

Council tax explained

This information forms part of your bill

Each property is allocated to one of eight valuation bands (A to H). Your bill states which band applies to your property and the relative amount of council tax payable.

Valuation appeals

If you feel your property should be in a different band, you can challenge it. To find out more visit [gov.uk/challenge-council-tax-band](https://www.gov.uk/challenge-council-tax-band)

Grounds for appeal are restricted, but include instances where:

- the size and value of the property has changed significantly
- there is a change in use of part or all of the property (e.g. business use)
- you are a new occupier of the property (you must appeal within six months)
- property values have been affected by physical changes to the area

You can also contact the Valuation Office Agency at [gov.uk/contact-voa](https://www.gov.uk/contact-voa)
Council tax must still be paid whilst any appeal is being considered.

Liability appeals

You may appeal to Bristol City Council if, for example:

- you feel you are not liable because you are not the resident or owner
- the council has made a mistake in calculating your bill
- a discount or exemption has not been given

Empty properties

The full charge is usually payable for unoccupied properties. Where the property remains empty:

- after two years you will have to pay twice the full council tax charge
- after five years you will have to pay three times the full council tax charge
- after 10 years you will have to pay four times the full council tax charge

However, if your property requires, or is undergoing, structural alteration or major repair you may get a 100 per cent discount for up to 12 months.

Exemptions

Some properties are exempt from council tax, including properties occupied solely by full-time students, people under 18, or people who

are severely mentally impaired. Empty properties owned by a charity are exempt for up to six months.

Discounts

Council tax is based on two adults living in the property. If only one person (aged 18 or over) lives in a property a 25 per cent discount can be given. Some people are not counted as adults living in the property for council tax purposes, for example:

- full-time students, student nurses, apprentices, youth trainees and foreign language assistants
- 18 and 19-year-olds who are at, or have just left, school or college
- patients staying in hospital or who are being looked after in care homes
- people who are severely mentally impaired
- resident care workers on low pay
- people caring for a disabled person who is not a partner or child under 18
- people in detention, for example mental health or young offenders institution (except for the non-payment of council tax or a fine)

Full details of the exemptions and discounts, and how to apply, are available online at bristol.gov.uk/council-tax/discounts-and-exemptions

Disabled people

If someone in your property needs an extra room or space to meet their special needs arising from a disability, you may be entitled to a reduction on your council tax. Your bill may be reduced by one band or, if your property is in Band A, you will be entitled to a reduction equivalent to one-ninth of the Band D charge.

Help with your council tax

You may be eligible for a reduction under 13A of the Local Government Finance Act. Council Tax Reduction provides help towards meeting council tax bills for people on low incomes. Find out whether you are entitled to help and make a claim online at bristol.gov.uk/ctr

Other financial assistance may also be available to low income households, or those facing hardship. More information can be found at bristol.gov.uk/coronavirus under 'Get help'.

Further information on how tax is calculated and where our money goes can be found online at bristol.gov.uk/council-tax-explained