

# Council Tax Explanatory Notes

## Paying council tax over 12 months

Council tax instalments can now be spread over 12 months instead of 10. Following your request the number of payments will be dependant on the number of months remaining in the financial year. Your request for 12 monthly instalments will automatically apply to the next financial year. If you would like to pay your council tax over 12 instalments please email your request detailing your name, address and council tax account reference (as shown on your notice) to [counciltax@harborough.gov.uk](mailto:counciltax@harborough.gov.uk) or contact the Customer Services Team on **01858 828282**.

## Council tax valuation bands

The Valuation Office Agency (not your local council) has allocated every property into one of eight 'Valuation Bands'. Further details are available on the Valuation Office website at [www.voa.gov.uk](http://www.voa.gov.uk).

Band	Range of values at 1 April 1991	Proportion of Band D tax payable
A	Up to and including £40,000	6/9
B	£40,001 to £52,000	7/9
C	£52,001 to £68,000	8/9
D	£68,001 to £88,000	9/9
E	£88,001 to £120,000	11/9
F	£120,001 to £160,000	13/9
G	£160,001 to £320,000	15/9
H	More than £320,000	18/9

## Council tax valuation appeals

If you do not agree with the band for your home and you wish to make an appeal, please contact the Valuation Office Agency at: [www.gov.uk/voa/contact](http://www.gov.uk/voa/contact) Tel: **03000 501 501**. For further information regarding banding appeals see the Valuation Office website [www.voa.gov.uk](http://www.voa.gov.uk) or go to our website [www.harborough.gov.uk](http://www.harborough.gov.uk)

## Other appeals

If you wish to appeal against any other matter regarding your council tax, please do so in writing to the Council Tax Team. You may email the team at [counciltax@harborough.gov.uk](mailto:counciltax@harborough.gov.uk) or write to us. Our address details are:-  
Council Tax, PO Box 10004, HINCKLEY LE10 9EJ

You should continue to pay your instalments as outlined on the council tax demand notice whilst your appeal is outstanding. In the event of an overpayment the credit will be offset against any outstanding balance and the remainder refunded to you.

## Discounts

Council tax assumes there are at least 2 adults living in the property. If you live on your own you are entitled to a 25% discount. If an adult within the household falls into one of the following categories then a discount may apply:

- Full time students, student nurses, apprentices, youth training trainees and foreign language assistants
- 18/19 year olds who are at or have just left school or college
- Patients resident in hospital or being looked after in care homes
- Severely mentally impaired people
- People in hostels or night shelters
- Low paid care workers usually employed by charities
- People caring for a person with a disability who is NOT a partner or child under 18 years old
- Members of religious communities such as monks or nuns
- People in detention (except for non-payment of council tax or a fine)
- Members of visiting forces, certain international and defence organisations
- Care leaver discount, for further information regarding this please visit our website [www.harborough.gov.uk/council-tax-discounts](http://www.harborough.gov.uk/council-tax-discounts)

**Properties that are second homes** - from April 2026 are subject to a 100% premium.

**Annexe discount** - annexes are entitled to a 50% discount if they are occupied by a relative of the person liable to pay council tax on the main home or if it is unoccupied the annexe must be being used as part of the main home. Please contact us for more details. If you wish to apply we will send you an application form.

**Properties that are in need of, or undergoing major repair work or structural alteration** - are not entitled to any discount from council tax.

**Properties that are unoccupied and unfurnished** - From April 2025 are not entitled to a one month discount of 100% and if they have been empty for a year or more, they will be subject to a premium which is in addition to the normal charge on the property. This premium is 100%, after 1 year, 200%, after 5 years and 300%, after 10 years.

**Premium exceptions** - there are various classes of property that are excepted from the premiums, some for a limited period. For more information go to our website [www.harborough.gov.uk/council-tax-discounts](http://www.harborough.gov.uk/council-tax-discounts)

**Please note temporary absences owing to holiday or work will not normally result in discount entitlement.**

## Exemptions

Some properties may be exempt from council tax and the following is a broad description.

Class	Unoccupied Properties	Entitlement
B	Owned by a charity	Up to 6 months
D	Left empty by someone who has gone to prison	
E	Previously occupied by a person in permanent residential care	
F	Waiting for probate or letters of administration to be granted	Up to 6 months after probate is granted
G	Empty because occupation is forbidden by law	
H	Waiting to be occupied by a minister of religion	
I	Left empty by someone who has moved to receive personal care by reason of old age, disablement or illness	
J	Left empty by someone who has moved to provide personal care to another person	
K	Owned by a student and last occupied by a student	
L	Subject to a repossession order	
Q	The responsibility of a bankrupt's trustee	
R	A site for a caravan, mobile home or mooring	
T	Granny annexes or similar type of property	

Class	Occupied Properties
M/N	All the residents are students
O	Used for UK armed forces accommodation
P	At least one liable person is a member of a visiting force
S	All residents are less than 18 years old
U	All residents are severely mentally impaired
V	At least one liable person is a foreign diplomat
W	It is annexed to a family home occupied by that family's elderly or disabled relatives

## Discounts / Exemptions

If you think you may be entitled to a discount or may be exempt, please visit [www.harborough.gov.uk/homepage/192/discounts\\_exemptions\\_and\\_disregards](http://www.harborough.gov.uk/homepage/192/discounts_exemptions_and_disregards) or scan the QR code. If you receive a discount/exemption then you must tell the **Council Tax Team within 21 days of any change of circumstances which affects your entitlement. Failure to do so may lead to a penalty charge.** If the property remains unoccupied and unfurnished after any exemption expires then it will attract a 100% council tax charge.



## People with disabilities

A property band reduction in the charge may be applicable if you, or someone who lives with you, is disabled and use a wheelchair within the property, or, requires a room to meet their needs or requires an extra bathroom/kitchen. For further information regarding this please visit our website [www.harborough.gov.uk/council-tax-discounts](http://www.harborough.gov.uk/council-tax-discounts)

## Council tax support scheme

All changes in circumstance which may affect the amount of your council tax support must be reported directly to the council's Benefit Assessment Team immediately. Failure to do this may be considered an act of fraud. If you suspect that someone is claiming council tax support that they are not entitled to, you can report this anonymously to the National Benefit Fraud Hotline on 0800 854 440.

## Discretionary discounts (section 13a)

In exceptional circumstances only, the council can award a discretionary discount which could reduce your council tax charge by up to 100%. Please contact the local authority for more information.