

## **COUNCIL TAX BILL EXPLANATORY NOTES**

### **Data Protection**

The information that the Council holds in relation to Council Tax will be treated as confidential and will be processed as permitted in accordance with the Data Protection Act 1998 and the General Data Protection Regulation (GDPR) from 25<sup>th</sup> May 2018. Information may be shared with other Council services for the purposes of fraud prevention and detection and to comply with any legal and regulatory requirements. This authority is under a duty to protect the public funds it administers, and to this end may use the information you have provided for these purposes. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

### **Council Tax valuation bands**

Council Tax is charged on most properties. Each property belongs in one of nine bands according to its value on 1 April 2003.

| <b>Valuation band</b> | <b>Range of value</b>                  | <b>Valuation band</b> | <b>Range of value</b>      |
|-----------------------|----------------------------------------|-----------------------|----------------------------|
| <b>A</b>              | <b>Up to and including<br/>£44,000</b> | <b>E</b>              | <b>£123,001 - £162,000</b> |
| <b>B</b>              | <b>£44,001 - £65,000</b>               | <b>F</b>              | <b>£162,001 - £223,000</b> |
| <b>C</b>              | <b>£65,001 - £91,000</b>               | <b>G</b>              | <b>£223,001 - £324,000</b> |
| <b>D</b>              | <b>£91,001 - £123,000</b>              | <b>H</b>              | <b>£324,001 - £424,000</b> |
|                       |                                        | <b>I</b>              | <b>£424,001 and above</b>  |

Your Council Tax bill shows the band for your property

### **Exempt properties**

Council Tax is not charged on certain properties (known as exempt properties). Exempt properties include properties occupied only by students, under 18's, care leavers, those with a significant cognitive impairment, annexes occupied by dependent relatives and properties that were lived in by people now in prison, hospital or a nursing or residential care home.

The following vacant properties are also exempt.

- properties which are empty and unfurnished can be exempt for up to six months. This can be extended to a maximum of 12 months if the vacant property requires or is undergoing major repair works/ structural alterations to make it habitable.  
The exemption will be awarded from the date the property was last occupied and is limited to a maximum of 12 months regardless of a change of owner or council tax payer.  
From 01/04/2026 new owners of properties purchased on 01/04/2026 or after, and that are registered on Land Registry are eligible for this exemption also.
- properties which are owned by a registered charity (maximum six months).
- waiting for probate or letters of administration to be granted on (up to six months after probate). From 01/04/2026 exemption applies for a period of up to 2 years from the date of death of the deceased, or to the date probate or of letters of administration has been granted, whichever is sooner; and for up to 12 months after the grant is made.
- left empty by someone detained in prison or has moved to receive care in hospital, a residential care home or elsewhere.
- left empty by someone who has moved to provide personal care to another person.
- left empty if the owner is a student.
- occupation prohibited by law.
- repossessed.
- responsibility of a bankrupt's trustee
- waiting to be occupied by a minister of religion. From 01/04/2026 exemption applies for a continuous period of up to one year since the property was left vacant
- unoccupied caravan pitches or boat moorings.
- an annex which cannot be let separately from the main property without breaking planning conditions.
- From 01/04/2026 refuge provided by or commissioned by a local authority which is used wholly or mainly for the temporary and emergency accommodation of persons who have been subject to any form of abuse, domestic abuse, gender-based violence or sexual violence.

## **People with disabilities**

If you (or a member of your household) are disabled, and part or all of the property has been adapted for a wheelchair, an extra room (other than a bathroom, kitchen or toilet) or a second bathroom or kitchen for the disabled person, we may reduce your bill. We can only reduce your bill to the next band below yours. If your home is in Band A the bill will be reduced by one ninth of the Band D charge.

## **Empty properties and second homes**

Some empty properties will be exempt (see above). However, under Welsh Regulations, we have decided that properties classed as second homes or empty properties will not receive a discount. Please contact the Customer Services Team if you think our decision is wrong.

## **Discounts**

You will get a 25% discount if only one person who is 18 or over lives in the property. Discounts may also apply to students, student nurses, apprentices, 18 and 19 year olds who have just left school, people with a significant cognitive impairment, people in prison, members of religious communities, care leavers, carers and people living in a residential care home or resident in a hospital.

## **Council Tax Reduction Scheme**

This helps people on low incomes to pay their council tax bill. If you are on benefits or if you work and your income is below a certain level you may qualify. Please contact Customer Services on 0300 456 3559 or 0800 652 5422 for further information on how to claim.

## **General Appeals**

The Valuation Office Agency (VOA) values domestic properties for council tax. You might need to contact the VOA if you think your council tax band is wrong. You can find out when you can challenge your band and what to do at [www.gov.uk/challenge-council-tax-band](http://www.gov.uk/challenge-council-tax-band) If you challenge your band, you must continue to pay council tax at your current band until your appeal is decided.

You can contact the VOA at [www.gov.uk/contact-voa](http://www.gov.uk/contact-voa) If you are unable to use the online service you can also contact the VOA on 03000 505 505.

Our Customer Services Team will give you any help you need. If you need further information, you can phone the team on 01495 766131 / 766129 / 766145 email: [revenues@torfaen.gov.uk](mailto:revenues@torfaen.gov.uk) or write to the Council Tax Team, Civic Centre, Pontypool, NP4 6YB

**Discretionary Powers** - From 1 April 2004, the Council has discretionary powers to extend the provision of discounts in individual cases, or to locally determined classes of property.