



## Information about council tax

These notes form part of your council tax demand notice. Information to be read in conjunction with the Demand Notice that was previously in the Council Tax Guide is now available on the council's website [www.lambeth.gov.uk/counciltax](http://www.lambeth.gov.uk/counciltax). If you wish to receive a printed copy of the information free of charge then please contact us using the details on the back of your bill.

### Council tax valuation bands

Every property goes into one of eight bands according to its capital value as at 1 April 1991. This is arranged by the listing officer for the Valuation Office Agency of HM Revenue and Customs (HMRC). Lambeth council does not decide the band of your property. These are the bands and their values:

Valuation band	Values	Valuation band	Values	Valuation band	Values
A	Up to £40,000	D	£68,001 to £88,000	G	£160,001 to £320,000
B	£40,001 to £52,000	E	£88,001 to £120,000	H	More than £320,000
C	£52,001 to £68,000	F	£120,001 to £160,000		

You can see a full copy of the council tax banding list for the Lambeth area on the Valuation Office website at [www.voa.gov.uk](http://www.voa.gov.uk).

### Can I appeal against my property's valuation band?

For more information, please visit [www.voa.gov.uk](http://www.voa.gov.uk). If you appeal against your valuation, you will still have to pay your council tax until a decision is made.

### How do I appeal against paying council tax or against the level of council tax?

You may appeal if you think you should not pay council tax or because your property is exempt or if you believe we made a mistake when we worked out the amount you should pay. To appeal, you must email us at [counciltax@lambeth.gov.uk](mailto:counciltax@lambeth.gov.uk) including 'APPEAL' in the subject line. We will respond within two months. If you are not satisfied, please contact the Valuation Tribunal Service by visiting [valuationtribunal.gov.uk](http://valuationtribunal.gov.uk). If your appeal is successful, we'll refund any extra council tax you have paid. You can get more details about the appeals procedure and Valuation Tribunals from us. Please go to [www.lambeth.gov.uk/counciltax](http://www.lambeth.gov.uk/counciltax). If you appeal against paying, you will still have to pay your council tax until a decision is made.

### People with disabilities

If you meet the eligibility criteria for a Disability Band Reduction we will award the reduction by working out your council tax as if your property were in the next lowest valuation band (for example, we will assess properties in band D as if they were in band C). For properties in band A we will reduce the amount charged by the same amount as is deducted from a band B property.

### Can I claim for council tax support?

You can apply for council tax support if you are on benefits or have a low income. Council tax support means you pay a reduced amount of council tax or no council tax. Council tax support is not given automatically – you must make a claim. Visit [www.lambeth.gov.uk/benefits-financial-support](http://www.lambeth.gov.uk/benefits-financial-support)

### Discounts and exemptions

If you think you may be entitled to a discount or an exemption you can apply online by visiting [www.lambeth.gov.uk/counciltax](http://www.lambeth.gov.uk/counciltax). If you claim a discount, you will still have to pay the amount demanded on your bill until we make a decision on your claim. If your bill shows you have been given an exemption or discount, you must tell us, within 21 days, about any change in circumstance that affects your entitlement. If you don't do this, you may have to pay a penalty.

### Discounts

When we work out the full council tax amount we assume that two adults are living in the property.

### Single person discount

If only one adult lives in a property, we reduce the amount you have to pay by 25%. When considering the number of adults living in a property, we do not count certain people. These include:

- full-time students, student nurses, apprentices and youth-training trainees
- patients living in hospital
- people who are being looked after 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
- care workers working for low pay, usually for charities
- people caring for someone with a disability who is not a husband or wife, partner or child under 18
- members of visiting forces and certain international institutions
- foreign diplomats and certain members of international organisations
- members of religious communities (for example, monks and nuns)
- people in prison (except those in prison for not paying their council tax or a fine)

The council has:

- set a 0% discount for properties that are vacant and substantially unfurnished and are or have been undergoing major repair work.
- set a 0% discount if a property is your second home (furnished properties that are not used as main residences).

However we can reduce the amount of council tax by half (50%) in the following situations:

- The council tax payer must live elsewhere in job-related accommodation because of the terms and conditions of their employment, for example a caretaker, minister of religion or a member of the armed services. This does not apply to a second home that you are renting because living there is convenient for your work.
- The second home is a pitch occupied by a caravan or a mooring occupied by a boat.
- A 50% reduction in the amount of council tax payable can be given for people living in annexes provided they are related to the person liable to pay the council tax of the main dwelling, and for people living in dwellings with annexes which are unoccupied provided they are using those annexes as part of their main residence.

## Exemptions

Here are the reasons why a property could be exempt from council tax:

- Class B - It is vacant (furnished or unfurnished) and is owned by a charity. Exempt for up to six months.
- Class D - It is vacant (furnished or unfurnished) because the person liable to pay council tax is in prison.
- Class E - It is vacant (furnished or unfurnished) because the person liable to pay council tax is a permanent patient in a hospital or a care home.
- Class F - It is vacant (furnished or unfurnished) because the person liable to pay council tax has died and probate or letters of administration have not yet been granted. Exempt for up to six months after probate or letters of administration are granted.
- Class G - It is vacant (furnished or unfurnished) because nobody is allowed to live there by law.
- Class H - It is vacant (furnished or unfurnished) and a minister of religion will be moving in.
- Class I - It is vacant (furnished or unfurnished) because the person liable to pay council tax is receiving care elsewhere (but not in a residential care home, which would come under class E).
- Class J - It is vacant (furnished or unfurnished) because the person liable to pay council tax is caring for someone elsewhere.
- Class K - It is vacant (furnished or unfurnished) because the person liable to pay council tax is a student living elsewhere to study.
- Class L - It is vacant (furnished or unfurnished) because it has been repossessed.
- Class M - It is a hall of residence for students.
- Class N - It is lived in only by students.
- Class O - It is owned by the Ministry of Defence and lived in only by members of the armed services.
- Class P - It is lived in only by visiting service personnel.
- Class Q - It is left vacant by a bankruptcy trustee (furnished or unfurnished).
- Class R - It is an empty caravan pitch or a boat mooring.
- Class S - It is lived in only by people who are under 18.
- Class T - It is a vacant part (furnished or unfurnished) of another property and may not be let separately due to planning restrictions.
- Class U - It is lived in only by people who are severely mentally impaired.
- Class V - It is lived in by a foreign diplomat or a member of certain international organisations.
- Class W - It is part of a property that is lived in separately as a self-contained flat or house by a dependent relative who is aged 65 or over, or is disabled.

Under Section 13A of the Local Government Finance Act 1992 the Council may reduce the amount of council tax you are required to pay. We would expect there to be evidence of exceptional unforeseen circumstances, that the customer has taken reasonable steps to resolve their situation prior to applying and that the council finances allow for a reduction to be made. Please visit [www.lambeth.gov.uk](http://www.lambeth.gov.uk) for more information.

## Long Term Empty Premium and Second Home Premium

The Local Government Finance Act 2012 allows local authorities to set a premium for empty properties. From 1st April 2024 this premium applies to properties that have been empty for at least 1 year. If your property has been empty for under 5 years, the premium will be 100% of your normal council tax charge. If your property has been empty for over 5 years and under 10 years, the premium will be 200% of your normal charge. If your property has been empty for over 10 years, the premium will be 300% of your normal charge.

The Levelling Up and Regeneration Act 2023 allows local authorities to set a 100% Council Tax Premium for furnished properties periodically occupied (referred to as "second homes"). This premium takes effect from 1st April 2025.

For further details and exceptions that may apply, please visit [www.lambeth.gov.uk/council-tax](http://www.lambeth.gov.uk/council-tax)

## Payment

You can request to pay your council tax over 12 months to March rather than 10 months. Please contact us as soon as you receive your bill. You will need to pay your first installment in line with the current demand you have received.

## Care Leavers

From 1st April 2018 those leaving care have been exempted from paying council tax until they are 25 years old. To apply for this exemption please contact your support worker who will liaise with the council tax department on your behalf.

## Foster Carers

If you live in Lambeth and foster for Lambeth Council you will not have to pay council tax. For more information please contact [fosteringduty@lambeth.gov.uk](mailto:fosteringduty@lambeth.gov.uk) or visit [www.lambeth.gov.uk/fostering](http://www.lambeth.gov.uk/fostering)