Council tax account - important information
Part two: Council tax bill
Exempt properties

You do not have to pay council tax if the property falls into a number of statutory exemptions below:

B Unoccupied property owned, and last occupied, by a charity. This applies for a maximum period of six months

D Unoccupied property because the usual resident is in prison (except for non payment of council tax or a court fine)

E Unoccupied property because the usual resident is now receiving permanent care in hospital or a residential care home

F Unoccupied property which has been left empty by a deceased person for up to six months after probate or letters of administration have been granted, unless someone else becomes the owner.

G Unoccupied property because occupation is prohibited by law

H Unoccupied property waiting to be occupied by a minister of religion

I Unoccupied property because the usual resident is receiving personal care elsewhere due to old age, disablement or illness

J Unoccupied property because the usual resident has moved in order to provide personal care to another person

K Unoccupied property which is owned and last occupied by someone who is currently a student

L Unoccupied property which has been repossessed

M Student hall of residence

N Property occupied only by full time students

O Forces barracks and married quarters owned by Ministry of Defence

P Members of visiting armed forces

Q Unoccupied property which is the responsibility of a trustee in bankruptcy

R Unoccupied caravan pitches and moorings

S Property occupied only by persons under 18

T Unoccupied annexes that cannot be let separately
U Property occupied only by person(s) who are severely mentally impaired. V Properties occupied by diplomats, or people who benefit from diplomatic privileges and immunities

W Annexes or similar self contained units

Each category has specific qualifying criteria and we will give further advice should you wish to make an exemption claim.

Discounts
Your council tax bill is based on two adults living in the property. If only one adult lives in the property (as their main home) the bill will be reduced by 25 per cent.

Certain people can be disregarded when calculating the number of adults living in a residence. You can check who is entitled to this discount by visiting www.hullcc.gov.uk/counciltax or by calling 01482 300 300

People in the following groups do not count towards the number of adults living in your property:

- Full-time students
- Student nurses, apprentices and youth trainees
- Patients permanently in hospital
- People who are being looked after permanently in care homes
- People who are severely mentally impaired
- People staying in certain hostels or night shelters
- 18 and 19 year olds who are at or have just left school (i.e. those persons in respect of whom children benefit is paid)
- Care workers working for low pay, usually for charities
- People caring for someone with a disability who is not a spouse, partner or child under 18
- Members of religious communities
- People in prison (except those in prison for non-payment of council tax or a fine)
- Diplomats or people who benefit from diplomatic privileges and immunities

Each category has specific qualifying criteria and we will give further advice should you wish to make a discount claim.
Discretionary discounts

Discretionary discounts may also be considered under section 13A (1) (C) of the 1992 Local Government Finance Act.

At present a discretionary discount is available for volunteer reserve forces members who are single occupiers and mobilised for 28 days or more. A further discretionary discount is available to Special Constables who are liable to pay council tax.

The Council has also introduced a discretionary discount for Care Leavers aged from 18 to 24 years of age from 01 April 2018.

Locally Defined Discounts

At the Full Council meeting on 18 January 2018, Hull City Council Agreed that the following policies concerning empty properties would take effect from 1 April 2018:

- no council tax discount on second homes
- no discount on all dwellings undergoing structural alterations or major repairs work (formally statutory exemption Class A)
- no discount on empty/unfurnished dwellings.
- there is an empty home premium for dwellings that have been empty for two or more years. This means a council tax liability to 150% of the normal council tax charge will apply.

People with disabilities

If anyone living in your home is disabled you may qualify for a reduction in council tax. Your home must have one or more of the following:

- A room mainly used by, and required for meeting the needs of the disabled person (for example, a room for dialysis equipment)
- A second bathroom (to include toilet, washroom and bath/shower) or kitchen required for meeting the needs of the disabled person
- Enough floor space for a wheelchair to be used by the disabled person

If you are entitled to a reduction your council tax bill will be reduced to the band below the band your property is in.

For example, a band C property will be changed to band B. If your home is in band A your bill will be reduced by the equivalent of band B to band A reduction.
Appeals

You can appeal if you think you are not liable to pay council tax, for example if you think you should not be the person responsible for the bill or wish to claim a reduction on your bill. If you wish to appeal on these grounds, you must contact Hull City Council, Local Taxation Section, PO Box 15, Hull, HU1 2AB or email ctaxsr@hullcc.gov.uk.

You must continue to pay your council tax during your appeal. If your appeal is successful, you will receive a refund of any overpaid council tax.

Change in circumstances

If your bill shows a discount or exemption, you must tell us of any change of circumstances which may affect your entitlement. If you do not, you may be required to pay a penalty of £350.

Council Tax Bands 2018 - 2019

<table>
<thead>
<tr>
<th>Hull City Council</th>
<th>Humberside Fire and Rescue</th>
<th>Humberside Police</th>
<th>Total</th>
<th>Total Adult Social Care “Precept” (included in Hull City Council Tax Amount)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>£ 887.63</td>
<td>£ 55.01</td>
<td>£ 132.88</td>
<td>£ 1,075.52</td>
</tr>
<tr>
<td>B</td>
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<td>£ 64.17</td>
<td>£ 155.03</td>
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<tr>
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Comparison with last year

<table>
<thead>
<tr>
<th>Hull City Council – gross expenditure</th>
<th>2017/18</th>
<th>2018/19</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>£M</td>
<td>£M</td>
</tr>
<tr>
<td></td>
<td>508.082</td>
<td>500.986</td>
</tr>
</tbody>
</table>

LESS what we receive from the government and other sources:

| Service income                       | 197.057 | 206.557 |
| Government grants including dedicated schools grant | 179.823 | 161.756 |
| Business rates                        | 40.216  | 48.214  |
| Contribution from reserves            | 11.669  | 4.020   |
**Collection Fund surplus**

| Hull City Council, Council Tax requirement | 4.700 0.500 |

**PLUS**

- Police & Crime Commissioner for Humberside precept for Hull: 11.022 11.967
- Humberside Fire and Rescue precept for Hull: 4.716 4.954

**Environment Agency Levy**

The Yorkshire region of the Environment Agency has responsibility for flood defence along main rivers and sea defences in the Yorkshire region. The levy on Hull City Council in 2018/19 is £100,226 compared to £97,516 in 2017/18. This levy is included in the above Council Tax requirement. The Environment Agency gross expenditure for the whole region is £112.223 million for 2018/19 compared to £72.596 million in 2017/18.

The Council has had to manage its budgets in line with reduced Government funding and has increased council tax bills by 4.99%.

The overall Council Tax Charge for 2018/19 has increased by 5.1%. This comprises of:

- Kingston Upon Hull City Council: 4.99% increase
- The Police and Crime Commissioner for Humberside: 6.40% increase
- Humberside Fire Authority: 2.94% increase

**Adult Social Care “Precept”**

As part of the finance settlement for 2017/18, the Government announced that Councils would be able to vary the value of the precept. The Government originally introduced the precept option for 2016/17 with a 2% cap. Whilst the total increase was therefore limited to 6% across three years, 2017/18 to 2019/20, Councils can now increase the financial benefit in the earlier two years by profiling the increase up to 3% per annum and 0% in 2019/20. This still means a 6% cap across the three year period but a cash flow benefit for Councils if the increase to 3% is taken in the first two years. By taking the 3% increase, the benefit for Hull is circa £0.7 million additional income in 2017/18 and 2018/19 which will help alleviate the very significant pressures in Adult Social Care in each of these two years.

**Government Statement on the Adult Social Care “Precept”**

“The Secretary of State for Housing, Communities and Local Government has made an offer to adult social care authorities. (“Adult social care authorities” are local authorities which have functions under Part 1 of the Care Act 2014, namely
county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge an additional “precept” on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this “precept” at an appropriate level in each financial year up to and including the financial year 2019-20.”

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