

## Second Home Premium

The Government legislated that Councils could make a discretionary decision to charge a second home (periodically occupied) premium of 100%. For the most up to date information please refer to our website at <https://angliarevenues.gov.uk/services/counciltax/reductions/empty-homes/br-second-home-premium.cfm>

### What should you do if you think your bill is wrong?

Complete our online form or phone us straight away if:

- you think your home shouldn't be charged council tax
- the bill for your home has been sent to the wrong person
- you think the amount you are being charged is wrong
- you think you might be entitled to a discount or a disabled reduction

Write to us, at the address below saying why you think your bill is wrong. We will check your bill and, within 2 months, we will tell you our decision:

- if your bill is wrong, we will issue a new bill
- if your bill is right, we will explain why

**You can't appeal just because you think the bill is too expensive.**

### How your council tax is spent

The money raised through the council tax goes towards supporting the work of the district council, county council and police. Information about how the money is spent, along with information about the adult social care precept, can be found online at the following websites:

- Breckland Council [breckland.gov.uk](http://breckland.gov.uk)
- Norfolk County Council [norfolk.gov.uk](http://norfolk.gov.uk)
- Norfolk Police [norfolk-pcc.gov.uk](http://norfolk-pcc.gov.uk)
- Other relevant information [gov.uk/council-tax](http://gov.uk/council-tax)

If you do not have access to the internet, but would like a copy of this information, please write to the address shown below.

### How to contact us about your council tax bill

- Online Form [angliarevenues.gov.uk/brcontactus](https://angliarevenues.gov.uk/brcontactus)
- In writing The Anglia Revenues Partnership  
Breckland House, St Nicholas St, Thetford, IP24 1BT



### Council tax information

Every home gets a council tax bill. If you are 18 or over, and own or rent a home, you will usually have to pay council tax.

The council tax bill is based on at least 2 adults living in a home. Spouses and partners living together are both responsible for paying the bill.

Some homes are exempt from council tax and some people are eligible for discounts or reductions, depending on their circumstances.

### Who decides how much I pay?

The amount of council tax you pay depends on the value of your property, as assessed by the Valuation Office Agency (VOA) at 1 April 1991. These property values are organised into bands for council tax purposes:

| Value at 1 April 1991 | Band | Value at 1 April 1991 | Band |
|-----------------------|------|-----------------------|------|
| Up to £40,000         | A    | £88,001 to £120,000   | E    |
| £40,001 to £52,000    | B    | £120,001 to £160,000  | F    |
| £52,001 to £68,000    | C    | £160,001 to £320,000  | G    |
| £68,001 to £88,000    | D    | More than £320,000    | H    |

If you think the valuation on your property is wrong, you can challenge it by contacting the Valuation Office Agency. You can find out more about when you can challenge your band and what you need to do at [gov.uk/challenge-council-tax-band](http://gov.uk/challenge-council-tax-band). If you challenge your band, you must continue to pay council tax at your current band until your appeal is decided.

To contact the Valuation Office Agency go online at [gov.uk/contact-voa](http://gov.uk/contact-voa) or call 03000 501 501.

### Report Fraud

Information can be found on our website:

<https://www.angliarevenues.gov.uk/services/benefitfraud/>

Telephone the Fraud Helpline – confidential and free: 0800 515368

Email us at: [reportingfraud@angliarevenues.gov.uk](mailto:reportingfraud@angliarevenues.gov.uk)

## Discounts and Exemptions

### Council tax discounts

If you live alone, or if you live with people who do not count as adults for council tax purposes, you may receive a 25% discount.

People who do not count for council tax include:

- 18-19 year olds at or just left school, where child benefit is still paid
- full time college or university students (and their non-British spouses), student nurses, and some apprentices or trainees
- patients permanently living in a care home or hospital
- people with severe mental impairment
- people staying in hostels for the homeless or night shelters
- some care workers, usually working for charities
- live-in carers, looking after someone with a disability who is not their spouse, partner or a child under 18
- people living in religious communities
- members, and their dependants, of visiting armed forces and International Defence Organisations
- people with diplomatic immunity
- people in prison or other forms of detention

### Property exemptions

Some properties are exempt from council tax either for a short time or indefinitely. Exemptions include:

A home left empty, where:

- the resident is in prison or detention
- the owner is receiving care and resident elsewhere (e.g. in a care home)
- the resident is providing care to someone else
- occupation is prohibited by law (e.g. it is condemned)
- it is owned by a student living elsewhere
- it is an annex unable to be let separately
- it is owned by a charity
- it is held for a minister of religion to perform their duties from
- the occupier has died and the deceased's executors or personal representatives are now liable
- it has been repossessed by the mortgagee
- the Trustee in bankruptcy is liable
- the empty property is a caravan pitch or boat mooring

An occupied home, where:

- only full time students live there (and their non-British spouses)
- it is a hall of residence
- everyone living there is under 18 years old
- only someone who is severely mentally impaired lives there
- it is an annex occupied by a dependent (i.e. a family member over 65, substantially or permanently disabled or severely mentally impaired)
- only members of visiting armed forces and dependants live there
- only members of the UK armed forces or Ministry of Defence live there (e.g. barracks)
- it is the main residence of a person with diplomatic privilege

### Disabled band reduction scheme

If you or another person living in your home is disabled and you have a second bathroom or kitchen, or another room set aside to meet their needs, or extra space for wheelchair use indoors, then you may be eligible for a reduction equivalent to one council tax band.

### Other discounts

You may be eligible for other discounts if:

- your property is empty and unfurnished (100% for 1 month)
- your property is uninhabitable (undergoing major/structural repair) – 50% discount for 12 months
- an annex is used as part of the main dwelling or is the residence of a relative of the council tax payer on the main property
- the property is a second home owned by service personnel (50% discount)

### Council tax reduction (CTR)

Council tax reduction is a reduction to your council tax bill available to some people on low income. The scheme is run by local councils and the reductions differ between councils.

If you think you may qualify for CTR, please apply online:

[What is Council Tax Reduction \(angliarevenues.gov.uk\)](https://angliarevenues.gov.uk)

### Long-term empty properties

For the most up-to-date information relating to long-term empty properties please refer to our website.

<https://angliarevenues.gov.uk/services/counciltax/reductions/empty-homes/br-long-term-empty-premium.cfm>