

## Council Tax Guide 2023/2024

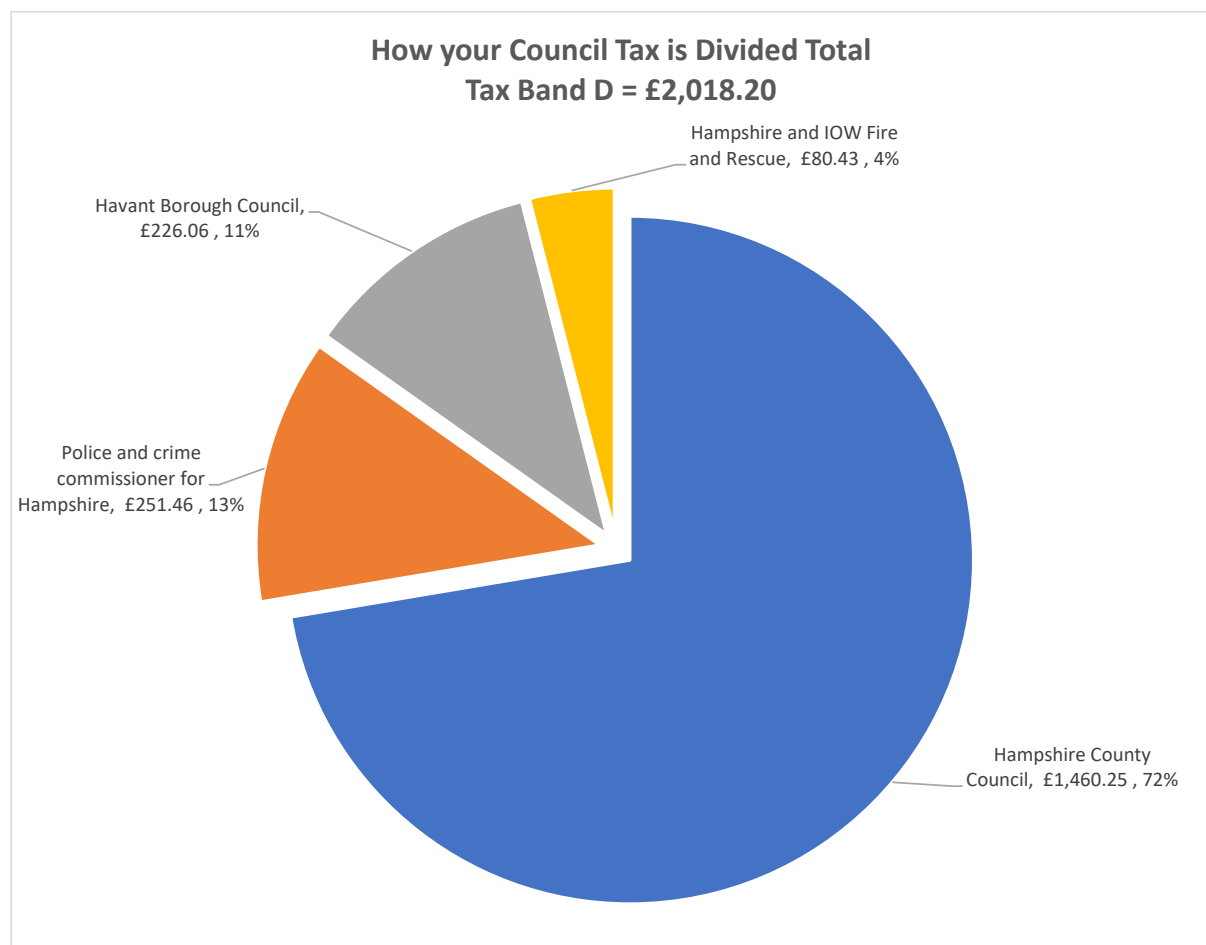
Welcome to your Council tax guide 2023/2024

Council budget and financial information The table below shows the Council Tax payable in each Council Tax band.

	Band AR £	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Havant Borough Council	125.59	150.71	175.83	200.94	226.06	276.30	326.54	376.77	452.13
<b>Hampshire County Council</b>									
Basic Charge	675.20	845.69	986.64	1,127.59	1,268.53	1,550.44	1,832.34	2,114.24	2,537.08
Adult Social Care	102.05	127.81	149.12	170.42	191.72	234.33	276.93	319.54	383.44
Police and crime commissioner for Hampshire	139.70	167.64	195.58	223.52	251.46	307.34	363.22	419.10	502.92
Hampshire and IOW Fire and Rescue	44.69	53.62	62.56	71.49	80.43	98.30	116.17	134.05	160.86
<b>Total Charge</b>	<b>1,087.22</b>	<b>1,345.48</b>	<b>1,569.73</b>	<b>1,793.97</b>	<b>2,018.20</b>	<b>2,466.71</b>	<b>2,915.20</b>	<b>3,363.70</b>	<b>4,036.44</b>

11.2% of the Council Tax you pay is for Havant Borough Council's services.

\*AR – If you qualify for disabled persons relief and live in a Band A property, your Council Tax will be charged at the AR level.



## General Fund Summary

2023/24  
£'000s

### Expenditure

Head of Coastal Partnership	436
Head of Commercial	7,009
Head of Internal Services	4,500
Head of Place	1,899
Head of Regeneration & Communities	750
Management Team	1,039
<b>Total Net Cost of Services</b>	<b>15,633</b>

### Funding

Business Rates Retention	(4,900)
Council Tax	(9,591)
New Homes Bonus	(405)
Service Grant	(130)
Core Spending Power	(300)
Other Grants	(151)
Revenue Support Grant	(156)
<b>Total Income</b>	<b>(15,633)</b>

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Total deficit/(Surplus) 0

### Council Tax information

#### Council Tax Valuation Bands

Most domestic dwellings (including flats, residential caravans and houseboats) whether rented or owned and whether lived in or not are subject to the Council Tax.

Each dwelling is allocated to one of eight bands according to their open market value at 1st April 1991:

BAND	RANGE OF VALUES
A	Up to and including £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 - £160,000
G	£160,001 - £320,000
H	More than £320,000

## **Exempt Dwellings**

Certain types of property are exempt from payment of Council Tax, for example:

### **Occupied**

- Self-contained annexe occupied by a dependant relative
- Student accommodation/halls of residence
- Owned by the Ministry of Defence
- Solely by persons under 18 years
- Solely by severely mentally impaired Persons

### **Unoccupied**

- Home owned by student
- Empty caravans/pitches/boat moorings
- "Granny annexes" which cannot be separately let
- Vicarages etc.
- Owner in prison
- Moved to receive/provide personal care
- Occupation prohibited by law
- Trustee in bankruptcy
- Properties Repossessed

### **Unoccupied up to 6 months**

- Owned by a Charity
- After grant of probate/letters of administration granted

### **Empty properties**

There have been some changes to the Council Tax charges for empty properties and second homes that took effect from 1 April 2013 as follows;

#### **Second Homes**

These are properties which are furnished but are no-one's main home. From 1 April 2013, the 10% Council Tax discount for these properties was reduced to 0% so that owners are now required to pay the full charge.

#### **Properties which are unoccupied and substantially unfurnished**

Prior to 1 April 2013, these properties were referred to as Class C exemptions and received a 100% discount for a maximum period of 6 months. From 1 April 2013, these properties no longer receive a discount and the full Council Tax charge is payable.

#### **Properties which are unoccupied and substantially unfurnished and require or are undergoing major repairs/structural alterations**

Prior to 1 April 2013, these properties were referred to as Class A exemptions and received a 100% discount for a maximum period of 12 months. From 1 April 2013, these properties no longer receive a discount and the full Council Tax charge is payable.

### **Properties that have been unoccupied and substantially unfurnished for a long time**

With effect from 1 April 2020, properties that have been unoccupied and substantially unfurnished for a period of 2 years or more are charged an additional premium of 100% of the Council Tax charge so that 200% of the charge is payable.

If you think your property may be exempt, please contact Havant Borough Council at the address at the end of this guide.

### **Discounts**

A 25% discount applies where there is only one adult occupier and discounts of 10% or 50% may be allowed in certain circumstances. Please go to our web page <https://www.havant.gov.uk/council-tax-discounts> for more information.

### **New discount for annexes**

From 1 April 2014, some annexes may qualify for a 50% discount. This is where the annexe is being used by the owner or tenant as part of their main residence or where the annexe is occupied by a relative of the person who is liable to pay the Council Tax on the main residence.

### **Disabled Relief**

If you, or someone who lives with you, need a room (which could include an extra bathroom or kitchen) or extra space in your property because of a disability, you may be entitled to a reduced Council Tax bill. This reduction would take the form of calculating your bill as if the property had been placed in the band immediately below the one shown in the valuation list. Council Tax bills for eligible properties in the lowest band (A) will be reduced by the same proportion of the bill as in the case of properties in bands B to D. Please contact the Council for details.

### **Council Tax Support scheme**

If you are on a low income you may be able to claim Council Tax Support. This is a means tested reduction to the amount of Council Tax that you must pay. For more information on claiming Council Tax Support contact the Benefits Office on 023 9244 6382 or visit [www.havant.gov.uk](http://www.havant.gov.uk)

### **Changes of Residence**

If you change your address you should notify the Council within 21 days. Failure to do so could result in a penalty being imposed upon you.

### **Benefit Fraud Hotline**

If you think you know someone who is committing Housing Benefit or Council Tax Support fraud, please report it to Havant Borough Council. You can do this by either,

- calling the Fraud Hotline number 023 9244 6371
- emailing [havant.benefits@secure.capita.co.uk](mailto:havant.benefits@secure.capita.co.uk).

All information is treated in confidence.

## **Appeals**

The grounds for appeal about banding are restricted to the following cases

- where you believe that the banding should be changed because there has been a material increase or reduction (this is explained below) in the dwelling's value;
- where you start or stop using part of your dwelling to carry out a business, or the balance between domestic and business use changes
- where the Listing Officer has altered a list without a proposal having been made by a taxpayer;
- where you become the taxpayer in respect of a dwelling for the first time. (Your appeal must be made within six months, but if the same appeal has already been considered and determined by a Valuation Tribunal it cannot be made again).

A material increase in value may result from building, engineering, or other work carried out on the dwelling. In these cases, revaluation does not take place until after a sale - so the person appealing would usually be the new owner or resident.

A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of the local area or an adaptation to make the dwelling suitable for use by someone with a physical disability. In these cases, revaluation should take place as soon as possible.

You may also appeal if you consider that you are not liable to pay Council Tax, for example because you are not the resident or owner, or because your property is exempt, or that the Council has made a mistake in calculating your bill. If you wish to appeal on these grounds you should first notify the Council in writing so that the case can be considered. Making an appeal does not allow you to withhold payment of tax owing in the meantime. If your appeal is successful you will be entitled to a refund of any overpaid tax. If you wish to appeal against your banding, please use the contact form on the Valuation Office's website ([www.voa.gov.uk](http://www.voa.gov.uk)).

## **How to contact Havant Borough Council**

Council Tax and Benefits Correspondence only  
Revenues and Benefits Services  
PO Box 75  
Havant  
Hampshire PO9 2ER

Postal Payments and accompanying correspondence Havant Borough Council  
Remittances  
PO Box 209  
Havant  
Hampshire PO9 9BS

All other Correspondence Havant Borough Council  
Public Service Plaza  
Civic Centre Road  
Havant  
Hampshire PO9 2AX

#### Telephone

All general enquiries 023 9244 6019

Council Tax 023 9244 6317

Non-domestic Rates 0845 0702081

Benefits 023 9244 6382

Benefits Fraud Hotline 023 9244 6371

Website [www.havant.gov.uk](http://www.havant.gov.uk)

#### Email

[havant.counciltax@secure.capita.co.uk](mailto:havant.counciltax@secure.capita.co.uk) (for Council Tax queries)

[havant.businessrates@secure.capita.co.uk](mailto:havant.businessrates@secure.capita.co.uk) (for Non Domestic Rate queries)

[havant.benefits@secure.capita.co.uk](mailto:havant.benefits@secure.capita.co.uk) (for Housing Benefit and Council Tax Support)

#### Office Opening Hours

9.00am to 5.00pm Monday to Friday

#### Payment by Direct Debit

Paying by Direct Debit is the most cost effective and efficient method of payment for Council Tax. Please contact us if you would be willing to pay by direct debit. If you pay by direct debit you also have the option of receiving your bill electronically.

#### Other Payment Methods

##### Internet

Check the "Pay for it" option at [www.havant.gov.uk](http://www.havant.gov.uk) or use your own bank's online facility.

##### Telephone

Please call the Council Tax number shown above.

##### PayPoint or Post Office

Simply take your council tax bill that has the barcode printed at the top, to any PayPoint or Post Office. Please keep your receipt.

##### Cheque

All cheques should be made payable to Havant Borough Council.