Council tax explained

Your council tax band

The Valuation Office Agency (VOA) maintains the Council Tax Valuation List. This includes placing new properties within a council tax band and changing bands for properties when necessary.

To understand why your property is in a certain band, go to **gov.uk** and search: 'How domestic properties are assessed for council tax bands'.

Your bill states which band applies to your property and the amount of council tax payable.

If you think your property should be in a different band, you can challenge it. To find out more visit: **www.gov.uk/challenge-council-tax-band**

The Valuation Office Agency (VOA) will review your band if you are challenging it for any of the following reasons:

- your property has changed – for example, it's been demolished, split into multiple properties or merged into one
- your property's use has changed – for example, part of your property is now used for business
- your local area has changed – for example, a new supermarket has been built
- you've been paying council tax on your property for less than six months

You can contact the VOA at **www.gov.uk/contact-voa**

Council tax must still be paid whilst any challenge is being considered.

Liability appeals

You may appeal to Bristol City Council at **bristol.gov.uk/counciltaxenquiry** if, for example:

- 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. From 1 April 2024, where the property remains unoccupied and substantially unfurnished:

- after one year 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% discount for up to 12 months.

From 1 April 2025 in addition to the above, properties that are furnished and no-one's main home will have to pay twice the full council tax charge.

Exceptions may apply, please see our website at **bristol.gov.uk/CT-emptyproperties**

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% 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 resident in hospital or 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 at a mental health or young offender 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 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 needs because they are a Disabled person, 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'll get a 17% discount.

Annexes

A 50% discount may apply on annexes where used together with the main house as a home, or where it is the home of a relative of the tax payer of the main property.

Help with your council tax

You may be eligible for a reduction under Section 13A of the Local Government Finance Act 1992. 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** or call **0117 922 2900**.

Further information on how council tax is calculated and where your money is spent can be found online at: **bristol.gov.uk/council-tax-explained**