

COUNCIL TAX DEMAND NOTICE EXPLANATORY NOTES

This leaflet gives you general information about Council Tax. More detailed information is available on our website.
www.scambs.gov.uk/council-tax/

If you do not have access to the internet and would like a copy of this information, please contact us using the details on your bill

Council Tax

The Council Tax you pay funds a wide range of public services across the district and county area. To find out more about how the money is spent, please visit the following websites:

Cambridgeshire & Peterborough Combined Authority <https://cambridgeshirepeterborough-ca.gov.uk/yoursayyourfuture/>

Cambridgeshire County Council www.cambridgeshire.gov.uk/council/finance-and-budget/business-plans

Cambridgeshire Police & Crime Commissioner www.cambridgeshire-pcc.gov.uk/what-we-do/money/budget/

Cambridgeshire Fire Authority <https://www.cambsfire.gov.uk/media/3961/budget-book-202526.pdf>

South Cambridgeshire District Council www.scambs.gov.uk/council-tax/financial-information

About Council Tax

There is one Council Tax bill per property whether it is owned or rented, and the people that live in the property would normally have to pay. The amount charged is dependent on the Council Tax Band of the property, which is allocated by the Valuation Office Agency (VOA) according to the open market value on 1 April 1991. More information can be found at www.gov.uk/council-tax-bands. If you have reason to think your band may be wrong, you can appeal to the VOA at: www.gov.uk/challenge-council-tax-band.

You can contact them on 03000 501 501 or at www.gov.uk/contact-voa You must continue to pay until any appeal is decided.

Disabled Band Reduction Scheme

If you or someone that lives with you is disabled and you have a second bathroom, kitchen or other room to meet their needs, you may be entitled to a reduction equivalent to one Council Tax Band. These reductions ensure that people with a disability do not pay more tax on account of the space needed because of a disability. Find out more and to make an application, please visit our website.

Empty Properties and Second Homes

Under a local scheme set by South Cambridgeshire District Council, there is no discount for empty properties or second homes. An Empty Homes Premium applies to properties that have been empty and unfurnished for 2 or more years.

Empty Period	Extra Charge	Effective Date
2-5 years	100%	1 st April 2019
5-10 years	200%	1 st April 2020
10 years plus	300%	1 st April 2021

From 1st April 2025, in some cases you may be entitled to an exception to the empty homes' premium for up to 12 months, see our website for more information

Please note that on 28th November 2024, South Cambridgeshire District Council decided that in accordance with Section 11B and 11C of the Local Government Finance Act 1992 (as amended) that the following premiums will apply to long-term empty and substantially unfurnished dwellings and second home properties. Please see below:

Effective from 1st April 2026 there will be a change to Council Tax premiums as follows:

Council Tax Premiums

- A 100% premium, where the property has been unoccupied and unfurnished for more than **ONE** year
- A 200% premium, where a property has been unoccupied and unfurnished for between five and ten years; and
- A 300% premium where the property has been unoccupied and unfurnished for more than 10 years.

Effective from 1st April 2026 there will be an introduction to a premium on 2nd homes.

Second Home Premium

A premium of 100% shall apply to all furnished dwellings which are no one's sole or main residence. (second homes)

Further information can be found on our website including any potential short-term exemptions to these premiums.

More information about Council Tax can be found at www.scambs.gov.uk/council-tax

Discounts, Exemptions and Reductions

Should my property be Exempt?

A property can be exempt from the Council Tax charge in the following circumstances:

Exemption Class	Unoccupied Property that is:
B	Owned by a charity (exempt for up to 6mths)
D	Left empty by someone gone to prison
E	Previously occupied by a person now in permanent residential care.
F	Empty where the liable person/owner has died, and the executors or personal representatives are now liable (exempt for up to 6mths from date of probate)
G	Empty because occupation is prohibited by law.
H	Waiting to be occupied by a minister of religion
I	Left empty by someone who has moved to receive care by reason of old age, disablement or illness
J	Left empty by someone who has moved to provide care to another person
K	Owned by and last occupied by a student
L	In possession of the mortgagee
Q	The responsibility of a bankrupts' trustee
R	A site for an individual caravan, mobile home or mooring
T	Linked to, or in the grounds or another property and may not be let separately due to planning restrictions
An Occupied Property that is:	
M/N	All the residents are students
P	At least one liable person is a member of a visiting force
S	All the residents are less than 18 years of age
U	All the residents are severely mentally impaired
V	At least one liable person is a foreign diplomat
W	The property is annexed to a family home and occupied by that family's elderly or disabled relatives

Am I entitled to a Discount?

The Council Tax bill assumes that there are at least two adults living in a property, but if there is only one adult living in a property as their main home they can apply for a 25% discount. If there is more than one adult living in a property, other adults may not be counted for Council Tax if they are:

- Full-time students, student nurses or apprentices
- Members of visiting forces or certain international institutions
- Being looked after in care homes
- Severely mentally impaired
- Staying in certain hostels or night shelters
- In prison (except those in prison for non-payment of Council Tax or a fine)
- 18- & 19-year-olds at school or just left, where child benefit is still in payment
- Caring for someone with a disability who is not their spouse, partner or child under 18
- Permanently resident in hospital
- Some care workers, usually for charities
- Members of religious communities, such as monks or nuns

Other discounts may apply if:

- The property is unoccupied because of undergoing major structural repair to render it habitable.
- You must live elsewhere as a condition of your job,
- The property is an annexe which is used as part of the main property or is used by a relative of the occupier of the main property as their sole or main residence.
- The Council also has discretion to reduce the amount of Council Tax payable for situations that are not covered by national discounts and exemptions. This can be used for individual cases, or to locally determined classes of property.

Find out more and to make an application, please visit our website.

What if I am on a low income

South Cambridgeshire District Council operates a Local Council Tax Support scheme, where residents on low incomes can access financial support towards their Council Tax bill. Full details of the scheme, along with an electronic application form, can be found on our website at www.scambs.gov.uk/benefits

Is your bill correct?

Please check your bill carefully to ensure all the details are correct. If you have had a change in your circumstances which may affect your charge or entitlement to any reduction, discount, or exemption, **you must let us know within 21 days**, otherwise you may have to pay a penalty.

If you disagree with the charge e.g., you believe a discount should apply or you are not the liable person, you must contact us to submit an appeal. Following consideration, if the decision is not changed you can appeal to the Valuation Tribunal at www.valuationtribunal.gov.uk