dawn is disabled and lives alone. Her house is in band D, which means basic Council Tax of £1,100. She has a low income. As she fulfils the conditions for a disability reduction, her Council Tax is reduced to that of a Band C property, which is £1,000.

It is also reduced by 25 per cent to £750 because of the discount for living alone. As she has a low income, she applies for CTS. Her entitlement to CTS is based on her Council Tax liability after the disability reduction and the single person discount are applied.

6 Are you in the right Council Tax band?

The Valuation Office Agency (VOA), part of HMRC, values dwellings to determine which Council Tax band should be allocated. The banding decision is based on the theoretical price the dwelling might have been worth in April 1991, taking into account certain assumptions, including that the property is in reasonable repair.

In general, increases or decreases in property prices do not mean your property moves into a different band. However, major changes do sometimes mean properties can move into different bands.

Example

If an extension is built, a property may be worth more – although it only moves to a higher band when it is next sold.

A property can move into a lower band, for example if adaptations for a disabled person reduce its value or a motorway is built nearby.

Properties can move down a band as soon as a change occurs.

If you think your property is in the wrong band because of the sort of major change described above, you can '*make a proposal*' to alter the band.

You can also make a proposal to change the band if you have moved to the property within the last six months or if your property has appeared on the valuation list in the last six months, for example because it is a new home.

You may be able to make a proposal if there has been an appeal decision on a comparable dwelling that gives you grounds for arguing the valuation band of your dwelling should be changed.

6.1 Making a proposal

You can make a proposal by writing to the local VOA office or by contacting them for a form. You must give information about yourself, the dwelling, the band you are seeking for the dwelling, and why you believe the current band is incorrect. When the VOA receives your proposal, a listing officer decides whether your proposal is valid or invalid.

If your proposal is considered invalid, you receive an invalidity notice telling you why. It gives you the chance to make a further proposal or to appeal to the Valuation Tribunal for England against the invalidity notice.

If your proposal is considered valid, there are several possible outcomes:

- the listing officer may agree your proposal
- a new band for the dwelling may be agreed which is different from the one you proposed
- the Valuation Tribunal may hear the case as an appeal and make a decision
- you may withdraw the proposal.

A local advice agency may be able to help you with a proposal to change the band allocated to your home.

7 Council Tax exemptions

If a dwelling is exempt, there is no Council Tax to pay.

Many exemptions apply to different types of empty property.

There are exemptions for people, including students and people with a severe mental impairment. For more information, see DWP Guidance in section 12.

7.1 Occupied dwelling exemptions

An occupied dwelling can be exempt if it is:

- wholly occupied by one or more people who have a severe mental impairment. To qualify, a doctor must provide a certificate confirming you have a severe mental impairment. The cause of the impairment is not important – it can be an impairment from birth like a learning disability or a condition like Alzheimer's disease.

You must be entitled to (although not necessarily receiving) AA, DLA middle or high rate care component, PIP daily living component, Severe Disablement Allowance, Incapacity Benefit, ESA, Income Support (with a disability premium), Working Tax Credit (with a disability element), Universal Credit (the '*limited capability for work*' or '*work related activity*' element), Constant Attendance Allowance payable with Industrial Injuries or War Pensions scheme, unemployment allowance payable under the Industrial Injuries scheme, or would have been entitled to one of these benefits if they were under State Pension age.

- a self-contained property within another property, if the person living in the self-contained property is a dependant relative of the occupant of the main property (this is commonly referred to as a '*granny flat*').

'*Dependant*' means aged 65 or over, or substantially or permanently disabled or severely mentally impaired.

'*Relative*' means a partner, parent, grandparent, great-grandparent, great-great-grandparent, brother, sister, child, grandchild, great-grandchild, great-great-grandchild (including stepchildren and children of civil partners), uncle, great-uncle, great-great-uncle, aunt, great-aunt, great-great-aunt, nephew, great-nephew, great-great-nephew, niece, great-niece or great-great-niece. A relationship by marriage or civil partnership is treated as one by birth.

- wholly occupied by students (or students and severely mentally impaired people)
- wholly occupied by people under the age of 18
- a student hall of residence
- armed forces barracks, married quarters or visiting forces accommodation.

7.2 Unoccupied dwelling exemptions

A local authority may decide to exempt an unoccupied dwelling that is unfurnished for up to:

- 12 months if it needs, is undergoing, or has recently had major repairs
- six months for any other reason.

An unoccupied dwelling, whether furnished or not, should be exempt if:

- left empty if you are in prison or detained under immigration or mental health powers
- left empty as you are in a hospital, care home or hostel where personal care is provided (this does not apply to temporary stays in hospital)
- left empty as you have gone to live somewhere else to provide or receive personal care due to age, illness, disability, past/present alcohol or drug dependence or past/present mental disorder
- it is an empty caravan pitch or houseboat mooring
- it is going to be occupied by ministers of religion
- left empty by its owner who is a student
- left empty by someone who has died and letters of administration or probate have not been granted or were granted less than six months ago
- it is the responsibility of a bankrupt's trustees
- it cannot be let/occupied without breaching planning or other legal restrictions
- owned by a charity and has been unoccupied for less than six months
- repossessed by a mortgage lender.

7.3 Applying for an exemption

If you think you qualify for an exemption, you should ask for one. Ask your local authority if they have a special form or write to them requesting the exemption, stating the reasons you qualify and the date from which it should be applied.

There is no time limit for applying and an exemption can be backdated to the date it should have first applied. You may have to produce evidence that the exemption applied throughout the backdating period.

8 Disability reduction scheme

This scheme may apply if your home has features that make it suitable for someone living in it who has a disability. This may apply if you have either:

- an additional bathroom or kitchen for the use of a disabled person
- enough space for the disabled person to use a wheelchair indoors
- a room (other than a bathroom, kitchen or WC) which is mainly used by the disabled person – this might be a treatment room, a room for special equipment such as for dialysis, or, sometimes, an additional bedroom.

If your home qualifies for a disability reduction, your bill is reduced by one band. For example, if your home is valued in band C, you pay the amount for a band B property. If you live in a band A property that has one of the features described above, your bill is reduced by one sixth.

8.1 Applying for the disability reduction scheme

Contact your local authority to apply for a disability reduction on your Council Tax. Your local authority may have a form you can fill in. Otherwise write to them requesting the reduction, stating the reasons you qualify and the date you would like it applied from.

There is no time limit for applying and a disability reduction can be backdated to the date it should have first applied. You may have to produce evidence that you met the conditions for the reduction throughout the backdating period.

The local authority may visit the dwelling or request supporting evidence from a doctor, social worker or other professional that the adaptation to the property is appropriate for the disabled person. You need to renew the application at the start of each financial year.

If the local authority refuses to award a disability reduction, the decision can be appealed, see section 11.

9 Discounts

Council Tax assumes there are two or more people living in each dwelling. A discount is given if fewer than two adults count as resident for Council Tax purposes.

You can sometimes qualify for a Council Tax discount, even if several people are in your household, if enough of them are not counted for Council Tax. This is sometimes called being '*invisible*' for Council Tax.

The following subsection explains how to work out who is counted as being resident in your property for Council Tax purposes.

9.1 How many people count for Council Tax?

To work out if you qualify for a discount, count up the number of people resident in your property for Council Tax purposes, leaving out:

- anyone who has a severe mental impairment (see section 7.1)
- anyone whose sole or main residence is somewhere else
- anyone living in a care home, nursing home or a long-term hospital patient where that is their sole or main residence
- a carer whether paid or not who, for at least 35 hours a week, looks after someone in the same household who receives AA, DLA middle or high rate care component, PIP daily living component, armed forces independence payment or the highest rate of constant AA.

This can apply to carers who work or who are over State Pension age. More than one carer can be disregarded as long as they meet these conditions.

Note: This does not apply if the person receiving care is the partner of the carer, or is the carer's child aged under 18.

- Some volunteer care workers working on behalf of, or introduced to the person they care for, by a charity, government department or local authority and who fulfil certain conditions. They are usually young people from an organisation like Volunteering Matters, who work at least 24 hours a week and have accommodation provided on the premises.
- anyone aged under the age of 18
- anyone for whom Child Benefit is payable and recent school/college leavers under the age of 20
- full-time students, student nurses, certain apprentices and trainees
- anyone in prison, on remand or detained under immigration or mental health legislation.

9.2 The amount of discount

Once you have worked out how many people count as living in your property, the following discounts apply:

- a discount of 25 per cent, often called the single person discount, if only one person is, or counts as, resident
- a discount of up to 50 per cent if no one is counted as resident (note you can get a total exemption if no one counts as resident because all residents are severely mentally impaired or students, see section 7.1).

The rules on discounts are separate from the rules on liability. This means there can be situations where a person who is invisible for Council Tax themselves is still liable to pay the Council Tax bill.

Examples

Wendy is a widow living alone. Her liability for Council Tax is £1,200. As she lives alone, she gets a single person's discount. The bill is reduced by 25 per cent to £900.

Natasha and Khalid are married and no one else lives with them. Khalid has Alzheimer's and receives AA. His doctor signs a form to say he is '*severely mentally impaired*'. Khalid becomes '*invisible*' and Natasha is now the only person who counts for Council Tax. A 25 per cent discount is given

Jenny has Alzheimer's and gets high rate AA. Her son lives with her and looks after her for over 35 hours a week. Jenny is invisible for Council Tax as she is severely mentally impaired. Her son is also invisible because he is discounted as Jenny's carer.

No one in the household counts for Council Tax and a 50 per cent discount is given. Jenny remains liable to pay the remaining amount because she is the sole owner of the property.

9.3 Reduced discounts

In most cases, the maximum discount available under these rules is 50 per cent of the bill. However, local authorities can reduce the discount to more than 50 per cent on certain furnished or unfurnished dwellings in which no one has their sole or main residence. This is dependent on each local authority. An example is if a property needs major repairs to make it habitable.

9.4 Other discretionary discounts

Local authorities can make other discounts available in their area, for example because of hardship or a natural disaster. You may wish to check with your local authority whether any extra discounts are available.

Write to the chief executive of the local authority with full reasons and supporting evidence if possible. The local authority should give you a written decision, with reasons. You do not have a right to appeal against a refusal but you can make a complaint.

9.5 Applying for a discount

The local authority may ask you for information to decide whether you should be getting any discounts. There may be special forms to apply for some types of discount. A discount can be backdated to the date it should have first applied, but you may need to provide proof that you have qualified for the discount throughout the backdating period.

Whilst there is no limit to how far an application for backdating can be made, it is likely that the local authority will limit backdating to 6 years.

10 Council Tax Support (CTS)

Each local authority is responsible for operating its own local scheme of CTS (or Council Tax Reduction). Eligibility and the amount of support varies between local authority areas. In order to qualify for CTS, you must not usually have savings over £16,000 (unless you qualify for PC, see section 10.1), and you must have a 'right to reside' in the UK.

For specific information about the scheme in your area, contact your local authority or seek local advice. Alternatively, you can check details of your local scheme at www.gov.uk/apply-council-tax-reduction.

10.1 CTS for pensioners

There is a standard scheme in England for people over State Pension age. You do not need to receive PC, although you are subject to the same means-testing as someone who does receive it. To find out if you have reached State Pension age, see www.gov.uk/state-pension-age.

If you receive PC Guarantee Credit, your income and capital is disregarded completely. You can receive a full rebate on your council tax bill. If you only receive PC Savings Credit, your CTS eligibility depends on your income and capital. The local authority carry out a means test and if you have over £16,000 in savings, you are not eligible. Any lump sum payments from a deferred State Pension are disregarded when calculating capital.

If you are a mixed age couple (where one of you is over State Pension age and the other is under) and you claim a working age means-tested benefit, your CTS is under different rules which are less generous. If you do not, your CTS will be under the rules for pensioners as above.

Note

If you do not currently receive PC, get a benefits check. Speak to your local Age UK or see www.gov.uk/benefits-calculators. See factsheet 48, *Pension Credit*, for more information.

10.2 Non-dependant deductions

If someone lives with you other than your partner or dependent children, your CTS entitlement may be reduced. This is called a non-dependant deduction. The following rules are for CTS for pensioners. If you have not reached State Pension age, contact your local authority as these rules are different.

A deduction is made because it is assumed the non-dependant will contribute towards your bills and are made regardless of how much, or if, they actually contribute. For more information about these rules see DWP Guidance in section 12.

Any of the following people living with you will not count as a non-dependant:

- your partner
- your or your partner's dependent children or foster children
- anyone jointly responsible for Council Tax (e.g. joint owner or tenant)
- a boarder, sub-tenant or licensee
- someone staying with you who normally lives elsewhere
- live-in paid carers employed by a charity or voluntary organisation.

Even if a non-dependant lives with you, no deduction is made if you or your partner are:

- receiving AA, PIP daily living component, DLA care component or Armed Forces Independent Payment (AFIP), or
- blind, severely partially sighted, or treated as blind.

Likewise, no deduction is made if the non-dependant:

- receives Universal Credit and does not have any earned income
- receives PC, IS, income-based JSA or income-related ESA
- is a full time student or receiving a training allowance
- is a member of the armed forces while deployed on operations
- has been in hospital for more than 52 weeks (separate stays not more than 28 days apart are added together when calculating this)

Amount of non-dependant deduction

If a non-dependant deduction is made, a fixed amount is deducted (see table overleaf). Gross income of the non-dependant is the amount they earn before tax and other deductions are made. It does not include any income received from AA, PIP, DLA, AFIP or payments made under certain charitable funds.

If there is more than one non-dependant, a deduction is made for each of them but only one deduction is made for a couple.

The deduction for a couple is the highest that would have been made if they were treated as individuals but based on their joint gross income.

Circumstances of the non-dependant	Weekly deduction from CTS
Not working or working less than 16 hours a week	£4.05
Working 16 or more hours a week with average gross income less than £217.00	£4.05
Working 16 or more hours a week with average gross income between £217.00 and £377.00 a week	£8.25
Working 16 or more hours a week with average gross income between £377.00 and £469.00 a week	£10.35
Working 16 or more hours a week with average gross income £469.00 a week or more	£12.40

10.3 Second Adult Rebate (SAR)

Second Adult Rebate is a different sort of CTS, also known as alternative maximum CTS. It is not based on your income and savings but on the income and savings of one or more other people living in your household.

SAR can reduce your Council Tax if another person on a low income lives with you who is not your spouse, civil partner or unmarried partner (and as a result you lose your entitlement to the single person discount of 25 per cent). Check with your local authority and seek advice to find out whether this is available in your area.

11 Appeals and changes of circumstances

You have the right to appeal against a decision to refuse a discount, reduction (but not a discretionary reduction), exemption or CTS.

First, you should appeal to the local authority that made the decision. The local authority has two months to respond to your appeal.

If the appeal is unsuccessful, you can make a further appeal to the Valuation Tribunal for England as long as you do so within two months of receiving the decision.

If the local authority does not reply to your appeal, you have four months from the date of your appeal to make a further appeal to the Valuation Tribunal. For more information about this process, go to www.valuationtribunal.gov.uk.

It is your responsibility to tell the local authority of changes in your circumstances, for example if you no longer live alone or are no longer entitled to a discount or exemption. Notify the local authority within 21 days of the change or they could impose a fine. You have the right to appeal to the Valuation Tribunal for England against any fine.

Action

See factsheet 74, *Challenging welfare benefit decisions* for more information or see a local advice agency.

Appeals against recovery of overpaid CTS

You cannot appeal to the Valuation Tribunal against a decision to increase your Council Tax liability because you were overpaid CTS. If the local authority has decided it has overpaid you, you can ask them to use their discretion under section 13a of the Local Government Finance Act 1992 to reduce your Council Tax liability (in other words, to reduce or write off the overpayment of CTS).

This could be because the local authority made an error which led to an overpayment or because of your own circumstances, such as your age, health conditions or debts which would make it difficult for you to pay more Council Tax.

If the local authority refuse to do so, you can then challenge that by appealing to the Valuation Tribunal. It can then consider whether the local authority should have exercised its discretion in reducing your Council Tax liability.

12 DWP Guidance

The DWP provides a range of guidance documents with information about benefits which you may find useful. For Council Tax, guidance can be found at www.gov.uk/government/collections/housing-benefit-and-council-tax-benefit-manual.

Specific areas of guidance highlighted in this factsheet can be found by using the above link and selecting the appropriate heading:

- **Non-dependant deductions** (section 10.2) – *Part A, A5: Calculating benefit*, from paragraph 5.500
- **Second Adult Rebate** (section 10.3) – *Part A, A5: Calculating benefit*, from paragraph 5.840
- **Council Tax exemptions** (section 7) legislation can be found at <http://www.legislation.gov.uk/ukxi/1992/558/made>

Useful organisations

Citizens Advice

www.citizensadvice.org.uk

Telephone 0800 144 8848

National network of advice centres offering free, confidential, independent advice, face to face or by telephone.

Disability Benefits Helpline

www.gov.uk/disability-benefits-helpline

DWP helpline providing advice or information about claims for Disability Living Allowance, Personal Independence Payment or Attendance Allowance:

- **Attendance Allowance (AA)**

Telephone 0800 731 0122

- **Disability Living Allowance (DLA)**

If you were born on or before 8 April 1948

Telephone 0800 731 0122

If you were born after 8 April 1948

Telephone 0800 121 4600

- **Personal Independence Payment (PIP)**

Telephone 0800 121 4433

Gov.uk

www.gov.uk

Official website for government information and services. Includes information about State and private pensions.

Pension Service (The)

www.gov.uk/browse/working/state-pension

Telephone 0800 731 0469

State Pension Forecasting Team 0800 731 0176

For details of state pensions, including forecasts and how to claim your pension.

Valuation Office Agency (VOA)

www.gov.uk/government/organisations/valuation-office-agency

Telephone 03000 501501

Part of HM Revenues and Customs and is responsible for allocating the correct Council Tax band to homes.

Valuation Tribunal

www.valuationtribunal.gov.uk

Telephone 0300 123 2035

Independent appeals tribunal for Council Tax and rating appeals. The full Council Tax Guidance Manual is available through this website.

Age UK

Age UK provides advice and information for people in later life through our Age UK Advice line, publications and online. Call Age UK Advice to find out whether there is a local Age UK near you, and to order free copies of our information guides and factsheets.

Age UK Advice

www.ageuk.org.uk

0800 169 65 65

Lines are open seven days a week from 8.00am to 7.00pm

In Wales contact

Age Cymru Advice

www.agecymru.org.uk

0800 022 3444

In Northern Ireland contact

Age NI

www.ageni.org

0808 808 7575

In Scotland contact

Age Scotland

www.agescotland.org.uk

0800 124 4222

Support our work

We rely on donations from our supporters to provide our guides and factsheets for free. If you would like to help us continue to provide vital services, support, information and advice, please make a donation today by visiting www.ageuk.org.uk/donate or by calling 0800 169 87 87.

Our publications are available in large print and audio formats

Next update May 2021

To see the evidence sources used in this document please contact resources@ageuk.org.uk

This factsheet has been prepared by Age UK and contains general advice only, which we hope will be of use to you. Nothing in this factsheet should be construed as the giving of specific advice and it should not be relied on as a basis for any decision or action. Neither Age UK nor any of its subsidiary companies or charities accepts any liability arising from its use. We aim to ensure that the information is as up to date and accurate as possible, but please be warned that certain areas are subject to change from time to time. Please note that the inclusion of named agencies, websites, companies, products, services or publications in this factsheet does not constitute a recommendation or endorsement by Age UK or any of its subsidiary companies or charities.

Every effort has been made to ensure that the information contained in this factsheet is correct. However, things do change, so it is always a good idea to seek expert advice on your personal situation.

Age UK is a charitable company limited by guarantee and registered in England and Wales (registered charity number 1128267 and registered company number 6825798). The registered address is Tavis House, 1–6 Tavistock Square, London WC1H 9NA. Age UK and its subsidiary companies and charities form the Age UK Group, dedicated to improving later life.